

**SOCOTEC**

● **SOCOTEC GROUP**  
● **SUSTAINABILITY**  
● **REPORT**  
● 2023



# INTRODUCTION

GRI 2-1, 2-2, 2-3, 2-5, 2-6

ESRS 2 – BP1 – BP2 2.9.A.1 & 2.9.B.1. & 2.17.

The 2023 statement relating to sustainability at the SOCOTEC group was made on a voluntary basis, in order to report on the commitments made by the Group regarding sustainability and its results. The 2023 Sustainability Report accompanies the SOCOTEC group's Annual Financial Report. It has been sent to the Board of Directors, the Management Committee and the Audit Committee. The statutory auditors have validated the Group's Annual Financial Report. Both reports are sent to the Group's banks and financial partners, as well as to any client that requests a copy. The sustainability report is made public and published on the SOCOTEC website.

The sustainability report provides a consolidated review of the SOCOTEC group's CSR performance, focusing particularly on the following seven platforms: France (including French overseas territories), the United Kingdom, Germany, the Netherlands, the United States, Spain and Italy. Beyond the seven main platforms, the Group has also included information from the Belux countries when possible. All together, these countries account for more than 95% of the SOCOTEC group's business activities. The most recent geographical platforms – i.e. the Netherlands following the acquisition of Hanselman Groep in 2021, Inpijn Blokpoel and CAG Groep in 2022, and Spain, following the acquisition of Bac Engineering in 2022 – are now included in the scope of analysis for the first time this year. Spain and the Netherlands implement a CSR strategy that is aligned with the Group's commitments. The Group's other regions (Asia, Middle East, Morocco and Africa) are currently not covered by the present sustainability report. They remain unrepresentative in relation to the whole Group, together accounting for 4% of its revenue and 5% of its workforce. Finally, acquisitions made in 2023 are not included in the scope of the 2023 sustainability report (see scope of consolidation in Appendix 7.2 and the list of 2023 acquisitions in footnote 2 to the editorial).

The 2023 sustainability report was prepared in accordance with the GRI (Global Reporting Initiative) Universal Standards for 2021 (core option), and the information has been sent to the GRI as required by the compliance procedure. For the first time this year, it was also prepared in accordance with the ESRS standards resulting from the European Union's CSRD, which were transposed into French law in December 2023. SOCOTEC's aim is to prepare for regulatory requirements that it will have to meet in 2026 based on

its 2025 CSR data, and its report will have to be verified by an external auditor.

Accordingly, this 2023 sustainability report covers the Group's material activities in the environmental, social, ethics and governance spaces, following a double materiality analysis carried out in December 2023 on the Group's seven main platforms: France, the United Kingdom, the United States, Germany, Italy, the Netherlands and Spain.

This 2023 sustainability report has four sections: general information (ESRS2), environmental information (E1, E5), social information (S1, S4) and governance information (G1). It has been prepared according to the CSRD's requirements and based on the latest available information. The Group, which provides testing, inspection and certification (TIC) services for buildings and facilities for the construction, real estate, infrastructure and manufacturing sectors, has prepared this sustainability report on a voluntary basis, since it is not subject to any non-financial reporting obligations. The Group offers clients services including ISO 26000, ISO 50001 and ISO 14001 certification, energy audits, pollution surveys, circular economy analysis and verification of renewable and low-carbon energy facilities. Accordingly, it started 3 years ago its sustainability reporting process for its largest geographical platforms in order to develop the best practices in its sector in terms of sustainability dedicated to the built environment.

The presentation and content of this report differ from previous years. As required by the CSRD, a double materiality analysis has been carried out, looking at SOCOTEC's impacts on its environment and on society, and also looking at the financial risks and opportunities linked to each sustainability topic. Similarly, Scope 1, 2 and 3 greenhouse gas emissions are reported in accordance with the GHG Protocol this year. Scope 3 emissions are estimated using the "activity-based" method, applying the relevant emission factors. Uncertainties about GHG emissions may arise from data from the value chain (see methodological note 5.4) or from methodological platforms outside France, which have been unable to calculate all of their GHG emissions for sites not yet covered or recently acquired. In those cases, estimates have been made in order to avoid omitting results.

Report publication date: May 2024

Reporting period: from 1 January 2023 to 31 December 2023

Contacts:

Gabrielle Mendes, Chief Sustainability Officer, gabrielle.mendes@socotec.com

Caroline Beauvalet, Group Sustainability Manager, caroline.beauvalet@socotec.com

# EDITORIAL



1953 - 2023: SOCOTEC boasts considerable experience in building sustainability. Through its 70 years of commitment to the construction, real estate, infrastructure and industry sectors, the SOCOTEC group has demonstrated that compliance, technical performance and risk management have a

central part to play in the environmental and energy transitions of buildings.

The building, real estate and infrastructure sectors have been supported by large-scale investment plans by European and North American governments to optimise buildings' energy consumption and to make ageing infrastructure and buildings safe through refurbishments and renovation. Nonetheless, these sectors are currently bearing the brunt, particularly in Europe, of the crisis in the newbuild housing sector, fuelled by supply-side issues as the Covid pandemic subsided, inflation reared its head again in 2023 and lending conditions became tighter (with the rise in interest rates). Geopolitical crises and extreme climate events were also prominent during 2023 in both Europe and the US (floods, drought, heatwaves, fires, etc.), as a result of global warming, leading to a major impact on buildings and people. Given these crises, it has become more crucial than ever to obtain advice from an expert such as SOCOTEC. Only by doing so, can we reduce risks and build a more sustainable and safer world.

Since the pandemic, some sectors have reached an inflection point. The IPCC's most recent report shows it is absolutely imperative to review practices and reconsider impacts in relation to the environment. Energy, environmental, digital and regulatory transitions have made sectors pivot and embrace sustainability issues more wholeheartedly. The stakes are very high and are now common to all involved - from builders and developers through to lessors and operators via clients, planners and investors. Everyone concerned is aware that sustainability is now a key component of their project.

SOCOTEC reached its objectives one year ahead of the targets set out in the 2019 plan and demonstrated its robustness and its growth potential in 2023. The Group generated 2023 revenue of €1,308.5 million (pro forma revenue of €1,349 million), EBITDA margin of 17% and EBITDA of €223 million (€238.5 million pro forma). Revenue grew 13%, with 8 points coming from organic growth and 5 points from acquisitions<sup>(2)</sup>.

SOCOTEC is a group that was formed in 1953 to meet the critical need for compliant, solid and sustainable buildings in the post-war reconstruction period. It has since developed a range of testing, inspection and certification activities focusing entirely on buildings, homes and offices, infrastructure and industrial facilities, including those necessary for renewable and decarbonised energies, and public and private installations and equipments. As an independent trusted third party, we play an essential role in supporting these sectors as they pivot towards buildings and installations that are compliant with health and safety regulations, robust, and also greener throughout their life cycle.

The SOCOTEC group's CSR strategy is therefore clearly central to its market position, reflecting its initial purpose of ensuring the sustainability of buildings. With its Green Trust<sup>(3)</sup> services, the Group aims to help clients reduce their carbon footprint, optimise the energy performance of their assets and become greener. Since 2022, we have been verifying the eligibility of the Green Trust missions under the European Taxonomy and since 2023 we have done similar work in the six environmental categories. Certain activities have been analysed by the TIC Council and Filiance, our professional bodies, to evaluate their impact on environmental and energy topics.

Our core purpose is straightforward and fully aligned with the missions carried out by our 12,000 engineers and technicians worldwide: "Building trust for a safer and sustainable world". As a business committed to sustainable buildings and infrastructure, we renew or obtain 250 certifications and accreditations from ministries and industry authorities following rigorous audits performed every year. The Group is committed to supporting its clients with their transition to net zero, energy sobriety and sustainable projects and to lowering

its own carbon emissions, and we provide full data on our carbon footprint in this sustainability report<sup>(4)</sup>. In the fourth quarter of 2023, SOCOTEC carried out a double materiality analysis<sup>(5)</sup> in order to adjust its action plans regarding the topics its internal and external stakeholders regard as the most material in both impact and financial terms. For the first time with respect to 2023, therefore, SOCOTEC is voluntarily producing a sustainability report in accordance with the requirements of the CSRD, and it continues to be aligned with the requirements of the GRI. We also put our deeply held views on sustainability into action through our social commitment to equal opportunities. This is a key underpinning of our CSR strategy. We have signed the UN Global Compact and comply with its core principles of human rights, workers' rights, environmental rights and an ethical approach to doing business.

We put our beliefs into practice and over the last five years we have helped early school leavers struggling to find work to obtain their first job. Firstly, we offer training under our "Rebond Favorable" programme for jobs in our business lines. Secondly, we have set up our sector's first Apprentice Training Centre<sup>(6)</sup>, accredited by France Compétences and Qualiopi, to develop the apprenticeship route into employment. We also run other initiatives in our main geographies, such as the Drilling Academy to train and help migrants find work in Italy. Similarly, we have partnered with Fedcap, a UK-based organisation helping disabled people get back to work and find their place in society.

We are also investing in developing the skills and expertise of our employees, as well as in building technologies. In particular, in early 2024 our Testing, Inspection and Certification businesses launched its first Data and AI Hub: artificial intelligence is now another tool for increasing performance and ensuring compliance in buildings.

Our teams are supporting the transitions taking place in the building, real estate and infrastructure industries. Our Ambitions 2028 plan was presented to all of our employees worldwide in early 2024, and covers a new strategic and operational development phase in which the Group has major ambitions, putting CSR at the heart of its operations with its Green Trust services, along with a set of ESG (environmental, social and governance) action plans.

Guyancourt, 30 April 2024

**Hervé MONTJOTIN**  
CEO of the SOCOTEC group

**(1) 2023 Revenue**

The Group's consolidated financial statements have been prepared in compliance with the International Financial Reporting Standards (IFRSs) and interpretations as adopted by the European Union at 31 December 2023 pursuant to Regulation EC no. 1606/2002 of the European Parliament at 31 December 2023 on the adoption of international accounting standards. In addition, these financial statements have been prepared in accordance with the IFRSs issued by the International Accounting Standards Board (IASB).

Revenue (in thousands of euros)	2023	2022
France	597,556	559,394
Germany	198,677	171,480
Italy	148,107	131,037
Netherlands	137,194	126,280
Spain	94,010	65,414
United Kingdom	46,365	33,150
United States	36,516	25,617
International/Other countries	50,072	44,228
<b>Total</b>	<b>1,308,497</b>	<b>1,156,600</b>

**(2) Acquisitions**

In 2023, the SOCOTEC Group pushed ahead with its acquisition-led growth strategy, completing a total of 14 deals. These acquisitions helped strengthen existing business lines in countries where the Group is already present (France, United States, United Kingdom, Italy, Germany and Spain). They are excluded from the sustainability report because the companies concerned must go through a preparation phase with respect to the Group's CSR strategy. However, they are included in the SOCOTEC group's 2023 Annual Financial Report and Management Report.

- Hühlich & Schmotz - Germany - Construction & Real Estate (January 2023)
- Marx Ingenieure - Germany - Infrastructure (January 2023)
- Erdmann + Brandmann - Germany - Infrastructure (March 2023)
- Alpha Formation - France - Training (April 2023)
- Spinnaker - United States - ATIC - (April 2023)
- Stredlich - Germany - Infrastructure (May 2023)
- Conversano - United States - Construction & Real Estate (June 2023)
- DSS Condo - United States - Construction & Real Estate (July 2023)

- LMF - France - Training (July 2023)
- Hutton + Rostron - United Kingdom - Construction & Real estate (October 2023)
- ILETG / 40Seven - United Kingdom - Environment (October 2023)
- SLS Consulting - United States - Construction & Real Estate (November 2023)
- BSSI Conseils - France - Construction & Real Estate (December 2023)
- Tecsol - Spain - Infrastructure (December 2023)

(3) Green Trust: see section 2.2, Environmental information

(4) The Group's carbon footprint: see section 2.4.5, The Group's carbon footprint

(5) Double materiality: see section 1.5.4, Double materiality analysis

(6) Apprentice Training Centre

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# 1. GENERAL INFORMATION

GRI 2-6

## 1.1. OUR VISION AND OUR MISSION

### 1.1.1. OUR VISION

Our purpose - building trust for a safer and sustainable world - brings with it responsibilities with respect to our industry and our stakeholders, both internal and external. This purpose has been inherent in our business since we were founded in 1953, and is integral to our day-to-day testing, inspection and certification work for the construction, real estate and infrastructure sectors and for industrial facilities. It includes providing necessary support for energy, environmental and sustainability transition work on buildings, and requires us to achieve higher levels of safety and sustainability for our clients' projects, our teams and our partners. Our vision and our ambition are extensions of our mission, and form part of our efforts to promote sustainability in the construction, real estate and infrastructure sectors.

### 1.1.2. OUR MISSION

To help meet the challenges posed by the cities, infrastructure and industry of tomorrow, SOCOTEC provides risk management and technical consultancy services. The Group therefore supports its clients in the construction, real estate, infrastructure and manufacturing sectors throughout the life cycle of buildings to ensure that they meet requirements, regulations and standards, extend their useful lives, improve their technical and environmental performance and guarantee personal safety.

SOCOTEC is a one-of-a-kind company, having spent the whole of its 70-year history focusing on managing risks and ensuring the integrity of assets in the construction and infrastructure sectors. It is a multi-specialist that provides testing, inspection and certification (TIC) services to 200,000 clients. SOCOTEC operates in 26 countries and manages risks related to buildings and facilities through its engineers, who are acknowledged specialists in their specific parts of the construction, infrastructure, environment and manufacturing sectors.

SOCOTEC supports the transitions taking place in its clients' sectors. It helps them meet the challenge of climate change and address energy issues that affect buildings. The aim is to help ensure the sustainability of buildings, facilities and infrastructure, anticipate risks and adapt new and existing buildings in order to make them more sustainable.

Through its Green Trust expertise (see the Environment chapter - ESRS E1), SOCOTEC provides and develops services specifically designed to assess, test, audit, inspect, analyse and monitor operations and projects, and also to provide advice in relation to them via certain subsidiaries, intended to ensure compliance with building regulations, and to improve their technical, energy and environmental performance, safety, solidity and sustainability both over the long term and during the project. These Green Trust services relate to the six environmental objectives of the European taxonomy resulting from the Green Deal, either by being explicitly eligible or because those services are intrinsically linked to eligible activities and allow them to be carried out. The Green Trust services have been analysed by the environment experts of two testing, inspection and certification industry organisations: the TIC Council (international) and Filiance (covering France).

SOCOTEC has been assessed and accredited by government ministries, supervisory organisations and authorities. Its authorisations, accreditations and standards (see the list of external accreditations in section 7, Appendices) confirm its expertise as an independent trusted third party. This allows SOCOTEC to carry out its various types of work, which help increase the safety, sustainability, compliance and performance of buildings. The Group has more than 250 external accreditations, allowing it to carry out testing, inspection and certification assignments and submit audit, assessment, control and inspection reports relating to construction and environmental risks in line with its clients' requirements.

In 2023, Green Trust services accounted for 33.45% of SOCOTEC's revenue in France, the United

Kingdom, the United States, Germany, Italy, the Netherlands and Spain.

Green Trust services made up 26% of the Group's consolidated revenue in 2021 and 30% in 2022. In its 2020-2024 strategic plan, the Group's target

is for Green Trust services to account for 33% of Group revenue by the end of 2024, at a time when our revenue base is continuing to increase through acquisitions.

-  BUILDING CONTROL
-  BUILDING COMPLIANCE AND ENERGY PERFORMANCE
-  SUSTAINABLE BUILDINGS
-  WORKSITE RISKS AND SAFETY
-  INFRASTRUCTURE
-  BIM & DATA
-  RENEWABLE ENERGIES
-  NUCLEAR
-  EQUIPMENT VERIFICATION
-  ENVIRONMENT
-  POLLUTED SITES AND SOIL
-  INDUSTRIAL FACILITIES
-  CERTIFICATION
-  TECHNICAL TRAINING
-  DISPUTE RESOLUTION
-  PROJECT ADVISORY



## 1.2. PERFORMANCE AND BUSINESS MODEL

GR12-6, 2-7, 2-18, 401-1

ESRS 2 - BP1 - SBM-1 : 2.40.A & B

### 1.2.1. FINANCIAL AND OPERATIONAL PERFORMANCE

In 2023, the Group generated revenue of €308.5 million (pro forma revenue of €1,349 million), EBITDA margin of 17% and EBITDA of €223 million (€238.5 million pro forma). Revenue grew 13% in 2023, with 8 points coming from organic growth and 5 points from acquisitions. The Group has doubled in size in the last seven years. It has made 62 acquisitions during that period, including 14 in 2023 (see list in the Editorial section, note 2). 33% of the Group's revenue comes from the infrastructure sector, 37% from construction and real estate, 14% from building equipment and industrial facilities and 11% from environmental services.

## 2023 KEY FIGURES

**26**  
COUNTRIES, INCLUDING 7 PLATFORMS

GERMANY	LEBANON
SAUDI ARABIA	LUXEMBOURG
AUSTRIA	MADAGASCAR
BELGIUM	MOROCCO
COLOMBIA	MAURITIUS
IVORY COAST	MONACO
SPAIN	NETHERLANDS
UNITED STATES	PHILIPPINES
UNITED ARAB EMIRATES	POLAND
FRANCE	UNITED KINGDOM
IRELAND	SINGAPORE
ITALY	THAILAND
JAPAN	VIETNAM

**200,000**  
CLIENTS

**11,965<sup>(1)</sup>**  
EMPLOYEES

**6,500**  
ENGINEERS

**1,300**  
PEOPLE RECRUITED

**200**  
APPRENTICES

**250**  
EXTERNAL ACCREDITATIONS

**€1.349 Bn**  
REVENUE (PROFORMA)

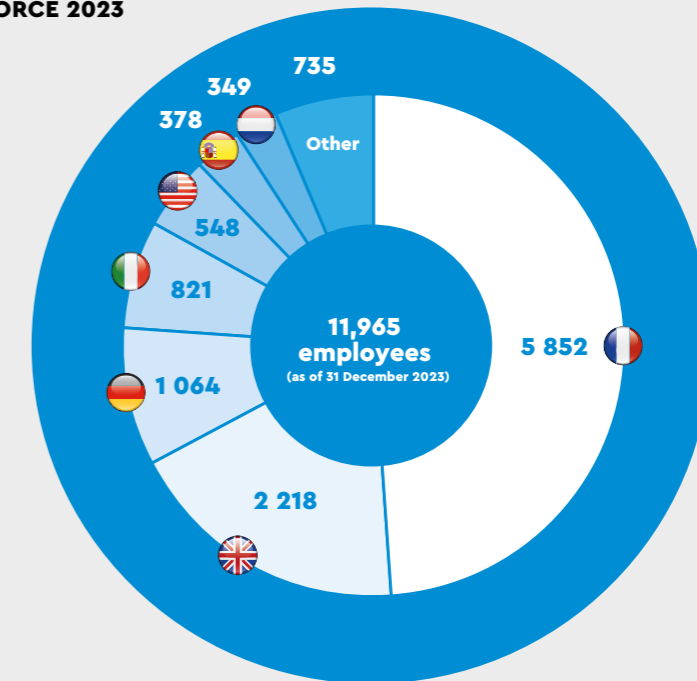
**7**  
PLATFORMS



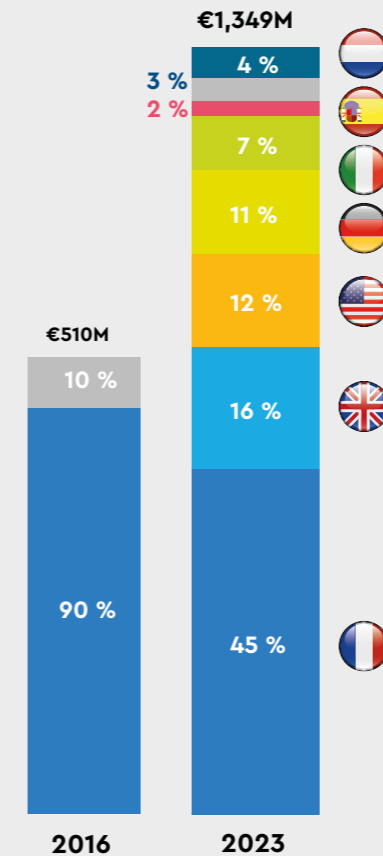
**40+**  
ACCREDITED LABORATORIES IN FRANCE  
190 LOCATIONS  
32 TECHNICAL TRAINING CENTRES  
AND 17 NUCLEAR WORKSITE  
TRAINING SCHOOLS

(1) Source: HR Dashboard, December 2023.  
Source: 2023 Annual Financial Report,  
average headcount of 11,235.

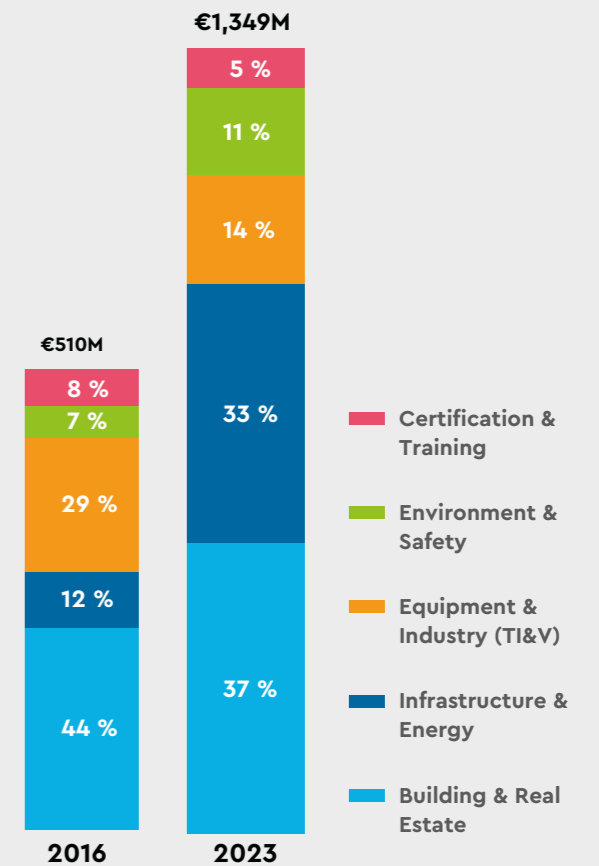
### GLOBAL WORKFORCE 2023



### INTERNATIONAL PRESENCE (PROFORMA REVENUE)



### SERVICES (PROFORMA REVENUE)



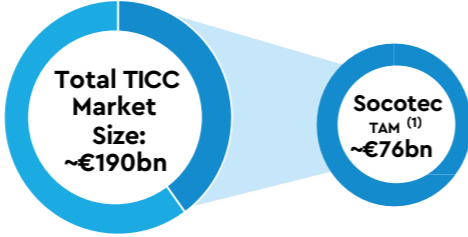
# 1

## A LARGE MARKET WITH GOOD GROWTH POTENTIAL (INFRASTRUCTURE - BUILDING & REAL ESTATE)

GLOBAL TICC INDUSTRY IS EXPECTED TO GROW AT ~4 % CAGR FROM 2022-2027

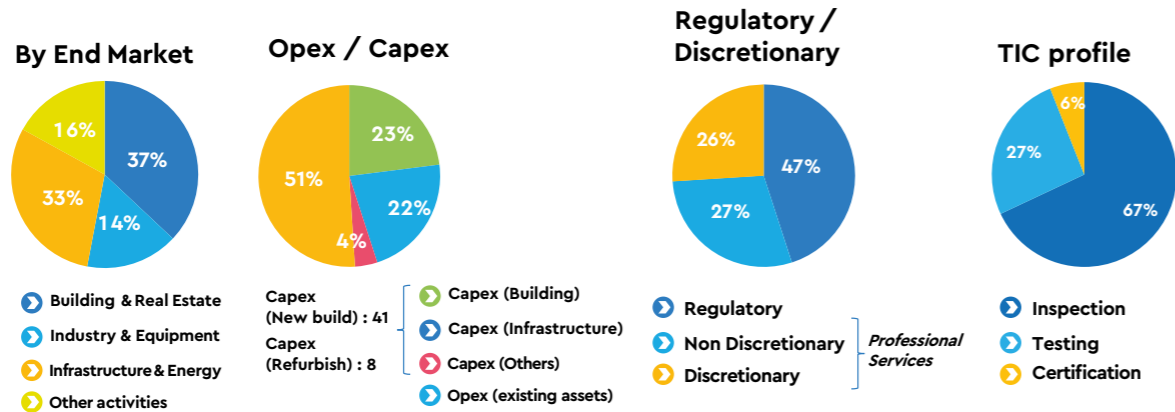
### 3 MAJOR TAILWINDS :

- Massive investments plans in the renovation of infrastructure
- Environmental and energy transition in buildings / cities
- Electrification



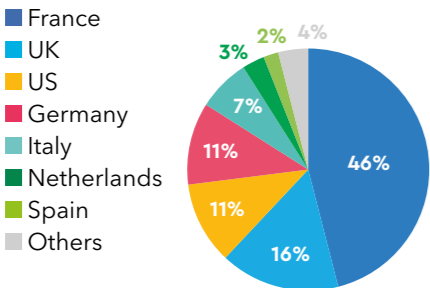
# 2

## SOCOTEC HAS A BALANCED AND DIVERSIFIED BUSINESS MODEL, WITH A COMPREHENSIVE RANGE OF SERVICES FROM REGULATORY COMPLIANCE TO ADVISORY



# 3

## GLOBAL FOOTPRINT



# 4

## SOCOTEC'S LEADERSHIP

- #1 in Building control in France and in the UK
- #1 in TICC infrastructure in the UK and Italy
- #1 in Wind turbines and photovoltaic panels inspection in France
- #3 in Inspection of in-service facilities in France
- #1 in EOD<sup>(2)</sup> in Germany

**A recognized company in Project Advisory and Dispute Resolution** in the Building, Infrastructure and Energy Sector, in the UK, USA, Netherlands

**SOCOTEC Power Services 450 experts in decarbonized energies** (nuclear, wind, photovoltaic, hydraulic and biomass)

(1) Adressable Market or Market size of Built Environment TICC  
\*Testing, Inspection, Certification and Compliance  
(2) EOD : Explosive Ordnance Detection

### GRI 2-6

### ESRS 2 - SBM-1 : 2.42.A.1, B.1, C.1

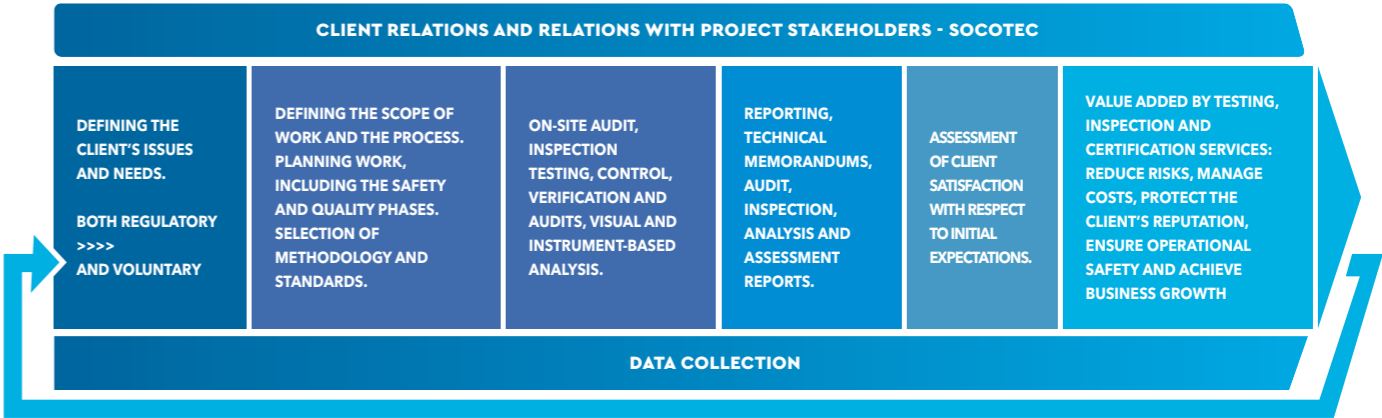
## 1.2.2. THE SOCOTEC GROUP'S BUSINESS MODEL

SOCOTEC's business model has an impact on society. Our testing, inspection and certification activities ensure that buildings, facilities and equipment comply with laws and regulations, and help their owners fulfil proactive plans to improve performance, personal safety and sustainability.

By assessing and auditing their assets, all clients, whether in the public or private sector, are seeking to increase the safety of their sites, extend their lifespans and develop a more solid base, and optimise their consumption of energy and natural resources. All clients receive a building audit, assessment or analysis report that enables them to comply with requirements, improve quality and enhance health and safety for their occupants and users.

In a world where risk management is crucial and in which efforts to increase quality, health, safety and sustainability also help to protect a brand's reputation, obtaining an independent report from an approved, accredited or certified professional and using it to drive one-off or continuing improvements is crucial, creating trust among end-clients that is vital for the long-term future of any business activity.

Testing, inspection, controls, audits and assessments reduce risk and allow construction, renovation, performance improvement and compliance projects to be carried out, helping clients meet requirements in terms of building quality, safety and reliability. SOCOTEC's services ensure that regulatory requirements are met. In its certification activities, SOCOTEC guarantees that services, processes, systems and products comply with standards and regulations, both national and international.



- IN ACCORDANCE WITH**
- Client protocols
  - Norms and labels
  - International standards
  - Regulations

### GRI 2-6

### ESRS 2 - SBM-1 : 2.42.A.1, B.1, C.1

## 1.2.3. VALUE CHAIN

As a trusted third party and a leading player in testing, inspection and certification services for buildings, we create value by assisting construction and refurbishment projects, making them safer and more robust and helping them to perform better in technical, energy, climate and environmental terms. The growth in our business also enables us to support the most vulnerable people in our society

through social inclusion programmes and, in 2024, the introduction of a plan to share value with our employees. Finally, training is a key part of our DNA. Since our business model is based on our engineers and technicians, SOCOTEC has extensive technical and staff development training arrangements to ensure growth in our teams' knowledge. We measure value creation in our financial statements by analysing five types of capital that are crucial to the way our business works: the figures below are taken from our 2023 Annual Financial Report and the Group's consolidated financial statements.



INPUTS	AMOUNTS	OUTPUTS	AMOUNTS	VALUE CREATED	AMOUNTS
<b>FINANCIAL CAPITAL</b>					
Capital	€625.768 million	Revenue	€1,308.5 million (+13%)	Wages	€665.395 million <sup>(9)</sup>
Equity	€146.622 million	EBITDA margin	17.1% (16.6% in 2022)	Taxes other than on income	€10.220 million
Prior-year profit	€45.062 million <sup>(8)</sup>	FCF	€6.283 million	Value sharing	See EVP (3.1.1. Remuneration)
<b>CAPITAL EXPENDITURE</b>					
Capex	€36.024 million			Optimisation of our teams' routes and journeys / We generate work for the local economy / Knowledge of the local economy and local regulations Proximity to clients: reducing planning time and increasing client satisfaction	
Real estate and	€4.474 million	Offices and laboratories	337 <sup>(5)</sup>		
improvement works	€31.550 million <sup>(10)</sup>				
<b>INTELLECTUAL CAPITAL</b>					
Goodwill – intangible assets	€955.351 million			Reinforced IT protection Innovation: Processes, data and business-line tools / Measurement / Client satisfaction measurements <sup>(11)</sup>	
Group IT capex	€14.5 million	A strong brand / IT performance and latest-generation tools / Cybersecurity			
Days of training	20,879	7 977 people taking part in training <sup>(15)</sup>			
				360 Learning platform 67.5 % of managers taking part in training <sup>(13)</sup> French managers course at EMLYON: 71% of managers have taken part in this programme / Creation of an apprentice training centre for technician roles: 18 apprentices in 2023, 65 since 2021 Total apprentices (all platforms): 495 Total professional development contracts: 79	
<b>HUMAN CAPITAL</b>					
Employees (at 31/12/2023)	11,965 <sup>(2)</sup>	Proportion of women	27 %	Proportion of managers who were promoted internally	75 %
				Global GPTW – Trust Index / Social inclusion initiatives	64 % 632 people supported through social inclusion initiatives <sup>(6)</sup> € 221,334 See "Gender equity in compensation and in promotion" <sup>(12)</sup>
				Donations to non-profit organisations <sup>(14)</sup> Equal treatment	
Health and safety	Quality, Safety and Security department, international network of Quality, Safety and Security Correspondents	frequency rate Injury severity rate	4.55 <sup>(7)</sup> 0.11 <sup>(7)</sup>	Best accident frequency and injury severity rates in the French testing inspection and certification sector  Procedures and initiatives in place	
Business ethics	Ethics Committee / Risk Committee / Network of Compliance Officers	Whistleblowing procedure and Ethics Committee Dissemination of the Code of Ethics and efforts to raise awareness of it	100 % 100 %	100 % of managers receiving the Code of Ethics and targeted by awareness-raising efforts every year. 58 % of employees in total across the platforms. 100 % of employees in functions-at-risk taking part in training (France) Whistleblowing procedure operational and accessible to all in the language of each country	
<b>NATURAL CAPITAL</b>					
Electricity consumption (MWh)	13,767 <sup>(4)</sup>	GHG EMISSIONS (TCO2E)	46,895 <sup>(3)</sup>	Reduction in the Group's carbon impact / Development of services and projects for clients to support the energy and environmental transitions in the building sector. (Compliance and performance issues)	
Fuel consumption (litres)	12,875,947 <sup>(5)</sup>	The Group's Green Trust revenue in 2023	€437.7 million <sup>(1)</sup>		

(1) Green Trust revenue = 33.45% of the Group's 2023 revenue.

(2) Workforce at 31/12/2023. The average headcount in 2023 was 11,235 (see the Group's 2023 Annual Financial Report).

(3) Total Scope 1+2+3 GHG emissions in 2023 (France, UK, US, Germany, Italy, Netherlands, Spain, Belux).

(4) Total France, UK, Italy, US, Germany, Netherlands, Belux and Spain.

(5) Litres of fuel consumed by company vehicles and non-road machinery (e.g. drilling machines).

(6) Total number of people supported through social inclusion initiatives / professional development contracts / apprentices (excluding interns) / people attending the Apprentice Training Centre (total across all platforms).

(7) Scope: France, US, UK, Germany, Italy, Netherlands, Spain and the rest of the world.

(8) Net income attributable to owners of the parent - Source: Group Annual Financial Report 2022 and 2023.

(9) Wages and social security costs - Source: Group Annual Financial Report 2022 and 2023.

(10) Intangible assets, IT, equipment - Source: Group Annual Financial Report 2023.

(11) See section 5.3.4.3, Operational performance.

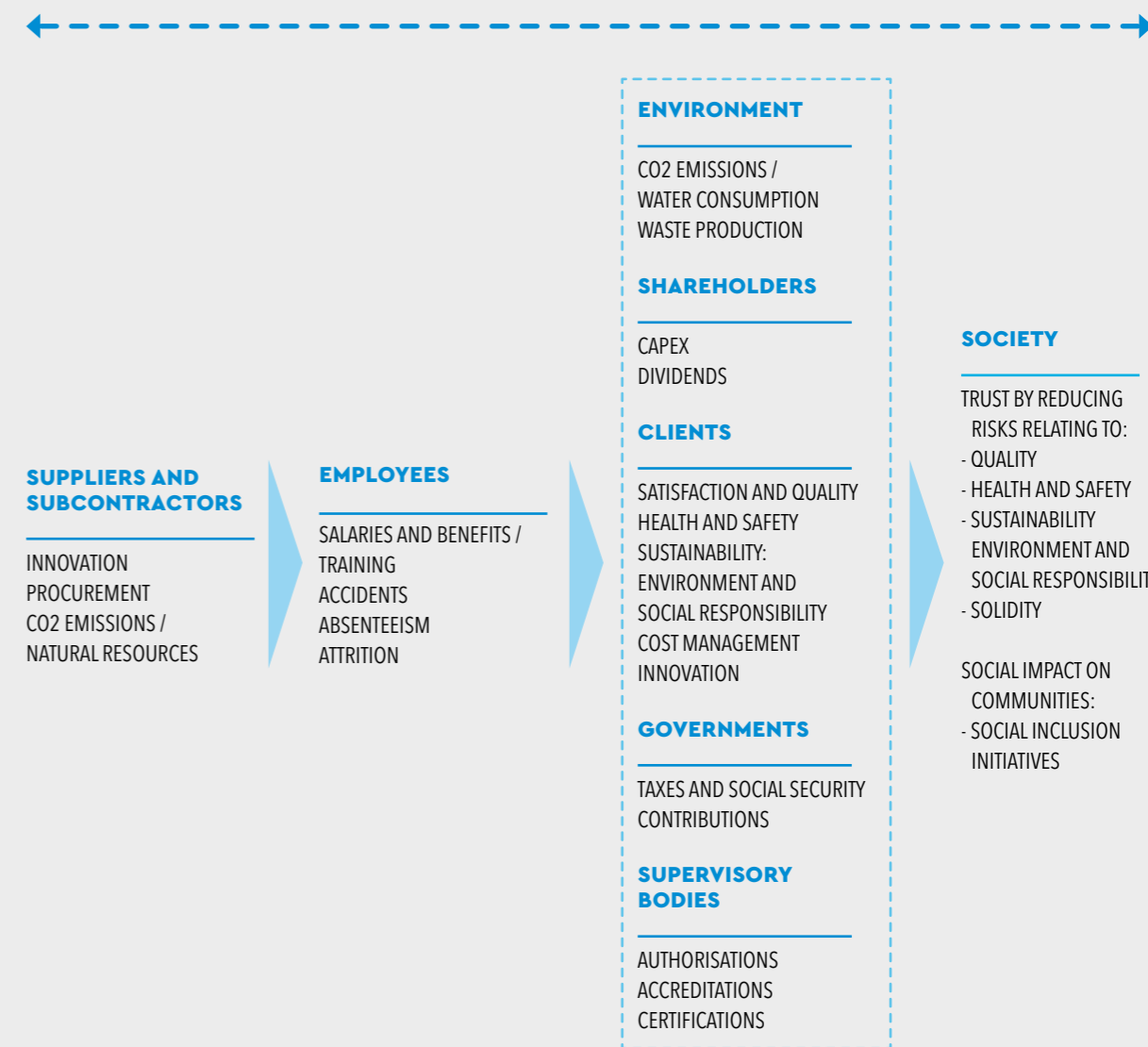
(12) See section 3.1.1, Remuneration and section 3.2.1.1, Equal treatment. See indicators in section 5.2.9.

(13) Managers taking part in training within the scope covered by the sustainability report but excluding the US, UK and Luxembourg (figures not available).

(14) Mines de Paris, Palladio, Sport dans la Ville, Université de Lyon, Observatoire de la Parité de l'Immobilier, etc.

(15) Excluding the UK, where the number of days of training is not available.

## SOCOTEC'S VALUE CHAIN AND IMPACT ON STAKEHOLDERS (POSITIVE AND NEGATIVE)



## 1.2.4. MARKET TRENDS AND SOCOTEC'S MARKET POSITION

FAVORABLE

UNFAVORABLE

### MACROECONOMIC TRENDS THAT AFFECT US (POSITIVELY AND NEGATIVELY)

- Government infrastructure investment programmes and strong project momentum in Europe and the USA.
- Government programmes supporting efforts to improve the energy performance of buildings and encouraging energy sobriety. Increasing awareness among the general public. Strong momentum in building refurbishment and renovation.
- Accelerating energy transition in buildings, focusing on carbon reduction in the construction, operation, refurbishment and certification phases.
- New nuclear projects in France and elsewhere in Europe, excluding Germany.
- Helping companies address sustainability issues more quickly. With the CSRD (Europe's Corporate Sustainability Reporting Directive), companies are taking action to define their CSR strategies, develop climate plans, publish sustainability reports and have them checked by independent trusted third parties.
- Importance of sustainability issues in construction and refurbishment projects. Issues related to growing urbanisation, such as combating substandard housing and managing building-related waste, are increasing the role of analysis, inspection and advisory services in order to achieve sustainable housing.
- Digitalisation and a greater role for data in buildings and infrastructure, aiming to limit building-related capex and opex.
- High sensitivity to public health and occupational health issues and hygiene and environment-related issues among the general public, government bodies and private-sector entities.
- Inflation risk relating to the cost of building materials, energy and fuel, requiring all construction and refurbishment projects to be assessed by professionals.
- Slowdown in the newbuild construction sector, particularly in Europe and France.

### OUR PURPOSE: "BUILDING TRUST FOR A SAFER AND SUSTAINABLE WORLD"

Our mission: SOCOTEC provides risk management and technical consultancy services, supporting its clients in the construction, real estate, infrastructure and manufacturing sectors throughout the life cycle of assets to ensure that they meet requirements, regulations and standards, extend their useful lives, improve their environmental performance and guarantee personal safety.

#### OUR MARKETS

- CONSTRUCTION
- REAL ESTATE
- INFRASTRUCTURE
- MANUFACTURING
- ENERGY
- CERTIFICATION
- TRAINING

#### OUR STRATEGY

The sustainability of the built environment in all its forms is central to our strategy. We want to be the main partner of clients in the construction, real estate, infrastructure and manufacturing sectors, helping them with aspects of their projects related to energy transition (compliance and performance), environmental transition (regulatory and voluntary) and digital transition. The sustainability of the built environment is central to our strategy as we seek to support all of these transitions.

#### OUR STRATEGIC SERVICES

- Infrastructure
- Sustainable buildings
- Energy compliance and performance
- Low-carbon energies: renewables and nuclear
- Environment-related services throughout a building's life cycle
- Building data management, monitoring and connected objects
- Technical and project advisory services

#### EXAMPLES OF OUR SERVICES

- Regulatory and voluntary compliance audits: inspections, controls and testing based on standard, regulatory, delegated or custom reference texts.
- Technical and regulatory assistance to enhance performance and achieve technical optimisation.
- Technical consultancy and risk management, project management, construction disputes (US, UK, Netherlands)
- Certifications
- Technical training



### OUR STRENGTHS

- 11,965 employees <sup>(1)</sup>, engineers and technicians working in the fields of construction, civil engineering, environment, industry and data. All are experts, as part of the Group's strategy of being fully focused on buildings since it was founded in 1953.
- Our Employee Value Proposition <sup>(2)</sup>, which gives our employees a level of support that is unique in the market: we pay close attention to their health, safety and remuneration (including measures to safeguard their real incomes), offer our sector's most competitive company car arrangements, support their professional development and training with unique programmes, and offer a business culture based on entrepreneurship and operational excellence.
- We are pioneers in the field of BIM and we are data specialists for our clients' projects, via our wholly owned BIM in Motion subsidiary and our SOCOTEC.io department, which is made up of developers and data scientists.
- Our Green Trust services are strategically vital in our core markets, which are shifting towards addressing sustainability issues and limitations on non-renewable resources, in order to improve the energy performance of construction projects and buildings already in operation.
- We are geographically diversified and have balanced exposure to the infrastructure, construction and real estate markets and to industrial and energy facilities, giving us financial and commercial stability and a high profile in all of these sectors.
- We have shareholders that are committed for the long term - COBEP, which has been our majority owner since 2013, and Clayton Dubilier & Rice, which has owned a minority stake since 2019 - and that help determine our strategy.
- We have solid governance arrangements, a committed and stable Executive Committee, and efficient operational structures that are aligned with both the Group's vision and with the challenges and expectations of our markets. Our Risk Committee and Ethics Committee help safeguard SOCOTEC's operations and reassure our stakeholders.

### GROUP PERFORMANCE

#### Consistent, profitable growth <sup>(3)</sup>:

- 13% growth in Group revenue between 2022 and 2023, including 8% organic growth.
- 17.1% EBITDA margin in 2023
- 2023 revenue: €1,308.5 million
- Growth through supporting transitions related to energy, the environment and climate change:
- Green Trust revenue: €437.7 million or 33.45% of total Group revenue

#### Solid growth:

- €146.622 million of equity and a leverage ratio under control at 3.16 at end-2023

#### 2023 OPERATIONAL PERFORMANCE

- Accident frequency rate: 4.55
- Injury severity rate: 0.11
- 250 authorisations and accreditations
- 1,300 new joiners in France in 2023
- 2,000 new joiners worldwide
- 100% of employees covered by initiatives to raise awareness of the Code of Ethics
- 71% of managers in France receiving management training (67% across all platforms)
- 3.18 days of training per year on average for each employee taking part in training (4)
- Proportion of women: 27%
- Proportion of managers promoted internally: 75%
- Proportion of employees on permanent contracts: 91% (based on the average headcount)

(1) Workforce at 31/12/2023

(2) Employee value proposition including global and local share ownership plans, aimed at making SOCOTEC a "Great Place to Work"

(3) Source: Group Annual Financial Report 2023

(4) Number of training days per employee taking part in training during the year Country:

France, Germany, Italy, Spain, Netherlands, Belux

See the governance indicators in section 5.3, Governance, ethics and responsible procurement indicators.

## 1.3. GROUP GOVERNANCE

### 1.3.1. MANAGEMENT BODIES

#### MEMBERS OF THE SOCOTEC'S GROUP MANAGEMENT COMMITTEE:

**ESRS 2.22.A.1**

The SOCOTEC group's Executive Committee consists of:

- Hervé Montjotin - CEO of the SOCOTEC group
- Jean-François Landry - Chief Financial Officer
- Sébastien Botin - Chief HR Officer
- Romain Dumas - Chief IT Officer
- Cédrik Gallien - EVP M&A and Strategy
- Jean-Marc Fort - EVP International and Infrastructure
- Gabrielle Mendes - Chief Communications and Marketing Officer, Chief Sustainability Officer
- Eleonore Larramendy - Corporate Secretary
- Delphine Villard - EVP Equipment and Industry, France
- Franck Pettex-Sorgue - EVP Building & Real Estate, France
- Massimo De Iasi - CEO SOCOTEC Italy
- Nicolas Detcheperre - CEO SOCOTEC UK
- Ludger Speier - CEO SOCOTEC Deutschland
- Marc Weissbach - CEO SOCOTEC USA

**ESRS 2.22.C.1.1**

The Group's management, including its CEO, the CEOs of the Group's main subsidiaries in France and abroad and the heads of the Group's HR, Finance, M&A, CSR, Marketing, IT and Corporate Secretary Departments form the SOCOTEC group's Executive Committee.

The Executive Committee is tasked with developing and implementing the Group's strategy in the interests of clients, shareholders, partners and employees. It has been chaired by Hervé Montjotin since he joined the Group in 2016 and it meets monthly.



**Hervé Montjotin**  
CEO of the SOCOTEC group



**Franck Pettex-Sorgue**  
EVP Building & Real Estate, France



**Delphine Villard**  
EVP Equipment and Industry, France



**Jean-Marc Fort**  
EVP International and Infrastructure



**Cédrik Gallien**  
EVP M&A and Strategy



**Nicolas Detcheperre**  
CEO SOCOTEC UK



**Ludger Speier**  
CEO SOCOTEC Deutschland



**Marc Weissbach**  
CEO SOCOTEC USA



**Massimo De Iasi**  
CEO SOCOTEC Italy



**Jean-François Landry**  
Chief Financial Officer



**Sébastien Botin**  
Chief HR Officer



**Gabrielle Mendes**  
Chief Communications and Marketing Officer, Chief Sustainability Officer



**Romain Dumas**  
Chief IT Officer



**Eleonore Larramendy**  
Corporate Secretary

### 1.3.2. BOARD OF DIRECTORS

Each of the Group's directors has a great deal of professional experience as both managers and specialists in their area of expertise. This enables them to help define the Group's strategy and ensure its implementation, to analyse SOCOTEC's position in its various markets and relative to its competitors, and to oversee the company's strategic and operational management.

The Group's Board of Directors consists of:

- Jean-Marie Laurent-Josi - CEO of COBEPA
- Aurélien Delavallée - Senior Director of COBEPA
- Romain Boulanger - Senior Associate of COBEPA
- Gilles Schnepf - Director - Consultant at Clayton Dubilier & Rice

- Christian Rochat - Director - Partner at Clayton Dubilier & Rice
- Hélène Boulet Supau - Independent director
- Hervé Montjotin - CEO of the SOCOTEC group
- Romain Dutartre - Director - Partner at Clayton Dubilier & Rice (observer)
- Nikolaus Lachner - Observer - Partner at Clayton Dubilier & Rice (observer)

At 31 December 2023, the Company's Board Committees were as follows:

- Appointments and Remuneration Committee, chaired by Jean-Marie Laurent Josi (Chair of the Board of Directors). Christian Rochat (director) and Hervé Montjotin (Chair of Soco 1) are also members of this committee.
- Risk Committee, chaired by Aurélien Delavallée (director). Hélène Boulet-Supau (director), Romain Boulanger (director) and Romain Dutartre (director) are also members of this committee.

#### 1.3.2.1. COMPOSITION OF THE BOARD OF DIRECTORS AT 31 DECEMBER 2023

Nom	Age range	Gender	Nationality	Date first appointed	Term of office ends	Years served on the Board	Involvement in Board Committees
<b>MONTJOTIN</b> Hervé	Over 50	M	French	ASSP 16/12/2019	Indefinite	4 years	Yes
<b>LAURENT JOSI</b> Jean-Marie	Over 50	M	Belgian	ASSP 10/06/2013	Indefinite	10 years	Yes
<b>BOULANGER</b> Romain	30-50	M	Belgian	09/07/2020 MEETING OF THE BOARD OF DIRECTORS / 17/06/2021 AGM	Indefinite	3 years	Yes
<b>DELAVALLEE</b> Aurélien	30-50	M	Belgian	07/02/2013 MEETING OF THE BOARD OF DIRECTORS	Indefinite	10 years	Yes
<b>ROCHAT</b> Christian	Over 50	M	Swiss	ASSP 16/12/2019	Indefinite	4 years	Yes
<b>SCHNEPP</b> Gilles	Over 50	M	French	10/11/2022 MEETING OF THE BOARD OF DIRECTORS <sup>(1)</sup>	Indefinite	1 year	Yes
<b>BOULET SUPAU</b> Hélène	Over 50	F	French	03/11/2020 MEETING OF THE BOARD OF DIRECTORS / 17/06/2021 AGM	Indefinite	3 years	Yes
<b>DUTARTRE</b> Romain	30-50	M	French	ASSP 16/12/2019	Indefinite	4 years	Yes
<b>LACHNER</b> Nikolaus	30-50	M	German/ British	ASSP 16/12/2019	Indefinite	4 years	Yes

(1) Date of the Board of Directors' meeting. Ratified at the AGM of June 2023

**1.3.2.2. MAIN RULES REGARDING THE COMPOSITION OF THE BOARD OF DIRECTORS**

Board of Directors must comprise at least seven directors, including the Chairman of the Company. The shareholder group may also appoint or allow a shareholder to appoint one or more observers without voting rights to sit on the Board of Directors. At 31 December 2023, the Company's Board of Directors comprised seven members, including one independent member and two observers.

All directors, whether natural persons or legal entities and whether or not they are shareholders, are appointed through a collective decision by the shareholders in accordance with the shareholder agreement, except in the case of the Chairman of the Company, who is a member of the Board of Directors ex officio.

If one or more seats on the Board of Directors become vacant through death or resignation, the Board of Directors may make provisional appointments between collective shareholder decisions.

Such appointments are subject to ratification by shareholders in the next shareholders' meeting. If they are not ratified, the previous deliberations and actions of the Board of Directors shall remain valid.

The term of office of the directors and observer(s) on the Board of Directors is determined by a collective decision taken by the shareholders. Members of the Board of Directors may be reappointed for consecutive terms and may be removed at any time by shareholders in an AGM.

**ESRS 2.22.B.1**

**1.3.2.3. REMIT OF THE BOARD OF DIRECTORS**

The Board of Directors is a collegial body appointed by the shareholders, and its main duties are to determine the Company's business strategy and ensure that it is followed. Apart from powers specifically granted to shareholders in general meetings and within the scope of the company's corporate purpose, the Board shall deal with all matters relating to the Company's business operations, and shall through its resolutions address issues that concern the Company. The Board of Directors may set up consultative committees (Remuneration Committee, Audit Committee etc.) tasked with examining specific matters submitted to them by the Board and reporting on them in Board meetings.

**ESRS 2.22.B.2, 2.22.C.III.1, 2.22.D.1**

**1.3.2.4. COMMITTEES SET UP BY THE BOARD OF DIRECTORS**

The Board of Directors has set up committees intended to help it operate more effectively and prepare its decisions by making recommendations and providing advisory opinions.

At 31 December 2023, the Company's Board Committees were as follows:

- Appointments and Remuneration Committee, chaired by Jean-Marie Laurent Josi (Chair of the Board of Directors). Christian Rochat (director) and Hervé Montjotin (Chair of Soco 1) are also members of this committee. This committee is in charge of overseeing the composition of the Group's Management Committee and particularly all new appointments. It meets at least once per year to discuss the remuneration of Group executives and the Group's general remuneration policy (including incentive plans).
- Audit and Risk Committee, chaired by Aurélien Delavallée (director). Romain Boulanger (director) and Romain Dutartre (director) are also members of this committee. The Audit and Risk Committee is consulted about important decisions relating to the Group's internal control and financial reporting procedures, including any major change in the Group's accounting policies. It is also consulted as part of the process for appointing the Group's statutory auditors.

Management is responsible for devising targets for the organisation as a whole, defining its missions, quantifying performance and developing strategic plans. It plays a key role in the practical implementation of governance, control and procedures. The responsibility for these various tasks lies with the operational and functional departments (Legal Department, Audit and Internal Control Department), and the work they do may be backed up by dedicated committees in some cases (see above).

Those committees develop action plans and monitoring plans in respect of the risks and opportunities identified (see Section 1.7, Governance of economic, environmental and social matters and risks).

**GRI 2-13, 2-14, 2-16**

**ESRS 2 : 22.C.II.1, 2.23.A.1, 2.23.B.1, ESRS G1.5.A.1**

**1.3.3 OPERATIONAL COMMITTEES**

**THE ETHICS COMMITTEE**

performs due diligence work and is in charge of applying the Code of Ethics, receiving reports of unethical conduct and monitoring the application of anti-corruption laws. Matters can be referred to it

by any employee or third party via the socotec.com website or by email (ethics.committee@socotec.com) as part of the whistleblowing procedure sent to all Group employees and via websites in the language of the relevant country. Monitoring indicators are provided in the final section of the present report in the table summarising ESG/CSR indicators.

**The Group has set up a network of local compliance officers.**

**THE COMMITMENT AND INVESTMENT COMMITTEE**

is chaired by the CEO, and the Group CFO and General Secretary are also members. It meets twice monthly.

**THE RISK COMMITTEE**

is chaired by the Corporate Secretary and has two other members: the Head of Group Quality, Safety and Security and a regional manager of contentious matters. It meets every week.

**THE GROUP CSR COMMITTEE (INCLUDING FRANCE)**

is in charge of the Group's CSR approach and meets every month. It is led by the Chief Sustainability Officer, who is a member of the Group's Management Committee, and reports directly to the SOCOTEC group's CEO. The CSR Committee consists of the Group's Head of Management Control and a team of managers (covering both the Group as a whole and France) who represent all strategic activities. They are involved in the ESG development priorities identified as key aspects

of SOCOTEC's CSR strategy. Each manager on the CSR Committee co-ordinates progress plans by forming working groups for each material topic. Each manager assesses results and achievements, which are then sent to internal and then external stakeholders, including shareholders, ESG rating agencies, banks, lenders and clients who request them. The Management Committee validates the ESG strategy and investments proposed by the CSR Committee.

**THE INTERNATIONAL CSR COMMITTEE**

applies the Group's CSR approach in each country and meets every quarter. It is led by the Chief Sustainability Officer, who is a member of the Group's Management Committee, and reports directly to the SOCOTEC group's CEO. The CSR Committee consists of the Group's Head of Management Control and a team of managers and CSR officers covering all geographical platforms. They have responsibility for CSR strategy and growth opportunities in their respective countries, and they have them validated by the relevant country CEO.

### 1.3.4. MANAGING CONFLICTS OF INTEREST

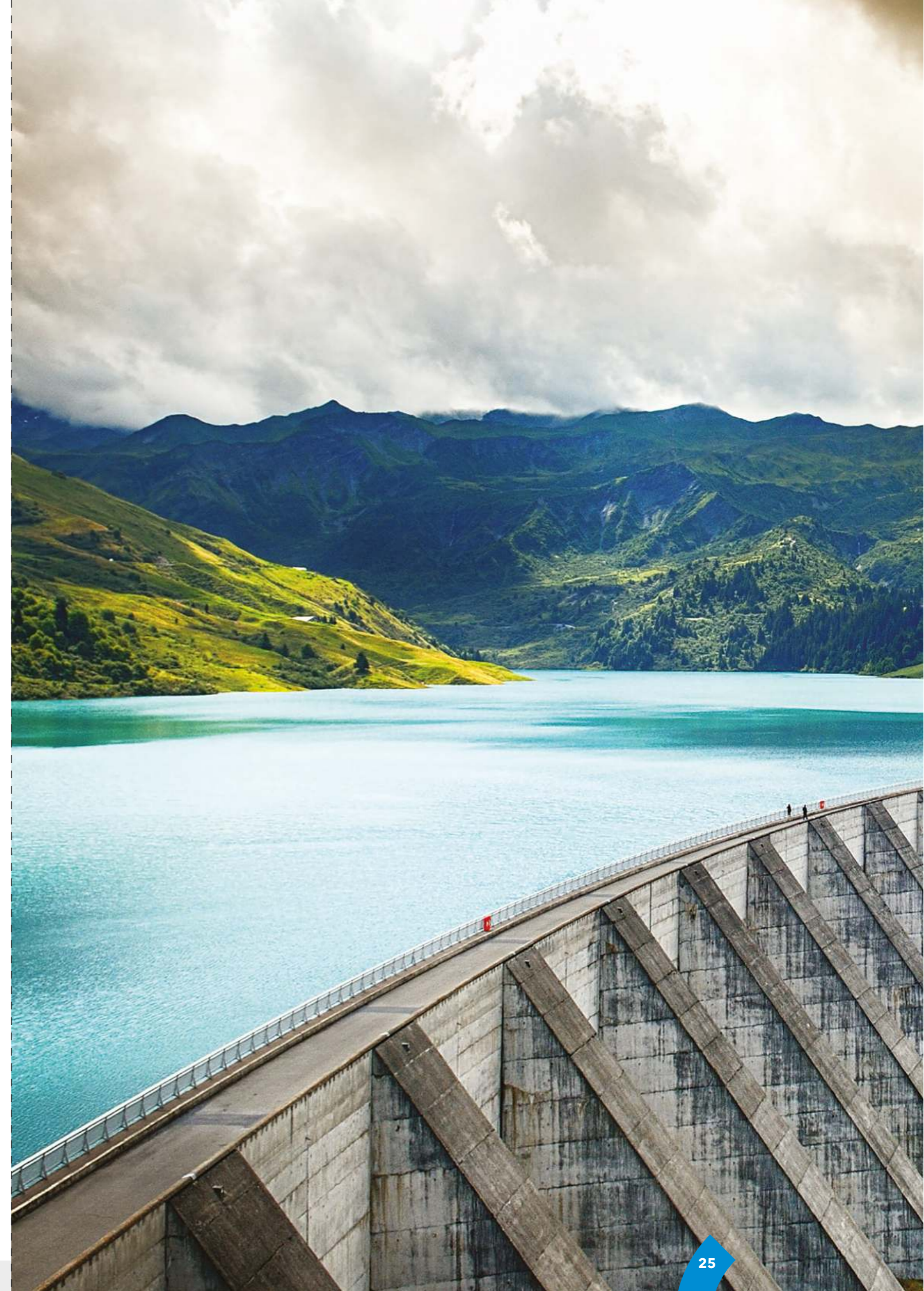
To prevent any potential conflict of interest, arrangements are adopted and monitored to comply with laws and regulations regarding business ethics.

- In every annual appraisal carried out in France, managers ask employees a mandatory question about conflicts of interest, which employees must answer. All conflicts of interest must be disclosed during appraisals and sufficient details must be given to allow the HR Department to assess them.
- The existence of a conflict of interest may be brought to the attention of the Group's Ethics Committee, which takes particular responsibility and action where required.
- The Group's Code of Ethics includes a requirement to comply with this business conduct requirement. It is sent to all employees worldwide in the language of the country in which they work, and managers raise awareness about the code among employees.
- Finally, the MAG (Manager Authorisation Guide) (i) defines the Group's policy regarding the procedure to be followed regarding gifts, and (ii) includes key information about validation and commitment thresholds for managers when carrying out their work, particularly regarding external stakeholders. All managers worldwide have signed the MAG every year for the last three years, including in 2023.

The Technical, Quality and Internal Audit Departments ensure that the services provided by each Group entity take place in accordance with SOCOTEC's procedures, particularly regarding the management of conflicts of interest, compliance with methodologies and regulatory or specific technical guides.

Executives and managers of shareholder-related activities in all of SOCOTEC's countries make a sworn statement about any direct or indirect links between SOCOTEC and any conflict of interest.

As regards corporate officers and shareholders, the management of conflicts of interest is governed in France by Article L. 227-10 of the French Commercial Code, which sets out the regulated agreement procedure to be followed in the event of direct or indirect business relationships between a company and a corporate officer or shareholder. No agreement of that kind was formed or identified in 2023. To the company's knowledge, there are no potential conflicts of interest between the obligations of the people covered by that article and their private interests and/or other duties.



# 1.4. OUR CSR APPROACH

## 1.4.1. OUR HISTORY



**1953** — Creation of SOCOTEC in France and development of building control services to assess buildings after the end of the two World Wars.

**2008** — Expansion into Germany with the acquisition of Canzler.

**2016** — Hervé Montjotin named CEO of the SOCOTEC group.

**2017** — Expansion into the UK with the acquisition of ESG.

**2018** — Expansion into Italy with the acquisition of DIMMS Control.

**2018** — French construction, TI&V, environment, training and management businesses converted into separate subsidiaries to accelerate growth in the Group's various markets.

**2019** — Expansion into the USA with the acquisition of Vidaris.

**2020** — First materiality analysis and matrix in December (France, US, UK, Germany and Italy).

**2021** — First full CSR report, produced on a voluntary basis and focusing on France, which accounted for 53% of Group revenue at the time. Full assessment by ECOVADIS, resulting in a Silver ranking.

**2021** — Definition of a CSR strategy for the Group and its five platforms (France, USA, UK, Germany and Italy), and new ambitions for the end of 2024. The following five United Nations SDGs are central to this strategy: 8, 9, 10, 11 and 13.

**2021** — Expansion into the Netherlands with the acquisition of Hanselman Groep and Inpijn Blokpoel.

**2021** — Identification of our sustainability-related services and revenues in connection with an analysis of the taxonomy arising from the European Green Deal. Adoption of the Green Trust brand for these services in order to turn them into identifiable offerings throughout the Group. Change management initiative beginning in late 2021. Assessment of their taxonomy eligibility in conjunction with our trade bodies (TIC Council and Filiance). First assessment of the Group's Green Trust revenue (France, USA, UK, Germany, Italy), which amounts to 26% of the Group total. Green Trust activities focus solely on the environmental, energy and sustainability impact of buildings and facilities.

**2022** — Expansion into Spain with the acquisition of Bac Engineering Group. Signature of the UN Global Compact: SOCOTEC complies with the relevant principles. Disclosure of information to ECOVADIS, resulting in a Silver ranking. Adoption of a progress plan with countries and entities in France. Signature of the French Business Climate Pledge. Signature of the French road safety charter with France's interministerial delegate for road safety and the Group's Quality, Safety and Security Department. Second assessment of the Group's Green Trust revenue, which amounts to 30% of the Group total based on the same geographical scope as in 2021. SOCOTEC launches its EVP (Employee Value Proposition) and carries out its first Great Place to Work survey to assess the engagement and well-being of its staff members around the world. First CDP report in the UK.

**2023** — First CSR report including international platforms (US, UK, Germany and Italy) as well as France, representing more than 90% of the Group's revenue. This 2023 sustainability report is produced in accordance with the GRI (Global Reporting Initiative). SOCOTEC carries out its first CoP (Communication on Progress) reporting after signing up to the United Nations Global Compact in 2022. SOCOTEC signs the commitment charter for gender balance and equality in real-estate companies and organisations. SOCOTEC makes a commitment to employing people with disabilities by signing a group agreement, setting up a dedicated HR Department and adopting workforce-related initiatives in its main countries (Hello Handicap, Fedcap, etc.). SOCOTEC achieves a "Gold" from ECOVADIS. SOCOTEC carries out its third assessment of its Green Trust revenue, which accounts for 33.45% of the Group total.

**2024** — SOCOTEC begins work to comply with the CSRD's European Sustainability Reporting Standards (ESRS) on a voluntary basis. This initial sustainability report, prepared according to CSRD requirements, covers the Group's seven geographical platforms: France, US, UK, Germany, Italy, Netherlands and Spain, plus Belux. Together, they account for almost 96% of the Group's revenue and 95% of its workforce. Finally, the Group's 2024 carbon audits based on 2023 data are aligned with the GHG Protocol methodology.

GRI 2-23, 2-28

ESRS S1.21.1 & 2, ESRS S4.16.A.1, S4.17.1 & 2

## 1.4.2. CSR PARTNERSHIPS AND COMMITMENTS

By confirming that the sustainability of the built environment has always been central to the Group's purpose and activities, SOCOTEC has made a set of commitments with its partners, allowing it to strengthen its action plans and results. These relationships strengthen our market position, allow the sharing of best practice, help us assess and analyse regulatory texts and formulate an industry-wide response to the supervisory authorities, and strengthen network effects arising from SOCOTEC's links with its stakeholders.

Accordingly, SOCOTEC is a member of industry and sustainability associations, and of national and international advocacy organisations. Only strategic initiatives (involvement in governance bodies, committees or projects, reporting) are mentioned below.

### SOCIAL RESPONSIBILITY

The Group has selected five priority SDGs in connection with its CSR strategy, representing its contribution to the UN's Sustainable Development Goals: 8, 9, 10, 11 and 13.

- Global Compact of the United Nations. SOCOTEC has been a signatory since 24 May 2022. Its commitment relates to all of the SOCOTEC group's geographies as regards respecting human rights and complying with labour and environmental laws.
- ECOVADIS Gold in France and Italy, ECOVADIS Bronze in the UK
- AGEFIPH: commitment to employing people with disabilities (France)
- Fedcap: Disability Confident Employer and support to help long-term unemployed people find work again (UK)
- SOCOTEC UK's commitment to apprenticeships (<https://www.apprenticeships.gov.uk>)
- Sport dans la Ville: our status as a corporate sponsor allows us to help people who dropped out of education at an early age find work again, with financial support from Région Île-de-France (France)
- Signatory of the Road Safety Charter in conjunction with the French and UK governments (France and UK)
- Safe and Fuel-Efficient Driving (SAFED) plan (UK)

SOCOTEC complies with the principles of the Universal Declaration of Human Rights and with the eight fundamental conventions of the International Labour Organization (ILO), particularly those regarding forced labour and child labour.

SOCOTEC has been a signatory of the United Nations Global Compact since May 2022 and it supports its 10 principles.

Since August 2022, SOCOTEC has been a signatory of the French Business Climate Pledge: it has undertaken to act in favour of the climate and to support the transition to a low-carbon economy, innovation and the development of low-carbon solutions, technologies, products and services in France and Europe.

### TESTING, INSPECTION AND CERTIFICATION TRADE BODIES

- Filiance (France)
- TIC Council (International)

### LOW-CARBON ENERGIES

- France Hydrogène (France and Europe)
- Syndicat des Energies Renouvelables (France)
- Groupement des Industriels Français de l'Énergie Nucléaire (France and Europe)

### BUILDING AND REAL ESTATE

- Fédération de la Promotion Immobilière (France), active member and sponsor of the circular economy in the construction and real estate sectors.
- Fondation Palladio et Institut des Hautes Études sur l'Immobilier et la Cité (France).
- French Business Climate Pledge (France and Europe). The Group, sponsored by Engie, signed the pledge in August 2022.
- The International Institute of Building Enclosure Consultants: Presidency of the IIBEC (USA)
- Tecniberia (environment, industry, energy, urban agenda): <https://tecniberia.es/>

### ENVIRONMENT

- Union des Professionnels de la Dépollution des Sites: Presidency of the Engineering panel
- ASSORECA (Associazione Ambiente, Energia, Salute e Sicurezza, Responsabilità sociale) (Italy)
- Future of Cities - <https://www.gov.uk/government/collections/future-of-cities> (UK)
- Net Zero Strategy - <https://www.gov.uk/government/publications/net-zero-strategy> (UK)
- Carbon Trust - Zero Waste to Landfill - <https://www.carbontrust.com/news-and-insights/insights/what-is-zero-waste-to-landfill> (UK)
- UK & Ireland Spill Association: <https://ukeirespill.org/association-visit-to-new-member-SOCOTEC/> and <https://www.linkedin.com/>

posts/ ukspill\_we-are-delighted-to-be-a-part-of-the-summer-activity-7065219080709898240-87z7/?trk=public\_profile\_like\_view

- UK Marine Conservation Society: <https://www.SOCOTEC.co.uk/media/news/marine-team-beach-clean>
- SOCOTEC Spain Circularity Engineering Chair with the University of Zaragoza is promoting sustainability: <https://www.socotec.es/en/news/awards-chair-socotec-2023>

### INFRASTRUCTURE

- PIARC (World Road Association) - sustainable infrastructure (Italy and international)
- Associazione MASTER Materials and Structures, Testing and Research (Italy)
- SIG Società Italiana Galleria (R&D tunnels) (Italy)

GRI 2-23

ESRS 2.9.B.1, 2.17.D, 2.17.E

### 1.4.3. OUR CSR TRAJECTORY

SOCOTEC defined its purpose in late 2019 and started consulting its stakeholders in 2020. This enabled it to produce a simple materiality analysis in late 2020 based on the results of that consultation, which in turn was based on responses to GRI (Global Reporting Initiative) questionnaires regarding ESG (Environment, Social and Governance) matters. As a result, SOCOTEC has defined its CSR strategy on the basis of the material topics defined by its internal and external stakeholders, 1,400 of which responded to the consultation in France and 1,300 outside France.

In order to continue its efforts to improve transparency and performance regarding sustainability, the SOCOTEC group carried out a double materiality analysis in the second half of 2023 on a voluntary basis, in order to produce a sustainability report in accordance with the CSRD requirements.

The Group's CSR strategy was confirmed in late 2023 by the Group's Executive Committee, relying on:

- The CSR committee consisting of one representative from each business line and department and co-ordinated by a Group Sustainability Officer who is member of the Group's Management Committee.
- The results of the double materiality analysis, based on additional responses from 152 stakeholders in France and internationally (France, UK, US, Germany, Italy, Spain and the Netherlands).
- In-house Green Trust ambassadors who have stated a keen interest in CSR and have volunteered to help.
- The Group's Executive Committee and shareholders.

GRI 2.12, 2-13, 2-14, 2-23, 2-24

### 1.4.4. GOVERNANCE OF CSR TOPICS

The Group's CSR strategy is overseen at the highest level of SOCOTEC's governance by the Group Sustainability Officer, who is a member of the Group Executive Committee. There is also a Group CSR officer who works exclusively on implementing the Group's initiatives in conjunction with the geographical platforms. The geographical platforms (France, US, UK, Germany, Italy and Spain) have a CSR officer or manager who is a member of the international CSR committee, which meets every quarter in meetings led by the Group Sustainability Officer. In France and at the most senior level of the Group, a CSR committee meets every month with CSR representatives of the Group and the French business, who are either heads of Group departments or heads of business lines.

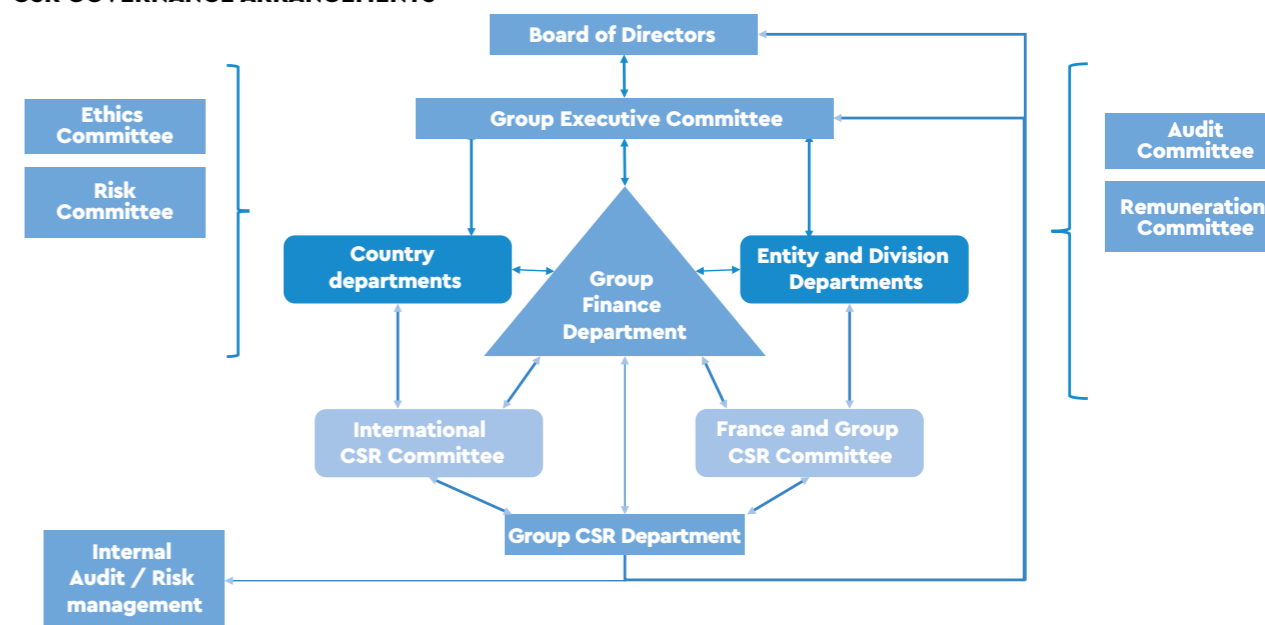
Group Finance Department is a member of both CSR committees (international and France). It is an integral part of sustainability reporting, particularly as regards preparing for quantitative reporting of taxonomy-eligible activities and improving performance in terms of sustainable procurement. The Group's head of internal audit is invited to attend CSR committee meetings twice per year and also take part in CSR performance monitoring meetings three times per year, particularly those looking at governance processes.

The Group Executive Committee monitors and validates the achievement of the CSR targets and roadmap three times per year, both for France and the Group's international platforms. CSR performance is presented to shareholders twice per year and specific reporting documents are sent every year to the sustainability information collection platforms of shareholders COBEPA and Clayton Dubilier & Rice, at their request. Dialogue between the Audit Committee and the Risk Committee, which assesses and manages the Group's major risks each year and the effectiveness of its internal control processes, and the Executive Committee, which monitors them, allows the Board of Directors to have rigorous oversight over risk management. Group CSR Department, which has made it possible to align the definition of SOCOTEC's IROs (impacts, risks and opportunities) as reported by its stakeholders with the Group's general risk matrix (see section 1.7.2, Risk identification and assessment). This increases consistency as regards the Group's risk management and material issues (see section 1.7.2, Risk identification and assessment).

The CSR strategy is deployed both internally and externally by each member of the CSR Committee in their respective area (Finance, HR, Health and Safety, Procurement, IT, Compliance and Ethics, business lines, Equality and Inclusion, Waste Management). Each member seeks to fulfil one or more of the targets set as part of its CSR strategy commitments for their French or international scope.



### CSR GOVERNANCE ARRANGEMENTS



**THE GROUP AND FRANCE CSR COMMITTEE BRINGS TOGETHER THE FOLLOWING GROUP FUNCTIONS:**

- (Committee established in December 2019)
- Group executive manager in charge of CSR
  - Group CSR manager
  - Group head of management control
  - Group head of quality, safety and security
  - Head of HR development (including Great Place to Work)
  - CEO of SOCOTEC Immobilier Durable
  - Head of the Performance, TIV & Industry business unit
  - Chief Technical Officer, Environment business unit
  - Head of Compliance and GDPR
  - Head of IT infrastructure
  - Chief Financial Officer and head of procurement
  - Guest invited to attend meetings twice per year: Group head of internal audit

**FOR THE INTERNATIONAL CSR COMMITTEE:**

- (Committee established in December 2023)
- Group Sustainability Officer
  - Group CSR manager
  - The following countries are represented by an active member responsible for CSR in their country: France, UK, US, Germany, Italy.

**REMIT OF THE GROUP CSR COMMITTEE:**

**Strategy and aims**

- The committee prepares the double materiality analysis, consults with stakeholders and monitors the Group's material topics and its performance with respect to them.
- It defines the Group's impacts, risks and opportunities (IRO) and their materiality in conjunction with Internal Audit in order to ensure consistency with the company's risk matrix, and with the CSR committee and manager of the country in question.
- It reviews the CSR strategy in conjunction with the Group or International CSR Committee and managers in the areas concerned.
- It proposes and monitors CSR indicators and works with CSR and country managers on setting CSR targets.

**Policies and action plans:**

- It monitors the implementation of policies and action plans needed to achieve defined targets.
- It prepares and co-ordinates the reporting of sustainability information.

**Climate transition and social commitment:**

- It challenges the resources allocated to the climate transformation plan with the countries and departments concerned.
- It monitors efforts to reduce GHG emissions and waste, as well as workforce-related and social commitments in the value chain.

**Assessment and reporting:**

- It liaises with non-financial ratings agencies and makes preparations for their assessments.
- It responds to requests from banks, lenders, shareholders and business partners regarding CSR.
- It analyses best practice among top-performing companies in terms of sustainability.

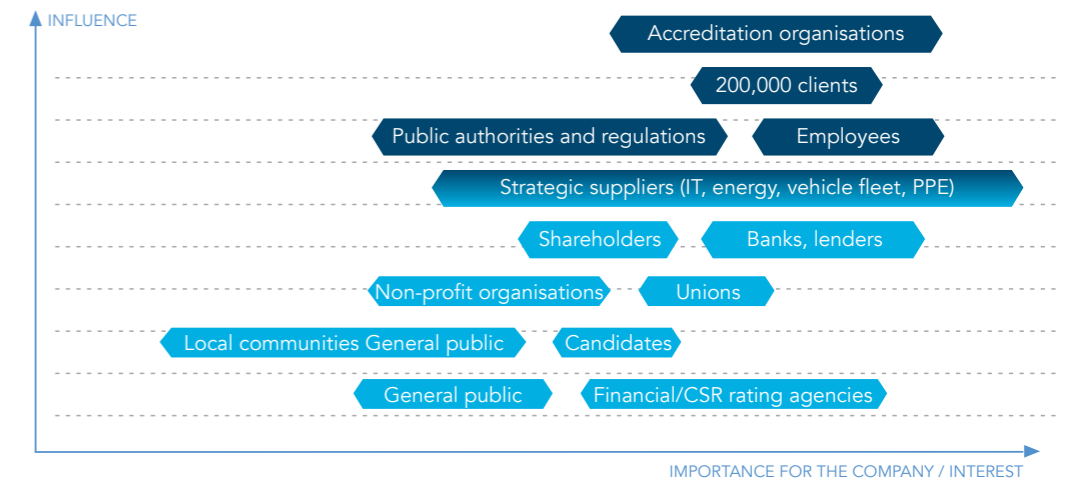
GRI 2-29

ESRS2-SBM2 : 2.45.A->D, S1.12.1, S4.8.1

**1.4.5. STAKEHOLDER DIALOGUE AND COMMITMENT REGARDING CSR**

As an independent third party, we work with numerous stakeholders that are essential to our development in our construction, real estate, infrastructure and manufacturing markets, and that enable us to fulfil our sustainable buildings mission. Our major stakeholders are those that play a role in our value chain and support our development in economic, workforce-related and reputational terms.

We have regular dialogue with all of our stakeholders through corporate governance arrangements, client satisfaction measurements (monthly reporting documents via the NPS), managerial oversight of employees and annual measurement of their engagement through the Great Place to Work questionnaire, management-employee dialogue (via Economic and Workforce-Relations Committees in France, the Group Works Council and mandatory communications), annual audits by accreditation organisations (COFRAC, UKAS, etc.), relations with the financial ecosystem (banks, lenders and insurers) throughout the year, relations with our suppliers and ongoing monitoring of commercial conditions, and dialogue with public authorities and supervisory authorities.



STAKEHOLDERS	EXPECTATIONS	DIALOGUE RESOURCES
SOCIETY	Improving quality / Reducing risk / Protecting the environment / Upholding human rights and ethics / Protecting users and occupants	Relations with sector unions (GIFEN for the nuclear industry, SER for renewable energies, FPI for real estate, FFB for construction and public works etc.) / Relations with schools and universities / Residents' associations / Journalists / Trade shows and exhibitions / Website and publications
CLIENTS	Ethics / Service quality / Operational excellence / Occupational health and safety / Cybersecurity / Reduction in GHG emissions	Satisfaction survey / Client contact / Almost 400 sites and branches, and a digital channel with a response rate of almost 100% / Whistleblowing line
SHAREHOLDERS AND INVESTORS	Reducing CSR risks / Financial performance / CSR commitment / Sustainability services	Board of Directors / Meetings with investors and bankers / Shareholders: CSR monitoring via drills throughout the year
EMPLOYEES	Training and development / Occupational health and safety / Well-being at work / Ethics / Diversity and inclusion / Social values	Code of ethics and policies/procedures / Annual appraisals / Department meetings / Whistleblowing line / SOCOTEC - EMLYON management campus for 100% of managers / Connect Days for managers promoted or recruited during the year / Welcome Days and integration days throughout the year
ACCREDITATION ORGANISATIONS	Operational excellence / Ethics	Accreditation audits
BUSINESS PARTNERS (SUBCONTRACTORS, SUPPLIERS)	Occupational health and safety / Fair pay / Long-term relationships	Responsible Procurement Charter and discussions regarding purchasing terms / Assessments / Whistleblowing line
GOVERNMENTS AND PUBLIC AUTHORITIES	Economic development / Job creation / Respect for the environment and safety / Compliance with laws and regulations / Efforts to combat climate change	Relations with public authorities / Relations with supervisory authorities / Relations with trade organisations in our sector: Filiance and TIC Council



## 1.5. THE SOCOTEC GROUP'S CSR STRATEGY

GRI 2-22, 2-23, 2-24

ESRS 2.40.G.1

### 1.5.1. OUR FOUR GLOBAL CSR COMMITMENTS

The SOCOTEC group's CSR strategy is based on a roadmap designed to last until 2024. It was defined on the basis of stakeholder priorities and material issues as shown by the Group's materiality matrix enclosed with this report. Dialogue has been established with Green Trust employee ambassadors and the Group CSR Committee in order to finalise the CSR roadmap. The Group's Executive Committee and CSR Committee then defined targets for 2024.

The SOCOTEC group's CSR strategy is comprehensive (see summary opposite):

#### 3 DIMENSIONS OF SUSTAINABILITY:

Environmental, Workforce-related and Social

#### 4 CSR COMMITMENTS:

- **1.** Reduction in the Group's greenhouse gas emissions and carbon footprint,
- **2.** Development of our Green Trust services to support the environmental and energy transitions of our clients and partners,,
- **3.** Improvement in our Great Place To Work rating and our Employee Value Proposition (EVP) to make our Group ever more attractive, and to improve the working environment and satisfaction of our employees constantly across all of our geographies.
- **4.** Development of a social sustainability approach for vulnerable people and those with remote employment prospects, helping them to undertake training and return to work and promoting social inclusion.

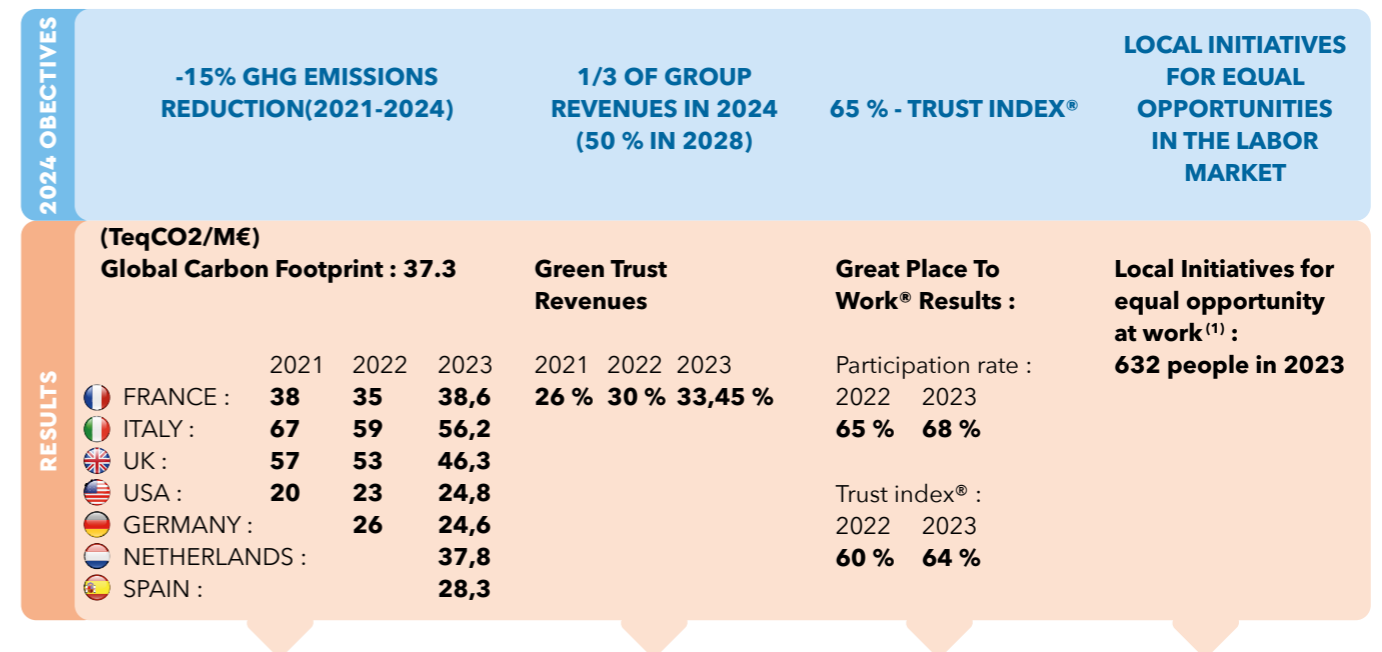
#### 2 KEY ASPECTS:

Firstly, corporate social and environmental responsibility through targets, action plans and sustainability policies, and secondly the development of SOCOTEC's Green Trust expertise and services, helping our clients achieve their environmental and energy transitions relating to the built environment.

The CSR strategy and the essential documentation related to it are published on our website and brought to the attention of Group employees via in-house channels in each country (intranet, internal social networks etc.). CSR initiatives are also covered each month in a CSR Newsletter sent to all employees in France and the UK.

In addition, the SOCOTEC group's CSR strategy is central to our operations as we seek to enhance our future performance, our reputation as a responsible company and a trusted third party, and our appeal in the eyes of our stakeholders, i.e. clients, candidates, technical partners and financial partners, in both the upstream and downstream parts of our value chain. The Group has also developed the ability to measure its progress and ambitions by adopting a CSR data collection platform with its partner Tennaxia, which also provides CSR advice. EY has been appointed to perform a gap analysis between the 2023 CSR report (2022 data) and the CSRD's ESRS requirements. EY also assisted the SOCOTEC group with its materiality analysis, which it completed in December 2023.

### SOCOTEC'S CSR STRATEGY - 2021 TO 2024



#### YOU GROW WE GROW

- Implement a key talent programme, with potential mentoring opportunities available
- Value, share and disseminate innovation
- Increase engagement with employees, measure our success through an annual survey and incentivise employees by giving them an interest in the Group's growth

#### TAKING ACTION TO PROMOTE SOCIAL INCLUSION

- Ensure that all our employees are treated fairly and without discrimination
- Promote gender diversity in all our business lines

- Commit to employing young people through specific inclusion initiatives

#### IMPLEMENTING ENVIRONMENTAL TRANSITION

- Help our clients to reduce their environmental impact and assess that impact (Green Trust)
- Actively contribute to the development of the circular economy in the construction and environmental sectors
- Optimise the energy performance of our own buildings
- Adopt responsible behaviours and reduce our carbon footprint

(1) Total number of people supported through social inclusion initiatives / professional development contracts / apprentices (excluding interns) / people attending the Apprentice Training Centre (total across all platforms): 632

## 1.5.2. MAIN CSR INDICATORS AND TARGETS

The indicators for these four commitments are monitored annually as regards the Group’s carbon footprint, the development of Green Trust services, staff engagement through the Great Place to Work survey, and social inclusion. As SOCOTEC is a trusted third party, governance and business ethics indicators play a central role in the way we operate and to our credibility in our markets and with respect to our stakeholders. We monitor them carefully throughout the year.

Some additional indicators aside from the four global CSR indicators are also reported annually, in connection with ethics and governance (GDPR awareness, cybersecurity and the Sapin II act, and anti-corruption rules). However, other indicators are also monitored very carefully, particularly through monthly reporting, relating to HR, quality and safety, cybersecurity, waste management, vehicle fleet carbon emissions, client satisfaction via the NPS and responsible procurement.

For the full list of the SOCOTEC group’s sustainability performance indicators, see the summary table in Chapter 5.

### SUSTAINABILITY OBJECTIVES 2028

Environment			
Green Trust	2023	2024 Targets	2028 Targets
of Group revenues from Green Trust projects	33.45 %	1/3 of sales	50% of sales
Carbon	2023	2024 Targets	2028 Targets
Reduction in carbon intensity (Scope 1 and 2 emissions per € million of revenue)	-4% between 2021 and 2023	-15% between 2021 and 2024	Work in progress (SBTi)
Vehicle fleet	2023	2024 Targets	2028 Targets
Proportion of electric vehicles (France)	2.26%	20%	50%
Proportion of electric vehicles (UK) (excluding vans)	0.55%	15%	80 % (excluding vans)
	80%	20 %	50 %
Buildings	2023	2024 Targets	2028 Targets
Change in electricity consumption in France	-11% (reduction in 2023 vs. 2022)	-10% reduction between 2022 and 2024	-25% reduction between 2022 and 2028
Change in total energy consumption related to buildings (electricity, natural gas, fuel oil etc.) in France	+0.76% between 2022 and 2023		
Change in total energy consumption related to buildings (electricity, natural gas, fuel oil etc.) worldwide	+2.34% between 2022 and 2023		
Proportion of electricity consumed coming from renewable sources (France)	0.27%		
Proportion of electricity consumed coming from renewable sources (worldwide, including buildings)	20%		
Workforce-related			
Safety - worldwide	2023	2024 Targets	2028 Targets
Accident frequency rate (worldwide)	4.55	5	Maximum: 4
Injury severity rate (worldwide)	0.11	Maximum: 0.15	Maximum: 0.10
Number of days of lost time (worldwide)	2,035	-	-
Significant road accident rate in France	30%	Max 30%	Max 18%
Significant road accident rate worldwide	-	Max 30%	Max 20%
Operational performance/quality	2023	2024 Targets	2028 Targets
NPS (France in 2023, platforms in 2024 and 2028)	73	Over 70	Over 70

Workforce-related			
Global workforce	2023	2024 Targets	2028 Targets
Proportion of employees on permanent contracts (worldwide)	>95%	98%	98%
Number of people on apprenticeship contracts (worldwide)	495	500	750
Number of apprentices (France)	205	220	300
GPTW: Trust Index - Engagement rate (worldwide)	64%	65%	>65%
GPTW: Trust Index - Engagement rate (France)	64%	> 65%, certification	>65%
% of countries certified	8 countries certified	15	20
% of employees taking part in an annual appraisal (worldwide)	68%	80%	100%
Proportion of managers who were promoted internally (worldwide)	75%	75%	75%
Resignation rate (worldwide)	12.6%	12%	12%
Proportion of managers who are women (worldwide)	20%	30%	33%
Number of training days / Total average headcount (worldwide)	1.91	2	2
% of the workforce taking part in training each year (worldwide)	80%	80%	80%
Diversity	2023	2024 Targets	2028 Targets
Gender equality in remuneration (worldwide) - Geographical scope: 7 platforms + Belux	2.38%	20%	50%
= % of women receiving a pay rise / % of men receiving a pay rise	1.01	>=1	>=1
Gender equality in promotion (worldwide) = % of women promoted / % of men promoted	1.19	>=1	>=1
Gender pay gap	0	0	0
Employees with disabilities as a percentage of the workforce (France)	3.1	3.3	3.5
Governance			
Ethics	2023	2024 Targets	2028 Targets
Knowledge of the Code of Ethics (Code of Ethics - Scope: 7 platforms + Belux)	59% in 2023	70% in 2024	95% in 2028
Awareness of personal data protection (GDPR)	77% of the target employee group in France taking part in awareness-raising (3,845 taking part in training out of 4,991 invited)	90% employees taking part in training in France (GDPR training certificate)	80% of employees in Europe (excluding the UK) taking part in training (GDPR training certificate)
Ethics and compliance awareness (Sapin II) (7 platforms + Belux)	59% (1,059 taking part in training (7 platforms) out of 1,802 invited)	50% of total average workforce taking part in awareness-raising (excluding interns)	90% of total average workforce taking part in awareness-raising (excluding interns)
Proportion of functions-at-risk covered by ethics training programmes	100% in France	100% in France	100% in France
Cybersecurity	2023	2024 Targets	2028 Targets
Cyber module (% of worldwide workforce taking part in awareness-raising per year)	62%	64%	67%

## 1.5.3. GREEN TRUST : APPLYING OUR EXPERTISE TO INCREASE SUSTAINABILITY

Green Trust is a range of services offered to SOCOTEC clients. It relates solely to the environmental aspect of CSR. The sustainability and resilience of the built environment have always been a growth driver for SOCOTEC. For business partners and companies that use Green Trust services, they provide a way to assess the regulatory compliance and technical performance of built assets as part of a process designed to ensure the resilience and energy/environmental transition of buildings and installations. Companies that are now assessed on their ability to embrace transitions and carry out reporting use trusted third parties like SOCOTEC

to help them. With almost 12,000 engineers and technicians specialising in construction and civil engineering, sustainable real estate, low-carbon energy and the environment, SOCOTEC provides them with trusted, transparent support to help them assess, achieve and secure their sustainability targets.

SOCOTEC, as an independent trusted third party, has since 1953 been helping its clients to ensure the sustainability of buildings, facilities and infrastructure, anticipate risks and adapt new and existing buildings in view of climate change and

energy issues. SOCOTEC's Green Trust services relate to topics that have been verified in connection with the environmental objectives of the taxonomy arising from the European Green Deal. Some services are taxonomy-eligible, while others have been assessed by the environment experts of the TIC Council and Filiance.

- 1 \ MITIGATING CLIMATE CHANGE
- 2 \ ADAPTING TO CLIMATE CHANGE
- 3 \ CIRCULAR ECONOMY
- 4 \ SUSTAINABLE USE OF WATER
- 5 \ REDUCING POLLUTION
- 6 \ PROTECTING BIODIVERSITY

In 2023, SOCOTEC's Green Trust services<sup>(1)</sup> accounted for 33.45% of Group revenue, including France, the UK, the US, Germany, the Netherlands and Spain and excluding the rest of the world, which accounts for 5% of Group revenue. The revenue figure used in this calculation therefore represents 95% of the Group's total revenue.

In 2021, Green Trust revenue accounted for 26% of Group revenue and our aim is to increase this proportion to 33% in 2024, at a time when our revenue base is continuing to increase through organic growth and acquisitions. That target was achieved in late 2023, a year ahead of schedule, with 33.45% of revenue coming from Green Trust services.



- 1 addresses the need to reduce the environmental impact and optimise the energy use of buildings, facilities, equipment and engineering structures
- 2 includes work eligible under the EU taxonomy or whose environmental impact has been assessed by the CSR experts of testing, inspection and certification trade bodies (Filiance in France, TIC Council internationally);
- 3 consists of services provided by SOCOTEC experts as trusted third parties, who provide comprehensive and independent audit reports on the condition of facilities, buildings and equipment with respect to building regulations, standards, risks and desired performance levels.

### Green Trust services: from resilience to sustainability in the built environment

Energy, environmental and digital transitions



## ALTERNATIVE ENERGIES

### LOW-CARBON ENERGIES

The growing demand for energy is associated with an increase in greenhouse gas emissions, which contribute to climate change.

Low-carbon energies have an important role to play in the transition to an economy with low carbon emissions. To develop its business in this area, SOCOTEC has set up an independent entity: SOCOTEC Power Services.

SOCOTEC Power Services is fully focused on low-carbon energy facilities and infrastructure, working to ensure their safety, compliance, performance and sustainability.

### REFURBISHMENT AND RENOVATION

#### SUSTAINABLE BUILDINGS

The real estate sector is one that has a significant environmental impact: the construction, operation and demolition of buildings account for up to 40% of carbon emissions across all sectors.

SOCOTEC Immobilier Durable's experts offer ways for the real estate sector to limit its environmental impact while creating more efficient and sustainable buildings, using 8 specific skills:

- Visual and instrument-based technical analysis;
- Testing and monitoring;
- Property evaluation;
- Technical due diligence;
- Energy and carbon sobriety;
- Environmental quality in buildings;
- Circular economy and re-use of materials.

### INFRASTRUCTURE SUSTAINABILITY

#### DEVELOPMENT OF RAIL

#### INFRASTRUCTURE

To develop low-carbon mobility, SOCOTEC applies its expertise across the whole life cycle of rail infrastructure, including mainline rail, metro and tram networks.

## ENVIRONMENTAL IMPACT ASSESSMENTS

### CARBON AND ENERGY AUDITS

Energy and carbon audits are essential tools in assessing the environmental impact of any activity and in identifying measures for reducing that impact.

SOCOTEC's experts support clients with their CSR efforts.

### BIODIVERSITY AND CIRCULAR ECONOMY

#### ENVIRONMENT

Today, because of increased pressure from human activity, resources such as water and aquatic environments, air and soil are subject to numerous types of pollution and degradation that could affect biodiversity and human health.

SOCOTEC's experts help clients anticipate health, safety and environmental risks and offer the following services:

- Measuring and assessing pollution risks (water, soil and air);
- Inspecting sites, including brownfield sites, that could be developed in construction projects;
- "Green worksite" services helping clients to respect the environment on their sites and in the surrounding areas over the long term as part of a construction project.
- Obtaining certification (ISO 14001, ISO 50001 and ISO 26000 for example);
- Obtaining the ECOCYCLE circular economy label (starting with an analysis of the worksite's resources and then recycling and re-using those resources via partner platforms).

(1) See Section 2.2, Green Trust

GRI 3-1, GRI 2-14

ESRS 2 – IRO-1, 2.53.A.1, 2.53.H.2

### 1.5.4. SOCOTEC'S DOUBLE MATERIALITY ANALYSIS

#### Double materiality approach:

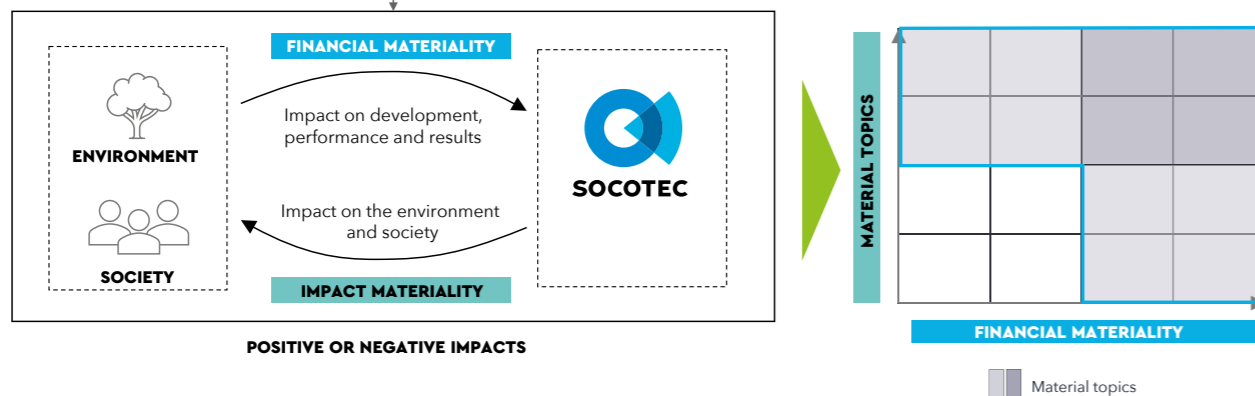
An ESG (environment, social, governance) double materiality questionnaire covering the CSRD ESRS issues was produced in September 2023. In the last four months of 2023, it enabled SOCOTEC to

engage with its internal and external stakeholders according to the methodology required by the CSRD. All managers and key executives in all of our geographies (300 in total) and the Group's strategic external stakeholders (supervisory organisations, shareholders) and the France and International CSR Committees were consulted.

By the end of 2023, 152 of SOCOTEC's managers, executives and partners around the world had answered questions relating to the Group's impact and financial materiality. Responses were weighted by the size of the country.

#### PHASE 1:

**Explaining double materiality to stakeholders and contributing to the dialogue about the ESRS and their importance.**



ESRS 2.59.1

#### PHASE 2:

**Produce a questionnaire based on the sub-themes of the CSRD's ESRS.**

ENVIRONMENT (9+1)	SOCIAL (13)	GOVERNANCE (3+3)
<b>ESRS E1 – CLIMATE CHANGE</b> Climate Change Adaptation Climate Change Mitigation Energy Management	<b>ESRS S1 – EMPLOYEES</b> Working conditions Health & Safety Equality between women and men Training & Development Inclusion, Diversity and Equal Opportunity	<b>ESRS G1 – GOVERNANCE</b> Corporate Culture Business Ethics Sustainable Procurement
<b>ESRS E2 – POLLUTION</b> Air Pollution Soil and water pollution Hazardous substances and microplastics	<b>ESRS S2 – WORKERS IN THE VALUE CHAIN</b> Working conditions Equal treatment and opportunities for all Respect for human rights	<b>SUSTAINABILITY MATTERS SPECIFIC TO SOCOTEC (VOLUNTARY REPORTING) :</b> Sustainable Investing Strategy ESG-based incentives for top management Sharing the company's value creation
<b>ESRS E3 – WATER</b> Water management	<b>ESRS S3 – AFFECTED COMMUNITIES</b> Rights of local communities (economic, social, cultural, civil, political) Indigenous Peoples' Rights	
<b>ESRS E4 – BIODIVERSITY &amp; ECOSYSTEMS</b> Biodiversity	<b>ESRS S4 – CUSTOMERS AND END USERS</b> Implications related to consumer and/or end-user information Consumer and/or end-user safety Social inclusion of consumers and/or end-users	
<b>ESRS E5 – RESOURCE USE AND CIRCULAR ECONOMY</b> Resource management, waste and circular economy		
<b>SPECIFIC SUSTAINABILITY MATTER FOR SOCOTEC (VOLUNTARY REPORTING) :</b> Improving building quality and reducing risks		

N.B. The sub-themes in blue are additional to those provided for in the ESRS, including those added following the sector benchmarking exercise that established the importance of these topics when consulting with stakeholders.

ESRS 2.53.B. & C.

#### PHASE 3:

**Consulting with stakeholders (through in-person meetings or questionnaires) and attributing scores to the various topics.**

Methodology for the double materiality analysis: definition of criteria and scoring scales for: **IMPACT MATERIALITY**

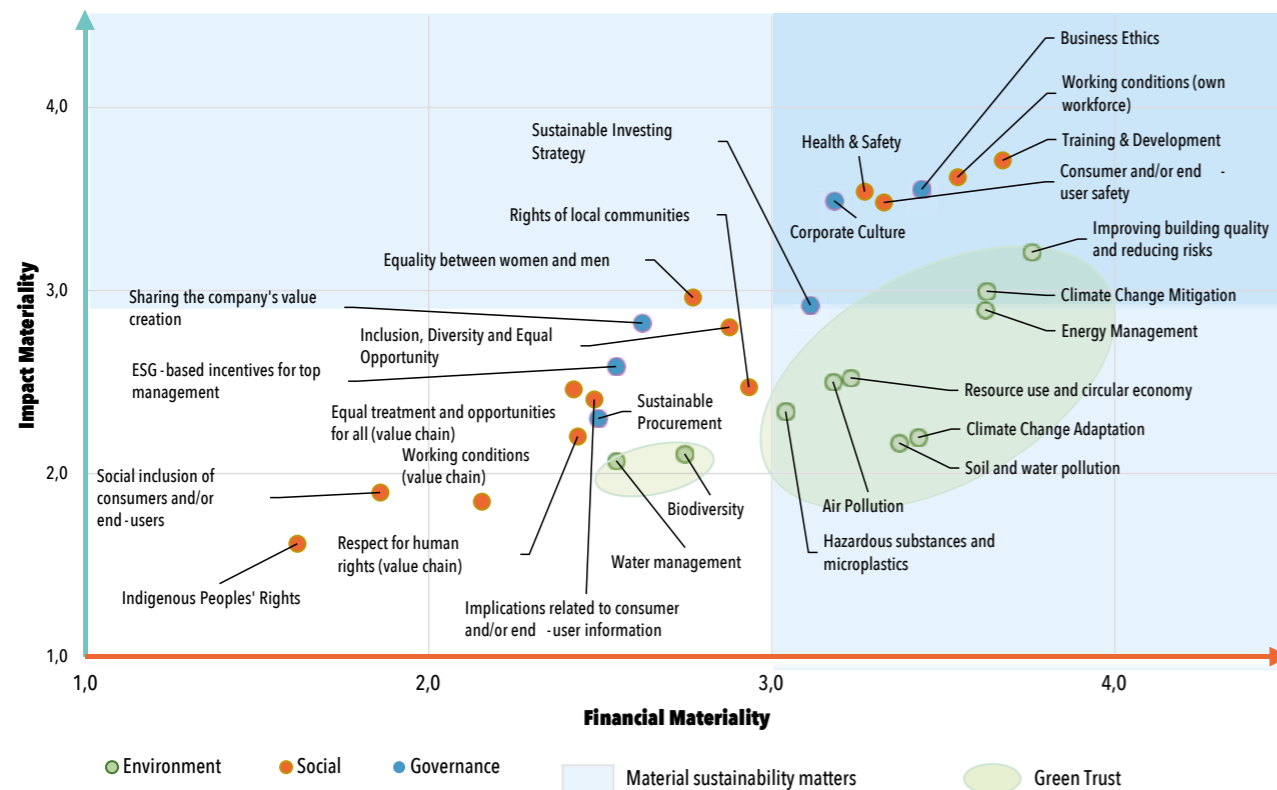
Scoring criteria	1	2	3	4
	LOW	MODERATE	CRITICAL	STRATEGIC
Scope of the impact	Isolated event.	Event affecting a moderate number of people or a limited number of areas.	Event affecting a large number of people or ecosystems (clients, local communities, suppliers etc.).	Event affecting society as a whole (planet, people).
Scale of the impact	An event that slightly affects: - The physical and/or psychological well-being of individuals, leading to minor medical treatment but no disability - Fauna, flora and the environment in a very limited way - The market and the operations of local competitors	An event that moderately affects: - The physical and/or psychological well-being of individuals, leading to minor disability but with no risk of death - Fauna, flora and the environment - The market and the operations of local competitors	An event that significantly affects: - The physical and/or psychological well-being of individuals, with a risk of death - Fauna, flora and the environment - The market and the operations of local competitors	An event that results in: - The death of an individual or the total loss of their psychological well-being - The irreversible destruction of fauna, flora and the environment - An increase and intensification of climate change - The loss of a market, bankruptcies in the market
Irremediability of the impact	The damage is easily remedied and has no further consequences.	The damage can be remedied or compensated, with little consequences and effort.	The damage can be partially remedied or compensated, with considerable effort.	The damage cannot be remedied without consequences. It can barely be compensated, and this would require significant effort.
Frequency	25% probability in the next five years	50% probability in the next five years	75% probability in the next five years	90% probability in the next five years

Methodology for the double materiality analysis: definition criteria and scoring scales for:  
**FINANCIAL MATERIALITY**

FINANCIAL MATERIALITY

Scoring criteria	1	2	3	4
	LOW	MODERATE	CRITICAL	ISOLATED EVENT.
Impact on EBITDA:	Impact of less than €2.5 million	Impact of between €2.5 million and €5 million	Impact of between €5 million and €7.5 million	Impact of over €7.5 million
Reputation / Image	Media coverage or articles that are of minor importance or have a limited audience, little or no coverage on social media.	Coverage in the regional daily press, subject covered by broadcast or print media for several days, coverage on social media.	Coverage in the national or regional daily press, subject covered by broadcast or print media for several days, large-scale coverage on social media.	National coverage, subject covered by broadcast or print media for several weeks, very large coverage on social media.
Business continuity	No impact on business continuity	Limited impact on business: less than 1 month	Significant impact on business: less than 3 months	General business interruption
Involvement of top management	Involvement of middle management and intermediaries	Involvement of top management	Involvement of the Executive Committee	Involvement of the Executive Committee and Board of Directors
Frequency	25% probability in the next five years	50% probability in the next five years	75% probability in the next five years	90% probability in the next five years

**PHASE 4:**  
**Analysis of ESRS responses using the double materiality methodology and production of the SOCOTEC group materiality matrix highlighting 16 material topics.**



**ESRS 2.53.G.1 & 2.58.1**

**List of material topics assessed by stakeholders as risks or opportunities**

ESRS	ESG CATEGORY	TOPICS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	FINANCIAL RISK OR OPPORTUNITY JUSTIFICATIONS AVAILABLE IN THE PRESENTATION MADE DURING THE CSR	MATÉRIALITÉ DE L'ENJEU
E1	ENVIRONMENT	Adaptation to climate change	2,2	3,4	Opportunity > Risk	Material
E1	ENVIRONMENT	Mitigation of climate change	3,0	3,6	Opportunity	Material
E1	ENVIRONMENT	Energy management	2,9	3,6	Opportunity > Risk	Material
E2	ENVIRONMENT	Air pollution	2,5	3,2	Opportunity > Risk	Material
E2	ENVIRONMENT	Pollution of soil and water	2,2	3,4	Opportunity	Material
E2	ENVIRONMENT	Substances of concern and microplastics	2,3	3,0	Opportunity	Material
E3	ENVIRONMENT	Water management	2,1	2,5	Opportunity	Non-material
E4	ENVIRONMENT	Biodiversity	2,1	2,7	Opportunity	Non-material
E5	ENVIRONMENT	Use of resources and circular economy	2,5	3,2	Opportunity > Risk	Material
E1	ENVIRONMENT	Improving the quality of buildings and mitigating risks	3,2	3,8	Opportunity	Material
S1	SOCIAL	Working conditions	3,6	3,5	Opportunity > Risk	Material
S1	SOCIAL	Health and safety	3,5	3,3	Risk > Opportunity	Material
S1	SOCIAL	Gender equality	3,0	2,8	Risk > Opportunity	Not material but taken as material
S1	SOCIAL	Training and development	3,7	3,7	Opportunity > Risk	Material
S1	SOCIAL	Inclusion, diversity and equal opportunities	2,8	2,9	Opportunity > Risk	Non-material
S2	SOCIAL	(Workers in the value chain)	1,8	2,2	Opportunity > Risk	Non-material
S2	SOCIAL	Equal treatment and opportunities for all (workers in the value chain)	2,5	2,4	Opportunity > Risk	Non-material
S2	SOCIAL	Respect for human rights	2,2	2,4	Opportunity > Risk	Non-material
S3	SOCIAL	Rights of local communities (economic, social, cultural, civil, political rights)	2,5	2,9	Risk > Opportunity	Non-material
S3	SOCIAL	Rights of indigenous people	1,6	1,6	Risk > Opportunity	Non-material
S4	SOCIAL	Impacts relating to information about consumers and end-users	2,4	2,5	Opportunity	Non-material

S4	SOCIAL	Safety of consumers and end-users	3,5	3,3	Opportunity > Risk	Material
S4	SOCIAL	Social inclusion of consumers and end-users	1,9	1,9	> Risk	Non-material
G1	GOVERNANCE	Corporate culture	3,5	3,2	Opportunity	Material
G1	GOVERNANCE	Business ethics	3,6	3,4	Opportunity > Risk	Material
G1	GOVERNANCE	Responsible procurement	2,3	2,5	Little financial impact	Non-material
G1	GOVERNANCE	Sustainable investment strategy	2,9	3,1	Opportunity > Risk	Material
G1	GOVERNANCE	Executive pay linked to ESG criteria	2,6	2,5	Opportunity > Risk	Non-material
G1	GOVERNANCE	Value sharing linked to ESG criteria	2,8	2,6	Opportunity > Risk	Non-material

**ESRS 2.53.E.1, F.1**

**PHASE 5:**

**The Double Materiality matrix, CSR strategy and ambitions have been communicated to all stakeholders and are accessible on the Group's website.** The Group's Executive Committee and Head of Internal Audit have validated the

approach and the results. A reconciliation with the SOCOTEC group's risk matrix demonstrated that the risks shown by the double materiality analysis were fully in line with the major risks noted by Internal Audit in its annual assessment.

**GRI 3-2**

**ESRS2 SBM3, S1.13 & 14.C, S1.16.1, S4.10&11&33&34&38**

**ESRS 2 IRO-1:G1 & E5, ESRS 2.26.C.1, 2.40.E&F, ESRS E1**

### 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR CONNECTION WITH SOCOTEC'S STRATEGY AND BUSINESS MODEL

The following material topics have been adopted following the double materiality analysis. They have been included in the SOCOTEC group CSR roadmap. Every month, the Group CSR Committee monitors progress towards CSR targets, both Group-wide and specific to France. While the international committee does so every quarter. The CSR committees prepare then oversee progress plans in each area. Three times per year, the Group's management committee is asked to confirm the appropriateness of the CSR initiatives that are central to the Group's strategy and

to monitor indicators showing their progress. Twice yearly, strategic progress is presented to the Board of Directors.

SOCOTEC's strategy and business model as regards mitigating material risks is highly resilient, because of its processes and operational control committees and because of the constant attention it pays to these matters as a result of its core value of being a trusted third party. Similarly, opportunities are clearly identified and they are all overseen and monitored

through scorecards, committees and operational management, which receives training and takes action regarding SOCOTEC's business development and targets and the monitoring of results.

**Impact:**

SOCOTEC adjusts its business model to reduce its negative impact on the environment, society and its value chain. Action plans are monitored and measured continuously. In this way, SOCOTEC seeks to preserve its reputation and maintain the trust of clients, job candidates, financial partners and its teams. By focusing on development in the areas of training, diversity and inclusion, SOCOTEC is able to retain talent and attract candidates who are the best in their area of expertise

**Risks:**

SOCOTEC's strategy and business model take into account sustainability risks relating to its activities. Those risks are covered by the Group's risk-monitoring efforts. The Risk Committee, which takes decisions to mitigate risks and oversee results in each country, strengthens SOCOTEC's position as a responsible company that complies with the relevant rules. The Group has insurance policies to cover its major risks.

**Opportunities:**

SOCOTEC's strategy and business model are based on paying close attention to and carefully managing business opportunities related to regulatory developments (regulatory intelligence tools, technical departments in each business line, an innovation and technical solutions department), changing market expectations and the transition to more sustainable business activities. The development and oversight of Green Trust services are strengthening SOCOTEC's original purpose, which has been focused on the sustainability of the built environment for more than 70 years, as well as increasing the amount of revenue generated as a result of market needs in all our geographies. The diversification of SOCOTEC's businesses and services, and its international expansion into countries that do not in theory present risks, mean that its business model is resilient, is able to adapt quickly to environmental conditions and issues relating to the sustainability of the built environment, and has a strong ethical foundation.



**TABLE OF MATERIAL ENVIRONMENTAL IMPACTS, RISKS AND OPPORTUNITIES**

GRI 2-22, 2-23, 2-24

ESRS E1.16.i.1

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
9,11	SOCOTEC-specific topic	Improving the quality of buildings and mitigating risks	Includes all activities to manage building risks in order to improve technical performance, energy consumption, environmental impact, re-use of materials and sustainability in buildings across France and in the other countries in which SOCOTEC operates. Solutions to help clients reduce their carbon and greenhouse gas emissions, preserve the environment and accompany transitions taking place in the building sector (offsite production, change of use, energy sobriety etc.).	Clients, Local communities, public authorities, employees, other workers, the environment	Upstream, operations and downstream Negative impacts: Other stakeholders (individuals): Serious injury, death or deterioration in local services Environment: Contribution to the acceleration of climate change (irreversible) and the increase in greenhouse gases in the atmosphere due to the burning of fossil fuels by industrial activities and buildings. Positive impacts: Improvement works intended to increase the resilience of buildings (adapting existing structures, infrastructure and installations: dams, tunnels, bridges etc.) Environment: Contribution to climate change mitigation through measures intended to reduce greenhouse gas emissions	Upstream, operations and downstream Legal and financial risks: Risk of legal challenges by the state or civil society Increase in energy prices Operational risks: Increase in operating costs Health and safety on worksites and in existing buildings Reputational risks: Credibility, image and the trust of partners significantly affected (but repairable)	Opportunity	Downstream Increase in revenue related to the development services for the auditing, monitoring and inspection of structures and buildings / low-carbon services (Green Trust, Taxonomy, GHG studies, Décret Tertiaire, energy-saving certificates).  Improvement in SOCOTEC's image among investors/ clients/end-users.  Market opportunity to build an established position and become a leader in this area (taxonomy-eligible revenue, Green Trust revenue etc.)	- Increased revenue from Green Trust services  - Operational performance	-33.45% of SOCOTEC revenue from Green Trust services in 2023  -Net Promoter Score France: 73	33% of total Group revenue from Green Trust services	50% of total Group revenue from Green Trust services
9,11,13	ESRS E1: Client solutions and own operations	ESRS E1 - Climate change adaptation	Adaptation is a process that aims to make ecosystems, societies and individuals less vulnerable to the effects of climate change. Adaptation consists of taking measures to adjust to factors such as extreme weather events, impacts on biodiversity and natural resources and developments related to infectious diseases, in order to minimise risks and protect the most vulnerable communities.	Clients, local communities, public authorities, Employees, other workers, the environment, investors	Upstream and operations Employees: safeguarding their health and safety in the face of rising temperatures and extreme weather events. Downstream Environment: favouring solutions that increase the resilience of buildings and structures and support the transition to low-emission activities and reductions in pollution and the consumption of raw materials	Upstream and operations Operational risks: Increase in operating costs / Increase in insurance costs	Opportunity > Risk	Downstream Increase in revenue from Green Trust services: off-site construction, reuse of materials, bio-sourced building materials, sustainable buildings (made using timber), services related to the structure and solidity of buildings, eco-districts, low carbon solutions (SOCOTEC Immobilier Durable)  Improvement in SOCOTEC's image among investors/ clients/end-users.	- Increased revenue from Green Trust services  - Operational performance	33.45% of SOCOTEC's revenue comes from Green Trust services  0.004% of Green Trust revenue comes from climate change adaptation services	33% of revenue from Green Trust services	50% of revenue from Green Trust services
9,11,13	ESRS E1: Climate change	ESRS E1 - Climate change mitigation Client solutions and own operations	Climate change mitigation refers to the process of limiting the increase in the planet's average temperature to well below 2°C and continuing efforts to limit it to 1.5°C relative to pre-industrial levels, in accordance with the Paris Agreements (COP21 - 2015).	Clients, local communities, public authorities, Employees, other workers, the environment, investors	Downstream Helping clients reduce their CO2 emissions and optimise their buildings' energy use, RE2020, Décret Tertiaire, energy-saving certificates, renewable energies etc.  Reduction in greenhouse gas emissions	Downstream: Risk of losing market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.	Opportunity	Downstream Increase in revenue from growth in services sold to clients in relation to the refurbishment and inspection of buildings and equipment to meet regulatory requirements, advisory services / low-carbon services (Green Trust, taxonomy)	- Green Trust: services focusing on climate change mitigation  - Operational performance	- 33.45% of SOCOTEC revenue from Green Trust services in 2023  - 7% of Green Trust revenue comes from climate change mitigation services	33% of revenue from Green Trust services	50% of revenue from Green Trust services
					Upstream, operations and downstream Contribution to increasing or decreasing greenhouse gases and to the increase in physical risks (heatwaves, soil degradation / landslides, flooding etc.) Environment: plan to reduce SOCOTEC's GHG emissions	Upstream, operations and downstream Risk of increasing the Group's carbon footprint in its own operations and those of acquired companies.  Increase in operating costs  Reputational risks: Credibility, image and the trust of partners significantly affected (but repairable) if the Group does not show the efforts made to reduce its emissions		Improvement in SOCOTEC's image among investors/ clients/end-users.  Downstream Improvement in SOCOTEC's image among investors/ clients/end-users.	Measurement of the carbon footprint, action plan to reduce emissions through the Group's energy sobriety plan	ÉScope 1, 2 and 3 GHG emissions: 46,895 tCO2eq Carbon intensity = 37.3 tCO2eq  Change in the Group's carbon intensity (Scope 1, 2 and 3) from 2021 to end-2023: -4%	15% reduction in the Group's GHG emissions (Scope 1, 2 and 3) (reporting period: 2021-2024)	Target-setting with respect to current SBTi commitments

**TABLE OF MATERIAL ENVIRONMENTAL IMPACTS, RISKS AND OPPORTUNITIES (CONT.)**

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
9,11,13	ESRS E1: Climate change	ESRS E1 – Energy management – Client solutions and own operations	Energy covers all types of energy production and consumption, renewable (including biogas and biomass), non-renewable sources and of fossil origin (solid fuel, natural gas, oil). Energy-related topics consist of energy efficiency, sobriety in the use of energy and decarbonising energy sources by purchasing renewable energies. For SOCOTEC, this covers building the energy assessments, energy audits, carbon audits, energy performance monitoring, regulatory compliance monitoring and environmental certifications (including ISO 50001) offered to clients.	Suppliers, clients, public authorities, the environment, insurers	Downstream Clients: negative impact of buildings and their energy consumption. Weak grip on costs resulting from buildings with low energy efficiency or poor energy choices.	Downstream: Risk of losing market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.	Opportunity > Risk	Downstream : Increased income linked to the development of energy-related services (audits, inspections, measurements, certifications, etc.) / low carbon services (Green Trust, Taxonomy). More widely, any services related to energy performance and the renewable or carbon-free energy sector.  Market opportunity to build an established position and become a leader in this area.	- Green Trust: service focusing on energy performance  - Operational performance	33.45% of SOCOTEC's revenue comes from Green Trust services	33% of revenue from Green Trust services	50% of revenue from Green Trust services
					Upstream and operations Environment: - Contribution to the acceleration or mitigation of climate change (irreversible) due to the burning of fossil fuels by company vehicles and buildings. - Contribution of SOCOTEC's vehicle fleet to the depletion of global rare earth resources (battery production)	Downstream Operational risks: Increase in operating costs related to rising prices of energy required for operational activities (fuel, electricity, gas etc.). Reputational risks: Risk of non-alignment with the expectations of stakeholders (clients, non-financial rating agencies, shareholders)		Downstream Improvement in SOCOTEC's image among investors/ clients/end-users by setting an example in energy management in its own activities	Group's energy sobriety plan with three key drivers: business travel and particularly the company vehicle fleet, energy performance of buildings (branches), sobriety in terms of use of digital technology, and implementation of a responsible procurement policy	Total building-related energy consumption = 19877 MWH  % of electricity consumed coming from renewable sources: 19%  Litres of fuel consumed by company vehicles and non-road machinery: 12,875,947	10% reduction in electricity consumption between 2022 and 2024	40% reduction in the energy consumption of buildings subject to the Décret Tertiaire by 2030
9,11,13	ESRS E2 - Pollution	ESRS E2 – Air pollution – Client solutions	Air pollution means a company's atmospheric emissions (both internal and external), as well as the prevention, control and reduction of those emissions. Emissions of substances related to industrial/laboratory or transport activities can have a negative impact on air quality, with consequences for the environment and neighbouring communities.	Employees, other workers, local communities, public authorities, the environment, clients	Operations and downstream Environment: Disruption to ecosystems, fauna and flora. Atmospheric pollution caused by fine particles emitted by combustion-engine vehicles Local communities and other stakeholders (individuals): Serious and potentially irreversible damage to the health of residents or local communities. Impact on the health of employees resulting from parallel activities related to the type of technical work concerned: radioactivity, hazardous materials (e.g. recovery of construction samples, asbestos etc.)  Downstream Positive impacts: Environment: Improvement in air quality through solutions to reduce air pollution (road asphalt mixes that do not emit nitrogen oxides etc.) and to help clients reduce CO2 emissions	Downstream Legal and financial risks: Adverse judgments (fines and penalties) against managers or legal entities (companies) for failing to comply with new or existing regulations (fine particles, NOx, SOx, refrigerant fluids).  Reputational risks: Credibility, image and the trust of partners affected by controversies  Risk of losing market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.	Opportunity > Risk	Downstream Increase in revenue from developing services related to air pollution	- Green Trust: services helping to combat air pollution  - Operational performance	33.45% of SOCOTEC's revenue comes from Green Trust services  8% of Green Trust revenue comes from services to combat pollution	33% of revenue from Green Trust services	50% of revenue from Green Trust services
9,11,13	ESRS E2 - Pollution	ESRS E2 – Pollution of soil and water – client solutions	A company's emissions into the environment, such as industrial waste and chemicals, causes water and soil pollution. It can affect the quality of water and soil and have adverse consequences on the environment and human health. Companies must take measures to prevent, check and reduce their environmental impact.	The environment, clients, employees, other workers, local communities, public authorities	Operations and downstream Negative impacts: Environment: Degradation of ecosystems and soil due to the dispersion of pollutants that may adversely affect biodiversity Communities: Serious and potentially irreversible damage to health and/or access to food as a result of soil and water pollution that reduces agricultural yields or that pollutes agricultural land Downstream Positive impacts: Environment: Improvement in soil and water through the use of pollution control solutions (services for polluted sites and soil, measurements etc.)	Downstream Legal and financial risks: Adverse judgments (fines and penalties) against managers or legal entities (companies) for failing to comply with new or existing regulations  Risk of losing market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.		Downstream Increase in revenue from selling soil pollutant measurement services and pollution control solutions	- Green Trust: services helping to combat soil and water pollution	33.45% of SOCOTEC's revenue comes from Green Trust services  8% of Green Trust revenue comes from services to combat pollution	33% of revenue from Green Trust services	50% of revenue from Green Trust services



**TABLE OF MATERIAL ENVIRONMENTAL IMPACTS, RISKS AND OPPORTUNITIES (CONT.)**

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
9,11,13	ESRS E2 - Pollution	ESRS E2 - Substances of concern and microplastics - client solutions	Substances of concern consist of substances that have a chronic effect on human health or the environment, from the time of their use to the end of their life (e.g. asbestos). Microplastics are particles of plastic materials that can arise during the production or use of plastic products, with potential consequences for the environment and human health. Microplastics from tyres are a major source of microplastics pollution.	Local communities, public authorities, the environment, clients, employees, other workers	<p>Operations and downstream Negative impacts:</p> <p>Environment: Partial or total destruction of ecosystems as a result of their contamination by leaks from tanks storing (highly) hazardous substances or microplastics</p> <p>Communities, employees and end-users: Serious adverse effects for health, possibly causing death (e.g. cancer, chronic illnesses, mutagenic diseases), in people who work, use or live close to sites, due to the presence/use of (highly) hazardous substances on worksites</p> <p>Positive impacts:</p> <p>Downstream</p> <p>Positive impacts:</p> <p>Environment: Reduce the presence and degradation of hazardous substances, microplastics and asbestos (SOCOTEC Diagnostic)</p> <p>Communities, employees and end-users: Reduce the presence and degradation of hazardous substances and microplastics (asbestos)</p>	<p>Downstream</p> <p>Legal and financial risks: Adverse judgments (fines and penalties) against managers or legal entities (companies) for failing to comply with new or existing regulations</p> <p>Insurance risk</p> <p>Reputational risks: Credibility, image and the trust of partners affected by controversies</p> <p>Risk of losing market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.</p>	Opportunity	<p>Downstream</p> <p>Increase in revenue from selling soil pollutant measurement solutions, and pollution control and asbestos removal solutions.</p> <p>Potential new sources of business in Italy, the UK and France related to the removal of asbestos from post-war buildings</p>	<p>- Green Trust: services helping to combat soil, water and environmental pollution, REACH and toxicology services</p>	<p>33.45% of SOCOTEC's revenue comes from Green Trust services</p> <p>8% of Green Trust revenue comes from services to combat pollution</p>	33% of revenue from Green Trust services	50% of revenue from Green Trust services
9,10,11,13	ESRS E5 - Use of resources and circular economy	ESRS E5 - Use of resources and circular economy - Client solutions and waste from own operations	The use of resources includes inputs (entering the organisation's scope) and outputs (leaving the organisation's scope). Waste is regarded as any substance or object discarded by its owner or that owner has the intention or obligation to discard.	Clients, local communities, nature, suppliers	<p>Upstream, operations and downstream Negative impacts:</p> <p>Environment: Reduction in the depletion of natural resources and the degradation of natural areas and habitats arising from poor management of waste and building end-of-life.</p> <p>Local communities: Long-term negative impact on habitats and the living conditions of local communities (consequences for health, local pollution)</p> <p>Environment: negative impact arising from the production of paper, plastic and electronic waste, waste from the testing business and non-recycled work equipment (clothing, footwear etc.)</p> <p>Positive impacts:</p> <p>Environment: limiting pressure on natural resources and limiting greenhouse gas emissions</p>	<p>Upstream</p> <p>Risk of losing market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.</p> <p>Operations</p> <p>Operational risks: Increase in insurance costs and operating costs relating to processing hazardous waste (including WEEE)</p>	Opportunity > Risk	<p>A Downstream</p> <p>Ecocycle circular economy label: development of new circular economy services for clients and their construction, refurbishment and decommissioning projects.</p> <p>Development of new laws on building refurbishment: a major business opportunity for SOCOTEC</p> <p>French AGEC act applied to the construction sector: growth in the circular economy market</p> <p>Downstream</p> <p>Improvement in SOCOTEC's image among investors/clients/end-users by setting an example in managing recycling and reuse in its own activities</p>	<p>- Green Trust circular economy services</p> <p>Waste management plan: - sending WEEE arising from SOCOTEC's business for recycling/recovery - waste sorting at source - responsible procurement</p>	<p>33.45% of SOCOTEC's revenue comes from Green Trust services</p> <p>2% of Green Trust revenue comes from circular economy services</p> <p>100% of WEEE in France and Belux sent for recycling and/or recovery</p>	33% of revenue from Green Trust services	50% of revenue from Green Trust services

**TABLE OF MATERIAL SOCIAL IMPACTS, RISKS AND OPPORTUNITIES**

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
8 et 10	ESRS S1 - Company workforce	ESRS S1 - Working conditions	<p>"SOCOTEC faces the challenge of recruiting and retaining talented people. The quality of its new recruits and its ability to retain the best experts are vital for the quality of the service and expertise that SOCOTEC delivers to its clients, in order to meet their high standards.</p> <p>Issues include compensation, talent management and retention, employer attractiveness, working hours, job security, occupational health and safety, work/life balance and respect for human rights."</p>	Employees Public authorities	<p>Upstream, operations and downstream Negative impacts Employees: Risk of reduced job security, inability to feed and house themselves properly due to compensation that is inadequate in relation to the cost of living Psychological risks (burnout, anxiety) and physical risks (cardiovascular conditions, musculoskeletal problems) Shortage of talent Positive impacts Employees: Well-being, motivation (GPTW index, Trust Index), work/life balance, increase in internal job mobility, job creation with an impact on society as a whole</p>	<p>Operations and downstream Legal and financial risks, legal challenges and/or criminal sanctions if employees suffer psychological harm or if the company fails to meet its obligations regarding employee welfare</p> <p>Operational risks Loss of attractiveness and difficulties recruiting staff, loss of revenue due to business disruption (absenteeism, strikes), higher operating costs due to increased staff turnover (recruitment costs, training, integration, loss of talent)</p> <p>Reputational risks Exposure to media controversy, negative impact on SOCOTEC's brand image</p>	OPPORTUNITY > RISK	<p>Operations Efforts to ensure the well-being of employees (motivation, commitment, efficiency), talent attraction and retention, increase in productivity (increase in revenue) Downstream: Increasing recognition of the SOCOTEC brand in educational establishments, from the early stages of training for future engineers, increase in brand value (intangible assets) and stronger brand image in all geographies</p>	<p>Employee value proposition developed around five key aspects: - Compensation benefits - Career development - Working environment - Corporate culture</p>	<p>GPTW Trust Index = 64%; 8 countries certified in 2023</p> <p>Voluntary staff turnover rate = 12.6%</p> <p>Proportion of employees on permanent contracts (worldwide) &gt; 95%</p>	<p>Trust Index score of 65% required for the Group to be certified</p> <p>Proportion of employees on permanent contracts (worldwide) &gt; 96%</p>	<p>Trust Index score of 65% to be achieved and exceeded</p> <p>Proportion of employees on permanent contracts (worldwide) &gt; 98%</p>
8 et 10	ESRS S1 - Company workforce	ESRS S1 - Health and safety	<p>As part of its business activities, the SOCOTEC group works on its clients' premises, in places and business environments that can present major risks. Ensuring the health and safety of employees is a primary objective for the SOCOTEC group, on roads, in the workplace and on client sites. Its position as a trusted third party also requires it to set an example and reach a high level of performance as an expert in health and safety. Quality, safety and security are central to SOCOTEC's purpose of "Building trust for a safer and sustainable world".</p>	Employees Public authorities, clients and end-users	<p>Upstream, operations and downstream Negative impacts Employees: Physical risks (workplace accidents, development of occupational illnesses, death) Risk of road accidents or incidents related to regular car journeys made by SOCOTEC employees (significant road incident index) Psychological risks (burnout)</p> <p>Positive impacts: Employees: Employee well-being (Safety Week, road safety), improvement in the quality of buildings and risk mitigation (impact on society as a whole) Clients and end-users: Sale of worksite safety services (health and safety co-ordination)</p>	<p>Upstream, operations and downstream Legal and financial risks Legal challenges and/or criminal sanctions if employees suffer psychological or physical harm Operational risks Loss of revenue arising from partial or total business interruption due to an incident or accident, loss of productivity, increase in operating costs related to higher staff turnover and an increase in social-security contributions due to accidents</p> <p>Reputational risks Exposure to media controversy, negative impact on SOCOTEC's brand image (with respect to clients and employees): SOCOTEC's position as a trusted third party means that it needs to set an example in this area Potential loss of accreditations</p>	RISK > OPPORTUNITY	<p>Upstream, operations and downstream Ensuring employee well-being Strong and attractive brand image, recognition as a trusted third party as regards health and safety, strong position in audits for clients wanting to gain or retain accreditations, authorisations and certifications</p>	<p>Occupational health and safety management system, worldwide Safety Week taking place every year to raise staff awareness, provision of PPE and safety drills several times per year</p> <p>Road safety week and development of a safety app, resulting in a meeting with a manager each time a road incident takes place, with the incident being recorded and the employee concerned taking part in awareness-raising. SOCOTEC is a signatory to government road safety charters in France and the UK (covering over 85% of its vehicle fleet)</p>	<p>Accident frequency rate: 4.55</p> <p>Injury severity rate: 0.11</p> <p>Significant road incident rate: 30%</p>	<p>Maximum 5 of frequency rate</p> <p>Maximum 0.15 severity rate</p> <p>Minimum 30% IRS rate</p>	<p>Maximum 5 of frequency rate</p> <p>Maximum 0.15 severity rate</p> <p>Minimum 30% IRS rate</p>
10	ESRS S1 - Company workforce	ESRS S1 - Gender equality	<p>Diversity and equal opportunities constitute both ethical and performance issues. We combat all sources of discrimination and promote gender equality to ensure that every employee, regardless of background or situation, is treated fairly and in a way that respects their human rights, in all our geographies.</p>	Employees Public authorities	<p>Operations Negative impacts: Employees Shortage of talent Poor brand image and impact on employee well-being Marginalisation of part of the population</p> <p>Positive impacts: Clients and end-users: Setting an example and promoting social values, promoting human rights Employees: well-being of the company's employees</p>	<p>Operations Legal and financial risks: Legal challenges and/or criminal sanctions if employees suffer gender discrimination Increasing interest in gender equality among financial investors Operational risks: Loss of revenue due to business disruption or a loss of productivity (absenteeism, strikes, lower motivation) Higher operating costs due to increased staff turnover (recruitment costs, training, integration, loss of talent) Reputational risks: Exposure to media controversy, critical impact on SOCOTEC's brand image</p>	RISK > OPPORTUNITY	<p>Operations Ensuring employee well-being, attractiveness of the brand image</p>	<p>Increasing the number of female executives by 25% (by 2027)</p>	<p>Proportion of managers who are women: 20%</p>	-	<p>Increasing the number of female executives by 25% (by 2027)</p>

**TABLE OF MATERIAL SOCIAL IMPACTS, RISKS AND OPPORTUNITIES (CONT.)**

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
8 et 10	ESRS S1 – Company workforce	ESRS S1 – Training and development	The development of business activities to make buildings more sustainable and support energy and environmental transition is leading to greater training requirements. To achieve the operational excellence required by accreditation organisations and stakeholders, the Group is investing constantly in technical training, management and soft skills aimed at increasing the satisfaction of clients and in-house teams.  Passing on knowledge is also vital in specialist and advanced activities	Employees, clients, educational establishments	Operations Negative impacts: Employees: Damage to the psychological well-being of people who have not received training (loss of confidence, loss of motivation, discouragement etc.) Risks in terms of quality and safety (unqualified employees) within the company but also among clients and in society as a whole  Positive impacts: Employees: Improvement in personal satisfaction and motivation (feeling of professional fulfilment) Improvement in client satisfaction (improved hard and soft skills among SOCOTEC employees) Improvement in employability Development of skills (SOCOTEC Learning, ethics training: Sapin II, cybersecurity, GDPR)	Operations Legal and financial risks: Legal challenges and/or criminal sanctions if the company fails to meet its training obligations as a company in the TIC sector  Operational risks: Loss of revenue caused by a loss of trust among clients resulting from SOCOTEC employees lacking training or having skills that are unsuited to demand (loss of accreditations): 90% of SOCOTEC's business is subject to accreditations Loss of talent and recruitment difficulties  Reputational risks: Major risk: deterioration in SOCOTEC's brand image, loss of accreditations and client trust	OPPORTUNITY > RISK	Operations and downstream Maintaining key skills within SOCOTEC, developing unique expertise that represent entry barriers and safeguard the Group's market position  Leadership in the TIC sector and increase in revenue (gaining the trust of clients) Talent attraction and retention Operational excellence	Employee training policy: - integration of new recruits (one full day) and Workelo process before new recruits arrive (digital platform allowing them to find out more about the company and interact with future colleagues: projects, safety, documentation etc.)  - Manager training at EMLyon with a certificate at the end of 18 months - Quarterly Cnnext meetings for managers recruited or promoted during the year, involving the Executive Committee and the CEO - 5 Technical training centres and 17 worksite training schools - Technical mentoring - SOCOTEC Learning - Systems in place to train and recruit apprentices (France, UK, Germany), - launch by SOCOTEC of the first Apprentice Training Centre in the testing, inspection and certification sector in 2021, accredited by France Compétences and resulting in a baccalaureate-level RNCP vocational qualification	Number of days of training / total average workforce = 1.91  Number of days of training per person taking part in training = 3.18 Proportion of the total average workforce taking part in training = 80%  Number of apprenticeship contracts: 495  Number of apprentices trained via the SOCOTEC France Apprentice Training Centre = 18 in 2023 (65 since 2021)	Deploy the 360 Learning tool in the UK and another country in order to provide standardised training content across the Group, but also to monitor training participation.	Deploy the 360 Learning tool in all geographies and increase the number of days of training per employee
8, 10, 11	ESRS S4 – Safety of consumers and end-users	ESRS S4 – Safety of consumers and end-users	End-consumers are defined as people who are, or are intended to be, the final users of a particular product or service. The safety of end-users refers to the health and safety of end-users of structures on which SOCOTEC has worked. Topics: Reputation and risk management, business ethics, cybersecurity and data protection, regulatory compliance.	Clients and end-users: Public authorities	Downstream Negative impacts: Clients and end-users: Serious harm to the physical or psychological well-being of individuals or death arising from a failure to comply with safety conditions in SOCOTEC's services  Positive impacts: Clients and end-users: Improvement in the well-being of individuals related to greater safety of SOCOTEC's services	Downstream Legal and financial risks: Legal challenges and/or criminal sanctions if the end-users of services or structures suffer psychological or physical harm Increase in insurance costs Reputational risks: Exposure to media controversy Negative impact on SOCOTEC's brand image	OPPORTUNITY > RISK	Downstream Strengthen SOCOTEC's brand image by taking into account and ensuring the health and safety of end-users more effectively Ethical standards strengthened by the quality of services over time.	Ethics policy (code of ethics, ethics alert system), Anti-corruption policy Privacy policy Cybersecurity policy	Ethics governance in place  100% of employees in functions-at-risk taking part in ethics training in France 100% of managers worldwide have signed the Manager Authorisation Guide  59% of employees have received the Code of Ethics (excluding Belux)  Sapin II training: 59% of target employees taking part in training across the main 7 platforms GDPR training: 77% of target employees taking part in training in France Cybersecurity training: 82% of target employees taking part in training (France, UK, US, excluding Spain, Italy, Germany, Belux and the Netherlands)	The aim is to increase the proportion of new Group employees taking part in Code of Ethics training to 99% and to establish annual ethics training.  90% of employees in France taking part in training and receiving the GDPR training certificate (joiners and existing employees)	100% of employees taking part in Code of Ethics training  80% of employees of European platforms (outside the UK) taking part in training and receiving the GDPR training certificate (joiners and existing employees)

**TABLE OF MATERIAL GOVERNANCE IMPACTS, RISKS AND OPPORTUNITIES**

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
8,9,10,11 et 13	ESRS G1 – Corporate culture	ESRS G1 – Corporate culture	A company's corporate culture expresses its objectives through its values and practices. It guides a company in its business activities through a set of shared assumptions and common standards, such as values, mission statements, day-to-day attributes, tools provided, initiatives focusing on the collective and codes of conduct.	Employees, candidates, suppliers	Operations and downstream  Negative impacts: Employees, other workers: Reduction in motivation and commitment, lack of cohesion Suppliers: Unstable supplier relations (lack of trust because of the greater risks of a lack of transparency, failure to meet standards and non-payment)  Clients: Difficulties with engagement, lack of trust  Positive impacts: Employees and other workers: Feeling of belonging, increased engagement, cohesion and collaboration Suppliers: Stable relationships (co-operation, sharing of common values, continuity of contracts, growth opportunities etc.) Strengthened culture of safety. Clients: Trust, engagement and co-operation	Operations Operational risks: Reduction in revenue related to the loss of key clients, business partners or investors because of non-alignment with SOCOTEC's values and objectives  Departure of employees who disagree with the corporate culture. Risk of increased staff turnover. Risk of recruitment difficulties. Risk of higher training costs if employees leave quickly after joining.	OPPORTUNITY	Operations and downstream Financial opportunities arising from greater trust among key clients, business partners, employees and investors SOCOTEC's culture and principle of operational excellence are central to its business and ensure client trust  The «One SOCOTEC» in-house initiative promotes SOCOTEC's common culture across all its platforms	Numerous culture-related initiatives throughout the year, including: Learning Week and the learning culture, training and passing on skills. Apprenticeship programme in the UK, Italy and France. Safety Week and numerous initiatives including monthly safety monitoring (results and initiatives) at Group level. «One SOCOTEC» programme, bringing employees together worldwide around the values of collective action, sport and carbon reduction Culture of operational excellence and monthly monitoring of the NPS and client satisfaction Culture of entrepreneurship and training of managers at EMLyon etc.	Employee engagement measured through the annual Great Place to Work questionnaire: Trust Index 2023: 64% Participation rate: 68%	Trust Index : >65% Participation rate: > 70%	Trust Index : >65% Participation rate: > 70%
8,9,10,11 et 13	ESRS G1	ESRS G1 – Business ethics	Business ethics include compliance with the Code of Professional Conduct and meeting the requirements of the Code of Ethics in all of SOCOTEC's activities and its relations with clients and partners.  SOCOTEC works to manage and mitigate construction, infrastructure and industrial risks for public- and private-sector entities that need accurate, independent and transparent assessments.  Business ethics also includes protecting whistleblowers, managing relations with suppliers including payment practices, and efforts to prevent corruption and bribery.	Employees, suppliers, public authorities	Upstream, operations and downstream Negative impacts: Whistleblowers: Harassment, pressure and unjustified sacking resulting from a whistleblower's name being revealed Other stakeholders: Harm to public health, safety, the environment or any other public-interest matter  Suppliers: Cash flow problems affecting their ability to invest, pay their own suppliers or employees etc.  Employees and suppliers: Potential loss of employment, pressure to take part in corruption, personal legal consequences, reduction in morale and engagement  Positive impacts: All stakeholders: Improved corporate citizenship and engagement. Processes and committees in place to ensure fluid, controlled governance that facilitates business relationships all along the value chain	Upstream and operations Legal and financial risks: Sapin II: A company found guilty of bribing a public official can be fined €5 million or ten times the proceeds of the offence. The AFA (French anti-corruption agency) can impose a fine of up to €1 million if the company's compliance programme is not sufficiently robust, and companies can be fined for actual breaches of anti-corruption laws  Operational risks: Penalties (operating costs) for late payment Loss of revenue caused by the loss of contracts with clients, suppliers or partners  Reputational risks: AFA investigations are made public, as are any sanctions handed down in the event that SOCOTEC employees breach anti-corruption roles Impact on SOCOTEC's reputation: loss of trust among stakeholders	OPPORTUNITY > RISK	Operations and downstream Independent trusted third party whose ethics and operational excellence affect its results, client NPS, and the renewal of accreditations by supervisory authorities following audits.  Employee trust in their company, direct and indirect management, and improved engagement (measured via the GPTW questionnaire each year) Confidence of investors and partners.  Improved supplier relations and reduction in upstream risk.	Ethics policy (code of ethics, ethics alert system), Anti-corruption policy Privacy policy Cybersecurity policy Responsible Procurement Charter:  Sapin II training: 59% of target employees taking part in training across the main 7 platforms GDPR training: 77% of target employees taking part in training in France Cybersecurity training: 82% of target employees taking part in training (France, UK, US, excluding Spain, Italy, Germany, Belux and the Netherlands)	Ethics governance in place  100% of employees in functions-at-risk taking part in ethics training in France 100% of managers worldwide have signed the Manager Authorisation Guide 59% of employees have received the Code of Ethics (excluding Belux)  90% of employees in France taking part in training and receiving the GDPR training certificate (joiners and existing employees)	The aim is to increase the proportion of new Group employees taking part in Code of Ethics training to 99% and to establish annual ethics training.	100% of employees taking part in Code of Ethics training  80% of employees of the European platforms (excluding UK) taking part in training and receiving the GDPR training certificate (joiners and existing employees)

## TABLE OF MATERIAL GOVERNANCE IMPACTS, RISKS AND OPPORTUNITIES (CONT.)

SDG	THEMES	MATERIAL TOPICS RESULTING FROM THE DOUBLE MATERIALITY ANALYSIS	DESCRIPTION OF THE TOPIC	STAKEHOLDERS	IMPACT ON THE UPSTREAM OR DOWNSTREAM VALUE CHAIN	POTENTIAL RISKS	RISK OR OPPORTUNITY	POTENTIAL OPPORTUNITY	ACTIONS	RESULTS	2024 TARGETS	2028 TARGETS SEE SECTION 1.5.2, 2028 TARGETS
8, 11 et 13	8, 11 and 13	ESRS G1 - Sustainable investment strategy	<p>The TIC industry is particularly busy in terms of M&amp;A activity. The sustainable investment strategy takes into account environmental, social and governance (ESG) aspects when companies are acquired (ESG due diligence).</p> <p>The approach consists of factoring ESG criteria into all investment processes, from the analysis of risks and opportunities to the selection of investments and the integration of acquired companies within SOCOTEC.</p>	Employees, investors, the environment	<p>Upstream, operations and downstream Negative impacts:</p> <p>Environment: increased CO2 emissions and climate-related physical risks such as higher temperatures, heatwaves, fires, impact on the water cycle, soil degradation and landslips</p> <p>Biodiversity: contribution to biodiversity loss</p> <p>Employees and other individuals: health and safety risks (illnesses, climate disasters etc.)</p> <p>Positive impacts:</p> <p>Employees: safeguarding their health and safety</p> <p>Environment: favouring solutions that increase the resilience of communities and support the transition to low-emission activities and reductions in the consumption of raw materials</p> <p>Co-operate with the sustainable finance industry to strengthen assets intended to protect the environment and facilitate transitions to achieve this.</p>	<p>Upstream, operations and downstream</p> <p>Legal and financial risks:</p> <p>Adverse judgments (fines and penalties) against managers or legal entities (companies) for failing to comply with new or existing regulations via acquired companies</p> <p>Importance of ESG due diligence processes and commitments or assessments of risks that could affect the company (business, reputation, attractiveness)</p> <p>Operational risks</p> <p>Lack of suitable skills and expertise regarding the development of sustainable solutions (Green Trust, taxonomy etc.)</p> <p>Reputational risks:</p> <p>Loss of credibility, damage to the company's image and the trust of partners (clients, employees, investors)</p>	OPPORTUNITY > RISK	<p>Operations and downstream</p> <p>Increase in revenue due to the rise in new sustainable services and solutions (Green Trust, taxonomy)</p> <p>Companies that place sustainability at the heart of their business model, like SOCOTEC – in terms of expertise and commercial efforts, in terms of the workforce (EVP, safety, culture etc.) and in terms of governance and ethics – are highly attractive.</p> <p>Obtaining better ratings from ESG rating agencies, resulting in the company benefiting from better terms for its investment plans.</p>	<p>M&amp;A: identification of environmentally friendly companies whose business activities support the energy and environmental transitions in the built environment, and strengthen the Group's talent acquisition in these areas.</p> <p>Investment in safety and sustainable, responsible practices in all SOCOTEC's geographies.</p> <p>Ethics Committee, Audit Committee, Risk Committee and governance committees in place and effective.</p> <p>Regular investor relations and ongoing CSR dialogue</p> <p>Regular shareholder relations regarding CSR (throughout the year)</p>	ESG criteria included in M&A activities.	Sharing of value created with employees/managers in 2024	ESG criteria included in M&A activities.



## 1.6. SOCOTEC GROUP CSR ROADMAP

The SOCOTEC group's roadmap relates to the Group's 16 most material topics, which were adopted following its double materiality analysis. It has been validated by the Group's management committee. It allows us to monitor progress with ESG action plans and includes 10 areas of action initiatives that are vital to SOCOTEC's performance regarding four key commitments:

- Social commitment: You grow we grow
- Inclusion commitment: Taking action to promote social inclusion
- Environmental commitment: Support with implementing environmental transition projects
- Ethics and governance commitment: ethics as a central aspect of our role as an independent trusted third party

### 1.6.1. YOU GROW WE GROW

In 2023, SOCOTEC recruited almost 2,500 people worldwide including 1,300 in France, of whom 98% were given permanent contracts. The Group wants to confirm its position as a responsible business that creates jobs and combats all forms of insecurity by hiring people through permanent contracts and apprenticeships.

We make our expertise unique and invest in the service we deliver to our clients, and we encourage knowledge transfer between teams and through the year-round technical training we offer to our employees. In this way, we are able to offer a package of solutions in the testing, inspection and certification market that address the issues of our clients and incorporate technologies that support the transformation of the construction, infrastructure

and manufacturing sectors.

Preserving, growing and passing on the expertise of our engineers and technicians is central to our mission.

Being able to innovate is crucial in a market in which SOCOTEC is often a pioneer in all phases of a building's life cycle: this is shown by our innovations in fibre-optic sensors, real-time sensors used for infrastructure monitoring, artificial intelligence and predictive analysis for structural maintenance, IoT for equipment inspection, wind farms, 3D, 4D and 5D BIM, and the use of blockchain technology in monitoring a decentralised approval chain.

#### 1.6.1.1. SOCIAL: 2024 ROADMAP

Our skills development programme involves:

- Fair treatment for all our current and future employees, without discrimination;
- Initiatives to increase employee engagement, which we measure using an independent annual barometer (Great Place to Work) and management action plans;
- Development of an EVP (Employee Value Proposition): a genuinely distinctive workforce-related strategy aiming to promote a culture of operational excellence and to attract and retain the best talent by emphasising what sets us apart in our industry.
- Customised training programmes, delivered both in person and remotely, and a digital platform called 360Learning in all of our geographies.

### OUR EVP : EMPLOYEE VALUE PROPOSITION

Taking the LEADER's role : be the most preferred company of our industry on the 5 categories

#### COMPENSATION POLICY

- Fixed & variable salary
- Profit sharing
- Fair appraisal system
- Recognition

#### COMPANY CULTURE

- Quality of management
- Clarity of strategy
- Trust & collaboration between colleagues
- Collective rules

#### WORK ENVIRONMENT

- Autonomy and accountability
- Work-life balance
- Interest/Impact of the missions
- Safety at work
- Employee experience



#### SOCIAL BENEFITS

- Health
- Provident Fund
- Retirement
- Leave & time off
- Works council

#### YOU GROW WE GROW

- Career progression
- Personal development
- Training
- Job mobility
- Performance assessment

We are continuing to develop technical and regulatory content and to make it available through the LMS (Learning Management System). The SOCOTEC Learning platform and its catalogue, to which modules are regularly added, allow employees to develop soft and hard skills at their own pace. They can take modules in personal development, regulatory changes, industry practices and technical know-how in our Building & Real Estate, Infrastructure & Energy, Environment & Safety and TIV & Industry business lines. Our teams have some of the most advanced skills in the construction, infrastructure and environment fields. They help to produce training content and pass on their technical knowledge to others.

In early 2022, we set up a showroom at the Group's head office to display all of our technological innovations aimed at making buildings more sustainable. 100% of managers promoted during the year and 100% of people recruited in France who joined the Group in 2022 and 2023 had a guided tour of the showroom and a presentation of the technologies displayed there. In early 2023, our geographical platforms were equipped with virtual reality headsets allowing people to experience the technologies on display in the showroom remotely, in order to continue developing employees' expertise in building-related innovations.

### 1.6.2. TAKING ACTION TO PROMOTE SOCIAL INCLUSION

SOCOTEC is an inclusive company. We firmly believe that we can promote employment among people who dropped out of education at an early age and people who are struggling to find employment by offering technical training that is accessible to people from all backgrounds then offering permanent contracts to those that complete their training, and by providing funding to help people obtain a driving licence and as well as a company car after they have completed their training.

Our social commitments include pioneering inclusion programmes within our sector: Rebond Favorable in France in association with Sport dans la Ville gives young people who have dropped out of education the chance to take a training course with the prospect of a permanent contract at the end of it; Drilling Academy in Italy trains and gives jobs to migrants in the field of geotechnics; and in the UK, we have partnered with charity Fedcap to help people with disabilities undertake training and find work again.

SOCOTEC and its management are committed to combating all forms of discrimination. From the recruitment stage, through onboarding and throughout our people's careers, SOCOTEC establishes clear rules and protocols favouring the inclusion of women and people of all origins and educational journeys, regardless of their social backgrounds. Ensuring equal opportunities is central to the way SOCOTEC operates and, through training, we ensure that every situation involving every profile is treated equally. Our role is to champion fair access to employment and training so that everyone can find their place, and therefore to help create a fairer society. Every year, all of our employees receive a copy of the Code of Ethics, which is published on all of the Group's websites in the language of the relevant country.

**SOCIAL: 2024 ROADMAP**

We want to take a proactive, pioneering approach in three areas in order to step up our workforce-related and social efforts:

- Continuing our efforts to promote mentoring and apprenticeship programmes for young people;
- Employing young people through specific initiatives in each country;
- Increasing gender diversity in all our business lines through practical action plans.

**ESRS E1.16.H.1**

**1.6.3. SUPPORT WITH IMPLEMENTING ENVIRONMENTAL TRANSITION PROJECTS**

SOCOTEC proposes solutions to the issues involved in energy and environmental transition. It provides services that aim to have a positive impact on the environment and support low-carbon trajectories. Our experts provide Green Trust services, which allow SOCOTEC clients to reduce their own environmental impact.

All Green Trust services have been assessed to see whether they are eligible under the taxonomy arising from the European Green Deal.

For some non-eligible services, validation has been requested from the environment experts of supervisory organisations in the testing, inspection and certification industry (TIC Council and Filiance). Examples of SOCOTEC's Green Trust services include Ecocycle circular economy accreditation; real-estate sustainability services for partners and

companies that build homes, offices and eco-districts; environmental impact measurements (water, air and soil); decontamination of brownfield sites and regeneration projects; assessments of how resilient buildings are to wear and tear and climate change; biodiversity impact analyses; BREEAM and LEED certification; energy management certification; technical advice and inspections aimed at increasing energy performance through measures to reduce consumption of resources; support for energy transition; and services relating to France's 2020 environmental regulation for newbuild properties and the Décret Tertiaire aimed at improving the energy performance of commercial buildings. Through all of these services, and more besides, the Group helps clients assess their environmental impact and supports them with their sustainability programmes.

**ENVIRONMENT: 2024 ROADMAP**

To contribute to environmental transition, SOCOTEC intends to step up its efforts and:

- Help clients to reduce their environmental impact via Green Trust services, and to measure their progress;
- Actively contribute to the development of the circular economy in the construction and environmental sectors and within SOCOTEC itself (recycling and re-use of materials);
- Optimise the energy performance of SOCOTEC's buildings;
- Adopt responsible behaviours and reduce the SOCOTEC group's own carbon footprint;
- Integrate electric vehicles into the SOCOTEC fleet;
- Make increased use of sustainable procurement.

**GRI 2-27**

**1.6.4 ETHICS: CENTRAL TO OUR ROLE AS AN INDEPENDENT TRUSTED THIRD PARTY**

SOCOTEC works to manage and mitigate construction, infrastructure and industrial risks for public- and private-sector entities that need accurate, independent and transparent assessments of buildings and installations.

At SOCOTEC, ethics are developed through training and awareness-raising initiatives: ethics relating to business (under France's Sapin II act), data and confidentiality, non-discrimination, and conduct at work with our internal and external partners (Code of Ethics: see Section 4.1.2). These key rules are therefore central to our training programmes

and ongoing awareness-raising initiatives, and our managers pay constant attention to them.

SOCOTEC's commitment to ethics gives rise to conduct requirements through its Code of Ethics, which applies to all employees worldwide. Compliance with laws and regulations is a core requirement, and also helps to prevent us from breaching ethical rules. Our whistleblowing system (see Section 4.1.4) allows all Group employees and anyone else to report any crime, misdemeanour, inappropriate conduct or threat to the public interest.

Every year, all of our managers in all our countries must sign up to a guide to rules and best practice, called the Manager Authorisation Guide (MAG - see Section 4.1.1). The guide sets out SOCOTEC's standard business practices and decision-making rules based on honest conduct, incorporating the Group's business culture, compliance with the Code of Ethics and regulations in force.

Finally, any kind of discrimination within the Group or in our recruitment practices is contrary to our principles, which are based on respect for diversity

**GRI 2-9, 2-13, 2-25, 2-26**

**ESRS 2.36.A.1, 2.26.B.2, 2.36.E.1**

**1.7. GOVERNANCE OF TOPICS AND RISKS IN THE ECONOMIC, ENVIRONMENTAL AND SOCIAL FIELDS**

**1.7.1. MANAGERIAL APPROACH TO RISK**

The SOCOTEC group regularly assesses risks related to its business activities and environment that could affect its operations, reputation and decision-making in all of its geographies. The Internal Audit and Risk Department updates risk maps every year under the guidance of the Audit and Risk Committee, with the help of functional departments and subsidiaries.

and fairly assessing people's career journeys with respect to the business lines and expertise we are seeking to develop. All breaches give rise to disciplinary action. We are seeking to achieve a more even gender balance in our recruitment, in a construction and public works market in which gender diversity at the educational stage is increasing substantially.

We have an Ethics Committee in charge of applying the Code of Ethics, receiving reports of unethical conduct and monitoring the application of anti-corruption laws. Finally, SOCOTEC's Chief Compliance Officer co-ordinates a network of Compliance Officers working within our geographical platforms. The Group's Internal Audit and Risk Department assesses risks and draws up progress plans with the entities concerned.

Maps are produced for each geographical platform, with the following main aims:

1. identify major risks that may affect the operations of its business units, entities and subsidiaries: a risk matrix is produced for each geographical platform;
2. initiate and improve processes in order to reduce and/or eliminate the impact of those risks;
3. analyse the suitability of the Group's insurance strategy and purchase appropriate cover;
4. strengthen crisis management and communication processes.

## 1.7.2. RISK IDENTIFICATION AND ASSESSMENTS

The identification of risks is based on a hybrid approach based on interviews with operational managers in each country and interviews with members of each country's senior management team, and on a risk monitoring and identification process. Risks are mapped for each geographical platform.

Risks are mapped according to the probability of their occurrence and their financial, operational and reputational impact. These two criteria define the overall criticality of the risk.

Risk management arrangements allow the Group to apply weightings to risks according to their probability of occurrence and impact.

## 1.7.3. RISK MANAGEMENT SYSTEM

The Group implements and monitors action plans across all geographical platforms. The identified risks are subject to a series of measures detailed in action plans prepared by the various named risk "owners" within each business area, with the aim of managing exposure to those risks in order to reduce their impact.

The Group has opted to take out insurance to cover certain risks.

Managers of subsidiaries and executive bodies are involved and responsible for overseeing and controlling risks with the help of the Group and its Management Committee, which is itself committed to limiting the impact of risks in all areas, including operational, legal, ethical, regulatory, economic and financial risks.

The Group's administrative, executive and supervisory bodies, including their committees,

are informed of material impacts, risks and opportunities, due diligence work and the results and effectiveness of policies, actions, measures and targets adopted to address them by members of management during meetings of the Board of Directors.

These provisions are included in the Shareholder Pact. The Board of Directors meets every quarter. Between those meetings, discussions may take place if necessary between Group management and members of the Board of Directors.

In accordance with the provisions of the Shareholder Pact and legislation in force, certain important decisions require the Board of Directors and or shareholders to vote in favour of them before they are implemented.

## 1.7.4. MAIN RISKS IDENTIFIED

### Cybersecurity and data protection:

Information systems play a crucial day-to-day role in managing the Group's operations (planning, production, invoicing), and in managing its 11,965 employees (payroll and human resources) and finances.

The Group's activities and results may be affected by a significant incident, either internal (a malicious act, governance failure, insufficient controls relating to IT assets and networks etc.) or external (cyberattack, corruption of data).

Against a background of growing pressure resulting from international tensions and more frequent attempted cyberattacks, the Group has decided to prioritise strengthening its IT systems security within its IT strategy.

The Group also collects personal data as part of its business and is subject to regulations governing the processing of that data, particularly the General Data Protection Regulation (GDPR), which has been in force since 25 May 2018.

To ensure business continuity and limit the risk

of incidents, the Group relies on its IT systems departments in each country, whose task it is to make IT systems secure and deal with risks.

The shared cybersecurity framework deployed by the Group's head of IT systems security makes it possible to co-ordinate the platforms' IT systems department in order to achieve a satisfactory level of security across the Group. Each platform is audited by the Group IT Systems Department, which makes it possible to define and monitor action plans that increase IT systems security.

The Group carries out internal awareness-raising among its employees, including campaigns to combat phishing. SOCOTEC uses specialist service providers to carry out security audits and intrusion tests that identify any potential vulnerabilities in its systems. Action plans are put in place to address any such vulnerabilities.

Finally, each of the Group's entities has a Business Continuity Plan, allowing it to prepare the necessary organisation and ensure operational continuity if Group systems go down.

Each business unit and each platform has a data protection correspondent, reporting to a Group-level Data Protection Officer (DPO).

In France, in accordance with the recommendations of CNIL (France's data protection authority), a record is kept of each instance of data processing and it is subject to a preliminary risk analysis and/or an impact analysis where the processing presents significant risk to the rights of data subjects.

Prevention and training initiatives also take place among employees to raise their awareness about personal data regulations.

### Recognition of revenue:

12.5% of the Group's revenue is recognised according to the progress-towards-completion method.

The inappropriate or premature recognition of revenue as a result of an error or fraud could significantly affect the presentation of the Group's financial statements, profitability and solvency.

The Group Finance Department has set up effective and regular monitoring of its key indicators, including progress reviews of the Group's main projects and EBITDA margin. These analyses are

carried out regularly in each country in which the Group operates.

### Cost management and inflation:

Since late 2021, inflation has risen around the world. Against that economic background, the Group must guard as effectively as possible against cost increases and be able to reflect such increases in the prices it charges.

Costs, and particularly wage costs, which account for 51% of revenue, are subject to inflation, particularly through annual negotiations that lead to collective agreements in France. Other costs correspond to rent and other purchases (energy etc.).

The Group must be able to maintain or achieve its target margins in an inflationary context.

The Group Finance Department has set up effective and regular monitoring of its key indicators, including EBITDA margin, movements in various cost categories and the ability of platforms to define the best pricing strategy.

### Ethics risk:

Integrity and ethics form part of the Group's fundamental values and its commitment goes well beyond complying with laws and regulations in force.

Ethics is a key topic for the Group because of its status as an independent third party. The Group employs 12,000 people in 26 countries. Despite the Group's best efforts, individual practices may arise such as:

- Breaches of the Group's policies (regarding gifts and corruption), laws (Sapin II and local laws) and regulations.
- Non-compliance with the Group-wide Code of Ethics.

The Group could be subject to legal proceedings and financial sanctions in the event of non-compliance.

The Group has deployed:

- A Code of Ethics and a manual of rules and internal procedures for all employees (including the policy regarding gifts);
- A whistleblowing line managed by the Group's Chief Legal Officer. The whistleblowing system allows all Group employees and any other stakeholder to report any crime, misdemeanour, inappropriate conduct or threat to the public interest.



- Dedicated training sessions;
- A corruption risk map.

Proven instances of non-compliance with the Group's ethical rules give rise to disciplinary measures. In accordance with the commitments made in the Group's Code of Ethics, SOCOTEC expects its business partners to follow the reference framework or comparable standards in their business activities.

Each business partner is therefore asked to comply with the following principles:

- Compliance with the legislation and adherence to generally accepted standards
- Efforts to combat corruption

- Avoidance of and transparency concerning potential conflicts of interest
  - Confidentiality
  - Anti-trust and economic and commercial sanctions
  - Employee health and safety
  - Observance of human rights (ban on child labour, forced labour, discrimination, etc.)
  - Compliance with employment law
- See section 4.1.3, Governance of ethics.



## 2. ENVIRONMENTAL INFORMATION

### IMPROVEMENT IN BUILDING QUALITY AND RISK MITIGATION

Improving the quality of buildings and infrastructure, mitigating risks, combating climate change and managing energy use have been identified as material sustainability topics for the SOCOTEC group (see Section 1.5.4, Double materiality analysis and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model).

The Group is committed to SDG 9: Industry, innovation and infrastructure, SDG 11: Sustainable cities and communities and SDG 13: Climate action.

## 2.1. GROUP ENVIRONMENTAL POLICY

SOCOTEC was founded in 1953 to improve the safety of buildings in the post-war period, and so sustainability is an integral part of its purpose. Sustainability is now more broadly defined, also including protecting the environment and reducing carbon emissions. SOCOTEC naturally addresses these topics through a comprehensive range of services developed over recent decades and through acquisitions. SOCOTEC's Green Trust services – offered through its specialist subsidiaries across its seven platforms – are provided to clients through business units including Environment, Diagnostics, Sustainable Buildings, ATIC, Building Performance, Monitoring and Certification. They are central to our CSR strategy, fully aligned with the six categories of the European taxonomy and addressing SDGs 9, 11 and 13. SOCOTEC's position as an independent trusted third party also requires it to set an example and achieve a high level of performance. This is important in terms of presenting a consistent image of proven expertise, and more the Group's reputation in this area, which is central to its purpose of "Building trust for a safer and sustainable world".

SOCOTEC has adopted a formal environmental policy based on five key aspects that form part of its CSR strategy, which it measures using specific indicators overseen by the Group CSR Committee and Quality Department, monitored by the Group Executive Committee and shared with internal and external stakeholders:

#### HELP OUR CLIENTS TO ASSESS AND REDUCE THEIR ENVIRONMENTAL IMPACT

- Develop Green Trust services that help clients reduce their carbon footprint and achieve their energy or environmental transition in all building-related projects throughout the life cycle of the assets concerned.

#### ADOPT RESPONSIBLE BEHAVIOURS IN SOCOTEC'S OWN OPERATIONS

- Comply with environmental requirements (regulations, external reference texts and requirements related to other commitments).
- Manage pollution risks related to our business activities and work (recycling and reusing waste).
- Limit consumption of raw materials through a responsible procurement policy and by raising awareness among Group employees via campaigns.

#### MITIGATE THE IMPACT OF CLIMATE CHANGE BY REDUCING OUR CARBON FOOTPRINT

- Measure greenhouse gas (GHG) emissions arising from the Group's activities.
- Implement an action plan to reduce GHG emissions in each geographical platform .
- Raise the awareness of employees and involve them in an environmental improvement approach.

#### IMPLEMENT THE GROUP'S ENERGY SOBRIETY PLAN

- Optimise the energy performance of our own buildings.
- Manage our digital hardware and its day-to-day use in a responsible way.
- Reduce energy consumption originating from employee travel.

#### ACTIVELY CONTRIBUTE TO THE DEVELOPMENT OF THE CIRCULAR ECONOMY

- Support and recognise the efforts of clients as part of their construction and refurbishment projects, in order to address four major issues: eco-design, responsible economy, reuse of materials and recycling of waste.
- Favour the circular economy approach to the day-to-day management of waste arising from our business activities.

## 2.2. GREEN TRUST: HELPING CLIENTS TO REDUCE THEIR ENVIRONMENTAL IMPACT

By providing and developing its Green Trust services, the SOCOTEC group addresses various environmental issues, the importance of which has been confirmed by its double materiality analysis. In particular, they enable the Group to seize growth opportunities in markets related to the environmental transition in client projects, with the following themes:

- Improving the quality of buildings and mitigating risks
- ESRS E1: climate change adaptation and mitigation and energy management;
- ESRS E5: Use of resources and circular economy

The Group is committed to SDG 13, Climate action. See section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.

### ESRS E1.24.1

#### 2.2.1. GREEN TRUST: POLICY



The SOCOTEC group supports energy, environmental and digital transition in the building and infrastructure sectors. The Group works with almost 200,000 clients worldwide, implementing solutions that meet the environmental challenges of tomorrow's cities. Our experts, engineers and technicians develop and implement services to manage building risks in order to improve technical performance, energy consumption, environmental impact, reuse of materials and sustainability in buildings across France and in the other countries in which we operate. As an independent trusted third party, SOCOTEC focuses on solutions, helping clients reduce their carbon and greenhouse gas emissions, preserve the environment and accompany transitions taking place in the building sector (offsite production, change of use, energy sobriety, decontamination, biosourced materials, low-carbon energy and refurbishment). These services have been grouped together under the Green Trust banner.

#### **GREEN TRUST: SOLUTIONS FOR BUILDINGS, INFRASTRUCTURE AND INDUSTRY, SUPPORTING THE ENERGY AND ENVIRONMENTAL TRANSITIONS AND INCREASING THE SUSTAINABILITY OF BUILDINGS**

Compliance – Risk management – Performance

Green Trust addresses the need to reduce the environmental impact and optimise the energy use of buildings, facilities, equipment and engineering structures. Some services are eligible under the European taxonomy, which classifies environmentally friendly activities and those that help reduce carbon emissions. SOCOTEC's CSR department has assessed all services provided in its seven geographical platforms (representing 95% of global Group revenue) in order to establish methods for reporting taxonomy-eligible revenue and revenue relating to sustainable buildings and Green Trust services.

As a trusted third party, SOCOTEC helps its clients make progress along the path of sustainability. SOCOTEC provides independent studies, analysis, comprehensive audit reports, and testing, inspection and certification services relating to the condition of facilities, buildings and equipment in view of building regulations, standards, risks and desired performance levels.

#### **Alternative and low-carbon energies**

The growing demand for energy is associated with an increase in greenhouse gas emissions, which contribute to climate change. Low-carbon energies have an important role to play in the transition to a low-emission economy. To develop its business in this area, SOCOTEC has set up an independent entity: SOCOTEC Power Services.

SOCOTEC Power Services, with its 450 experts, is fully focused on low-carbon energy facilities and infrastructure, working to ensure their safety, compliance, performance and sustainability.

#### **Renovation and refurbishment – sustainable construction and real estate**

The real estate sector is one that has a significant environmental impact: the construction, operation and renovation of buildings account for up to 40% of carbon emissions across all sectors. SOCOTEC Immobilier Durable's 500 experts offer ways for the real estate sector to limit its environmental impact while creating more efficient, resilient and sustainable buildings, using 8 specific skills:

- Visual and instrument-based technical analysis
- Energy sobriety
- Testing and monitoring
- Environmental quality in buildings
- Real estate evaluation - technical due diligence
- Circular economy and reuse of materials
- Low carbon, CSR and CSRD

#### **Infrastructure sustainability – development of rail infrastructure**

To develop low-carbon mobility, SOCOTEC applies its expertise across the whole life cycle of rail infrastructure, including mainline rail, metro and tram networks. Its Infrastructure and Monitoring teams in each platform provide services to support low-carbon and low-emissions transport and soft mobility. Some services are taxonomy-eligible, while others relate to sustainability and are provided under the Green Trust banner.

#### **Environmental impact assessments – Carbon and energy audits**

Energy audits and carbon footprint calculations are essential tools in assessing the environmental impact of any activity and in identifying measures for reducing that impact. SOCOTEC's Environment experts around the world support clients with their CSR efforts and their plans to reduce carbon emissions. Some entities carry out energy audits to help clients prepare to align with energy sobriety regulations in various European countries in which SOCOTEC operates and in the United States..

#### **Biodiversity and the circular economy – buildings, infrastructure and the environment**

Today, because of increased pressure from human activity, resources such as water and aquatic environments, air and soil are subject to numerous types of pollution and degradation that could affect biodiversity and human health. SOCOTEC's experts help clients anticipate health, safety and environmental risks and offer the following services:

- measuring and assessing pollution risks (water, soil and air);
- inspecting sites, including brownfield sites, that could be developed in construction projects;
- monitoring worksites' impact on the environment and neighbouring areas ("green worksite" services);
- obtaining certifications (ISO 14001, ISO 50001 and ISO 26000 for example);
- obtaining the ECOCYCLE circular economy label, starting with an analysis of the worksite's resources and then moving towards recycling and reusing those resources via partner platforms.

## 2.2.2. GREEN TRUST: ACTIONS

### EXAMPLES OF GREEN TRUST SERVICES

#### MITIGATING CLIMATE CHANGE

##### ADAPTING TO CLIMATE CHANGE

- Carbon footprint calculation
- Renewable energies (wind, photovoltaic, biomass, green hydrogen)
- Nuclear energy (low-carbon)
- Development of low-carbon forms of mobility (rail, hydrogen mobility, electric vehicle charging infrastructure etc.)
- Environmental authorisation applications
- Renewable energy statements of compliance
- Verification of installations
- Support for the installation and decommissioning of renewable energy production facilities
- Repowering
- Project owner assistance in relation to RE 2020 newbuild environmental regulations
- Energy audits
- Energy performance analysis
- Services relating to France's Décret Tertiaire, aimed at reducing the energy consumption of buildings in the tertiary sector
- Potential sources of CEE energy saving certificates and others
- New methods of construction: offsite, timber-frame, biosourced materials and low-carbon concrete
- Verification: aeration, ventilation, refrigeration systems etc.
- Non-destructive checks on low-carbon energy storage and production equipment
- Accreditation and certification of buildings and equipment (HQE, LEED, BREEAM)
- ISO 50001 certification
- Green Building, eco-districts

#### SUSTAINABLE USE OF WATER

- Technical assistance in relation to water
- Water quality measurements
- Pollution (PFAS etc.)
- Hydroecology



#### REDUCING POLLUTION

- Polluted sites and soil
- GHG audits
- Discharges into the atmosphere
- Regeneration of brownfield sites
- Post-accident measurements at ICPE environmentally classified facilities
- Reduction in environmental pollution (asbestos, lead, PFAS, plastic pellets etc.)
- Environmental measures (water, dust etc.)
- Technical assistance in relation to waste management
- ISO 14001 and 26001 certification

#### CIRCULAR ECONOMY

- Resource analysis
- Analysis of products, equipment, materials and waste
- Project owner assistance - reuse of materials
- Ecocycle label

#### PROTECTING BIODIVERSITY

- Assistance with carrying out environmental site surveys
- Preserving aquatic environments
- Help obtaining the BiodiverCity® label
- Fauna and flora surveys
- Acoustic measures

### EXAMPLES OF GREEN TRUST SERVICES IN RELATION TO CLIENT PROJECTS



#### DECONTAMINATION OF THE FUTURE ECLOSIA PARC ECO-DISTRICT

To guard against all pollution risks, our teams have carried out an in-depth analysis of the site and implemented an innovative, environmentally friendly decontamination method using plants as part of an approach that promotes biodiversity and human health.



#### POST-ACCIDENT MEASUREMENTS AT ICPE ENVIRONMENTALLY CLASSIFIED FACILITIES AND CRISIS MANAGEMENT

In the Nouvelle Aquitaine region, SOCOTEC's teams have offered chemicals producers a joint system for taking ongoing atmospheric measurements in the event of an accident.



#### COMPLIANCE AND ENVIRONMENTAL RISK PREVENTION FOR SYMBIO

Symbio is building its first hydrogen vehicle component plant in the suburbs of Lyon. SOCOTEC's teams are involved in the project, helping to prevent environmental risks relating to the plant in accordance with ICPE regulations regarding environmentally classified facilities.



#### ISO 50001 CERTIFICATION FOR THE MUSÉE DU LOUVRE

SOCOTEC Certification France has helped the Musée du Louvre achieve ISO 50001 certification through its energy-management efforts. The Musée du Louvre was the first museum located in a historic building to seek ISO 50001 certification.



#### YIMAGEO, ENERGY-POSITIVE, TIMBER FRAME AND STRAW BALE BUILDINGS

Our teams were part of the project to build YMAG's new head office in Dijon, named YMAGEO. It involved a latest-generation energy-positive building concept designed by Dijon design firm Seturec, involving the use of straw bales and timber as insulation.



#### ENERGY RENOVATION USING OFFSITE CONSTRUCTION FOR CRISTAL HABITAT

Our offsite construction specialists are working with social landlord Cristal Habitat to improve thermal performance and comfort levels in 244 social housing units, using the EnergieSprong approach.



#### PERFORMANCE AUDIT FOR THE FIRST ENERGY-POSITIVE WASTEWATER TREATMENT PLANT

Our teams carried out a full set of performance measurements at the new Aéris wastewater treatment plant in Cagnes-sur-Mer, which includes an anaerobic digester that produces biogas from sludge.



#### MEASURING REXEL'S CARBON FOOTPRINT

The Rexel group has developed a new distribution method that reduces CO2-equivalent emissions by 30% in its logistics business in the Ile-de-France region. SOCOTEC has used its expertise to validate calculations, show that the improvements are effective and measure the carbon footprint.



#### SUPPORTING UBISOFT'S EFFORTS TO COMPLY WITH FRANCE'S DÉCRET TERTIAIRE

French video game developer Ubisoft has called upon SOCOTEC's experts to help it meet its obligations under France's *Décret Tertiaire*, aimed at improving the energy performance of commercial buildings. Their task is to identify types of energy consumption and draw up a plan to reduce them gradually.



#### DETECTING ASBESTOS IN ROAD SURFACES FOR THE NANCY CITY AUTHORITY

In accordance with its regulatory obligation to test asphalt road surfaces for asbestos before carrying out road works, the Nancy city authority has appointed SOCOTEC to identify any asbestos across its whole region, covering 850km of road surfaces.



#### COMPLIANCE AT THE LABARDE PHOTOVOLTAIC FACILITY

SOCOTEC's teams have been tasked with verifying the compliance of the Labarde photovoltaic facility, located in a 60-hectare former landfill site in Bordeaux. This is the largest urban photovoltaic facility in Europe.



#### SUPPORTING TTR ENERGY WITH WIND POWER PROJECTS

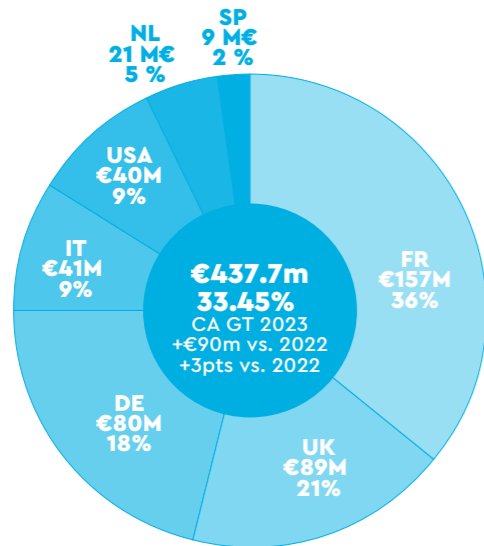
TTR Energy is using our experts to help it develop wind power projects at various stages of their life cycles: upstream by carrying out environmental surveys followed by technical controls and health and safety co-ordination, delivering commissioning certificates and carrying out regulatory checks on equipment.

### 2.2.3. GREEN TRUST 2023 RESULTS AND 2028 TARGETS

Support for clients with assignments related to energy, environmental and carbon transitions. Some services are European taxonomy-eligible and others

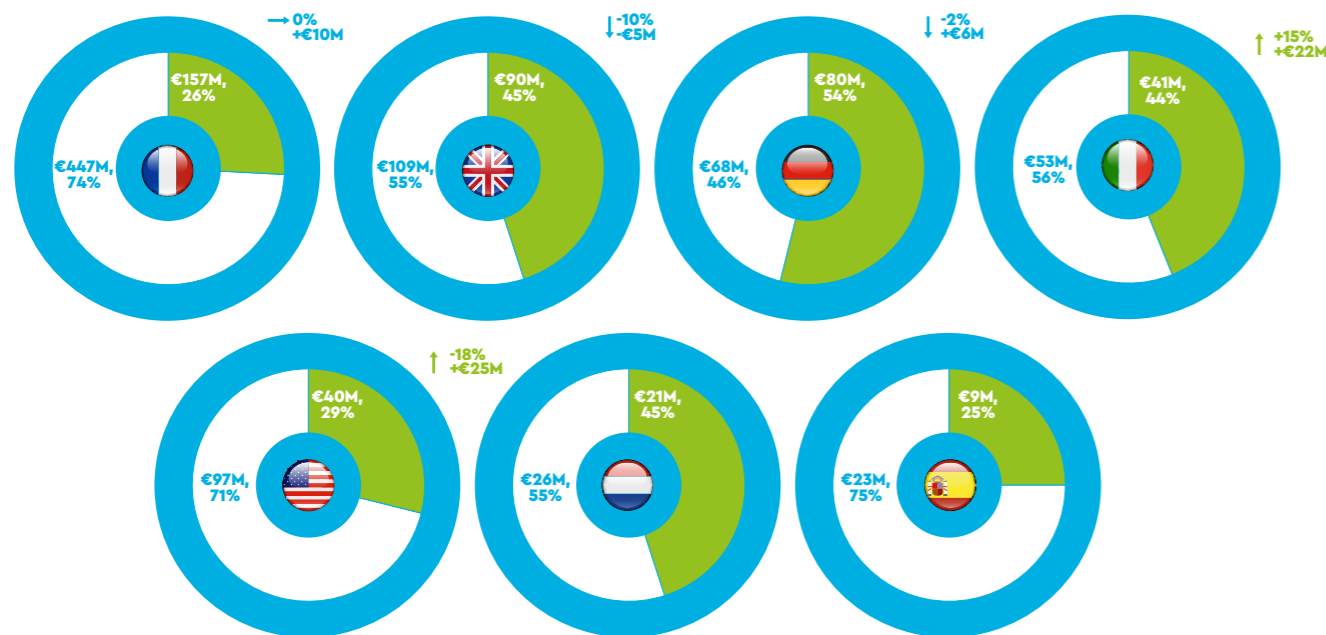
are assessed with the environment experts of the TIC Council and Filiance\* along with environment and technical experts within each business line.

#### OVERALL GREEN TRUST REVENUE BY PLATFORM AND BUSINESS LINE



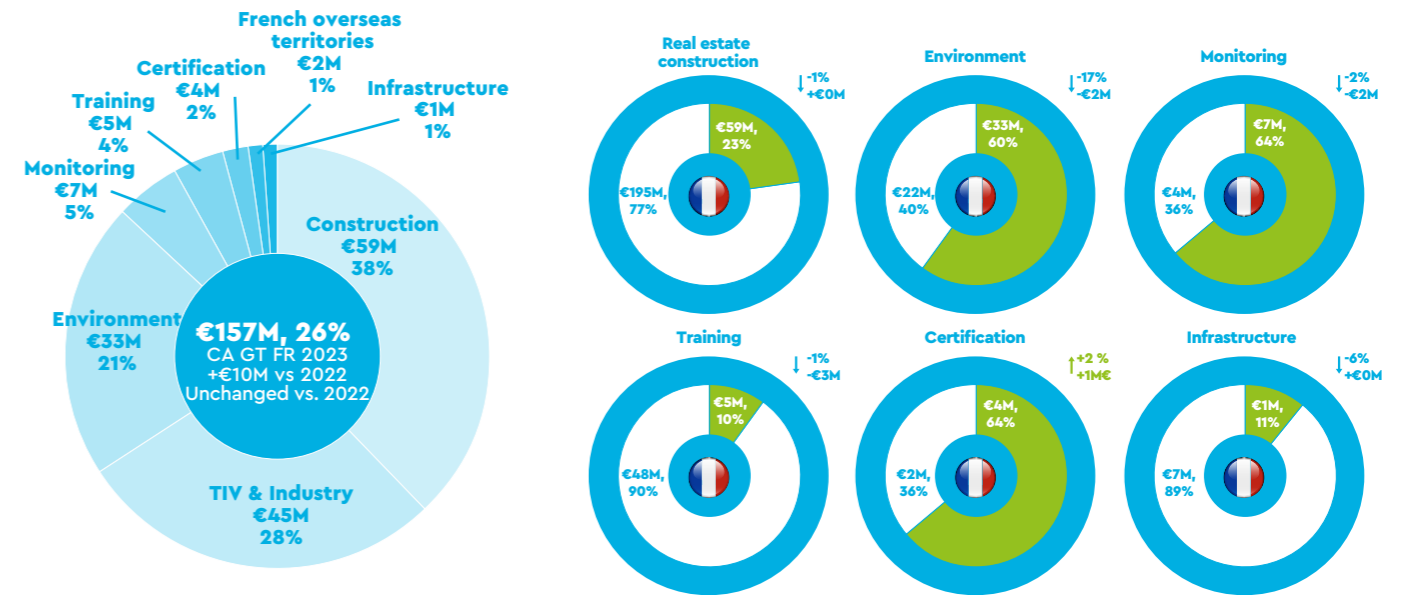
PLATFORM	PROPORTION OF REVENUE	GREEN TRUST CONTRIBUTION
France	46%	36%
Germany	11%	18%
United Kingdom	15%	21%
Italy	7%	9%
United States	10%	9%
Netherlands	4%	5%
Spain	3%	2%

#### GREEN TRUST: PROPORTION OF REVENUE BY PLATFORM



\* Industry bodies for the Testing, Inspection and Certification (TIC) sector, both international (TIC Council) and for France (Filiance)..

#### DETAILS OF GREEN TRUST REVENUE IN FRANCE (FRANCE ACCOUNTS FOR 46% OF OVERALL REVENUE)



#### MAIN GREEN TRUST ACTIVITIES

- Services, design and consultancy relating to environmentally friendly buildings
- Testing of environmentally friendly building materials
- Biosourced materials for environmentally friendly construction
- Energy performance audits and assessments
- Professional services related to the energy performance of buildings
- RT2012 / RE2020 / DPE / CEE for France
- Asbestos-related services
- Services related to polluted sites and soil
- Atmospheric pollution measurement - Regulatory consultancy services REACH & CLP
- Inspection of HVAC installations
- Services relating to renewable energies, from construction to maintenance
- Services relating to electric vehicle charging points
- Maintenance of nuclear plants and other nuclear services
- Infrastructure for electrified rail transport - Construction and modernisation of infrastructure for rail transport
- Testing and monitoring of rail infrastructure
- Engineering services for rail transport infrastructure
- Consultancy services relating to pollution measurement and pollution control
- Testing and analysis relating to water and water network leaks
- Biodiversity services and impact studies
- Detection of explosive weapons
- Consultancy services relating to climate change adaptation (e.g. landslides)

#### ESRS 2.40.E.1 - E1.32.1

#### THE SOCOTEC GROUP HAS SET AMBITIOUS TARGETS FOR 2028 IN TERMS OF DEVELOPING ITS GREEN TRUST SERVICES.

The target for 2024 is for Green Trust revenue to account for 33% of the Group total. That target was achieved a year ahead of schedule: in 2023, Green Trust revenue made up 33.45% of the Group total, up from 26% in 2021 and 30% in 2022. For 2028, the Group is aiming for Green Trust services to account for 50% of its total revenue.

In line with its purpose, SOCOTEC wants to mobilise all of its business lines and experts to promote Green Trust services, in order to help increase sustainability in the construction, real estate and infrastructure sectors and to support its long-term growth and reputation as a service provider that has been focused on sustainability since it was founded in 1953.

After working with the TIC Council's experts to analyse carefully how its green services fit with taxonomy classifications, the SOCOTEC group has started to roll out its Green Trust services and an awareness campaign involving Climate Fresk-type workshops focusing on buildings in France, Italy, the UK and Germany.

In 2024, these initiatives will also be introduced in Spain, the Netherlands and the United States. For a trusted third party like SOCOTEC, having a robust methodology is essential, which is why the roll-out did not take place until this analytical work was completed across all of its platforms in 2022 and 2023. At the end of 2023, almost 800 people

had taken part in the Green Trust and taxonomy awareness workshops, and 100% of the Group's global top managers attended the Group's annual conference in September 2023.



Green Trust workshops (awareness of the impact and risks of the construction, real estate, infrastructure and manufacturing sectors, the benefits of Green Trust solutions in terms of mitigating risks and developing opportunities related to the energy and environmental transitions in relation to buildings).

Green Trust workshops have been held in France for all priority staff members: senior managers, large account managers, business managers and managers who are experts in environmental transition (sustainable buildings, environment, health etc.) and energy transition (low-carbon energies, renewable energies, performance and compliance etc.). The format of the workshops is fully tailored to the construction, real estate, building and infrastructure sectors.

These training sessions also raise staff awareness of the Group's CSR strategy and environmental ambitions, which are material issues for the company as well as opportunities for revenue growth. The workshops bring teams together and increase Great Place to Work employee engagement scores by creating a strong collective culture centred around pride in the Group's expertise and in the

impact that our activities have on the environment. The workshops also foster dialogue between internal stakeholders and develop a CSR culture by addressing and giving meaning to the European taxonomy. SOCOTEC presents issues relating to building sustainability and explains the energy and environmental transitions by giving talks at schools and universities across all of its platforms (France, US, UK, Italy, Germany, Spain and the Netherlands).

SOCOTEC Italia held a sustainability conference in 2023. The three-day event focused on Green Trust services, including round-table discussions and brainstorming sessions with national and international experts, to show the importance of our services as regards the sustainability of buildings and particularly infrastructure. SOCOTEC Italia has led several workshops in conjunction with ALFA Liguria (regional agency for work, employment and

accreditation) in Genoa, in order to raise awareness about protecting the environment among children and young people.

Its experts also took part in Genoa Science Week, showing how technology can help protect the environment in infrastructure projects. A similar initiative took place before an audience of adults in Naples, in conjunction with the INFN (national institute of nuclear physics) and during the Aquila SHARPER Night.

To measure its activities that help clients mitigate and adapt to climate change in their existing and future buildings, the Group analyses the eligibility of its activities with respect to the European Green Deal as detailed in the European taxonomy. SOCOTEC is working with industry organisations in the Testing, Inspection and Certification sector - TIC Council and Filiance - to analyse taxonomy requirements and produce reliable reporting documents.



Genova Science Week (SOCOTEC Italia)

## 2.3. TAXONOMY: ELIGIBLE SERVICES AND ACTIVITIES

### 2.3.1. TAXONOMY: POLICY

The Group's CSR department, via the CSR officers of the Group's platforms, has made the taxonomy central to its international approach. It has made each platform's managers aware of the strategic importance of the taxonomy and the related annual reporting. The policy of promoting taxonomy-eligible services is central to the Group's strategy, given that SOCOTEC's purpose is focused on sustainability in buildings.

European green taxonomy reporting takes place according to the requirements of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 and Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, as amended by Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023. SOCOTEC complies with the framework and requirements set out by the regulations in terms of reporting and transparency.

The taxonomy defines activities that make a substantial contribution to the achievement of one or more of six environmental objectives. The delegated regulations set out the criteria for determining whether an economic activity can claim to make a substantial contribution to one of the taxonomy's environmental objectives and whether that economic activity avoids causing significant harm to any of the other objectives.

- 1 \ CLIMATE CHANGE MITIGATION
- 2 \ CLIMATE CHANGE ADAPTATION
- 3 \ TRANSITION TO A CIRCULAR ECONOMY
- 4 \ SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES
- 5 \ POLLUTION PREVENTION AND CONTROL
- 6 \ PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS

Taxonomy-eligible activities are regarded as aligned to the extent that they:

- make a substantial contribution to at least one environmental objective;
- do no significant harm to any other environmental objective;
- comply with minimum social safeguards; and
- comply with the technical screening criteria established by the European Commission.

SOCOTEC has carried out its taxonomy reporting on the basis of the regulatory criteria establishing activities that are eligible with respect to one or more environmental objectives. As regards the technical screening criteria in terms of substantial contributions (often integrated into its value chain), a prudent approach seems appropriate. Data must be collected for each individual service with the full involvement of clients and other stakeholders, which makes the exercise impossible in practical terms. This is why the Group does not report on alignment, and prefers to adopt a conservative position for the moment. This is despite the fact that the Group meets the minimum safeguards - human rights, labour law, business ethics - and the DNSH (Do No Significant Harm) requirements under Article 17 of the taxonomy regulation and the European Commission's FAQ of 19 December 2022.

### 2.3.2. TAXONOMY: REPORTING METHODOLOGY

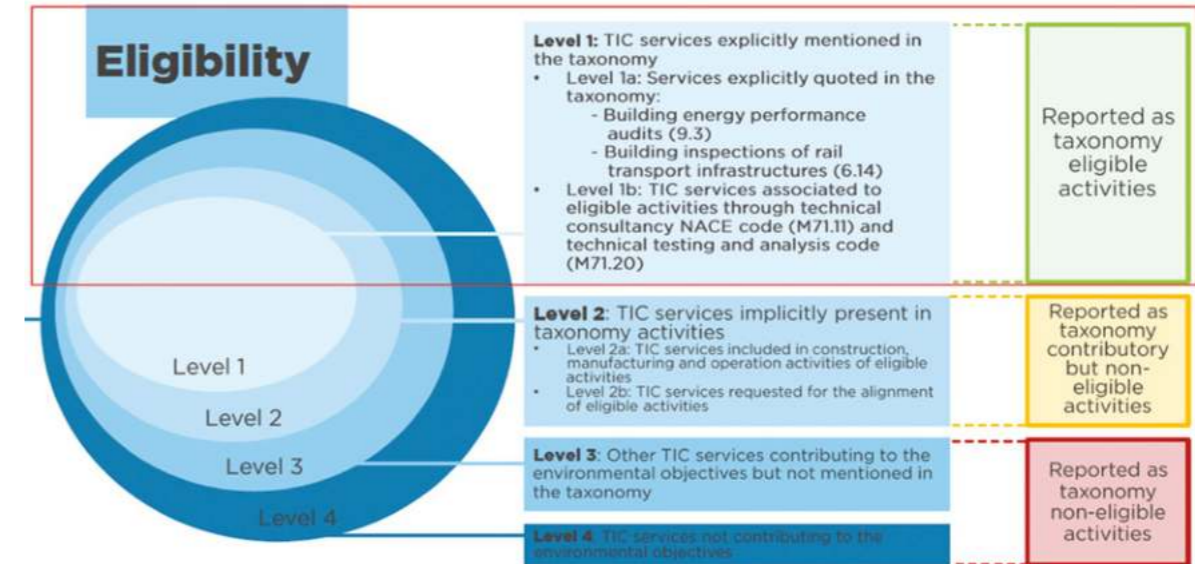
Reporting is presented according to the requirements of Annex 8 of the European taxonomy regulation and following regulation (EU) 2020/852 of the European Parliament and of the Council.

A methodology has been devised for the whole of the Testing, Inspection and Certification sector, to which SOCOTEC belongs. Dialogue with stakeholders began in 2022 to raise awareness of the regulations and to prepare a guide on taxonomy-eligibility reporting for the TIC sector: industry organisations (TIC Council internationally and Filiance for France), member companies and environment experts. SOCOTEC contributed to this dialogue and again when the guide was updated in 2023 in order to cover all six of the taxonomy's environmental objectives, the last four of which were published by the European Union in summer 2023.

The methodology set out in the guide defines four categories, allowing activities to be sorted according to their level of taxonomy eligibility:

- taxonomy-eligible services are level 1: TIC services explicitly mentioned in the taxonomy delegated regulations;

- non-taxonomy-eligible services are:
  - o Level 2: TIC services impliedly included in taxonomy-eligible activities;
  - o Level 3: other TIC services that make a substantial contribution to at least one environmental objective;
  - o Level 4: TIC services that do not contribute to environmental objectives.



### 2.3.3. TAXONOMY: 2023 INDICATORS AND RESULTS

Only level 1 activities are reported as eligible by the SOCOTEC group in accordance with the taxonomy and the guide established by the TIC Council and Filiance.

2023 reporting differs from 2022 reporting in four respects:

- 2023 figures exclude intra-group revenue for France, whereas that was not the case for 2022.
- 2023 figures include the Group's two new platforms for the first time: Netherlands and Spain.
- Eligible revenue is reported for each business unit in France.
- The scope of reporting relates to the six environmental objectives. .

Ref.	Title	2023 Rev (M€)	2023 Rev (%)
PPC 2.4	Remediation of contaminated sites and area	106,46 €	8,14%
CCM 6.14	Infrastructure for rail transport	44,57 €	3,41%
CCM 9.3	Professional services related to energy performance of buildings	39,74 €	3,04%
CE 3.4	Maintenance of roads and motorways	15,11 €	1,15%
CCM 7.3	Installation, maintenance, and repair of energy efficiency equipment	5,38 €	0,41%
CE 4.1	Provision of IT/OT data-driven solutions	4,61 €	0,35%
CCM 6.15	Infrastructure enabling low-carbon road transport and public transport	2,02 €	0,15%
CCM 7.6	Installation, maintenance, and repair of renewable energy technologies	1,72 €	0,13%
CCM 6.16	Infrastructure enabling low carbon water transport	0,77 €	0,06%
CE 3.5	Use of concrete in civil engineering	0,46 €	0,03%
CCM 6.13	Infrastructure for personal mobility, cycle logistic	0,25 €	0,02%
WTR 1.1	Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems	0,12 €	0,01%
CCM 7.4	Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0,09 €	0,01%
CCA 9.1	Engineering activities and related technical consultancy dedicated to adaptation to climate change	0,05 €	0,004%
WTR 4.1	Provision of IT/OT data-driven solutions for leakage reduction	0,05 €	0,004%
<b>TOTAL</b>		<b>221,41 €</b>	<b>16,92%</b>

Proportion of taxo eligible turnover/total turnover per objective		
CCM	CCA	BIO
7%	0,004%	-
CE	PPC	WTR
2%	8%	0,01%

FY23	2023			Substantial contribution criteria				DNSH criteria ("Does Not Significantly Harm" (h))										Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (2)	Turnover (3)	Prportion of Turnover year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum safeguards (17)				
																	Y; N; N/EL (b) (c)			
<b>A- TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0,00 %	0 %	0 %	0 %	0 %	0 %	Y	Y	Y	Y	Y	Y	Y	Y	Y	0 %			
Of which enabling	0	0,00 %	M	M	M	M		Y	Y	Y	Y	Y	Y	Y	Y	Y	0 %	E		
Of which transitional	0	0,00 %						Y	Y	Y	Y	Y	Y	Y	Y	Y	0 %		T	
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																				
				EL ; N/EL(f)	EL ; N/EL(f)	EL ; N/EL(f)	EL ; N/EL(f)		EL ; N/EL(f)	EL ; N/EL(f)										
CCM 6.14 Infrastructure for rail transport	44.57 €	3.41 %	EL	N/EL	N/EL	N/EL	N/EL		N/EL	N/EL							3,61 %			
CCM 9.3 Professional services related to energy performance of buildings	26.54 €	2.03 %	EL	N/EL	N/EL	N/EL	N/EL		N/EL	N/EL							3,60 %			
CE 3.4 Maintenance of roads and motorways	15.11 €	1.15 %	N/EL	N/EL	N/EL	N/EL	N/EL		EL	N/EL										
CE 3.5 Use of concrete in civil engineering	0.46 €	0.03 %	N/EL	N/EL	N/EL	N/EL	N/EL		EL	N/EL										
CE 4.1 Provision of IT/OT data-driven solutions	4.61 €	0.35 %	N/EL	N/EL	N/EL	N/EL	N/EL		EL	N/EL										
PPC 2.4 Remediation of contaminated sites and area	106.46 €	8.14 %	N/EL	N/EL	N/EL	EL			N/EL	N/EL										
WTR 1.1 Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems	0.12 €	0.01 %	N/EL	N/EL	EL	N/EL			N/EL	N/EL										
WTR 4.1 Provision of IT/OT data-driven solutions for leakage reduction	0.05 €	0.00 %	N/EL	N/EL	EL	N/EL			N/EL	N/EL										
CCM 6.13 Infrastructure for personal mobility, cycle logistic	0.25 €	0.02 %	EL	N/EL	N/EL	N/EL			N/EL	N/EL							0.015 %			
CCA 9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change	0.05 €	0.00 %	N/EL	EL	N/EL	N/EL			N/EL	N/EL							0.19 %			
CCM 6.15 Infrastructure enabling low-carbon road transport and public transport	2.02 €	0.15 %	EL	N/EL	N/EL	N/EL			N/EL	N/EL										
CCM 6.16 Infrastructure enabling low carbon water transport	0.77 €	0.06 %	EL	N/EL	N/EL	N/EL			N/EL	N/EL										
CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment	5.38 €	0.41 %	EL	N/EL	N/EL	N/EL			N/EL	N/EL							0.453 %			
CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.09 €	0.01 %	EL	N/EL	N/EL	N/EL			N/EL	N/EL							0.0001 %			
CCM 7.6 Installation, maintenance, and repair of renewable energy technologies	1.72 €	0.13 %	EL	N/EL	N/EL	N/EL			N/EL	N/EL							0.227 %			
Turnover of Taxonomy-eligible but not environmentally sustainable activities(not Taxonomy-aligned activities) (A.2)	208	15.91 %	6.2 %	0.0 %	0.0 %	8.1 %			1.5 %	0.0 %							8.1 %			
Turnover of Taxonomy-eligible activities (A.1+A.2)	208	15.91 %	6.2 %	0.0 %	0.0 %	8.1 %			1.5 %	0.0 %							8.1 %			
<b>B- TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
Turnover of Taxonomy non-eligible activities	1,100	84.09 %																		
Total (A + B)	1,308	100.00 %																		



## 2.3.4. TAXONOMY: INVESTMENTS AND FINANCING

### CAPEX

In 2023, capital expenditure relating to assets associated with economic activities regarded as sustainable in environmental terms with respect to Annexes I and II of the taxonomy regulation include 2023 leases (green buildings and electric vehicles) under IFRS 16.

Other capex is non-eligible and non-aligned with respect to the taxonomy: property, plant and

equipment (IAS 16) and intangible assets (software, patents etc., IAS 38). In 2024, SOCOTEC will put processes in place that allow each platform to report capex by type for green buildings, and capex relating to its eligible activities. The only type of capex reported in aggregate in our taxonomy reporting this year concerns vehicle leasing.

#### • Worldwide sustainable capex (2023 vehicle leasing): €16.593 million <sup>(1)</sup>

CAPEX	2023 (in € millions)	%
Office and laboratory leases (energy performance investments in buildings - non-exhaustive)	0.3	0%
Leases for equipment and company vehicles (IFRS 16 lease expenses related to the global vehicle fleet)	16.6	21%
<b>TOTAL ELIGIBLE CAPEX (NUMERATOR)</b>	<b>16.9</b>	<b>21%</b>
Property, plant and equipment (= capex on property, plant and equipment + capex related to real-estate leases under IFRS 16)	48.5	61%
Intangible assets (software, patents etc.) (= IT capex)	14.5	18%
<b>TOTAL CAPEX (DENOMINATOR)</b>	<b>79.9</b>	<b>100%</b>

### OPEX

Operating expenses include those relating to assets associated with economic activities that may be regarded as sustainable in environmental terms. This includes research and development costs, short-term lease expenses, and asset maintenance and repair costs. These expenses account for less than 5% of total operating expenses and are not material

in SOCOTEC's business model. Figures for these operating expenses are provided on an aggregate basis. They will therefore not be declared because they equal less than 5% of total operating expenses, in accordance with the exception provided for by Article 1.3.1.2 of Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021.

#### • Worldwide sustainable opex as a proportion of total opex: €33.8 million / €960.9 million = 3.5%<sup>(1)</sup>

(1) Source: Group financial report 2023 (IFRS)

## 2.4. CLIMATE CHANGE: REDUCING GREENHOUSE GAS EMISSIONS RELATED TO OUR OPERATIONS

GRI 2-9

ESRS E1

The importance of climate change mitigation was confirmed by the SOCOTEC group's double materiality analysis. Aside from the solutions it offers to its clients, the Group has adopted a policy, targets, action plans and resources, along with monitoring indicators dedicated to ensuring its ability to reduce the climate impact of its own operations. Climate change is a material topic for the Group. (See Section 1.5.4, Materiality matrix, and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.)

### 2.4.1. 2.4.1. GROUP GOVERNANCE FRAMEWORK FOR CLIMATE-RELATED RISKS AND OPPORTUNITIES

The members of the Group CSR Committee and the International CSR Committee oversee the strategy and action plan to reduce the Group's GHG emissions within their respective areas of responsibility, while entity, business and internal department heads do likewise. The whole system is subject to the oversight of the SOCOTEC group's executive managers who are members of the Group Management Committee. The CSR Committees also monitor action plans and present reports to the Group Executive Committee and Board of Directors. The Chief CSR Officer, a member of the SOCOTEC group's Management Committee reporting directly to the Group's Chairman, regularly presents the Group's strategic direction in terms of CSR, its action plans, outcomes achieved (particularly ESG indicators) to the highest level of Group governance.

(See Section 1.3.3, Operational committees and Section 1.4.4, Governance of CSR matters).

ESRS E1.24.1

### 2.4.2. CLIMATE POLICY

SOCOTEC is fully aware of the potential of its position as a company that is focused on building sustainability and that plays a central role in the energy and environmental transitions. By developing its Green Trust offering and analysing the situation regarding the European Taxonomy, it is seizing the opportunity to expand its services and expertise to increase the positive impact of its activities in terms of climate change mitigation and adaptation, pollution reduction, circular economy, water stewardship and biodiversity. In keeping with its core business, SOCOTEC also endeavours to reduce the environmental impact arising from the operational management of its own activities. Three priorities in terms of carbon reduction were identified in the energy sobriety strategy and policy published by SOCOTEC in 2022:

1. Reduce employee journey-related GHG (greenhouse gas) emissions: optimisation of travel for business purposes, electrification of the vehicle fleet, awareness of eco-driving techniques, alternative studies concerning soft mobility, etc.
2. Enhance the energy performance of SOCOTEC's buildings: monitoring and managing energy consumption at 100% of our buildings and sites, eco-friendly habits.
3. Champion responsible management of our digital equipment: monitoring and optimisation of IT consumption, awareness of best practice regarding digital energy management and eco-friendly habits, reuse and recovery of 100% of obsolete IT and phone equipment, etc.

ESRS E1.16.A.1, E1.32.1, E1.33.2

ESRS E1.34.C.1 - E1.34.E.1 - E1.34.F.1

### 2.4.3. TARGETS RELATED TO CLIMATE CHANGE MITIGATION

The SOCOTEC group is committed to reducing its carbon emissions by 15% between 2021 and 2024. Since 2020 was an exceptional year because of Covid, 2021 has been adopted as the baseline year for the target, since it was more representative. The target is included in the "Implementing the environmental transition" part of the CSR strategy, and is one of the four priority indicators targeted by the Group and approved by the Group Management Committee.

The emissions reduction target includes:

- A 10% reduction in energy consumption in buildings used by SOCOTEC and a 40% reduction by 2050 (Décret Tertiaire).
- Electrification of the vehicle fleet: 20% in 2024 and 50% in 2028 (UK and French fleets, which account for more than 80% of the total Group fleet).
- 100% of WEEE sent for reuse and/or recycling

Targets with varying timeframes have been adopted for each of these aspects. In 2024, the Group has begun work on updating its reduction targets in view of its upcoming 2024-2028 strategic plan and its 2050 targets in line with the SBTi (Science Based Targets initiative) methodology and the trajectories for limiting global warming to 1.5°C or 2°C under the Paris Agreement.

ESRS E1, E1.25.A.2, E1.16.B.1, E1.25.C.1-2, E1.28.1.

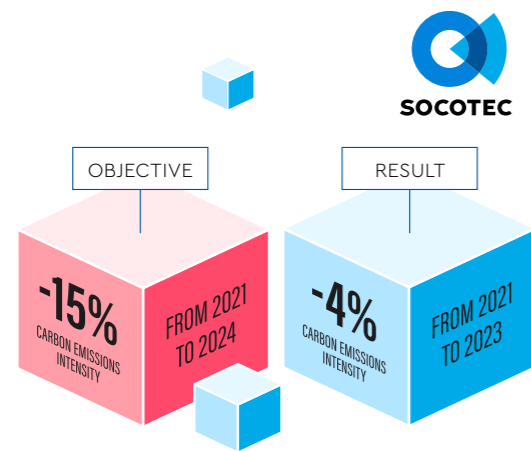
GRI 3-3 ENERGY, 302: ENERGY 2016, 302-1 -&gt; 302-4

The importance of energy management was confirmed by the SOCOTEC group's double materiality analysis. Aside from the solutions it offers to its clients, the Group has adopted a policy, targets, action plans and resources, along with monitoring indicators dedicated to ensuring its ability to reduce the climate impact of its own operations. See section 1.5.4, Materiality matrix, and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.

### 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION

As a trusted partner, SOCOTEC provides its client companies with solutions that improve the performance of buildings and installations in technical, energy, environmental, reuse and sustainability terms, in France and in the 26 countries in which it operates. Manufacturers and other businesses face a two-pronged challenge - keeping their operations running and controlling costs. SOCOTEC, via its subsidiaries, offers expertise, services and solutions to help clients take the right decisions: building energy assessments, energy audits, carbon footprint calculations, energy performance monitoring, reviews of compliance with regulations and standards in force, and environmental certifications (particularly ISO 50001). As a company specialised in building-related risk management, SOCOTEC also works alongside its clients in the social housing sector and has been involved in championing energy renovation and sustainability, while taking action against energy poverty and substandard housing.

**IN KEEPING WITH ITS CORE BUSINESS, SOCOTEC HAS COMMITTED TO IMPLEMENTING AN ENERGY SOBRIETY ACTION PLAN RELATED TO THE OPERATIONAL MANAGEMENT OF ITS OWN ACTIVITIES.**



**The plan is intended to achieve the Group's aim of reducing its GHG emissions by 15% between 2021 and 2024.**

SOCOTEC aims to achieve improvements in its energy consumption in three specific areas:

- Optimised energy consumption originating from employee journeys;
- The energy performance of SOCOTEC's buildings;
- Responsible management of waste and sustainable procurement.

#### 2023 plan to reduce greenhouse gas emissions

#### ENERGY PERFORMANCE OF BUILDINGS

Measure and monitor energy consumption, reduce consumption at night and at weekends by setting up alerts, promote eco-responsible behaviour, carry out energy-saving works in SOCOTEC branches, promote green electricity consumption for example with solar panels at Lesquin (France) and Avellino (Italy), use electricity from renewable sources (for certain sites in the UK and Spain), refurbish buildings and relocate to buildings with a high level of energy performance.

#### EMPLOYEE TRAVEL

Increase the proportion of low-emission vehicles (electrification of the vehicle fleet), focus on vehicles that meet Euro 6 standards, streamline client routes, promote e-learning, raise awareness of eco-driving (training and road safety challenges) and make more efficient business travel central to SOCOTEC's operational excellence targets (monthly monitoring).

#### RESPONSIBLE MANAGEMENT OF WASTE AND SUSTAINABLE PROCUREMENT

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

#### SUPPLEMENT TO THE MAIN ACTION PLAN AIMING TO STRENGTHEN THE GROUP'S CLIMATE STRATEGY OUT TO 2024:

- Ongoing efforts to report a more complete set of data (scope of publication, additions to Scope 3 worldwide, etc.).
- Ongoing improvement in processes for producing data reported on a worldwide basis (automation, formal definitions, continuous training of contributors, third-party assurance of data).
- Plan to formally adopt a climate strategy with objectives in line with the main standards such as the TCFD (Task Force on Climate-Related Financial Disclosures) and SBTi (Science Based Targets initiative) standards, to align the Group with the global warming trajectories limited to 1.5°C or 2°C in accordance with the Paris Agreement.
- Implementation of carbon-reduction methods identified in the energy sobriety strategy (see Section 2.4.2, Policy and Section 2.4.3, Targets).

ESRS E1.25.A.2-B.2-C.2-D.2-E.2

GRI 3-3 ENERGY, 302: ENERGY 2016, 302-1, 302-4

#### 2.4.4.1. ENERGY SOBRIETY IN RELATION TO BUSINESS TRAVEL

##### Policy

Business travel by car (company cars and employee mileage allowances) used by employees to carry out Group activities at client locations was the Group's largest source of energy expenditure and carbon emissions in 2023, accounting for 76% of Scope 1, 2 and 3 GHG emissions across the seven main platforms and Belux. In addition, 14% of the Group's carbon emissions originate from other journeys made by train or by plane.

SOCOTEC is aware that the large size of its corporate vehicle fleet is a uniquely attractive aspect of its Employee Value Proposition (EVP) as well as a factor that supports the real incomes of its employees. In addition, for the purpose of lowering its carbon impact, the Group is taking steps to optimise its energy and electrical performance by promoting low-emissions vehicles and raising employee

awareness in terms of paying the greatest attention to road safety and of consuming fuel in a careful and considered manner by adopting eco-driving techniques.

SOCOTEC has therefore implemented an energy sobriety action plan in France with respect to its vehicle fleet, which accounts for 91% of its GHG emissions in France. In addition, each country is considering introducing a mobility plan. Together, these initiatives aim to reduce the Group's carbon emissions by 15% between 2021 and the end of 2024.

#### Initiatives to reduce energy consumption originating from travel:

##### A. Make the company vehicle fleet more environmentally friendly

- Increase the proportion of electric vehicles
- Optimise the environmental performance of vehicles (Euro 6 standard)
- Increase the availability of electrical charging facilities at our sites' car parks (installation of charging stations)

##### B. Optimise business travel and make greater use of alternative mobility

- Optimise the number of miles travelled during client visits, limit journeys by employing remote communications (videoconferencing), consider rolling out soft mobility solutions that are alternatives to cars, such as the introduction of company bicycles, car-pooling and car-sharing solutions.
- Prioritise training by e-learning whenever the subject matter allows this.
- Propose a travel policy that favours the lowest-emission forms of transport (travelling by train rather than plane for journeys of less than 400 km)

##### C. Promote road safety and careful driving

- Educate employees about eco-driving (poster campaign, training, videos, challenges etc.).
- Monitor significant road incidents in monthly key performance indicators and ensure that the relevant manager speaks to the person involved whenever an incident occurs.

#### Targets

In line with the environmental transition roadmap in France and around the world, SOCOTEC has committed to reducing the CO2 emissions of its vehicle fleet by increasing the proportion of low-emission vehicles, such as electric or hybrid electric vehicles, which accounted for almost 5% of its global fleet in 2023 (vs. 2.5% in 2022).

The SOCOTEC group has set ambitious targets in terms of electrifying its vehicle fleet across all of its platforms:

- low-emission vehicles accounting for 20% of the total in 2024 in France and the UK, which account for 80% of the Group's total fleet;
- low-emission vehicles accounting for 35% of the total in 2025;
- low-emission vehicles accounting for 50% of the total in 2028 (80% of the vehicle fleet excluding vans in the UK).

These targets go beyond the regulatory requirements established by France's mobility act (known as the LOM - Official Journal of 26 December 2019).

#### Indicators

The adoption of electric vehicles for a portion of SOCOTEC's vehicle fleet will make a major contribution to achieving the target of a 15% reduction in the Group's overall greenhouse gas emissions by 2024. Various steps have been taken to help employees make the switch, such as:

- Installing charging stations at branches;
- Paying €500 to cover the cost of installing a charging point at an employee's home in France;
- Providing cards to all employees enabling them to charge vehicles at most public charging stations, including on motorways.

In addition, the Lesquin site near Lille - which has Bepos and Effnergie 2007 accreditation - supplies renewable energy generated by its solar panels to charging stations. The system also features energy storage, so that any surplus energy generated during the day can be distributed at times when there is less sunlight.

**Key performance indicators:**

- Electrification of the vehicle fleet: 2.38% vs. 0.66% in 2022 worldwide (seven platforms plus Belux)
- Proportion of low-emission vehicles: 4.69% vs. 2.47% in 2022 worldwide (seven platforms plus Belux)
- Number of electric vehicle charging stations: 210 vs. 103 in 2022 (2023 scope: France, United Kingdom, Germany, Netherlands, Belux)
- Road risk prevention and eco-driving training - number of employees taking part and number of days of training: 597 employees, 486 days of training in France in 2023.

In France, the shift in the vehicle fleet from diesel to gasoline vehicles (75% of the fleet) in 2023 increased the number of litres of fuel consumed and the associated GHG emissions, since gasoline vehicles consume more fuel than the diesel vehicles that made up most of the fleet in 2021 and 2022. However, the faster electrification of the French and UK vehicle fleets in late 2023 and 2024 will have tangible results in 2024 in terms of reducing this source of GHG emissions.

The positive impact of fleet electrification on carbon emissions will be visible from 2024 onwards, since 500 electric vehicles were delivered in December 2023 and 500 more are in the process of being delivered before the end of June 2024. The target will be proportionally equivalent in the UK. 2025 targets will also be monitored with the same level of attention.

**GRI 3-3 ENERGY, 302: ENERGY 2016, 302-1 À 302-4**

**2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE**

**Policy and governance**

Reducing the energy consumption of buildings is central to the Group's energy sobriety plan and is led by its Real Estate Department, whose head is a member of the CSR Committee. A Real Estate Committee meets every month to monitor the Group's real-estate policy, energy consumption and necessary works, along with relations with the owners of the offices and branches rented by SOCOTEC.

SOCOTEC rents most of the properties it occupies. Together with its branches and sites, the Group is committed to improving buildings' energy

performance and getting its employees to adopt civically responsible eco-behaviours.

In France, this approach is also aligned with a regulatory environment that is influenced by the Décret Tertiaire, under which improvements have to be implemented in certain office buildings across mainland France and French overseas territories. All the parties involved (owners and tenants) must commit to achieving the targets laid down by the regulations.

**Targets**

In 2022, SOCOTEC made a commitment, under its energy sobriety plan for buildings in France, to lower its energy consumption by 10% between 2022 and 2024. The Group also wants to increase its use of green energy contracts, which accounted for 19% of the Group's electricity consumption across its seven platforms at the end of 2023.

We have undertaken to meet Décret Tertiaire targets for all our sites, including those of less than 1,000 m<sup>2</sup>, reducing energy consumption by:

- 40% by 2030;
- 50% by 2040;
- 60% by 2050.

The French sites that submit data to the OPERAT energy consumption platform account for more than 40% of the total floorspace occupied by SOCOTEC and more than 50% of SOCOTEC's total energy consumption in France.

**Action plans**

The Group adopted various initiatives in 2023 to improve building energy performance and reduce consumption.

In France, to achieve its reduction targets, SOCOTEC's Real Estate Department has set up and formally adopted a six-point process for managing buildings' energy performance. This system is also in place in Italy, and will be extended to the Group's other platforms by 2028.

	Progress		
	Completed in 2022	In 2023	2024
<b>1. MEASURE AND MANAGE CONSUMPTION:</b>			
Monitor branches' consumption via a digital hub (introduced in 2022) capable of collecting and analysing data from energy suppliers in real time.	X	X	X
Raise awareness and make site managers accountable for monitoring progress, detecting anomalies and recommending solutions to improve energy consumption performance	X	X	X
Conduct an annual analysis of the carbon impact arising from the Group's energy consumption through SOCOTEC's annual carbon footprint calculation, available on the intranet.	X	X	X
<b>2. SET UP A MONITORING PROCESS FOR ENERGY CONSUMPTION AND ALERTS:</b>			
The publication of SOCOTEC's energy sobriety plan served as a reminder to employees and raised their awareness regarding eco-friendly habits they can apply in offices. An awareness-raising film was also made by the Villeurbanne branch, which had successfully cut its consumption by adopting civically responsible habits such as turning off heating at night and at weekends.	X	X	X
Formal adoption and distribution of the energy sobriety action plan for buildings as approved by the Chief Real Estate Officer.		X Completed in Q1, disseminated in Q2	
113 site managers, out of 143 contacted, took part in training to use the monitoring software. Individual sessions were held for those who missed the general training session. The training session was run jointly by Legrand Energies and SOCOTEC's Real Estate Department.	Q4 2022		
Monthly reporting regarding consumption per m <sup>2</sup> . Benchmarking between branches with identical floorspace, for example, or within the same region.	Q4 2022	X	X
Clampdown on night-time and weekend sources of consumption that are equivalent to daytime consumption. Managed directly by the Chief Real Estate Officer through a phone conversation with each site manager, requesting a change in practices. In 2023, 30 relevant sites were contacted (out of 154 sites monitored). Branches not adjusting their practices accordingly are then reviewed by the Real Estate Committee with a view to taking specific managerial action.	X	X	X
Summary of consumption together with a broader overview of the Group's consumption.			X
Update on progress towards the target of reducing consumption by 10%.			X
<b>3. CHAMPION CIVICALLY AND ENVIRONMENTALLY RESPONSIBLE BEHAVIOURS IN THE OFFICE:</b>			
<ul style="list-style-type: none"> <li>• This takes place through technical management of sites and branches: improved regulation of heating, air conditioning and lights during the day and when leaving at night.</li> <li>• It also takes place by changing the behaviour of employees, making them aware of practical habits that they can adopt on a daily basis in the office and at home: for example, turning off lights in an empty meeting room, office or unoccupied hub, corridors and unused shared areas.</li> </ul>	X	Eco-friendly habits	Eco-friendly habits
<b>4. UNLOCK ENERGY SAVINGS AT THE BRANCHES:</b>			
Stress the importance of buildings' energy performance to owners with operational responsibilities.	X <sup>(1)</sup>	X	X
Implement minor improvements to unlock energy savings: LED relamping, presence detectors, automatic lighting and heating cut-outs, heating system servicing, etc.	X <sup>(2)</sup>	X	X
Implement a multi-year annual works plan to eliminate heating consumption at night and at weekends: <ul style="list-style-type: none"> <li>- Audit the branches consuming the most energy</li> <li>- Draft a 2023/2024 energy works plan</li> <li>- Implement the plan to improve branches' energy efficiency</li> </ul>			X
<b>5. PROMOTE THE GENERATION AND/OR CONSUMPTION OF RENEWABLE ELECTRICITY:</b>			
Carry out a feasibility study regarding branches requiring a portion of their consumption to be covered by renewable energies.			X
<b>6. RELOCATION/BUILDING ACQUISITION POLICY</b>			
Programme to refurbish all branches underway since 2019.		x <sup>(3)</sup>	To be continued
New high-energy performance sites rented, such as the new Lesquin facility, which has photovoltaic panels on the roof.	x <sup>(4)</sup>		To be continued

(1) In France: Since the Group rents 98% of the office space it uses, it is not directly responsible for major energy performance upgrades in the buildings it occupies (insulation, boiler upgrades, etc.). Nevertheless, SOCOTEC contacts the building owners concerning prospective energy performance upgrades.

(2) In France, 16 buildings (vs. 13 in 2022) underwent minor energy-efficiency upgrades in 2023, with a total investment budget of €201,400 (vs. €69,000 in 2022). The Group is not currently in a position to calculate the corresponding GHG emissions avoided.

(3) Relocation plans in 2023 allowed the sites concerned to move to new buildings that comply with thermal regulations in force (Agen, Colmar, Dijon, Evreux, Charleville Mézières, Dax and Avignon). The team of real estate managers in charge of these projects has been made aware of the importance of selecting, as far as possible, the most energy-efficient buildings or buildings with recognised accreditations such as HQE, BREAM and LEED. In 2024, there is a plan to move the Corbas training centre (Rhône department) to a new HQE-certified building, which can generate its own electricity using photovoltaic panels.

(4) Lesquin site fitted with photovoltaic panels in 2022.

💡 **For example, in France:**

### MONITORING DES CONSOMMATIONS DES AGENCES

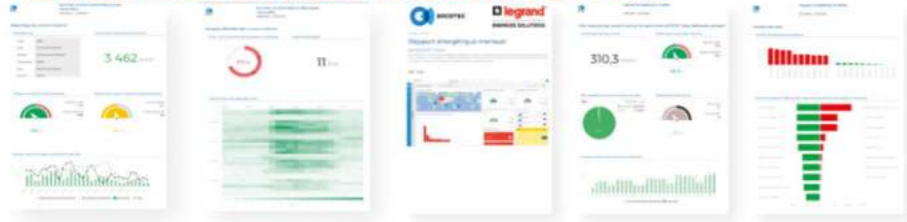
SOCOTEC en partenariat avec LEGRAND ENERGIES SOLUTIONS s'est doté d'un outil fin 2022 permettant de monitorer les consommations d'énergie via une plateforme dédiée à la performance énergétique basée sur l'intelligence de la donnée :

Cette plateforme est un hub digital permettant de collecter et d'analyser les données provenant de nos fournisseurs d'énergie, et en temps réel. Grâce à cet outil, le responsable de site :

- est informé de son impact au regard des consommations du Groupe.
- Il est sensibilisé à ses propres consommations et agit pour la maîtrise de ses consommations, tout en respectant ses engagements réglementaires.
- analyse et suit l'évolution des consommations, détecte les anomalies et préconise les actions d'amélioration pour ensuite suivre leur déploiement, tout en contrôlant les données collectées.



#### EXEMPLES DE REPORTING POUR RESPONSABLE DE SITE ET DE REPORTING GLOBAL:



### 💡 **Examples of initiatives adopted in 2023 to improve energy sobriety in buildings.**

- In 2023, minor works were carried out in 34 buildings to improve their energy performance (relamping, boiler maintenance etc.), at a cost of €264,000 worldwide.

- In Italy, SOCOTEC has also put in place an energy sobriety procedure and has begun work to harmonise terms across its electricity suppliers in order to simplify monitoring and control over consumption. Solar panels have been fitted at the Avellino site.



#### Indicators

See Chapter 5, Sustainability indicators – Environment section – table

**GRI 3-3 ENERGY, 302: ENERGY 2016,**

#### 2.4.4.3. ENERGY SOBRIETY IN DIGITAL

#### Policy

The business world is undergoing tremendous change and disruption as a result of the digital transformation. It is both a material source of carbon emissions and a solution to the environmental challenges we face through the digitalisation of buildings, since remote working practices make it possible to reduce travel and use less paper. Accordingly, championing and embedding responsible digital practices represents a practical way of delivering on our commitments to reduce our environmental footprint, and dovetails perfectly with the SOCOTEC group's energy sobriety action plan published in 2022.

- In France, major energy renovation work began on buildings in 2023 and will be continued by landlords in 2024: the renovation of the HVAC system at the SOCOTEC group's head office in France (the Group's largest site), insulation work at the Palaiseau site (changes to the building envelope across three floors of 450 m<sup>2</sup> each) and works at the Echirrolles site.
- In the United Kingdom, SOCOTEC has undertaken to buy 100% renewable electricity until 2025, representing 90% of total consumption at SOCOTEC's UK platform.

#### Targets

Limit environmental pollution arising from the use of digital technology while favouring IT-based and digital collaboration solutions instead of travel.

#### Action

The SOCOTEC group has put in place an action plan for eco-friendly digital tools and services.

#### 1. Buy sustainable and repairable equipment

- 100% of SOCOTEC equipment has the EnergyStar label.

#### 2. Optimise telephone and IT hardware and the operation of workstations

- Equipment pack customised to fit employee needs. Employees no longer provided with multiple devices, and a policy of only one PC per person.
- Reuse existing hardware, rather than purchasing new items. Extending the service life of our equipment and recovering or recycling unused hardware are central to our IT hardware policy.
- Multi-function copiers provided in each open space and personal printers removed.
- Plan to reduce printing and sending of printed paper documents to clients.
- Screens configured for adaptive brightness adjustments.

#### 3. Promote responsible use of collaborative solutions.

- Choose videoconferencing over meetings that require travel.
- Choose audio-only calls (no video) when video does not add significant value.
- Limit the size of email file attachments (opting instead to send links to shared servers).

#### 4. Educate employees about eco-friendly habits.



**GRI 305: EMISSIONS 2016: 305-1 TO 305-5**

**ESRS E1.53.1 - E1-52.A**

## 2.4.5. RESULTS: SOCOTEC GROUP'S CARBON FOOTPRINT

SOCOTEC's annual carbon footprint calculation is conducted by the Group's CSR Department. It goes beyond the regulatory requirements and is validated by each country's carbon and environment expert. This annual calculation lays down the foundations for the SOCOTEC group's drive to reduce its GHG emissions under its commitment to advance the Group's environmental transition.

#### GEOGRAPHICAL SCOPE

- › Greenhouse gas emissions are calculated for the Group's seven main platforms and Belux.
- › This corresponds to over 95% of SOCOTEC's operations, revenue and workforce.
- › Spain, the Netherlands and Belux were included in the carbon footprint calculation for the first time in 2023.
- › 2023 acquisitions were excluded because they require a period of integration.

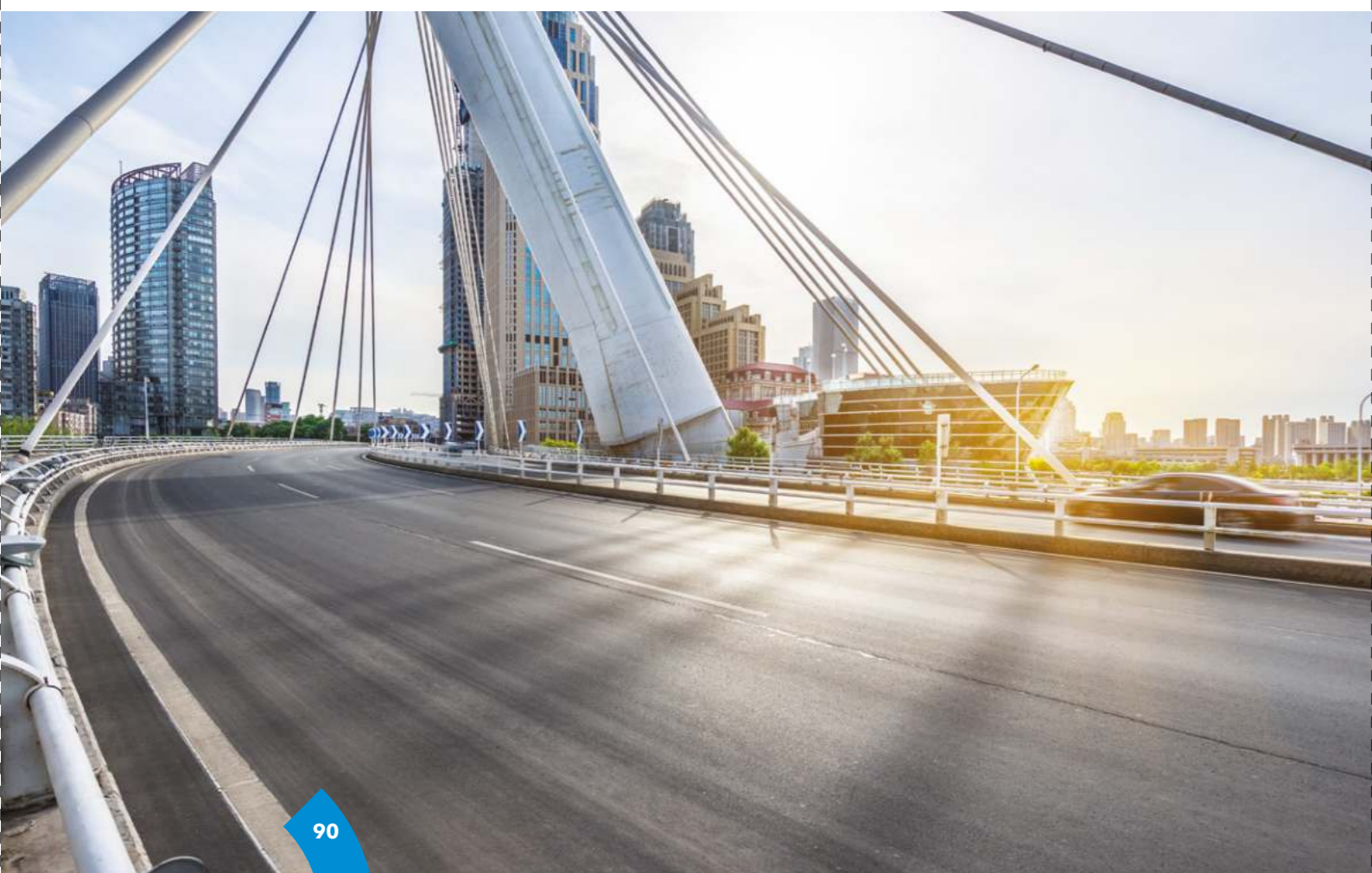
#### 2023 METHODOLOGY

For the purposes of transparency, the SOCOTEC group has committed to making an annual declaration of its GHG emissions, and it updated its carbon footprint calculation in 2023. The assessment was performed in accordance with the GHG Protocol, which is internationally recognised for the calculation of greenhouse gas emissions. The carbon footprint was calculated in accordance with ISO 14064 and 14069.

For more details on the methodology, see Section 5.4.3, Reporting methodology.

In 2023, the Group's carbon footprint (Scopes 1, 2 and 3) was as follows:

- in absolute terms, emissions of 46,895 tCO<sub>2</sub>eq (vs. 38,203 tCO<sub>2</sub>eq in 2022);
- in terms of intensity per person, emissions of 4.32 tCO<sub>2</sub>eq (vs. 4.1 tCO<sub>2</sub>eq in 2022);
- in terms of intensity per million euros of revenue, emissions of 37.31 tCO<sub>2</sub>eq (vs. 37.02 tCO<sub>2</sub>eq in 2022).



The Group's main sources of emissions break down as follows:

- 76% of GHG emissions (vs. 83% in 2022) originate from the corporate vehicle fleet;
- 14% of GHG emissions (vs. 7% in 2022) originate from journeys by train or by plane, employee mileage allowances, rental cars, hotel stays and employee commuting;
- 8% of GHG emissions (vs. 9% in 2022) originate from buildings' energy consumption;
- 2% of GHG emissions (vs. 1% in 2022) originate from other indirect emissions (goods transportation, internet, data centres, hazardous and non-hazardous waste).

To adjust for the effect of the Group's larger scope arising from the significant acquisitions that it carries out every year, and to ensure the comparability of data since 2021, the Group's performance must be considered in terms of its carbon intensity per

million euros of revenue, which has fallen by 4% across Scopes 1, 2 and 3 since 2021.

The increase in the Group's absolute emissions since 2021 should be considered in view of the following factors:

- The increase in the Group's reporting scope, starting with France in 2020, then expanding to include Italy in 2021, the UK, Germany and US in 2022, and Spain, the Netherlands and Belux in 2023.
- The greater reliability of emissions reporting and the increase in the proportion of emissions covered (over 95% of the Group total), relating to the significant acquisitions (in terms of revenue or headcount) that the Group carries out every year.
- The increase in the proportion of emissions reported, particularly as regards Scope 3 indirect emissions under the GHG Protocol.

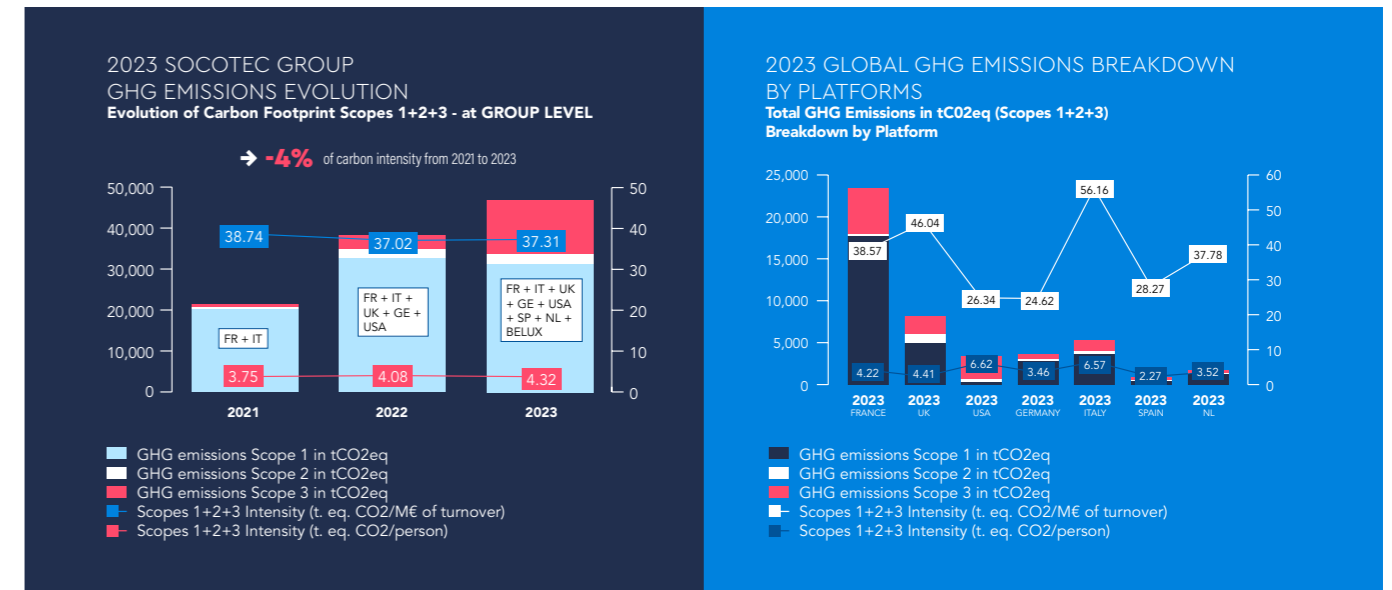
## CARBON FOOTPRINT 2023 SOCOTEC GROUP

in tCO2eq	2021	2022	Proforma - ISO perimeter 2022 & energy upstream emissions included in scopes 1 & 2	Variation 2023/2022 proforma	GHG Protocol
	(FR + IT)	(FR + IT + GE + UK + US)			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 (tCO2e / M€ turnover)	38.74	37.02	37.92	2%	37.31
Scopes 1+2+3 intensity (tCO2e / person)	3.75	4.08	3.82	-7%	4.32

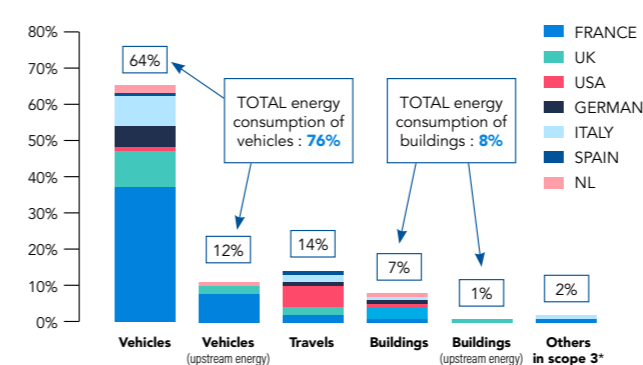
→ **The methodology has been adjusted to be in accordance with the GHG Protocol:**

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.

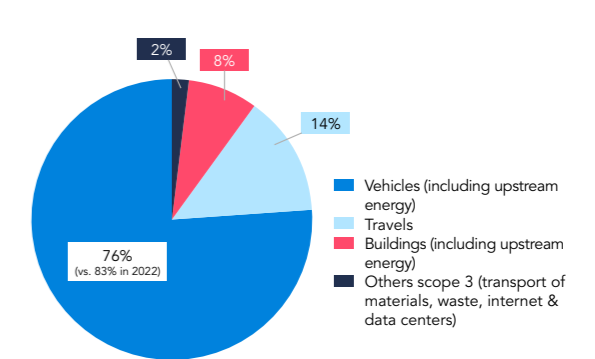
The sharp rise in scope 3 is explained by the increased completeness of the GHG data, particularly for the following categories: hazardous & non-hazardous waste, employee commuting data, GHG from internet & data centers.



### 2023 BREAKDOWN BY SOURCES OF GHG EMISSIONS AND PER PLATFORM CONTRIBUTION



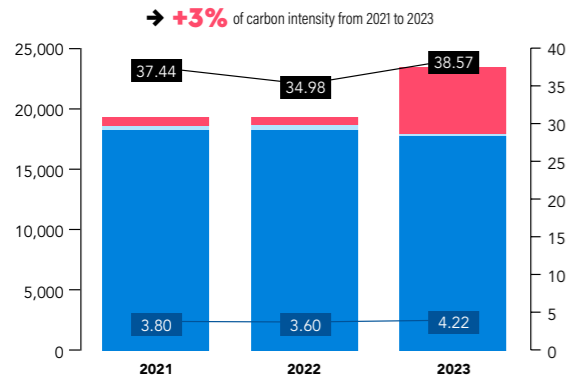
### GLOBAL : MAIN CATEGORIES OF GHG EMISSIONS % by source of emissions in 2023



\* 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.

**CARBON FOOTPRINT 2023**  
**SOCOTEC FRANCE**

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

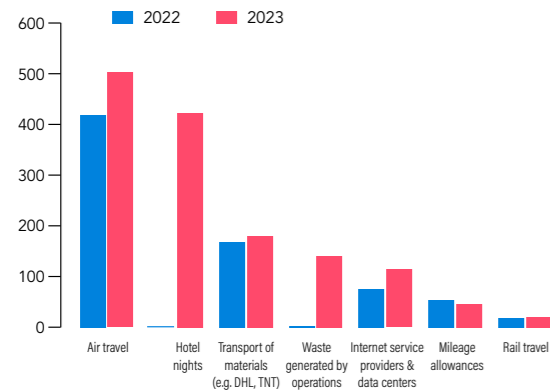


- GHG emissions Scope 1 in tCO2eq
- GHG emissions Scope 2 in tCO2eq
- GHG emissions Scope 3 in tCO2eq
- Scopes 1+2+3 Intensity (t. eq. CO2/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO2/person)

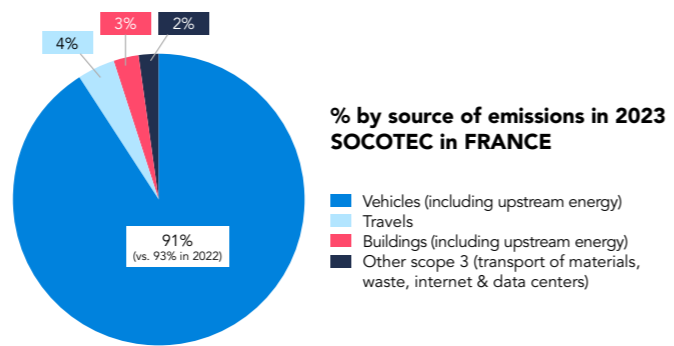
in tCO2eq	2021		2022		Proforma - ISO perimeter 2022 & energy upstream emissions included in scopes 1 & 2, perimeter France excluding DROM	Variation 2023/2022 proforma	GHG Protocol
	2021	2022	2021	2022			2023
GHG emissions scope 1	18,182	18,231	21,692	21,692	+19% <sup>(1)</sup>		17,702
GHG emissions scope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



**% by source of emissions in 2023 SOCOTEC in FRANCE**

- Vehicles (including upstream energy)
- Travels
- Buildings (including upstream energy)
- Other scope 3 (transport of materials, waste, internet & data centers)

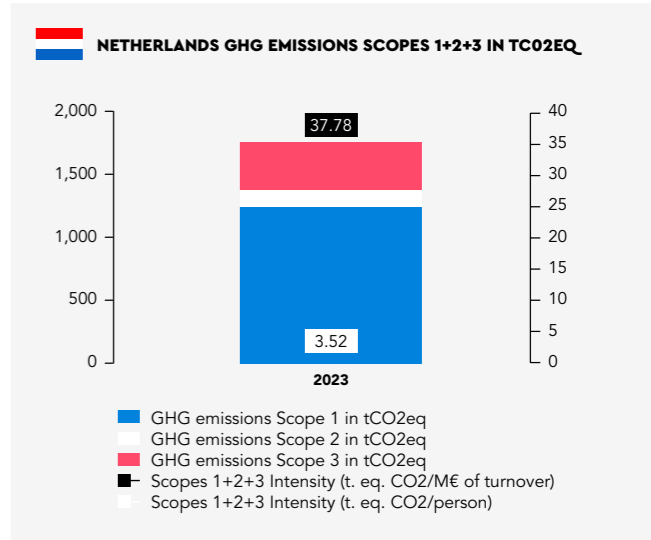
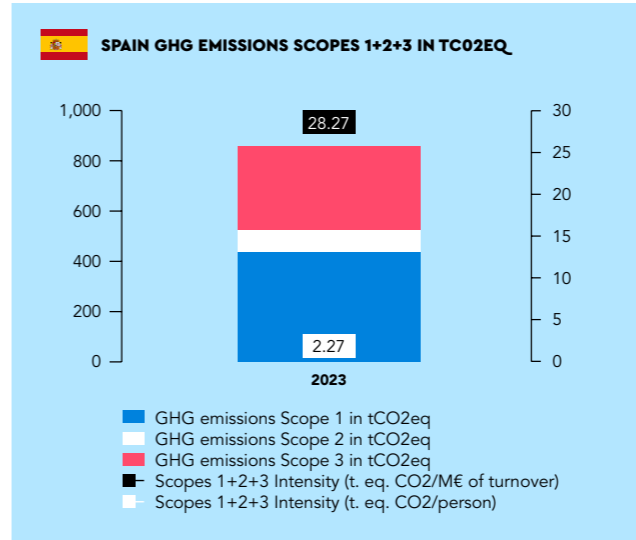
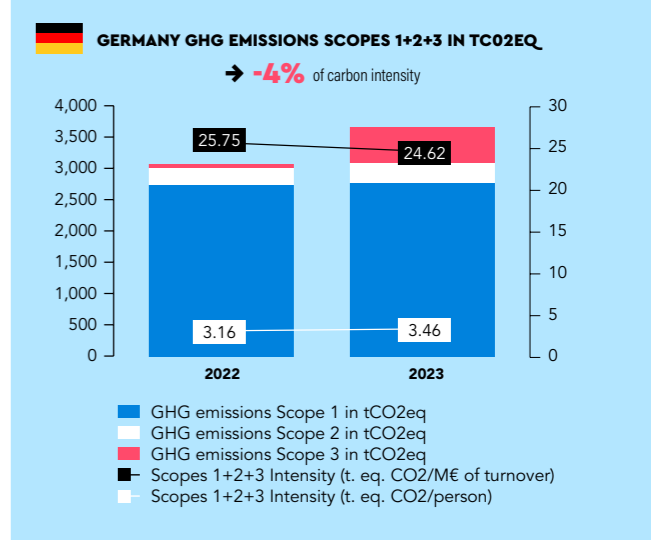
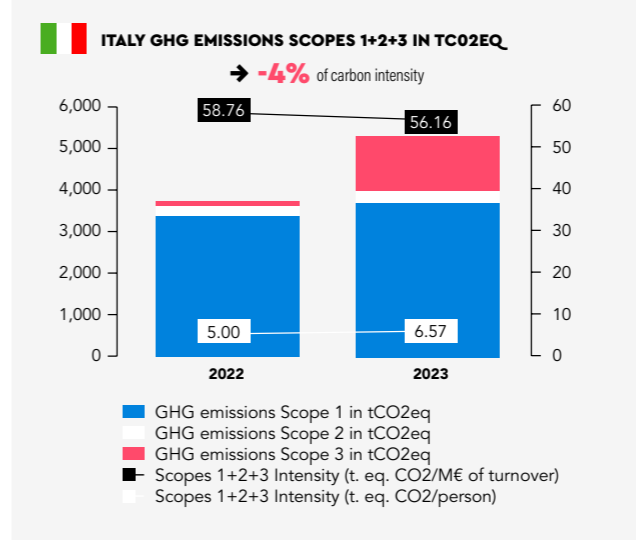
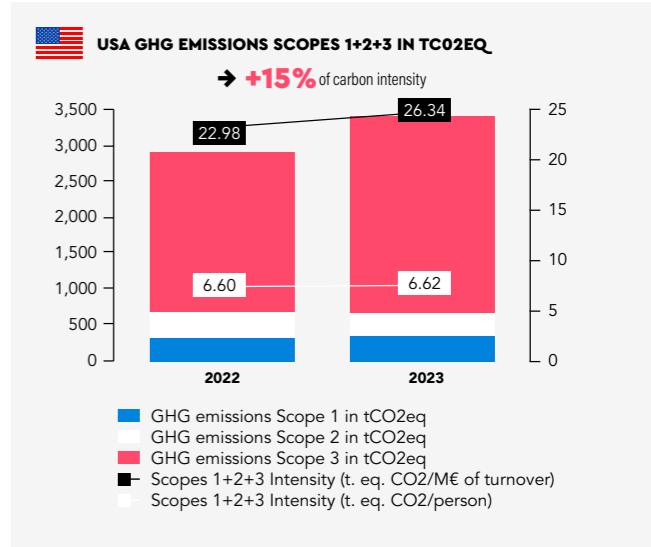
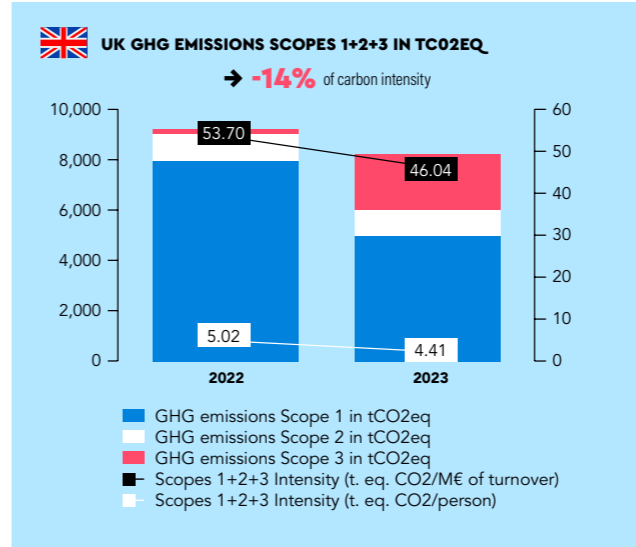
**Focus on consolidated Transport Emissions : Scopes 1,2&3 (tCO2eq/ M€ turnover)**

	2022	2023	Variation 2023/2022	Revenue variation 2023/2022
Infrastructure	19.59	15.98	-23% <sup>(1)</sup>	+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% <sup>(2)</sup>	+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.

**CARBON FOOTPRINT 2023**  
**SOCOTEC GROUP**



## 2.5. CIRCULAR ECONOMY

The importance of resource use and the circular economy was confirmed by the SOCOTEC group's double materiality analysis. These are material topics for the Group. In particular, the Group needs to increase its ability to seize opportunities related to the circular economy within client projects, but also to put in place a circular economy approach in its own operations where possible. (See Section 1.5.4, Materiality matrix, and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.)

ESRS E5.15.A.2-B.2, E5.19.1, E5.20.B.2->E.2

### 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS

#### Policy

SOCOTEC provides solutions that help its clients to embrace more thrifty and efficient use of resources in the construction industry so they are able to cut down on waste and instead reuse materials and equipment at every stage of construction, renovation and demolition.

ESRS E5.23.1

#### Target

The main aim is to maximise the recovery of materials and waste from client construction projects in order to reduce demand for natural resources and as a result carbon emissions, which are the main causes of climate change. The circular economy approach that SOCOTEC proposes to its clients is intended to reduce building waste, particularly as

regards materials and products that have different environmental impacts over the course of their life cycles.

#### Action

**SOCOTEC Immobilier Durable's teams** - almost 450 experts and engineers - support their clients through their services and promote the circular economy in the construction and real-estate sectors. Established by SOCOTEC Immobilier Durable's specialists and launched in September 2021, Ecocycle circular economy accreditation aims to support and acknowledge efforts made by clients in this area as part of their construction and refurbishment projects. It specifically addresses four major issues:

- L'Ecoconception
- Eco-design
- Responsible economy
- Reuse of materials
- Waste recycling

In practical terms, **the SOCOTEC circular economy label** helps define the circular economy strategy of a construction, renovation or refurbishment project, and the action plan required. It also allows the project's overall performance to be monitored and assessed in circular economy terms, as part of a continuous improvement approach. It also highlights each participant's efforts:

- At the design stage, there are certain prerequisites in terms of circular economy best practice.
- When a project is completed, the label is granted with an associated level (committed, confirmed or exemplary) depending on the action taken as part of the circular economy approach.



PÉRIMÈTRE	DPEMD	Diagnostic Ressources
Obligation réglementaire	✓	✓
Etude les déchets générés par les travaux	✓	✓
Etude les matériaux réemployables	✓	✓
Inclus des fiches ressources ou fiches produits	✓	✓
Niveau de précision. Exemple de la moquette	Moyen (dalle 93x60)	Elevé (couteur, marques, ...)

At the same time, to step up its efforts regarding the reuse of materials, SOCOTEC has developed partnerships with reuse platforms such as Booster du Réemploi, Cycle'Up and Cyneo in France, and the Carbon Trust (Zero Waste to Landfill) in the United Kingdom. These partnerships enable us to provide effective support to our clients, with:

#### PEMW (Products, Equipment, Materials, Waste) and resource assessments, intended to:

- o Identify the volume of materials and products that an operation will produce;
- o Categorise materials in order to assess their reuse potential;
- o Ensure the safe delivery and storage of materials and products intended to be reused.

#### Project owner assistance services focusing on reuse in construction, refurbishment and demolition, intended to:

- o Reduce the carbon impact;
- o Categorise materials in order to assess their reuse potential;
- o Detect possible outlets for the materials in question;
- o Add value to construction and refurbishment projects.

SOCOTEC implements an annual commercial action plan to manage the roll-out of these services and their use by our experts.

\* Déchets d'Équipements Électriques et Electroniques

#### Indicators

Key figures concerning the circular economy and the Ecocycle label

- o 30 Ecocycle ambassadors trained
- o 5 Ecocycle projects completed;
- o 220 PEMW (Products, Equipment, Materials, Waste) / resource assessments;
- o 1,279 participants (out of 2,208 registered) at the six webinars held by our circular economy specialists, demonstrating clients' interest in this crucial issue for the construction sectors.

See Chapter 5, Sustainability indicators and Section 5.1.9.3, Ecocycle.

ESRS E5.20.F.1

GRI 306 : WASTE 2020

### 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS

#### Policy

The SOCOTEC group, which specialises in Testing, Inspection and Certification services, generates little waste in its operations. However, the Group is committed to offering its clients solutions that promote the circular economy (see previous section) and also takes action to reduce, reuse and recycle waste arising from its own operations. Those efforts focus particularly on waste electrical and electronic equipment (WEEE), and the Group's policy is to recover them and send them for reuse and/or recycling.

Its partnerships with Ecodair and Emmaüs Connect mean that 100% of our WEEE\* are sent for reuse and/or recycling every year.

Our procurement policy also now features recyclability criteria in France, the UK and Italy.



## ESRS E5.23.1 - E5.24.D.2 - E5.24.E.2

### Targets

- Ensure that 100% of obsolete IT hardware in France and Belux is recovered and responsibly managed, and gradually extend this target to other countries.
- Continue to sort waste at source in SOCOTEC's premises.
- Extend waste reporting to all Group platforms.
- Consistently take into account environmental criteria related to the use and end-of-life phases of products in supplier tender processes, in order to favour products that use less energy and produce less waste.

In 2023, the Group achieved 100% of the improvement targets it set in 2022:

- Introduce waste sorting at branches by the end of 2023;
- Extend the target to include any branch voluntarily agreeing to implement waste sorting (other than branches targeted as a priority);
- Estimate the quantity of waste collected for reuse and recovery in 2023.

### Action

#### Sustainable and responsible procurement policy

To reduce waste at source, the Group applies a responsible procurement policy intended to reduce the amount of waste produced by improving its internal processes, and to encourage reuse and the use of second-hand hardware.

#### For example, in France:

- Employees' IT packs are customised in order to tailor the allocation of devices to their needs, and avoid over-consumption resulting from the automatic allocation of multiple devices.
- Unused hardware is returned and employees are encouraged to reuse it instead of new hardware in order to prolong its life.
- The number of multifunction copiers in France has also been reduced through the use of network copiers, allowing individual printers to be removed and reducing the number of shared printers in open spaces. Initiatives to reduce the number of printers led to a 25% reduction in the number of pages printed in 2022 and 2023, thus avoiding some of the related waste.

#### Adoption of recycling methods for the main category of hazardous waste: waste electrical and electronic equipment.

In 2023, as in 2021 and 2022, 100% of obsolete or non-functioning IT hardware in France (laptops, desktops, screens, keyboards and various accessories) was sent to Ecodair and Emmaüs Connect under the partnership signed in 2021.

In 2023, that represented 1,254 items of hardware that were reused or recycled after being broken down, in addition to the 1,002 items of hardware recovered in 2022. The reused devices (242 in 2023 and 161 in 2022) helped to combat digital illiteracy, and to equip deprived people with the hardware they need to become more employable and complete the IT assistance technician training course delivered by Ecodair. The mobile phones recovered (552 in 2023, 540 in 2022) are collected by Neoditel, SOCOTEC's telecoms partner. They are then sent to Ateliers du Bocage, a member of the Emmaüs movement, which seeks to promote workforce integration and encourage the circular economy.

#### For example, in Italy:

SOCOTEC Italia has started a project with tool supplier Hilti, which rents out a large number of cordless tools made with second-hand materials. Those tools have an extended life and fall within our CSR commitment, as well as meeting safety standards.

#### Recycling of the main types of office waste: paper, cardboard, plastic bottles, cans, batteries, printer cartridges and coffee pods.

As part of its waste management policy, the Group helps branches implement selective sorting in order to recycle the main types of waste: paper, cardboard, cans, plastic bottles, ink cartridges and batteries. It is also looking into organic waste sorting, with a view to implementing it in France before the end of 2024. At the end of 2023, 54 SOCOTEC sites in France carried out selective sorting (up from 25 in 2022), representing 50% of the total floorspace occupied by employees.

In France, waste sorting resulted in the recycling of almost 24 tonnes of paper, 25 tonnes of cardboard and four tonnes of plastic, which are the first indicators that the Group was able to calculate in 2023.

## E5.38.A.1

### Indicators

Adoption of reporting regarding the Group's main types of hazardous and non-hazardous waste, along with efforts to extend its scope and make it more exhaustive.

In 2023, waste reporting was extended beyond France into the UK and Italy.

It now includes the main types of waste associated with the SOCOTEC group's business (as opposed to only WEEE in 2022):

- Hazardous waste: WEEE (60%), varnish (18%), asbestos (22%)
- Non-hazardous waste: concrete (63%), iron (16%), paper/cardboard (13%), plastic (4%), steel (4%)

See Chapter 5, Sustainability indicators and Section 5.1.9.1, Waste from its own operations.

GRI 2-7, GRI 2-24, GRI 401 (3-3)

ESRS S1

ESRS S1.17.1, S1.20.C.1, S1.38->40, S1.44.A.1-B1-C1, S1.47.1

### 3. SOCIAL INFORMATION

The following topics are material and central to SOCOTEC's strategy: working conditions, health and safety, training and development. These topics result from the SOCOTEC group's double materiality analysis (see Section 1.5.4, Material matrix and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model). The Group is committed to SDG 8: Decent work and economic growth.

#### ESRS S1.20.A1-B1

The Group complies with the commitments of the ILO, the EU Charter of Fundamental Rights, the International Bill of Human Rights and legislative provisions in the various countries in which the Group operates. The Group hired 2,000 people in 2023 across all of its geographies.

Since SOCOTEC's business model is based on the expertise, skills and commitment of its 11,965 employees, human resources management is central to its strategy since it helps ensure the Group's economic viability and sustainable, responsible performance.

The aim of the HR policy is therefore to recruit and retain skilled employees who are motivated by the Group's employee value proposition (EVP, see Section 3.1 below). SOCOTEC wants to help them achieve fulfilment by performing their day-to-day work in a secure environment, while helping them to increase their employability, encouraging them to engage with their colleagues and clients, and making them confident that they are having a

positive impact on society through their expertise, particularly as regards the major environmental and social issues of the 21st century.

This ambition is reflected in SOCOTEC's EVP in each of its geographies, with a particular focus on its culture: a healthy, fulfilling working environment and management culture, diversity and equal treatment, an environment in which information is shared and employees are free to express their views, teams that are welcoming and whose members support each other, respect for work/life balance and value-sharing.

Given the Group's rapid growth, the international HR network is focusing particularly on encouraging the sharing of experiences and technical skills between countries to expand employees' frame of reference, increasing opportunities for international job transfers, and helping employees feel that they belong to an ambitious, high-performance collective that offers scope for personal development.

As part of SOCOTEC's HR governance system, Group HR managers meet every month under the supervision of the Group head of human resources.

The importance of working conditions was confirmed by the SOCOTEC group's double materiality analysis (see Section 1.5.4, Materiality matrix and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model).

### 3.1. EMPLOYEE VALUE PROPOSITION (EVP)

#### ESRS S1.14.A.1

SOCOTEC is a company that provides professional testing, inspection and certification services. The provision of those services depends on the Group's staff: technicians and engineers specialising in construction, real estate, civil engineering and the environment, along with employees working in support functions. Each employee's efforts are also crucial for client satisfaction. Teamwork is crucial, because client projects require SOCOTEC to provide various complementary services. SOCOTEC is an independent trusted third party with 11,965 technicians and engineers in France and abroad, who are acknowledged as some of the most experienced experts in terms of risk management and technical consultancy in the construction, real estate, infrastructure and manufacturing sectors.

**SOCOTEC's attractiveness as an employer, staff retention and talent management are strategically vital.**

The Group operates in a market in which specialist engineers and technicians are in short supply. It is aware that attracting and retaining talent are key issues, so it prioritises them as central parts of its business strategy. Sustainability also forms part of SOCOTEC's social strategy, and the Group is committed to being a "great place to work". The independent annual Great Place to Work survey assesses employee engagement and areas for improvement, leading to action plans that are closely monitored by management, with the aim of completing them before the next survey.

The quality of the people SOCOTEC hires and its methods for developing employees' technical skills ensure quality of service, which relies on the expertise delivered to SOCOTEC's demanding clients, while also meeting the required standards in audits performed by its supervisory organisations (COFRAC, UKAS, etc.).

This expertise allows the Group to offer a combination of solutions in the testing, inspection and certification (TIC) market - and more specifically in the construction, infrastructure and manufacturing sectors - adapting to complex requirements and incorporating advanced technologies in order to make structures, buildings and facilities more sustainable and ensure people's safety.

**Aim of the SOCOTEC group's HR policy: develop and promote the best employee value**

**proposition in the TIC (testing, inspection and certification) industry.**

As a leading provider of risk management and technical consultancy services in the construction, real estate, infrastructure and environment sectors, SOCOTEC has a strong employee value proposition (EVP), which represents the objective value that SOCOTEC offers to its existing and future employees in exchange for their work throughout their careers. It has five key aspects:

**Compensate - Protect - Motivate - Attract - Retain**

SOCOTEC has the ambition of developing the best EVP in its sector, to show that it values the commitment of its employees and to become a more attractive employer.



GRI 2-19, 2-20, 2-21

ESRS S1.A3 & S1.69.1

**3.1.1. REMUNERATION**

**Remuneration policy and structure**

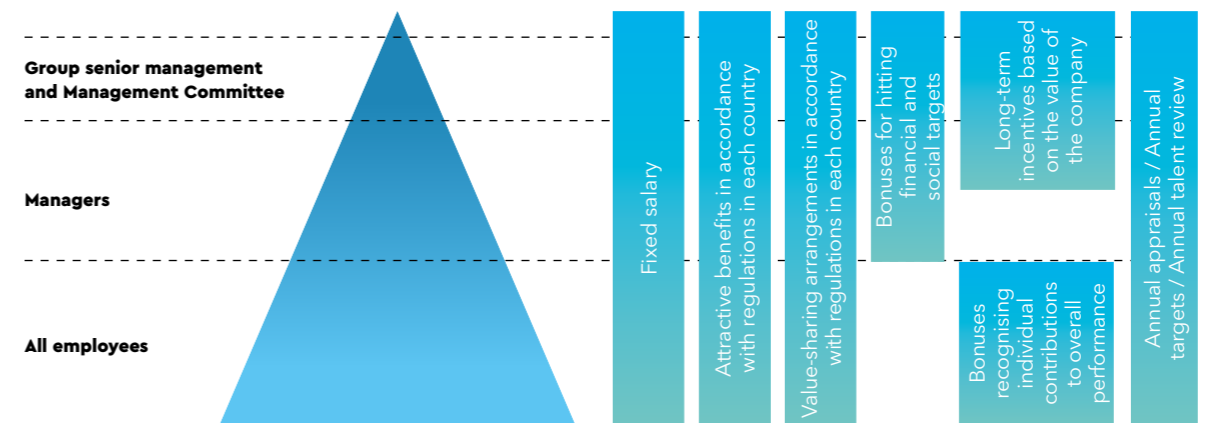
The Group's total payroll in 2023 was €665.395 million. Its remuneration policy is based on fairness, equal treatment and pay for performance. The SOCOTEC group's remuneration policy includes attractive benefits and specific value-sharing arrangements in each of its countries. Individual commitment is also rewarded with bonuses.

The SOCOTEC group bases its remuneration policy on the "pay for performance" principle. Through its balanced annual pay review process, SOCOTEC seeks to offer salaries equal to or higher than the market median depending on employees' profiles, as well as allocating €10 million per year to recognising individual contributions:

- Bonuses for managers aligned with market practices,
- Construction performance bonuses (unique in the TIC sector),
- Bonuses for ambassadors and assessors,
- Exceptional bonuses,
- Employee referral bonuses etc.

ESRS 2.29.A.1, S1-10

**REMUNERATION STRUCTURE**



**Aims:**

- Pay for performance
- Employer attractiveness and staff retention

**Principles:**

- Alignment with median market pay
- Equal treatment
- Recognition of individual commitment
- Employee benefits providing a good level of protection

**Action**

SOCOTEC has the ambition of developing the best EVP in its sector, to show that it values the commitment of its employees and to become a more attractive employer. The Group recognises each employee's efforts to make SOCOTEC a leading player in its market and seeks to offer attractive pay and working conditions for all, thereby

reasserting the Group's desire to make its teams its number one priority.

In 2023, therefore, the Group took various measures within its platforms (France, UK, USA, Germany, Italy, Spain and the Netherlands) to live up to that commitment. All platforms took action to support their employees' real incomes.

**Employees' real incomes**

SOCOTEC has made a commitment to supporting its teams, particularly during the current period of high inflation and pressure on their real incomes.

- Negotiation of an amendment regarding the incentive plan
- Transport bonus (which employees must apply for individually)
- Reimbursement of public transport expenses increased from 50% to 75% (exceeding the level required by law)
- Value sharing bonus (which employees must apply for individually)

**Value-sharing**

The SOCOTEC group also wants to redistribute the value it creates more widely among its employees through more attractive profit-sharing arrangements, in order to show solidarity with its workforce and reward performance.

In France, this has mainly consisted of new profit-sharing and incentive agreements, along with the signature of a majority agreement with the CFDT and CGT unions about the 2023 wage policy and special measures to support real incomes. Some arrangements remained in place in 2023:

- Priority given to the lowest-paid employees.
- Payment of a value-sharing bonus (PPV) with a net value of €500 in November 2023 to all employees who met the conditions (remuneration below the company median). The bonus was exempt from income tax, social security contributions (including the CSG and CRDS) and other contributions.

It was paid in December 2023, before the 2024 wage policy was implemented.

- Signature of a 2023 amendment to the incentive agreement, aiming to increase the amount of profit redistributed to employees to €550,000: implementation of an arrangement that incentivises employees based on their contribution to the performance of their unit (segment, entity, business), including the accident frequency rate.
- Payment of a tax-free transport bonus of €300 in November 2023, equivalent to almost €400 of additional gross remuneration.

**Employee referral**

Employee referral involves staff members recommending members of their network for a role with the Group. It is an opportunity for employees - on both fixed-term and permanent contracts - to contribute to their company's development and growth. If a referral results in the person being hired, the referring employee receives a bonus. The system is also a way of addressing staff shortages in some occupations.

**Example of SOCOTEC UK:**

**LOOKING BACK ON THE LAST 3 YEARS**

What have we introduced to make us a GPTW?

 <b>Welcome Packs</b>	 <b>Increased standard annual leave to 25 days</b>	 <b>Option to buy additional annual leave</b>	 <b>Pension salary sacrifice to save you on NI</b>
 <b>Energy bonus during the energy crisis</b>	 <b>Long service awards</b>	 <b>Electric vehicle salary sacrifice</b>	 <b>Referral bonus</b>

- 1,500 new employees recruited
- 250 referrals from UK employees
- Receiving around £150K in referral bonuses

1	2	3	4	5
<b>EMPLOYEE POLICIES</b>	<b>HEALTH &amp; WELLBEING</b>	<b>CORPORATE RESPONSIBILITY</b>	<b>EMPLOYEE ONBOARDING</b>	<b>EMPLOYEE DEVELOPMENT</b>
<ul style="list-style-type: none"> <li>• SMART Working</li> <li>• Family friendly policies</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Assistance Programme</li> <li>• Introduction of Mental Health First Aiders</li> <li>• Safety First culture with safety weeks and focus areas</li> </ul>	<ul style="list-style-type: none"> <li>• Route to net zero programme - carbon reduction</li> <li>• Volunteering policy</li> </ul>	<ul style="list-style-type: none"> <li>• Welcome packs</li> <li>• Central induction</li> <li>• Support for VIA and sponsorships of 38 employees</li> </ul>	<ul style="list-style-type: none"> <li>• Over 180 apprenticeships</li> <li>• Launch of career pathways in 80% of UK business</li> <li>• Leadership &amp; management development of 104 UK managers</li> <li>• Lunch and learns</li> <li>• Inhouse HR Fundamentals training for around 120 managers</li> <li>• 870 promotions</li> </ul>

- Improved work environments
- Office refurbishments
- Local recognition schemes
- Improved communications
- Weekly digital newsletters
- Weekly vacancy newsletters #yougrowwegrow
- Town halls
- Professional development & CPD
- Support for professional accreditations
- 4 854 pay rises in 3 years
- 1M £ spent on training and development in 3 years



**Making sustainability performance an integral part of incentive systems**

Annual bonuses are based on the achievement of targets relating to the company's performance in both financial and social terms. Personal safety, and particularly the accident frequency rate in France, is a criterion for all employee bonuses, regardless of the person's role or the entity they work for. In addition, additional bonuses were granted in relation to Green Trust services in the TI&V business in 2023 in order to accelerate the development of these services in SOCOTEC's markets.

**Targets**

- Negotiations in 2024 to renew Group agreements regarding profit-sharing and incentives after the previous agreements expired on 31 December 2023, with the aim of focusing on the lowest earners and implementing an arrangement that incentivises employees based on their contribution to the performance of their unit (segment, entity, business), including a CSR indicator related to safety, i.e. the accident frequency rate.
- Value-sharing: an employee share ownership programme will be introduced towards the end of the first half of 2024 in France. Each platform is making arrangements in this area in line with national regulations.
- Provision of basic benefits across all companies and all collective agreements.

**Indicators**

See Chapter 5, Sustainability indicators – Workforce-related indicators – Equal treatment tables.

**3.1.2. EMPLOYEE BENEFITS**

**GRI 401-2, 401-3** **S1.74.1**

SOCOTEC employees receive welfare benefits through public- and private-sector programmes or those offered by the company, covering them against loss of income caused by major life events such as illness, unemployment, accidents and acquired disability, parental leave and retirement.

The SOCOTEC group provides its employees with an attractive package of employment benefits including:

- Health, death and disability insurance that provide some of the highest levels of coverage in the TIC sector in return for the lowest employee contributions.
- A company car policy that offers the best value in the TIC sector in terms of the model of car relative to employee contributions.

- A supplementary pension plan under which contributions as a percentage of salary are 2 percentage points higher than the statutory rate (i.e. 25% higher), the only one of its kind in the TIC sector.
- A collective retirement savings plan to which employees can contribute through an employee savings arrangement or through days of leave not taken in France.

**Examples of employee benefits in Germany:**

- Company bicycle leasing programme (available to all employees).
- Sponsorship of a fitness programme (available to all employees).
- 10 vouchers per month worth €6.67 each to be spent on lunches or shopping (for employees of Canzler and the German holding company).

**Employee benefits in the US:**

- All US employees receive healthcare and welfare benefits. Employees can choose to refuse the benefits offered, but the benefits are offered to all full-time employees.

**3.1.3. CAREER DEVELOPMENT**

**GRI 404 (3-3), 404-1, 404-2** **ESRS S1**

The importance of training and development was confirmed by the SOCOTEC group's double materiality analysis. (see Section 1.5.4, Materiality matrix and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model).

**3.1.3.1. YOU GROW, WE GROW: A LEARNING ORGANISATION**

The Group is also aware of the importance of having a distinctive market position and being competitive in a highly contested market, with the aim of meeting the needs of clients, who must address increasingly complex building-related issues such as tougher regulatory requirements, energy and environmental transitions, decarbonisation, sustainability, the health of users and occupants and building safety.

At a time of rapid growth (organic and via acquisitions, in France and internationally), SOCOTEC group employees benefit from new opportunities and attractive projects in which they can support clients in sectors in which the Group has been operating since it was founded in 1953.

**Policy**

SOCOTEC is a learning organisation committed to developing the potential of teams in order to attract and retain talent, which is necessary for our development. The Group has made seven major commitments, which form part of its HR policy:

- Developing the managerial skills and qualities needed in a sector undergoing major change.
- Developing capabilities in terms of technical mentoring at the local level (branch-based training, on-the-ground training, knowledge transfer), helping SOCOTEC to increase its regional presence through local technical mentors and coaches.
- Investing in the development of technical skills among its experts, technicians and engineers. Preserving, growing and passing on those skills.
- Recruiting people who have the best profiles and bring distinctive expertise, via recruitment or through acquisitions, and helping them grow through training courses that begin immediately on their arrival.
- Developing apprenticeships, in order to prepare people for recruitment by the Group, help them enter the workforce and obtain their first job.

- Integrating innovation and technological skills.
- Making Green Trust services and the Group's focus on sustainable buildings a central part of the training system.

These commitments are backed up with major investment in skills development: the SOCOTEC group spends more than 3% of its payroll per year on continuing professional development across its various platforms. Various Group tools and arrangements – such as SOCOTEC Learning, the SOCOTEC Management Campus and the SOCOTEC Apprentice Training Centre, the first of its kind in the TIC sector – show its commitment to being a learning organisation and responding to the material nature of the topic as regards attracting and retaining talent.

**Example of SOCOTEC UK: support with professional development every step of the way**

Launch of the SOCOTEC Academy, providing training to employees throughout their careers, with support from the HR department.

**THE ACADEMY LITERATURE**



**Targets**

SOCOTEC's aim is to have a common training system that can provide both standardised and specific content across the whole group, but that also allows it to monitor employees' completion of training sessions.

**Action Integrating joiners**

The Group also pays particular attention to integrating new recruits, who benefit from a comprehensive onboarding programme that includes:

- Workelo, a digital platform that welcomes new arrivals through a fluid, playful and secure onboarding process even before they start working at SOCOTEC, helping them find out about its business activities, organisation, values, CSR approach and ethical requirements.

Each joiner is invited to complete the following training modules on the e-learning platform: GDPR, Compliance (Sapin II), IT Security and Road Safety.

- A "one-stop-shop" to welcome employees on their first day of work, involving the Human Resources Department at head office or at regional sites in the countries concerned: giving new recruits PPE and IT hardware, providing them with a company vehicle, and giving them presentations about the Group and about health and safety in the workplace and on the road. The Group's various occupations and areas of expertise are also presented and highlighted.
- SOCOTEC Connect, for managers promoted or recruited during the year. This brings together managers at head office to give them a better

understanding of the Group as a whole and its requirements in terms of management, along with knowledge of how its corporate functions serve its activities on the ground. The Group's CSR strategy is presented to managers. SOCOTEC Connect also provides employees with key information that enables them to adjust effectively and to focus on the collective and on managerial values when taking up managerial roles.

#### Manager training

##### 💡 Example of the SOCOTEC Management Campus at EMLyon Business School

This is a training programme through which participants can gain a recognised qualification, aimed at strengthening the Group's managerial structure and thereby embedding a common managerial culture to support SOCOTEC's development aims.

The SOCOTEC Management Campus programme, developed in partnership with EMLyon, covers three managerial levels of the Group, allowing all future leaders to improve their management skills alongside their original technical expertise, acquire skills that will enable them to manage their entities and businesses in a more effective and entrepreneurial way, and provide day-to-day support to their teams. This collective initiative also develops links between the Group's various business areas, creating networks that are vital for working in synergy. Because of its commitment to developing its teams, SOCOTEC set up this programme in 2018 to reassert its leadership in business and ethical matters, which necessarily involves bolstering its managerial leadership.

The SOCOTEC Management Campus therefore helps the Group's employees to grow by developing their skills, helping to fulfil SOCOTEC's "You Grow We Grow" commitment.

**In France, 725 managers, most of whom originally worked on the technical side and two thirds of whom have been promoted internally, have taken part in the programme since 2018.**

#### Training technicians at our technical hubs

In France, SOCOTEC has 17 worksite training schools and 32 training centres, including two 3,000 m<sup>2</sup> technical hubs in Dunkirk and Lesquin, providing training to technicians and interns in real-life working conditions by reproducing various situations, from the most common to the most specialised. This means that theoretical teaching and practical application can be combined.

Similar arrangements exist in the Group's other platforms (UK, Italy and Germany) through training centres focusing on local activities.

#### Technical mentoring for all

To develop the skills of employees throughout their careers and to supplement classroom-based learning, both at technical hubs and on the e-learning platform, SOCOTEC has developed a network of local mentors and coaches to provide on-the-job training.

This programme is overseen and led by its technical managers, and aims to bolster the skills of technical experts and so that they can eventually obtain the qualifications they need to complete assignments for clients.

##### 💡 Example in the US:

MAPS programme for employees (Construction and Real Estate - ATIC business unit).

All inspectors receive mentoring, which helps them to adapt to SOCOTEC's working environment and ensures that an independently accountable person (as opposed to a line manager) can provide feedback and advice regarding professional and personal situations that may arise.

#### SOCOTEC Learning tools and platform

SOCOTEC Learning platform SOCOTEC Learning regularly adds modules to its technical and cross-functional training catalogue, allowing employees to develop soft and hard skills at their own pace. Training sessions relate to personal development, effectiveness at work, cross-functional skills such as communication, office software, data management and technical and regulatory aspects, along with essential topics relating to compliance, anti-corruption (Sapin II) and cybersecurity.

All training sessions provided via SOCOTEC Learning are validated by business-line experts and learning designers.

SOCOTEC Learning currently features almost 500 training courses and more than 2,500 modules, of which more than 200 are free to access.

SOCOTEC Learning is being rolled out across the Group's various international platforms, and is already available in France, the UK and Italy.

##### 💡 Example of the Drilling Academy programme in Italy.

The Drilling Academy is a training and social inclusion project developed by SOCOTEC Italia to help unemployed people or people who want to undertake a comprehensive technical training course and find their first job. The course was created in 2022, and is paid for by the company. In total, 18 people have received training in geotechnical methods involving drilling machines, through a course lasting 650 hours. Twelve people have successfully completed the course and have joined the company's teams of senior geotechnical experts.



Drilling Academy (Italie)

#### Apprenticeships

SOCOTEC is committed to training and increasing access to employment. Its apprenticeship policy plays an important role in this.

It aims to train apprentices and recruit them at the end of their apprenticeships.

Taking this approach further, in 2020 SOCOTEC set up its own apprentice training centre to address the lack of academic education preparing people for its occupations, and to create its own training and recruitment arrangements.

##### 💡 Example in France: the SOCOTEC ATC (Apprentice Training Centre, "CFA" in France)

The SOCOTEC ATC was set up in September 2020 and is the only one of its kind in the testing and inspection industry. It focuses on the construction, real estate, manufacturing and environment sectors. It aims to pass on knowledge and make the Group more capable of adjusting to ongoing developments in TIC (testing, inspection and certification) occupations. The people attending the ATC develop skills in business areas in which labour is in short supply and in which SOCOTEC has major recruitment needs. The SOCOTEC ATC offers:

- One-year apprenticeships involving 30% training and 70% work with the company, preparing people for level 4 RNCP "Periodic verification of electrical installations" professional certification.
- Two-year apprenticeships in partnership with IDSchool, preparing people for the role of real estate diagnostics technician.

Training courses are free of charge for participants and allow them to gain qualifications and the skills they need to work at a SOCOTEC branch in France or at a company in the same sector that takes people on apprenticeship programmes. Since it opened, the SOCOTEC ATC has helped train and onboard more 60 apprentices. More than 200 apprentices will receive training every year, representing more than 5% of SOCOTEC's workforce, in many of its French business areas.

SOCOTEC is the first company in its sector accredited by France Compétences to deliver certification in these technical occupations. The application to create the certification programme and register it with France Compétences was supported by TIC trade body Filiance, the high commissioner for employment (Haut-Commissaire de l'Emploi) and the Île-de-France region, recognising the opportunity created by SOCOTEC's initiative for both the TIC sector and for the jobs market in general.

Two other registration applications are in progress, aimed at making the ATC even more attractive and preparing even more young people and career-changers for jobs in the TIC sector.

On 15 February 2023, SOCOTEC's ATC received further recognition by obtaining Qualiopi accreditation. This confirms the quality of the skills development process adopted by SOCOTEC, and will further raise our profile.

After a successful initial audit, the ATC will be subject to a surveillance audit over a period of roughly 18 months. The Qualiopi accreditation is valid for three years.

80% of apprentices attending the ATC are hired after completing their courses.

**Example of the UK apprenticeship programme**

In the United Kingdom, SOCOTEC UK is also committed to training and in 2022 was named Employer of the Year by DBC Training for its training efforts and measures to integrate young people by providing them with training in the testing and inspection professions.

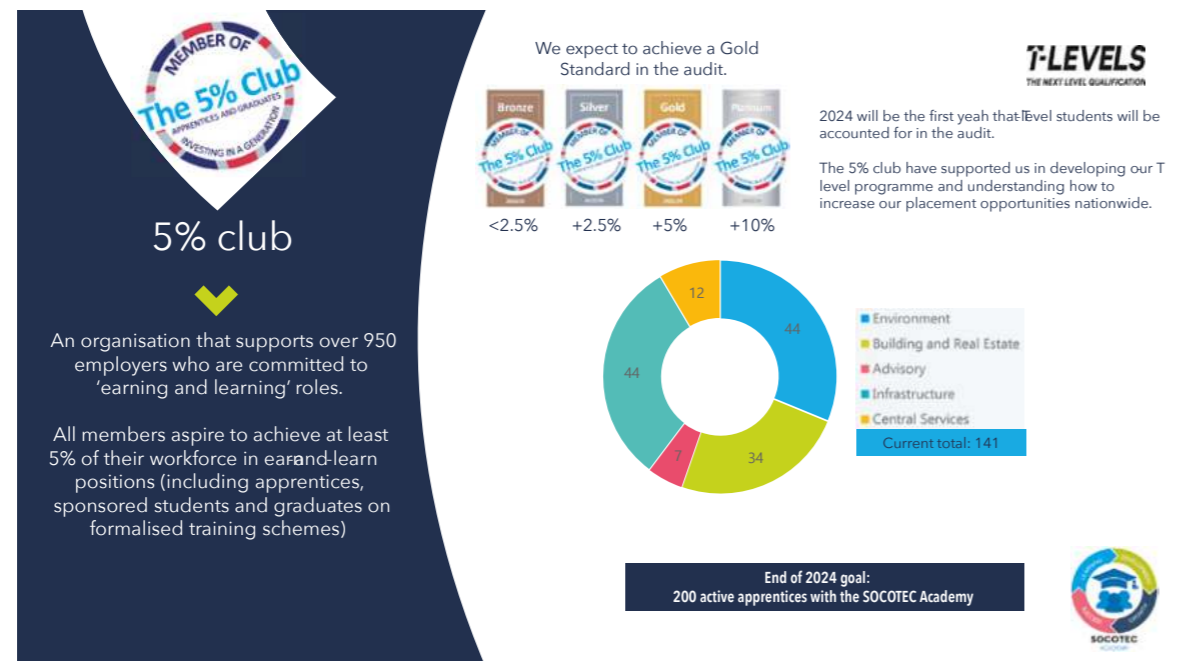
The apprenticeship programme was established by SOCOTEC UK to help integrate and retain young people.

The company wants to become more attractive to young people in the UK, offering future-facing, meaningful jobs addressing the environmental and energy transitions in relation to buildings.

In the last three years, 180 apprentices have had the opportunity of working at SOCOTEC UK. The company has taken on a new challenge by joining The 5% Club - a UK association of almost 1,000 companies investing in helping younger generations access employment - and by adopting a target of training 200 apprentices at the SOCOTEC Academy in the UK.

**Example in the US: training and work-experience programme for interns**

- Every year, we offer a full eight-week programme of work experience to 20 interns. The interns learn about the world of work, acquire experience, gain knowledge about technical occupations and take part in practical work.
- An internship committee consisting of technical personnel oversees the organisation of internships and ensures that effective shadowing takes place. The aim is to meet the expectations of interns and give them experience in order to attract talent to the company.
- The closing session gives interns the opportunity to talk to senior people in charge of the programme about their experience and their interest in obtaining a higher-education diploma related to SOCOTEC's occupations.



Exemple d'engagement en faveur de l'apprentissage de SOCOTEC UK

**Innovation and technology training**

SOCOTEC has a course that raises awareness and gives an introduction to using generative AI and new technologies for analysing building-related data, developing new inspection practices, testing new ways of increasing productivity and helping improve performance using AI. The programme is intended to enable all participants to see these technologies as opportunities and make the best use of them, but also to understand their limitations and biases.

All managers have now taken part in this course in France and the UK, and it is currently being rolled out across our other geographical platforms.

It will be supplemented by a module on using digital tools available within the Group in order to encourage their adoption by operational teams and ensure they are used in the most effective way in all our countries.

In early 2024, the Group launched a Data and AI Hub in London to devise future awareness and training sessions and prepare the company for the social transformation that data and AI will bring.

**ESRS S1-13** **GRI 401-1**

**Training and apprenticeship KPIs**

See Section 5.2, Workforce-related indicators - Training and skills development - Workforce integration.

For more information about international platforms, see the tables summarising workforce-related indicators in Section 5.2, Workforce-related indicators.

**GRI 404-3**

**3.1.3.2. CAREER AND SKILLS MANAGEMENT**

**Policy**

The Group's HR policies support a culture of feedback in order to identify talent. As regards career and skills management, SOCOTEC uses

the Syriel app, which is available to all employees in France, along with tools and manual procedures in its other geographies. These resources make it possible to monitor each employee's progress in terms of technical skills and qualifications, but are also useful in terms of managing their careers and carrying out annual appraisals. In 2023, 73% of women and 74% of men worldwide had at least one appraisal with their line manager.

The SOCOTEC group wants to increase significantly the number of employees moving to different roles and locations within each country, and internationally where opportunities arise. This approach is made possible and encouraged by the number of the Group's locations (334 sites across the Group's seven platforms) and by SOCOTEC's growth momentum.

Career opportunities are also enhanced by the priority that the Group places on internal promotion, as reflected by the fact that 75% of its managers were promoted internally.

**Targets**

The aim is to maintain an internal promotion rate of at least 75% and to provide annual appraisals for 100% of employees in all our geographies. In addition, we want to:

- Encourage employees to express any desire to change roles in their annual appraisals,
- Speed up the process for changing roles so that it takes less than three months.

**Key performance indicators**

See Section 5.2, Workforce-related indicators - Training and skills development metrics.

GRI 401 (3-3)

**STAFF RETENTION, EMPLOYER ATTRACTIVENESS AND TALENT MANAGEMENT - SPECIFIC MATERIAL TOPIC FOR THE GROUP, GRI 401**

**3.1.4. WORKING ENVIRONMENT**

ESRS S1.74.1

**3.1.4.1. JOB SECURITY**

**Policy**

The Group prefers hiring people on permanent contracts and uses fixed-term contracts only occasionally. It provides welfare benefits in excess of the levels required by agreements (see Section 3.1, EVP). In France, 95% of employees are on permanent contracts and the figure is 91% across our seven geographical platforms plus Belux, showing the importance the Group places on retaining talent and offering job security to its experts. SOCOTEC's spending on training equals 3% of its payroll, contributing to its aim of developing the skills and increasing the employability of its staff by helping them develop their careers at SOCOTEC and by developing a working environment that motivates them, respects them as people and is highly ethical.

**Action**

- Welfare arrangements for employees in each of our geographies, through personal risk and healthcare cover in accordance with statutory rules and agreements.
- Action plans regarding staff turnover in the geographies most affected (US, UK, Germany).
- 100% of French employees covered by an employment contract consistent with the French Labour Code.

**Indicators**

- 91% of the Group's jobs involve permanent contracts (excluding acquisitions in 2023).
- 95% of people joining the Group in France have permanent contracts (excluding acquisitions in 2023).
- 100% of our employees in France have healthcare, death and disability cover.

For more details, see Section 5.2, Workforce-related indicators - Headcount.

ESRS S1-15

**3.1.4.2. WORK/LIFE BALANCE**

**Policy**

The Group pays close attention to its employees' working conditions. It has put in place collective agreements that govern working conditions and ensure that they are of high quality, such as the agreement on gender equality and quality of life at work, and the disability agreement signed in 2023. These agreements supplement working time agreements, the remote working charter and the agreement regarding older workers.

All companies in France are covered by the provisions of four collective agreements, and by company agreements: 100% of employees are covered by national collective agreements and 92% by a company agreement that limits and ensures accurate monitoring of overtime. By signing these agreements, the SOCOTEC group intends to safeguard the work/life balance of its employees.

**Action**

In France, the SOCOTEC group has adopted various initiatives in favour of work/life balance:

- The gender equality agreement includes provisions relating to work/life balance. For example, it extends entitlements to paternity and maternity leave in terms of total duration and the paid portion (96% of companies, in excess of the obligations under statutory rules and agreements).
- Paid leave to care for a sick child, in excess of the obligations in many company agreements (78% of employees).
- Group remote working charter: 100% of employees covered.
- Agreement regarding older workers, allowing employees aged over 55 to favour part-time work: 80% of employees in France covered.

**Target**

In 2024, SOCOTEC intends to sign and deploy a right-to-disconnect charter for all of its companies in France (covering 100% of employees).

**Indicators**

- Key performance indicators relating to the various agreements
- Number of training sessions provided to employees returning from an absence of over 12 months
- Number of part-time employees (annualised).

For more details about full-time/part-time employees, see Section 5.2, Workforce-related indicators - Headcount.

ESRS S1.12.1, S1.20.B, S1.28.1

ESRS S1.27.1 & 2, S1.27.A.1-B.1-C.1-E.1

**3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES**

**Policy**

For current employees and joiners, SOCOTEC intends to offer an employee value proposition (EVP) that sets it apart from its competitors.

To measure perceptions of the EVP and continue improving the way the SOCOTEC group listens to its employees, in 2022 it set up an annual survey with the internationally renowned organisation Great Place to Work (GPTW) to help it take into account the perceptions of its staff members around the world.

**Action**

The annual GPTW survey covers all of the Group's countries as well as topics relating to individual and collective engagement, employees' understanding of the Group's strategy and vision, their adoption of the Group's values and operating methods, and ethics.

Employees are also asked whether they would recommend SOCOTEC as a "Great Place to Work". The GPTW questionnaire is world-renowned and a benchmark in terms of employee engagement wherever it is used. The questionnaire is anonymous and responses are processed directly by the GPTW organisation, making it particularly robust in terms of ethics and enabling employees to express themselves freely.

The annual Great Place to Work survey was carried out in April 2023, in 10 different languages and involving all SOCOTEC employees across all of its geographical platforms. It measured how employees perceive their experience based on 60 common questions, resulting in two indicators: the Trust Index (average positive responses to the 60 questions) and the Overall Perception Index based on answers to one question: "Would you describe SOCOTEC as a great place to work?"

The Great Place to Work survey, conducted by the Group HR Department, provides information that helps SOCOTEC prepare action plans aimed at developing best practice and making progress in priority areas for improvement. The questionnaire results have improved and will continue to improve the SOCOTEC group's EVP every year, in order to enhance the experience of SOCOTEC employees. Action plans are essential, and are aimed at addressing the material topic of employee retention and engagement.

**Target**

Employee engagement, measured using the GPTW questionnaire, is central to the Group's CSR strategy. The target in 2024 is to achieve a 65% Trust Index score, which would result in SOCOTEC receiving Great Place to Work accreditation.

**Indicators**

Trust Index results from the Great Place to Work survey can be found in Section 5.2, Workforce-related indicators - Listening to and engaging with employees.

The 2023 survey results show that we are on the right track. Almost all international platforms showed progress and eight countries obtained GPTW certification, with Trust Index results showing over 65% positive responses to the 60 questions.



## Great Place to Work - Results 2022 > 2023

**France**  
 Return rate **66%** > **72%** (+6)  
 Trust Index **59%** > **64%** (+5)  
 Perception **53%** > **60%** (+7)

**USA**  
 Return rate **47%** > **45%** (-2)  
 Trust Index **69%** > **71%** (+2)  
 Perception **64%** > **71%** (+7)

**Spain**  
 Return rate **64%** (New)  
 Trust Index **65%** (New)  
 Perception **57%** (New)

### SOCOTEC Group

Return rate **65%** > **68%** (+3)  
 Trust Index **61%** > **64%** (+3)  
 Perception **55%** > **61%** (+6)

### UK

Return rate **67%** > **69%** (+2)  
 Trust Index **59%** > **63%** (+3)  
 Perception **52%** > **59%** (+7)

### Germany

Return rate **46%** > **49%** (+3)  
 Trust Index **77%** > **74%** (-3)  
 Perception **86%** > **80%** (-6)

### Netherlands

Return rate **72%** (New)  
 Trust Index **59%** (New)  
 Perception **58%** (New)

### Italy

Return rate **74%** > **79%** (+5)  
 Trust Index **56%** > **54%** (-2)  
 Perception **51%** > **45%** (-6)

## INITIATIVES TAKEN TO IMPROVE OUR «EVP»

- » Employee Shareholding Ownership Plan, « Blue Alliance »
- » First « Learning week » in March 2024
- » Compensation policy 2023 & 2024 according to inflation challenges
- » Leadership training for CODIR members (Krauthammer)
- » Graduation event for apprentices and Level 5&7
- » Compensation policy 2023 & 2024 according to inflation challenges
- » First event across the 3 pillars enabling employees from different legal entities to meet and give substance to One SOCOTEC in Germany
- » Roadshow to present GPTW results to 100% of employees
- » Implementing a strong hierarchical management framework
- » Ambitious training program (« Campus ») aiming to reinforce management capabilities (80 managers)
- » New bonus scheme « Pay for performance » based for Advisory business line
- » Communication plan to share GPTW first iteration results
- » Reinforce HR function
- » Leadership training for 2 Key Leaders (Krauthammer)
- » Roadshow to present GPTW results to 100% of employees



## Other countries

**Morocco**  
 Return rate **82%** > **68%** (-14)  
 Trust Index **58%** > **59%** (+1)  
 Perception **64%** > **64%** (+0)

**Belgium**  
 Return rate **52%** > **72%** (+20)  
 Trust Index **63%** > **66%** (+3)  
 Perception **60%** > **61%** (+1)

**Singapore**  
 Return rate **73%** > **60%** (-13)  
 Trust Index **78%** > **80%** (+2)  
 Perception **69%** > **79%** (+10)

**Japan**  
 Return rate **67%** > **40%** (-27)  
 Trust Index **62%** > **61%** (-1)  
 Perception **66%** > **55%** (-11)

**Colombia**  
 Return rate **63%** (New)  
 Trust Index **71%** (New)  
 Perception **79%** (New)

**Luxembourg**  
 Return rate **84%** > **88%** (+4)  
 Trust Index **61%** > **69%** (+8)  
 Perception **53%** > **68%** (+15)

**Vietnam**  
 Return rate **73%** > **82%** (+9)  
 Trust Index **77%** > **70%** (-7)  
 Perception **75%** > **75%** (+0)

**Ivory Coast**  
 Return rate **94%** > **82%** (-12)  
 Trust Index **78%** > **74%** (-4)  
 Perception **83%** > **78%** (-5)

**UAE**  
 Return rate **85%** > **61%** (-24)  
 Trust Index **53%** > **80%** (+27)  
 Perception **53%** > **82%** (+29)

**Thailand**  
 Return rate **100%** > **70%** (-30)  
 Trust Index **67%** > **57%** (-10)  
 Perception **63%** > **47%** (-16)

**Lebanon**  
 Return rate **50%** > **71%** (+21)  
 Trust Index **N/A** > **89%** (-)  
 Perception **N/A** > **100%** (-)

**Poland**  
 Return rate **70%** (New)  
 Trust Index **66%** (New)  
 Perception **71%** (New)

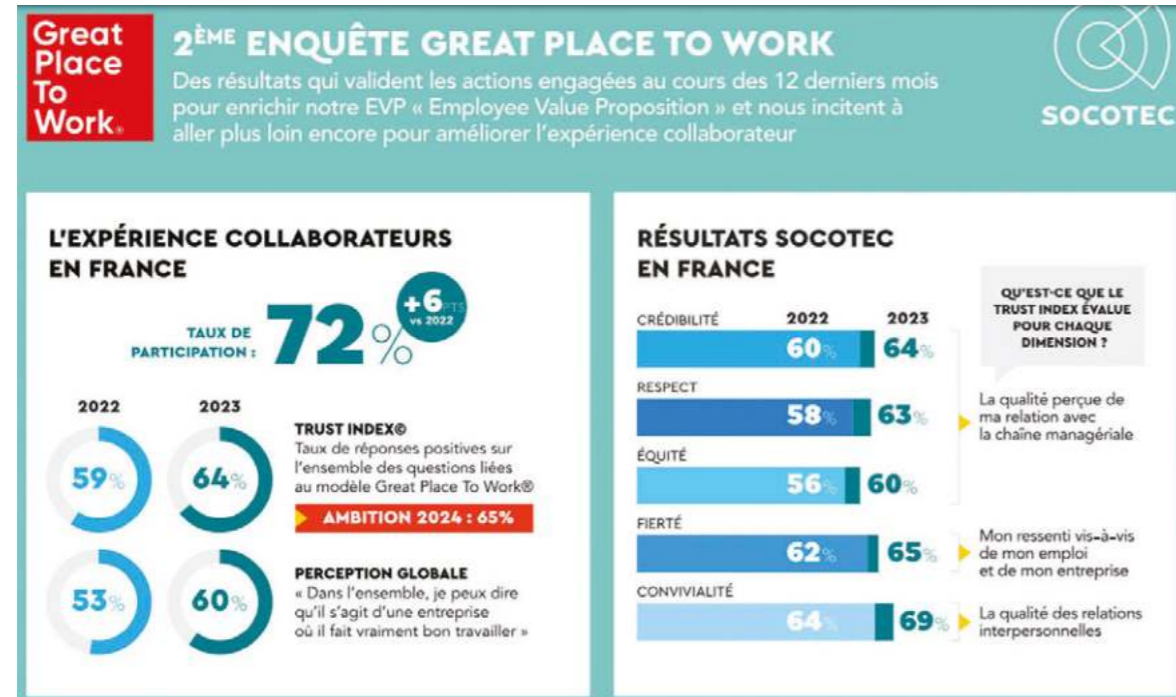
## 8 countries with Great Place to Work certification

- Lebanon (89%)**: Roland Marie
- Singapore (80%)**: Dave Cheng
- Germany (74%)**: Ludger Speier
- Ivory Coast (74%)**: Karim Djebar
- Colombia (71%)**: Resmundo Manga
- Vietnam (70%)**: Ruben Duhme
- Luxembourg (69%)**: Myriam Bondant
- Spain (65%)**: Guillem Baraut



For countries without GPTW certification, action plans were adopted and monitored during the year. The latest survey began in April 2024, and results will be available in late May 2024.

**Example in France:**



**GRI 2-30, GRI 407**

**ESRS S1-8; S1.20.B.1, S1.28.1**

**ESRS S1.27.1, S1.27.2, S1.27.A.2->E.1**

**ESRS S1.47.A.2->C2**

**3.1.4.4. SOCIAL DIALOGUE**

**Policy and governance**

Since it was founded in France, SOCOTEC has firmly believed that high-quality labour relations are vital to its collective performance, and has stressed the importance of union rights as a way of ensuring balance and regulating employee-management relations within the Group. This is why the Group pays particular attention to high-quality social dialogue based on a willingness to listen, trust and mutual respect.

The head of human resources co-ordinates Group policies across the various platforms.

- In France, a social relations department co-ordinates with staff representative bodies.
- HR managers are responsible for arranging Economic and Workforce-Relations Committee meetings and carrying out Group projects regarding social dialogue in order to ensure consistency.

- The Group pays just as much attention to labour relations in Germany and Italy. Relations are managed locally, and have helped the subsidiaries concerned to improve their financial performance and grow their businesses.

**ESRS S1.27.D.1**

The Group complies with the commitments of the ILO, the EU Charter of Fundamental Rights, the International Bill of Human Rights and legislative provisions in the various countries in which the Group operates. Because the Group consists of various companies, co-ordination is required between all of their representative bodies, and this takes place via the Group Works Council (agreement signed in 2023) and a Group negotiation body (agreement signed in 2022).

The Group is a signatory to the UN Global Compact. As a member, the Group adheres to the universal and inalienable principles of human rights, employee rights and environmental protection. Every year, the Group carries out the CoP reporting required by the Global Compact.

**Targets**

- Implementation of the agreement on unions' communication resources within the SOCOTEC group in France, renewed in late 2023.
- Renewal of an agreement on unions' financial and material resources within the Group in late 2024 and regarding the scope of unions' activities.
- Ongoing coverage of all employees by collective bargaining agreements.
- Integration of new companies as they are acquired.

**Action**

**Collective bargaining, including the proportion of workers covered by collective agreements (100% within the Group).**

French companies subject to French labour laws apply and comply with those laws. In addition, the Syntec collective agreement contains stringent requirements regarding the recognition of union-related work. Syntec covers 94% of employees in France.

It should be noted that the agreement regarding the resources of Group unions in France is more generous than statutory requirements in terms of time off for employee representation activities, financial resources and salary guarantees. The agreement currently covers 88% of employees and negotiations will take place in 2024 with the aim of renewing it and expanding it to all Group companies in France.

The Group's internal rules contain provisions that are more generous than statutory requirements regarding time credits, financial allowances and fees.

- Negotiations for SOCOTEC Prévention Sécurité (SPS) and SOCOTEC Immobilier Durable (SID) regarding job and career management and gender equality.
- Deployment of agreements relating to disabilities, gender equality, quality of life at work and working conditions.

**In France, three negotiations relate to sustainability and social dialogue in France:**

- A disabilities agreement covering 24 companies (of which two merged on 1 January 2024) out of 28, covering 96% of employees.
- A gender equality, quality of life at work and working conditions agreement covering 25 companies (of which two merged on 1 January 2024) whereas the law only requires eight, covering 96% of employees.
- An agreement regarding unions' communication resources: scope expanded from 12 to 21 companies covering 95% of employees.
- In 2023, two agreements regarding job and career management and gender equality were signed:
  - for SOCOTEC Construction on 25 September 2023;
  - for SOCOTEC Equipements on 1 February 2023.

**Freedom of association, existence of works councils and workers' right to information, consultation and participation.**

SOCOTEC is also working on:

- Negotiations aimed at renewing and amending the Economic and Workforce-Relations Committee's internal rules.
- An agreement on union resources, signed in 2022 and to be renewed in 2024.

SOCOTEC did not experience any strikes in 2023 in relation to its workforce-related policy. Strike action did occur in relation to the French government's pensions policy, over which SOCOTEC has no control, but only a few employees took part.

**Monitoring indicators**

See Chapter 5, Sustainability indicators - Social indicators - Listening to and engaging with employees - Collective bargaining coverage and social dialogue

GRI 403 (3-3)

ESRS S1, ESRS S1.23.1

**3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR EMPLOYEES AT WORK**

Health and safety is a material topic. The importance of employee health and safety at work was confirmed by the SOCOTEC group's double materiality analysis (see Section 1.5.4, Materiality matrix and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model).

**Ensuring the health and safety of employees is a primary objective for the SOCOTEC group, and a central part of its purpose.**

Occupational health and safety have been identified as material CSR topics for the SOCOTEC group. The Group helps its clients prevent and manage building-related risks in the construction, infrastructure and manufacturing sectors. Activities in those sectors can pose significant risks for the health and safety of in-house teams and clients. SOCOTEC takes action to prevent risks and ensure compliance with health and safety measures within its sectors.

The SOCOTEC group conducts its business activities on its clients' premises, in places and business environments that can present major risks, such as plant rooms, worksites, nuclear zones, energy and transport infrastructure (rail, road, tunnels etc.). These are subject to stringent requirements from local and/or international regulators. Its position as an independent trusted third party also requires it to set an example and reach a high level of performance as an expert in health and safety (see Section 7.1, External accreditations). This is vital for the Group's image and reputation.

GRI 403-2

**The Group is exposed to various types of risks relating to accidents at work:**

- road safety risks relating to employees making daily journeys to customer sites;
- risks related to ground-based accidents in work locations, often in high-risk environments (plant rooms, technical appraisal labs, confined spaces, tall buildings, worksites, industrial areas etc.);
- risks arising from parallel activities related to the type of technical work concerned: working at height, electricity, radioactivity, hazardous materials (e.g. asbestos) etc.

The SOCOTEC group operates in 26 countries and strives to prevent health and safety risks consistently across all entities and regions, regardless of the maturity and demands of local regulators.

GRI 403-1

**Policy**

The SOCOTEC group has defined four key ways of implementing its ambitious quality and safety policy:

- Ensuring its employees' safety and preserving their health through rigorous risk prevention and an operational approach to risks, providing employees with appropriate working conditions, necessary information, training and awareness, access to monthly performance indicators and a network of safety and quality correspondents to monitor action plans with managers at the local level.
- Improving client service and satisfaction by listening to clients, dealing with their requests promptly, providing them with practical responses and anticipating their needs. Measuring client satisfaction using the NPS (Net Promoter Score), which is monitored every month.
- Increasing the day-to-day motivation of employees through engaged management and local initiatives focused on operational realities.
- Ensuring continuous improvement in a structured way by regularly assessing our practices and performance and by monitoring all action plans.

The Group has set two priorities for 2024:

- Have employees act as ambassadors for SOCOTEC's operational excellence as regards quality, safety and the environment.
- Achieve buy-in among all operational teams regarding road risk prevention.

**Targets**

- Reduce accidents involving our vehicle fleet and thereby reduce the number of physical injuries.
- Reduce the number of accidents with or without lost time.
- Limit the accident frequency rate to a maximum of 5
- Limit the injury severity rate to a maximum of 0.15
- Limit the significant road accident rate to a maximum of 30%

**Action**

In 2024, SOCOTEC started working on the following three aspects:

- Developing responsible conduct among employees regarding safety and environmental impact, by training them and encouraging them to take part in workshops throughout the year.
- Develop "prior observation period" practices.
- Put in place systems to detect and analyse near-misses in all countries.

GRI 402-4, 403-7, 403-1, 403-4

**A safety management system based on ISO 45001 guidelines**

To adjust to the specific risks of SOCOTEC's various business lines and activities, occupational health and safety are co-ordinated within each subsidiary. The SOCOTEC approach relies on a safety management system based on ISO 45001, the principles of which are summarised below.

SOCOTEC's arrangements to protect its staff are comprehensive: precise operational procedures, training, appropriate personal protection equipment and sharing of best practice year-round by a network of occupational safety and quality correspondents present in all regions. By setting out rules and sharing best practice, the Group enables people from both inside and outside SOCOTEC to guard against all risks encountered in their work that could affect their health. Risk assessments are summarised in occupational risk assessment documents, and their purpose is to inspire prevention initiatives, the application of which is subject to monitoring and periodic evaluation.

This approach is applied in all of the Group's geographical platforms and within the scope of this CSR report.

The SOCOTEC group assesses occupational risks on two levels:

- Centrally for the SOCOTEC group's business lines.
- Locally in order to adjust and apply the central assessment according to local situations.

The responsibilities and roles of stakeholders also have two levels:

- Central - the Human Resources Department, the occupational health and safety officer, the Quality, Safety and Security Division and, in France, the designated officer (CEFRI), the Economic and Workforce-Relations Committee and the Health, Safety and Working Conditions Committee.
- Local in each country. In France - regional/entity representatives of the Economic and Workforce-Relations Committee, occupational health officers and visitors, the labour inspector, local managers.

Once per year, the SOCOTEC group's Quality, Safety and Security Division reviews the occupational health and safety system for all strategic platforms. It analyses the results of internal and external audits, indicators, information provided by clients and progress with initiatives.

In France, it takes into account annual programmes for the prevention of occupational risks the improvement of working conditions (PAPRIACTs) and occupational health and safety projects. These reviews enable the Group to assess whether the system is appropriate and effective as well as potential improvements, and to decide on the way forward and accordingly which initiatives to adopt.

#### GRI 403-2, 403-7

##### **Achieve buy-in among all operational teams regarding road risk prevention**

Our various activities require us to travel by road on a daily basis, and so road-related risks are SOCOTEC's main risk category. Improving road safety requires collective awareness and accountability among all staff members and managers. As a result, following on from its good driving plan initiated in 2020, every month since 1 March 2021 SOCOTEC managers have received a significant road incident(2) file showing them the various road incidents that have taken place within their scope of responsibility. In particular, managers raise staff awareness of road-related risks, collate monthly figures and establish dialogue with staff members who are flagged as presenting road-related risks by the MySafety App developed in-house by SOCOTEC.

Since 2022, SOCOTEC has made its commitment to road safety official by signing the French road safety charter with France's interministerial delegate for road safety. The charter is based on seven priorities: a ban on using phones while driving, a ban on alcohol, a ban on driving with excessive

speed, mandatory wearing of seatbelts, journey planning, staff training and safety equipment for users of two-wheeled vehicles. This commitment forms part of our safety action plan and our desire to continue reducing road accidents in France, the UK, Italy and Germany, where we have our largest company vehicle fleets. An equivalent charter has been signed in the UK.

#### GRI 403-5

##### **Safety training - Skills monitoring**

Each unit head ensures that teams receive practical, appropriate safety training addressing the risks to which they are exposed within the company and when performing tasks at client sites. Safety training sessions are recorded in a specific system.

Three types of training are provided:

- Initial safety training covering general risks, provided to all employees including temporary staff and interns. Particular attention is paid to the onboarding of new employees, since accidents are most frequent just after their arrival.
- Safety training also covers "business-line" risks, i.e. those arising from the various specialities of SOCOTEC employees. This training is provided by specialists in the areas concerned, and backed up with mentoring. Some safety training regarding business-line risks is dispensed by external providers (use of harnesses, radiation protection etc.).
- Specific training is provided for employees allocated to work that involves specific risks, which usually requires specific authorisations (electrical, CACES®, N1 and N2 chemical risks etc.).

#### GRI 403-3, 403-6

##### **Health**

All SOCOTEC group entities give employees access to a healthcare service and medical cover. Medical prevention within SOCOTEC is entrusted to occupational health departments in France, and to private organisations in the Group's other geographical platforms. They perform various roles in terms of monitoring employees' health and are the preferred contacts for employees, who have various opportunities to meet with them. The role of occupational health departments is to advise employers, employees and their representatives in order to avoid any damage to the health of workers caused by their work. Within occupational health departments, preventative healthcare is provided by a multi-disciplinary team (doctors, occupational risk prevention specialists and ergonomists). In addition, occupational health officers in France arrange and co-ordinate the adoption and monitoring of collective risk prevention measures.

##### **Indicators**

To monitor the performance of its policy and action plans, the SOCOTEC group refers to the following indicators:

- Number of accidents with lost time
- Number of accidents without lost time
- Number of significant road incidents
- Proportion of significant road accidents followed by a meeting with a manager.

In 2023, SOCOTEC had an accident frequency rate of 4.55 than 2023, in line with its target (less than 5) and one of the best results in its sector. SOCOTEC also achieved its aim of reducing its injury severity rate in 2023, lowering it to 0.11.

See the indicators in the occupational health and safety tables in Section 5.2.7, Workforce-related indicators.

In France, the significant road accident rate was 30%, in line with the target and significantly lower than in 2022 (37%), including a substantial fall in "100% liability incidents", although instances of potentially dangerous driving remained too frequent.

See the indicators regarding road accidents in the health and safety tables in Section 5.2.7.

See also the indicators concerning road risk prevention and eco-driving training in the training table in Section 5.2.

#### ESRS G1

The importance of the corporate culture was confirmed by the SOCOTEC group's double materiality analysis. This is a material topic for the Group (see Section 1.5.4, Materiality matrix and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model).

### 3.1.6. CORPORATE CULTURE

##### **Policy**

SOCOTEC has a strong technical and entrepreneurial culture that focuses on serving clients. The Group is acknowledged as one of the leaders in its sector. It is the only company that has been 100% focused on the construction, real estate and infrastructure sectors since it was created, and its international expansion and growth momentum are also distinguishing features in terms of its culture. Its reach and reputation make it unique in the TIC sector.

Among its employees, SOCOTEC encourages interpersonal relations based on trust, independence, accountability, recognition and co-operation between colleagues and with management.

Via its CSR commitments, the Group also strives to promote various inclusion and diversity initiatives.

##### **Targets**

- Inspire trust among stakeholders, particularly clients, business partners, employees and investors.
- Create a performance- and merit-based culture focused on people and safety, founded in the Group's key attributes of team spirit, operational excellence and winning spirit.
- Develop a feeling of belonging and strong cohesion in teams, based on positive views of the Group and on a safe and healthy working environment.
- Make the Group more appealing in order to retain talent, experts and teams, while attracting the best in our profession.

- Develop a culture based on skills, which are promoted throughout the year through in-house national campaigns (“expert campaigns” in France and the UK in particular) and white paper-type publications (three per year) that highlight the expertise of our engineers and technicians in relation to high-profile structures used by our clients and partners.
- Establish ethical relationships with our stakeholders, particularly our suppliers, with high standards based on our responsible procurement charter and responsible procurement practices in our largest platforms.

**Action**

The “One SOCOTEC” in-house initiative promotes SOCOTEC’s common culture across all its platforms. In France, the UK, Germany, the US, Italy and Spain, the Group has adopted the “One Brand, One SOCOTEC” initiative involving in-house events, communication and information campaigns taking place throughout the year, regarding the Group, local entities and all of their success stories in the relevant country, which are sources of pride for our employees. Senior executives and business-line managers are invited to attend these increasingly international events in relation to country-specific matters. This helps develop knowledge of business lines and colleagues, and creates cross-border professional and business connections that benefit everyone.

A number of initiatives related to SOCOTEC’s corporate culture took place in 2023:

- Learning Week, encouraging the development of the Group’s culture of learning, training and the passing-on of knowledge, involving a rich and varied programme in which participants can find out more about the vast range of in-house training opportunities available, new technologies, and Green Trust workshops.
- Safety Week, backing up regular safety events in our various countries, with a common programme and a number of events relating to matters such as eco-driving, first aid training, fire safety guidance, advice from therapists regarding employees’ posture while working, and musculoskeletal risks and disorders.
- The One SOCOTEC programme, bringing employees together worldwide around the values of collective action, sport and carbon reduction. (Availability of an app to encourage employees to run, walk, cycle in teams and create sporting challenges during the year).
- Culture of operational excellence and monthly monitoring of the NPS and client satisfaction.
- Culture de l’entrepreneuriat et formation des managers at EMLyon etc.
- Etc.

**Indicators**

There are a number of indicators related to the Group’s culture covering topics such as safety, training and equal opportunities (see Section 5, Sustainability indicators).



## 3.2. INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES

GRI 2-29, GRI 2-24, GRI 405, 406, 3-3

ESRS S1.24.A.1 -> S1.24.D.2

### 3.2.1. DIVERSITY AND EQUAL OPPORTUNITIES

SSOCOTEC is committed to SDG 10: reduced inequalities.

SOCOTEC is committed to combating all forms of discrimination. From the recruitment stage, through onboarding and throughout the careers of all our people, we establish clear rules and protocols favouring the inclusion of people of all profiles, without discriminating on the grounds of gender, ethnic, geographical or social origin or socio-professional category.

As a result, the Group welcomes people with a variety of educational backgrounds, regardless of their origin, who strengthen its skills and expertise. Ensuring equal opportunities is central to the way we operate and, through training, we ensure that every situation is treated equally for every employee profile.

Our role is to champion fair access to employment and training so that everyone can find their place, and therefore to help create a fairer society.

As a responsible employer, one of SOCOTEC's priorities is to continue promoting diversity and equal opportunities, for reasons of ethics, fundamental values and performance.

For example, SOCOTEC has set up a system of solidarity-driven donations, under which people who experience family-related issues can request days off donated by their colleagues.

ESRS S1

The importance of gender equality was confirmed by the SOCOTEC group's double materiality analysis (non-material topic but treated as material). See Section 1.5.4, Materiality matrix and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.

#### 3.2.1.1. COMMITMENT TO EQUAL OPPORTUNITIES BETWEEN WOMEN AND MEN

A Group agreement regarding gender equality and well-being at work was signed with two Group unions in 2023. The targets set through this agreement and the measures taken to achieve them aim to ensure that men and women are treated equally and to promote equal opportunities in terms of career development within SOCOTEC, by combating all forms of discrimination.

##### Policy

As a responsible employer, one of SOCOTEC's priorities is to continue championing diversity, for both ethical and performance reasons.

In France, SOCOTEC has signed a new gender equality, quality of life at work and working conditions agreement covering 25 companies, whereas the law only requires eight companies to negotiate an agreement on this theme, covering 96% of employees. SOCOTEC goes beyond the requirements of statutory rules and agreements. The agreement has a four-year term and applies retroactively from 1 July 2023. It has been approved by the French authorities and shows a clear commitment to:

- Combat gender stereotypes and change mindsets.
- Combat sexual harassment and sexist behaviour.
- Promote women and break the glass ceiling.
- Allow all people to find a good work/life balance that takes into account their status as parents as the case may be.

This initiative follows on from SOCOTEC Construction's signature of the gender equality charter in the French real estate sector, which further strengthens the Group's commitment in this sector.

##### Action

The agreement is being implemented through an action plan based around four major commitments and practical measures, some of which are listed below, and through the introduction and monitoring of progress indicators:

#### 1. Communicate and raise awareness in order to change mindsets and combat stereotypes.

- Ensure fair representation of genders in messages and publications.
- Ensure the absence of gender stereotypes..

#### 2. Combat sexual harassment and sexist behaviour.

- Have representatives of the effort to combat sexual harassment and sexist behaviour within all Group companies and appoint a Group representative. Their role is to guide, inform and support employees regarding efforts to combat sexual harassment and sexist behaviour.
- Commit to applying penalties where breaches are proven.

#### 3. Promote women and break the glass ceiling.

- Ensure equal pay.
- Promote equality regarding careers.
- Increase the proportion of senior managers who are women.
- Encourage employees to move between roles.

#### 4. Allow all people to find a good work/life balance that takes into account their status as parents as the case may be.

- Raise managers' awareness of parenthood-related issues.
- Offer a longer period of paid paternity and maternity leave for people who have been with the company for more than six months.
- Increase pay in line with the median/mean salary when women return from maternity leave.

The plan of action includes an additional target regarding quality of life at work, taking into account the gender balance of occupations and efforts to prevent at-risk situations. All measures taken with respect to this agreement aim to ensure that men and women are treated equally and to promote equal opportunities in terms of career development within SOCOTEC, by combating all forms of discrimination.

#### Deployment, awareness-raising and training

HR departments are responsible for deploying the gender equality, quality of life at work and working conditions agreement within their respective scopes. SOCOTEC intends to make this commitment a key aspect of its strategy and to monitor progress towards achieving it: regular monitoring of indicators by the Human Resources Department and raising awareness among branch

and site managers and recruiters across all of our geographical platforms.

SOCOTEC also adopts training and awareness-raising initiatives aimed at changing mindsets and combating gender stereotypes and the glass ceiling, which hold back people's professional development, within all Group subsidiaries to which the agreement applies. To raise awareness and change attitudes among all stakeholders, the Group is rolling out e-learning sessions. Avoiding discrimination in recruitment, increasing female representation in technical roles and helping women achieve managerial positions are all ways in which we can achieve equal treatment in a way that supports our values, our progress and our growth.

As regards prevention efforts, representatives have been appointed across all our companies and subsidiaries, regardless of how large their workforces are. Their role is to guide, inform and support employees regarding efforts to combat sexual harassment and sexist behaviour. A Group representative has been appointed.

#### Targets of the gender equality agreement (2023-2027)

- Increasing the number of female executives by 25%
- Indicator 1 Index level: 40 points
- The number of men and women among the top ten earners: Index level 5 points
- Indicator 2 Index level: 20 or 35 points depending on the size of company
- Index level: 100% concerning people returning from maternity leave (15 points)

## GRI 405-2

### Indicators

Our gender equality results are assessed annually in the Group's sustainability report (see Section 5.2, Workforce-related indicators) and also published on the internet for France via the gender equality index. This index, introduced by the Pénicaud decree of 9 January 2019 under France's "freedom to choose one's professional future" act, measures the pay gap between men and women, and all companies with more than 50 employees are required to publish their results. The index gives companies an annual indicator regarding equality between men and women in the workplace.

It is based on several criteria:

- The gender pay gap;
- The gap in the distribution of individual pay rises;
- The gap in the distribution of promotions (for companies with more than 250 employees);
- The percentage of employees who received a pay rise on returning from maternity leave;
- The number of women among the top ten earners.

### The 2023 results for France are as follows:

Company	Indicator relating to the gender pay gap (40 points)	Indicator relating to the gap in the distribution of individual pay rises (20 points if the company has more than 250 employees, otherwise 35 points)	Indicator relating to the gap in the distribution of promotions (15 points maximum)	Indicator relating to the percentage of employees who received a pay rise in the year after they returned from maternity leave (15 points maximum)	Indicator relating to the number of employees among the top ten earners whose gender is under-represented in that group (10 points maximum)	Overall result
SOCOTEC Construction	38	20	15	15	0	88
SOCOTEC Equipements	36	20	15	15	0	86
SOCOTEC Environnement	39	20	15	15	5	94
SOCOTEC Gestion	37	20	15	15	5	92
SOCOTEC Formation	39	35	N/A	15	5	94
SOCOTEC Diagnostic	34	20	15	15	10	94
SOCOTEC Power Services	38	20	15	15	0	88
Ascaudit	35	35	N/A	Cannot be calculated*	0	82
SOCOTEC Immobilier Durable	38	35	N/A	15	5	93
SOCOTEC Monitoring France	37	Cannot be calculated*	N/A	Cannot be calculated*	0	Cannot be calculated*
SOCOTEC Réunion	Cannot be calculated*	Cannot be calculated*	N/A	15	0	Cannot be calculated*
SOCOTEC Infrastructure	Cannot be calculated*	35	N/A	Cannot be calculated*	0	Cannot be calculated*
CIS	Cannot be calculated*	25	N/A	Cannot be calculated*	0	Cannot be calculated*

(\*) If indicator 1 cannot be calculated, the overall result cannot be calculated either.

### Company

Sociétés	2021	2022	2023	2022-2023 change
SOCOTEC Construction	88	88	88	=
SOCOTEC Equipements	86	86	86	=
SOCOTEC Environnement	89	94	94	=
SOCOTEC Gestion	91	91	92	↗
SOCOTEC Formation	94	94	94	=
SOCOTEC Diagnostic	88	90	94	↗
SOCOTEC Power Services	80	87	88	↗
Ascaudit	-	-	82	-
SOCOTEC Immobilier Durable	-	-	93	-

For Ascaudit, which has a score of less than 85, the improvement targets are as follows:

1. Check the distribution of salaries so that gaps are reduced, in order to achieve a score of 38/40.
2. Carry out communication highlighting successes and promotions achieved by the company's women.
3. Raise awareness of promotion criteria that could result in differences in treatment.

2023 gender equality scores are stable or higher (in three subsidiaries) relative to 2022. These figures encourage us to increase our commitment and continue our improvement plans in this area. SOCOTEC is continuing its efforts to increase the proportion of women in all its business units, from technicians to senior executives, through both internal promotions and external recruitment.

The Group is strongly committed to equal treatment and opposed to all forms of discrimination. Its "gender equity in promotion" and "gender equity in compensation" indicators enable it to monitor precisely the gender balance of people promoted. It also raises awareness in this area and its committees discuss and validate promotions each year in the presence of the Group Head of HR, the CEO and subsidiary and country managers. Action plans are being implemented in all our geographical platforms.

For more information, see the full table of results on the SOCOTEC website (in French): <https://www.socotec.fr/a-propos-de-socotec/responsabilite-societale-de-l-entreprise-notre-engagement-social-et-solidaire>.

See Section 5.2.9, Equal treatment indicators. See also Section 5.2, Workforce-related indicators for the other geographical reporting scopes, and Section 5.3.1, Diversity of governance bodies, for indicators concerning the gender distribution of employees in each socio-professional category.

GRI 3-3

ESRS S1-12 - S1.24.D.2

### 3.2.1.2. COMMITMENT TO EMPLOYING PEOPLE WITH DISABILITIES

#### Policy

The SOCOTEC group is committed to employing people with disabilities, both directly by recruiting people with disabilities and keeping them in work, and indirectly by favouring purchases from disability-oriented social enterprises. SOCOTEC wants to recruit more people with disabilities and increase the support it gives them throughout their experience with the Group. This commitment is a key component of our HR and CSR policies as regards equal opportunities and equal treatment.

### Action and resources

Since 2021, the Group has had a disabilities unit to oversee its approach to integrating people with disabilities within its workforce and avoid the exclusion of people who acquire a disability and/or a disabling illness during their career. The Group also has a network of disability employment correspondents in the regions to support people with disabilities from the recruitment stage onwards, listen to them in order to onboard them more effectively, keep them in employment, develop their skills and create strong links between them and the company.

#### Example in France:

After an analysis performed with the help of a specialist consultant in the AGEFIPH network, SOCOTEC implemented an initial set of initiatives in 2022, including:

- Ensuring that people with disabilities can access 100% of job openings, and taking part in the Hello Handicap recruitment fair for the first time. Since late September 2022, all open positions (fixed-term and permanent contracts, internships and work-study positions) have been posted on the <https://hello-handicap.fr/> website in order to stimulate interest among potential candidates.
- Providing training to the recruitment team to carry out the first interviews with candidates qualifying for BOETH arrangements (under which companies are obliged to hire people with disabilities), to help them identify whether their disabilities are compatible with the requirements of the role, and any technical and/or organisational adjustments that may be required to integrate the candidates.
- Taking part in European Disability Employment Week (EDEW) every year in November, the main aim of which is to raise awareness regarding all of SOCOTEC's arrangements regarding diversity in terms of visible and invisible disabilities, their compatibility with employment within the Group and the fact that 80% of disabilities arise during people's working lives.
- Distributing SOCOTEC's booklet about accommodating people with disabilities.

In 2023, SOCOTEC involved unions in its disabilities policy by jointly developing an agreement covering the three-year period from 2023 to 2025. This agreement, approved by the French authorities in June 2023, allows the SOCOTEC group to manage its annual contribution budget itself, in order to increase the proportion of its workforce with

disabilities from 3.09% in 2023 (based on the scope of the agreement) to 3.8% by the end of 2025. This increase corresponds to around 50 more employees hired under BOETH arrangements during the period across the companies that have signed the agreement (covering 98% of the workforce in France). As an indication, the proportion of employees with disabilities among business services companies is around 3.4% in France as opposed to a national target of 6% for private- and public-sector companies.

A forecast annual budget has been prepared according to regulatory requirements, amounting to an estimated total averaging €600,000 per year over the three years of the agreement (assuming a constant proportion of people with disabilities).

As well as negotiating the agreement and having it signed by all unions, the main initiatives in 2023 were as follows:

- Improvements to our administrative onboarding processes (Workelo software for joiners) and assistance for people seeing to obtain recognised disabled worker (RQTH) status.
- Participation in two sessions of the Hello Handicap online recruitment fair, which allowed candidates to learn more about SOCOTEC's commitments in this area.
- Recruitment and integration of new employees with disabilities, either with or without adjustments to their workstations.
- Training for the whole network of disability representatives and the main members of the HR department involved in dealing with employees with disabilities (16 people).
- The appointment and training of one or two voluntary disability correspondents in each Economic and Workforce-Relations Committee among companies that have signed the agreement (16 people). The training offered, in accordance with the agreement, is the same as that provided to the disability correspondents.
- Complete overhaul of the booklet about accommodating people with disabilities, including a presentation of the arrangements available to such employees (days of absence authorised for administrative or medical purposes, increased contribution to their CPF personal training accounts etc.).

- Participation in European Disability Employment Week (EDEW) in November each year, including three main events:
  - Videos of colleagues telling their stories, live workshops about technical innovations benefiting people with disabilities, and a series of themed quizzes to continue raising teams' awareness and normalising disabilities in the workplace.
- Membership of inter-company themed working groups (Club ETI, Réseau des Yvelines) in order to capitalise on other companies' experiences.

### Targets of the disabilities agreement (three years from 2023 to 2025):


- Recruitment target: 35 people on permanent contracts, two people (FTE) on fixed-term contracts, and five apprentices and interns on training contracts
- Target employment rate in France: 3.8% by the end of 2025
- Employment target in the UK: achieve level 3 Disability Confident accreditation following recruitment and measures taken in 2023 and 2024.

#### Example in UK

### DISABILITY CONFIDENT

#### How do we become Disability Confident Leaders?

- ✓ **Disability equality awareness training :**  
Management Fundamentals & 360 E-Learning
- ✓ **Fully inclusive and accessible** recruitment process
- ✓ **Promote our Disability Confident culture -**  
Neurodiversity Celebration Week 18th March
- ✓ **Provide support networks for staff -** Disability Forum
- ✓ **Be flexible and make reasonable adjustments as required -** Also not hard, could be as easy as being flexible on a hot-desk policy to give someone a permanent desk.



**WE ACHIEVED**  
**LEVEL 1**  
DISABILITY CONFIDENT STATUS IN 2022

**THE AIM IS TO ACHIEVE LEVEL 3**  
DISABILITY CONFIDENT LEADERS IN 2024

#### Example in France: In December 2023, the disability agreement monitoring committee initiated its main areas of work for 2024:

### PERSPECTIVES 2024

Sensibilisation Formation	Recrutement	Maintien dans l'emploi	Réseau partenaires
<ul style="list-style-type: none"> <li>• Action de sensibilisation de l'ensemble des CSE</li> <li>• Conception et diffusion d'une action de Sensibilisation et de formation des Managers (dont proposition Duo Day)</li> </ul> <p><b>Gestion et Pilotage</b></p> <ul style="list-style-type: none"> <li>• Développements SI : suivi jours dans ADP et optimisation tableaux de bord de suivi</li> </ul>	<ul style="list-style-type: none"> <li>• Nomination nouvelle référente recrutement : Laurie Andreetto</li> <li>• Optimisation outils d'Analyse / traitement des candidatures</li> <li>• Initier partenariats avec les Ecoles cibles avec les Référents handicap</li> <li>• Expérimentation <i>Duo Days</i> : journées « vis ma vie » avec les managers volontaires</li> <li>• Formaliser des processus d'intégration individualisés</li> </ul>	<ul style="list-style-type: none"> <li>• Développement des outils de suivi analytiques des reconnaissances</li> <li>• Démarche individuelle systématique de la Cellule Handicap auprès des 147 BOETH</li> <li>• Processus de maintien dans l'emploi : analyse des adaptations individualisées</li> <li>• Vérification majoration CPF pour les BOETH</li> </ul>	<ul style="list-style-type: none"> <li>• AGEFIPH : initier des formations qualifiantes</li> <li>• CAP EMPLOI : faire connaître notre offre de recrutement</li> <li>• Initier partenariats avec les Ecoles cibles avec les Référents handicap</li> <li>• Club ETI : poursuite animation de la charte Handicap Club ETI IDF</li> <li>• Contact cabinets de recrutement dédiés</li> </ul>

#### Indicators

See social inclusion and disability indicators in Section 5.2, Workforce-related indicators.



### 3.2.2. COMBATING VIOLENCE AND HARASSMENT IN THE WORKPLACE

**Policy**

SOCOTEC is committed to challenging gender stereotypes and to promoting an inclusive corporate culture in which all employees can achieve fulfilment without being held back by prejudice. SOCOTEC strongly condemns any form of sexism in the workplace. We put in place strict procedures to prevent and deal with sexual harassment, creating a safe and respectful working environment. The SOCOTEC group's Code of Ethics is sent every year to all managers, who must confirm that they have read its contents. It contains clear principles regarding human rights and respect for all people. If it appears that a breach of these principles has occurred, a whistleblowing procedure is available in the language of the relevant country for all employees worldwide, via our websites and intranets for countries that have them. The procedure is confidential. Where a person raises an alert, they receive a confirmation of receipt within 48 hours and the matter is dealt with rapidly by an ethics committee. SOCOTEC is uncompromising in the penalties it applies in the event of a proven breach.

**Action**

In France, the following initiatives were taken in 2023:

- E-learning session focusing on harassment
- Sexual harassment representatives in all companies and a national representative
- Safety newsletter sent to all managers in December 2023 focusing on harassment
- January 2024 CSR newsletter: article on harassment to coincide with France's anti-sexism day

**Targets**

- Combat all forms of gender discrimination
- SOCOTEC is committed to combating all forms of gender discrimination regarding wages and promotions: removing the glass ceiling and adopting a specific budget for pay rises

**Indicators**

- Number of awareness-raising initiatives regarding sexual harassment and sexist behaviour
- Number of sexual harassment and sexist behaviour investigations
- Number of disciplinary penalties

The number of discrimination incidents, including harassment, reported during the reporting period is not available because alerts are not classified by type in order to prevent the people concerned being identified, given the very small number of alerts.

See Section 5.3, Governance, ethics and responsible procurement indicators - Number of incidents of discrimination.

GRI 203, 203-1, 203-2 ESRS S1.24.A.1

### 3.2.3. COMMITMENT TO EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAM

**Policy**

Job creation and indirect economic impacts have been identified as material CSR topics for the SOCOTEC group (see Section 1.5.4, Materiality matrix). The Group is also committed to SDG 8: Decent work and economic growth.

SOCOTEC is an inclusive company. We firmly believe that we can promote employment among young people and people who are struggling to find employment by offering technical training that is accessible to all kinds of profiles.

GRI 203-1, 203-2 ESRS S1.24.D.2

**Action**

Equal opportunities lie at the heart of the way SOCOTEC operates. The Group values people of all backgrounds, helping them develop professionally and personally through contact with our teams, the associations we support throughout the year and the commitments we make. We focus on employing young people: all of our platforms are committed to reducing inequality by offering young people who have dropped out of education or are disengaged from society the change to train in our various occupations and the opportunity to obtain their first steady job.

**Example in France: "Rebond Favorable" inclusion programme**

In France, the SOCOTEC group is continuing its commitment and investments as part of its Rebond Favorable social inclusion programme, created in June 2020 to help young people who have dropped out of education and who lack qualifications to learn a trade and get a job. This programme takes an innovative approach by creating a supportive,

comprehensive learning environment for various roles, i.e. electrical verification officers, environmental measurement assistants and verification officers for building sustainability (energy, acoustic and thermal performance). It uses learning solutions developed in partnership with the Sport dans la Ville charity and with financial support from the Île-de-France region. The training provided is unique in terms of the intended occupations and the people they are aimed at, and include catch-up learning in core subjects (maths, physics etc.). Business etiquette also forms an integral part of the training provided, in order to foster confidence among the young people concerned, and they are provided with constant mentoring in their new professional environment.

- 63 young people trained in three years  
Budget: €2.2 million in three SOCOTEC business lines
- Another 100 young people by 2025  
Budget: €2.2 million
- Outcomes: 32% success rate (permanent/ fixed-term contract or resumption of studies) including 18% in the relevant business line
- New target for 2023-2025: 50% success rate through a stronger partnership with Sport dans la Ville

This programme allows young people to get their first permanent job with SOCOTEC, and to become integrated into the world of work. SOCOTEC also covers the costs of people obtaining their driving licence, since the roles concerned involve carrying out electrical inspections, real-estate diagnostic work and environmental measurements at client sites. Each year, therefore, young people who have dropped out

of education have the opportunity to train in one of three specific areas. Young people taking part in Rebond Favorable training courses are mentored by branch managers, who support them throughout their learning journey.

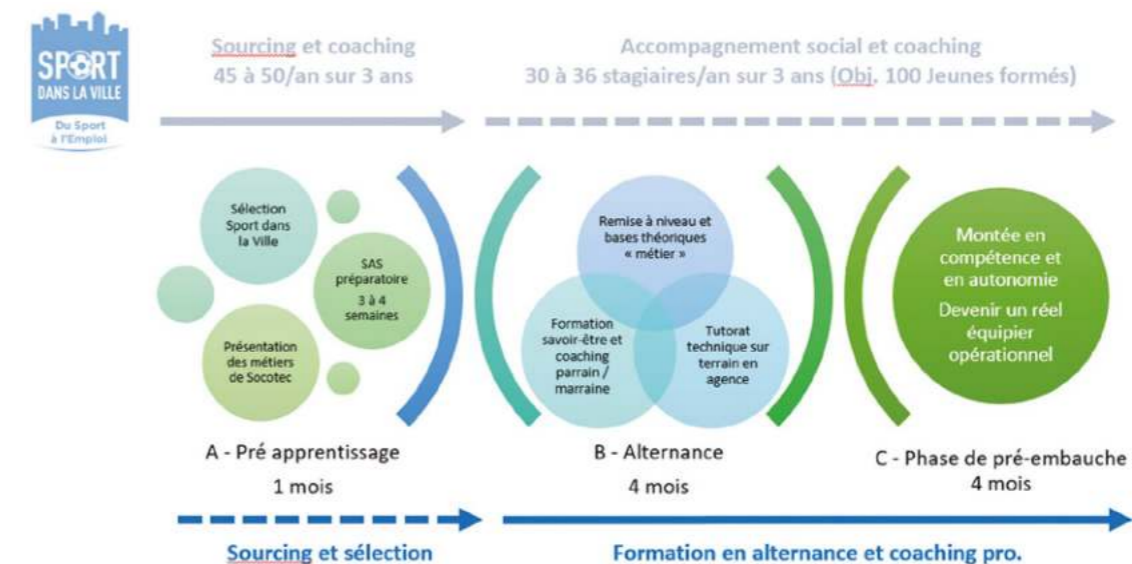
**Targets**

**A new ambition for 2023-2025**

In 2023, at the request of the Île-de-France region, SOCOTEC started a new three-year initiative to give between 60 and 100 new interns a job at one of SOCOTEC's subsidiaries in France. The Rebond Favorable 2 project (2023-2025), in partnership with SOCOTEC's long-standing partner Sport dans la Ville, will enable the charity to consolidate its human resources by recruiting team members dedicated to the project over its three-year term. SOCOTEC's aim is to take on up to 100 additional interns over three years in various business lines where labour is in short supply but that are nevertheless accessible to people with little or no formal qualifications.

Alongside the enhanced partnership with Sport dans la Ville, the main innovation of Rebond Favorable 2 is that all theoretical training is being provided by in-house staff. Volunteer engineers and technicians have been trained and coached to put together educational programmes for interns.

**New "Rebond Favorable" route season 2 (2023-2025)**



## Indicators

In 2023, the first two cohorts began their training: nine “electrical installation checker” interns began in September, and nine “drilling technicians for polluted sites and soil” interns began in November. They will then undertake an eight-month work-study training programme.

### GRI 203-1, 203-2

#### 💡 **Example in France: THE SOCOTEC APPRENTICE TRAINING CENTRE (ATC)**

The Group also shows its commitment to offering apprenticeships and jobs to young people through the SOCOTEC ATC, which was set up in September 2020 and is the only one of its kind in the testing and inspection industry. It focuses on the construction, real estate, manufacturing and environment sectors.

It aims to pass on knowledge and make the Group more capable of adjusting to ongoing developments in TIC (testing, inspection and certification) occupations. The people attending the ATC develop skills in business areas in which labour is in short supply and in which SOCOTEC has major recruitment needs.

#### **OTHER INTERNATIONAL SOCIAL INCLUSION INITIATIVES SUPPORTED BY SOCOTEC**

SOCOTEC UK is committed to developing an inclusive culture that supports employees from diverse backgrounds. Diversity is a strength and SOCOTEC UK is actively working to develop an environment in which all employees feel valued and respected. To achieve that, it has implemented a series of initiatives such as training regarding unconscious bias and prejudice, diversity and inclusion workshops, and resource packs for employees.

#### 💡 **SOCOTEC UK’s volunteering programme**

In July 2023, to support its local communities, SOCOTEC UK launched its SOCOTEC Volunteers programme.

Through this programme, SOCOTEC UK is encouraging employees to give up their time to support charities and community programmes worldwide in the environment and sustainability fields.

The company has allocated a total of 100 days of paid leave for employees to carry out volunteering work in the period from July 2023 to June 2024.

💡 **It has also formed a partnership with Fedcap,** through which SOCOTEC UK is helping disadvantaged and long-term unemployed people to get back to work. Two people have joined SOCOTEC’s Uxbridge laboratory via Fedcap. SOCOTEC UK is now working with Fedcap to roll out this initiative across the whole of the UK in 2023. Because of this partnership, SOCOTEC UK was named Employer of the Year in the ERSA Awards and has been awarded the Level 1 Disability Confident badge.

#### 💡 **Example in Italy:**

SOCOTEC Italia’s Drilling Academy - See Sections 1.6.2 and 3.1.3.1, Drilling Academy to find out more about another example of social inclusion for young people in Italy.

See indicators in the Workforce-related indicators/ Workforce integration section.



GRI 2-27, GRI 3-3

MATERIAL TOPIC: BUSINESS ETHICS

## 4. GOVERNANCE INFORMATION

ESRS G1

BUSINESS CONDUCT – BUSINESS ETHICS

The importance of business ethics was confirmed by the SOCOTEC group's double materiality analysis.

See Section 1.5.4, Materiality matrix, and Section

1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.

### 4.1. BUSINESS ETHICS

Strong international leadership in the construction, infrastructure and manufacturing sectors requires an ethical and rigorous approach every day to ensure compliance with professional codes of conduct, values, laws, regulations, standards, rules and procedures – both internal and external – with respect to our stakeholders, clients and partners. SOCOTEC works to manage and mitigate construction, infrastructure and industrial risks for public- and private-sector entities that need accurate, independent and transparent assessments completed to high professional standards of ethics and integrity.

whenever a situation is brought to its attention and needs to be considered so an ethically sound decision can be made.

- Efforts to ensure that the health and safety of teams remain at the heart of SOCOTEC's purpose.
- A commitment to eliminate discrimination and offer equal opportunities, which the Group has made a top CSR priority (dedicated training sessions, themes covered during annual reviews and in the Great Place to Work annual survey).
- Anti-corruption efforts, with the deployment of in-person training sessions on the Sapin II act, across all the geographical platforms, to any manager or person whose activities may be considered at risk. The goal is to train 100% of joiners.
- Protection of personal and confidential data. The GDPR training module is now mandatory for everyone joining the Group. Processes have been put in place on the Group's websites and internal systems to comply with the law.
- Prevention of any situations that may give rise to conflicts of interest (see Section 1.3.4, Conflicts of interest and Section 1.7.4, Identified risks).
- The whistleblowing procedure is prominently displayed on the websites and accessible to all audiences in the language of the relevant country.

GRI 2-25, 2-26

ESRS G1.10.E.1

#### 4.1.1. PROVIDING ADVICE AND DEALING WITH ETHICAL MATTERS

SOCOTEC places the greatest importance on its Code of Ethics, which forms the cornerstone of a fully-fledged business ethics framework intended to guide its teams across all its international platforms.

The compliance framework is updated and adjusted every year. It depends on:

- The integrity of the services marketed and delivered by SOCOTEC to its clients and its deep-rooted attachment to compliance with the requirements and rules of the supervisory authorities, accrediting organisations, laws and regulations. The Quality and Internal Audit Departments and the Technical Departments, where initiatives are established to achieve these goals in tandem with sites and business activities across each of the Group's platforms. The Risk Committee is also involved in the process

ESRS G1.10.G.1

- Compliance with the validation rules for commitments related to the Group's strategic priorities (recruitment, IT and real estate investments, acquisitions of businesses, opening of new sites, etc.), which are compiled in the Managers Authorisation Guide (MAG). The guide sets out SOCOTEC's standard business practices and decision-making rules, which are based on

honest conduct and incorporate the Group's fair and ethical business culture. The MAG is distributed to 100% of managers worldwide after its annual update in April. It is available in seven languages (one per geographical platform). In 2023, as in the previous year, 100% of managers signed and validated the MAG.

- The SOCOTEC Group Code of Ethics

**GRI 2-23** **ESRS S1.20.A.1, S1.20.C.1, S1.22.1**

#### 4.1.2. THE SOCOTEC GROUP CODE OF ETHICS

SOCOTEC reaffirms its commitment to ethics and transparency through its Code of Ethics, which applies to all staff members worldwide. The Code of Ethics sums up the key principles of our commitment to ethical practices, which are aligned with the Group's values and with its activities as a trusted third party.

It includes the following points requiring each employee's attention and awareness:

- Compliance with the local and international laws and regulations. The SOCOTEC group's employees must behave with integrity and responsibility while upholding ethical standards and values.
- Respect for people:
  - Defending the integrity of individuals and the dignity of human beings across all the Group's companies, as well as unconditionally upholding human rights, are the main ways in which we ensure ethical conduct in our day-to-day activities. The SOCOTEC group complies with the principles of the Universal Declaration of Human Rights, the eight fundamental conventions of the International Labour Organization (ILO), especially those concerning forced and child labour, and the principles of the UN Global Compact (of which SOCOTEC has been a signatory since May 2022).
  - The SOCOTEC group is deeply attached to safeguarding diversity and equal opportunities for all its employees, irrespective of their level of seniority or their geographical location. There is no place for any form of discrimination or harassment within the Group, and any such behaviour is strictly penalised.

- Data protection through compliance with the CNIL (French data protection authority) regulations and the GDPR (Regulation no. 2016/679) (see Section 4.1.7, Personal data privacy).

- Defence of the Group's interests: the SOCOTEC group is built on the honesty and reliability of its employees, who play a role in helping to maintain the company's image and integrity with respect to our partners and suppliers.

- Personal ethics: the Group's values and common-sense approach to using the SOCOTEC group's brands are principles that should guide each individual's actions. Employees have a duty to protect and not to compromise the SOCOTEC brand or any other brands that form part of the Group's intellectual property.

- Healthy business relationships are a prerequisite for fair and balanced competition. Every individual within the Group is duty-bound to comply with the laws of each country and with anti-collusion and anti-trust rules. The Group pays special attention to conflicts of interest (see Section 1.3.4, Conflicts of interest, and Section 1.7.4, Identified risks).

- Relationships with clients and business partners require a spirit of mutual collaboration, respect and trust based on integrity and honesty. A responsible procurement charter is available within the Group

- Vigilance against all forms of corruption:
  - It is vitally important to root out corruption, which is why all the Group's employees are informed of how they should deal with high-risk situations (policy on gifts, anti-money-laundering and misuse of company assets, etc.) (see Section 4.1.6, Anti-corruption).
  - A whistleblowing framework is in place, enabling employees to report any instances of corruption or unethical behaviour.

- A commitment to the environment and sustainability:
  - The Group has pledged to pursue sustainability (which lies at the heart of its purpose), to limit the environmental impact of its business activities and to comply with the relevant international rules, especially under its CSR commitments. It has implemented measures to improve the prevention of environmental risks.

- Guaranteeing the safety and protecting the health of our employees through rigorous prevention and an operational approach to risks.

**GRI 205-2** **ESRS G1.20.1, G1.10.G.1**

Each Group company is responsible for ensuring that the Code of Ethics is implemented and applied in each of our geographies. The SOCOTEC group ensures each Group employee is aware of and has a firm grasp of the Code of Ethics. It has been incorporated in the provisions governing collective bargaining (internal rules and regulations in France, the Handbook in the UK and the US, etc.). It is signed every year by all managers worldwide as part of an annual campaign. Managers must make a presentation on the Code to their teams every year. It is accessible to all and published both internally and externally.

(See ethics indicators in Section 5.3, Governance, ethics and responsible procurement indicators.)

**GRI 2-9, 2-13**

**ESRS G1.5.A.1, B.1, G1.18.B.1, C.1**

#### 4.1.3. GOVERNANCE OF ETHICS

The Ethics Committee consists of the Corporate Secretary, the Head of Human Resources (both members of the Group Executive Committee, acting independently of the business units) and the Group Compliance Officer. It performs due diligence work and is in charge of applying the Code of Ethics, receiving reports of unethical conduct and monitoring the application of anti-corruption laws. Matters can be referred to it by any employee or third party via the socotec.com website or by sending an email to ethics.committee@socotec.com under the whistleblowing procedure sent to all Group employees and via websites in the language of the relevant country.

The Group Compliance Officer is supported by a network of local compliance officers across the various geographies served by the Group. Within business units, each unit manager is responsible for applying the ethical rules to teams, under the leadership of the senior managers of the relevant entities, and must be sure to train employees, inform them of their rights and duties, and underline the crucial nature of this material topic. The Code of Ethics and whistleblowing procedure are available to everyone on the Group's websites and directly accessible in the language of the relevant country. Local compliance officers assist the Group Compliance Officer with relaying the Code of Ethics

to front-line staff and training employees in issues related to the Code of Ethics at the Group's various subsidiaries. The Commitment and Investment Committee (CIC) has responsibility for all matters relating to the SOCOTEC group's commitment rules and to major investment projects for analysis and decision-making purposes. The form for referring matters to it is available on the intranet. The Risk Committee deals with any sensitive issues related to the Construction & Real Estate activities. The SOCOTEC group also has a Chief Internal Audit and Risk Management Officer.

**GRI 2-25, 2-26**

Ethical principles lie at the heart of how the Group operates. As a trusted third party, the Group is audited every year by the supervisory authorities, governments and standards organisations. These audits are required for it to continue performing testing, inspection and certification assignments in the construction, real estate, infrastructure, environment and manufacturing sectors. The Group's Quality, Safety and Security division is responsible for implementing management procedures, policies and systems to enhance operational excellence and the governance of the relevant processes and systems. The SOCOTEC group supports the principles of the United Nations Global Compact. It has pledged to uphold human rights, especially the ban on forced labour and child labour. SOCOTEC complies strictly with the principles of the Universal Declaration of Human Rights of the United Nations, and with the fundamental conventions of the International Labour Organization (ILO). In addition, as part of a precautionary approach, SOCOTEC has implemented a due diligence framework (see Section 4.1.5, Due diligence). This framework entails dedicated processes intended to ensure greater vigilance concerning the Group's commitment to its business partners and suppliers upstream and downstream of its value chain, particularly in geographical regions identified as carrying the highest risks.

A whistleblowing system (see Section 4.1.4, Whistleblowing procedure) is also publicly available on the Group's website, enabling any internal or external stakeholder to report, in the language of the country concerned, any actual or potential breach of laws, regulations or the Group Code of Ethics of which they become directly aware.

**GRI 2-23**

All these commitments related to ethics and governance, compliance with human and labour rights, non-discrimination and equal opportunities are upheld at the highest level by the Group's Chairman,

the CEOs of the subsidiaries, the Leadership Group and management in its business relationships and with respect to its stakeholders. A Risk Committee and a Group Ethics Committee, supported by a network of compliance officers, monitor these commitments and ensure they are met.

Monitoring indicators are provided in the final section of the present report (see Section 5.3, Indicators - Governance).

**GRI 2-16**

**ESRS S1.20.C.1, S1.32.A->D**

**ESRS G1.10.A.1 & 2, C.I.1, C.II.1, E.1**

**ESRS S4.16.C., S4.25. À 26.**

#### 4.1.4. WHISTLEBLOWING PROCEDURE

##### Policy

To bolster its efforts in combating corruption, conflicts of interest and unethical conduct more generally, the SOCOTEC group has set up a whistleblowing procedure in accordance with France's Sapin II act.

**ESRS S1.32.D.1, S1.32.E.1, S1.32.2**

##### Action

This whistleblowing system allows all Group employees and anyone else to report any crime, misdemeanour, inappropriate conduct or threat to the public interest. Every SOCOTEC group employee and any other person or third party may report an actual or potential breach of laws, regulations or the Group Code of Ethics, of which they are directly aware. A whistleblower may use:

- the dedicated website, which protects their anonymity,
- or the Ethics Committee's email address: ethics.committee@socotec.com.

##### Targets

The aim is to deal with the alert quickly and efficiently while keeping the identity of the people involved (the whistleblower and any person to which the alert relates) confidential.

In practice, the aim is to respond to the whistleblower within five days and then carry out an investigation at the earliest opportunity in order to close the matter within 30 days (except in specific or complex cases).

##### Indicators

In 2023, the whistleblowing procedure was used several times by employees and third parties in relation to several subsidiaries outside France. Responses were given and matters were dealt with within reasonable timeframes.

(See ethics indicators in Section 5.3, Governance, ethics and responsible procurement indicators.)

**GRI 2-23, 205-2**

**ESRS G1.15.A.1, G1.2.30.1, S1.14.F.I.1 & F.II.2**

#### 4.1.5. DUE DILIGENCE

##### Policy

In accordance with the commitments made in the SOCOTEC group's Code of Ethics, the Group expects its business partners to follow the reference framework or comparable standards in their dealings with SOCOTEC's subsidiaries and in their day-to-day activities.

##### Action

Accordingly, every business partner undertakes to comply with the following main principles:

- Compliance with legislation and adherence to generally accepted standards
- Compliance with anti-corruption principles
- Avoidance of and transparency concerning potential conflicts of interest

Confidentiality of information

- Compliance with competition rules, failing which economic and commercial penalties may be applied
- Employee health and safety
- Compliance with human rights (ban on child labour, forced labour, discrimination, etc.)
- Compliance with labour law

The Group has also identified high-risk countries requiring increased vigilance necessitating the approval from the Commitment and Investment Committee:

- Any commercial project originating from countries subject to financial sanctions or elevated risk must undergo a compliance check relating to the client/partner and the relevant unit in the country, failing which it will be rejected (the Group abides by a list of banned countries).

- Any travel to countries considered as dangerous (as included on the French Foreign Ministry's list or considered dangerous by SOCOTEC) must be approved by the employee's line manager. Whenever a geopolitical or economic event occurs, common sense will lead to the visit being cancelled.

##### Targets

SOCOTEC has set a target of obtaining a written commitment from most of its suppliers regarding compliance with the principles set out above.

##### Indicators

Percentage (in value and number terms) of suppliers that have committed to complying with the principles set out above. See Section 5.3.5, Responsible procurement indicators.

**GRI 3-3, 205-1, 205-2**

**ESRS G1.10.G.1, G1.11.1, G1.18.A.1**

#### 4.1.6. ANTI-CORRUPTION

##### Policy

In France, the Sapin II act aims to oblige companies to carry out a certain amount of due diligence, including rolling out a risk prevention programme. Civil and criminal liability claims against the company and its managers, fines, and reputational damage are just some of the problems a business facing corruption charges may have to deal with. The SOCOTEC group's risk exposure originates from three factors:

- We respond to public-sector calls for tenders and large-scale private-sector calls for tenders in the construction and infrastructure sector.
- We carry out technical checks and issue reports as an independent expert.
- We operate around the world and the international scale of our business exposes us to new challenges and new risk factors.

Raising awareness of ethics issues among Group employees is a key topic for the Group because of its status as an independent third party.

##### Targets

The aim is to increase the proportion of new Group employees taking part in Code of Ethics training to 99-100% and to establish annual ethics training.

##### Action

The SOCOTEC group has developed an e-learning module to raise awareness among all existing employees and joiners about how to deal appropriately with high-risk situations and also about the best anti-corruption and anti-fraud practices for maintaining suitable business relationships.

**ESRS G1.21.A.1**

**G1.10.H.1**

##### Continuous training and managerial attention

Taking an ethical approach means showing integrity, responsibility and transparency with respect to all our stakeholders: through continuing professional development and constant managerial attention, we apply high ethical standards in our business activities, our recruitment and in the way we work with internal and external partners.

Efforts to combat corruption, which underpin the Code of Ethics, are imperative. The SOCOTEC group has developed an e-learning module to train all its existing employees and newcomers regarding how to deal appropriately with high-risk situations and also regarding the best anti-corruption and anti-fraud practices for maintaining suitable business relationships. We have strict, clear commercial rules and we foster a mindset of accountability and a rigorous approach to business among all our people.

Combating corruption is non-negotiable for us, and so the group trains its employees and requires all of its managers worldwide to validate the Managers Authorisation Guide (MAG) every year. It also runs an annual campaign raising employee awareness of its Code of Ethics and trains them in how to deal appropriately with high-risk situations.

##### Indicators

**ESRS G1.21.C.1, ESRS S4**

See indicators regarding Group ethics alerts in Section 5.3, Governance, ethics and responsible procurement indicators.

The importance of consumer and end-user safety was confirmed by the SOCOTEC group's double materiality analysis. (See Section 1.5.4, Materiality matrix, and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model).

GRI 3-3, 418

ESRS S4.15.1 & S4.15.2

ESRS S4.25.A, S4.31 & 32

## 4.1.7. PERSONAL DATA PRIVACY

### Policy

Regulation (EU) 2016/679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (hereinafter GDPR) came into force on 25 May 2018. Accordingly, the Group implemented a plan to ensure that its subsidiaries comply with GDPR.

The plan involved two phases and included the appointment of a Data Protection Officer (DPO) and the adoption of various formal operational procedures.

A personal data protection policy is applicable to all SOCOTEC subsidiaries and is regularly updated in line with the company's needs and legal requirements.

ESRS S1.43.1, S4.31.A. à C.

### Action and resources

In France, GDPR correspondents have been appointed in each business unit to help teams with day-to-day GDPR matters, in conjunction with the Group DPO. In 2023, compliance across various platforms was assessed through a questionnaire in Germany, Spain, the UK and the Netherlands. The analysis will continue in the Group's other platforms in 2024.

All GDPR correspondents have access to all data processing records.

Aims include providing documents showing the SOCOTEC group's compliance in the event of a CNIL audit and being able to provide a response and supporting documentation regarding all processing of personal data.

For that purpose, the following records are kept:

- General processing records..
- Processing records focusing on the following activities: Procurement, Certification, Communication, Construction and Real Estate, IT, Environment, TI&V, Training, Infrastructure, Legal, Quality, Safety and Security, HR, Urbads, Urbycom and Smartsolutions.

- Processing records for SOCOTEC's activities as a processor.
- A procedure for managing processing records.

ESRS S4.25.A.1 - S4.31.B.2

### SUMMARY OF COMPLIANCE PROCESSES:

#### Procedure for managing processing records

The procedure is intended to set out the process to ensure that records are updated regularly, recording all processing of personal data by the SOCOTEC group.

Article 30 GDPR makes it compulsory

- for each controller to maintain a record of processing activities under its responsibility;
- for each processor to maintain a record of all categories of processing activities carried out on behalf of a controller.

SOCOTEC group subsidiaries therefore keep records of processing activities carried out as controller and records of processing activities carried out as processor.

Processing forms are filled in by GDPR correspondents in each business unit, in co-ordination with operational teams and the Group DPO.

#### Privacy Impact Assessment (PIA) procedure

The purpose of this procedure is to set out the process for carrying out a Privacy Impact Assessment relating to personal data. It concerns all personal data collected, managed and/or processed by SOCOTEC group subsidiaries.

Article 35 GDPR provides for a Privacy Impact Assessment to be carried out where personal data processing may pose significant risks to the rights and freedoms of data subjects.

Each new instance of processing is analysed by SOCOTEC teams to determine whether a PIA is required. If so, a PIA is carried out before the processing begins.

#### Management of third parties

Each contract is analysed by operational teams in co-ordination with the procurement and legal departments in order to integrate GDPR clauses if necessary. SOCOTEC is committed to forming contracts only with data controllers and processors that comply with GDPR.

#### Data storage periods

The data storage periods applied by SOCOTEC are either:

- mandatory as a result of legislative or regulatory provisions, or

- determined by data controllers based on the aims for which the data was collected if no regulations exist. SOCOTEC has produced an in-house guide that sets out all the data storage periods it applies.

Regular checks are carried out to ensure that the data storage periods are complied with.

#### Procedure for managing the rights of individuals

The purpose of this procedure is to set out the process for managing the right of access, the right of rectification, the right to object, the right of erasure and the right of restriction relating to personal data.

It concerns all personal data collected, managed and/or processed by SOCOTEC group subsidiaries in its various activities (administrative management of its staff, management of training, management of the client base etc.).

Under articles 14-22 of Regulation (EU) 2016/679 of 27 April 2016, any natural person using a service has the following rights:

- Right of access: people can ask for a copy of the data that concerns them personally.
- Right of rectification: people can ask that inaccurate data relating to them be modified.
- Right to object: people can object to our processing their data, subject to Article 21 GDPR.
- Right of erasure: people can ask us to delete data relating to them, subject to Article 17 GDPR.
- Right to object to profiling.
- Right to restriction of processing..

We do not perform any profiling as part of our activities.

#### Procedure for notifying security breaches

The purpose of this procedure is to set out the process for notifying the regulator and/or data subjects when a personal data breach is detected.

The aim is to ensure that SOCOTEC group subsidiaries are able to meet the requirements of Article 33 GDPR. That article makes it compulsory for the DPO to notify the supervisory authority (CNIL or the equivalent in the place of residence of the data subjects concerned by the breach) of any personal data breach within 72 hours of its being detected.

In the event of a personal data breach, Article 34 GDPR provides for the data subject to be sent information about the severity of the breach, the risks to their privacy and the compromised data where the breach is capable of posing a high risk to the rights and freedoms of a natural person (for example where the breach entails a failure to uphold the fundamental rights of a natural person, such as the right to privacy and freedom of expression, of

thought, of religion and of movement, and where the breach concerns vulnerable people) at the earliest opportunity.

#### Awareness-raising

The SOCOTEC group's IT charter, shared with all employees, includes chapters on GDPR and sets out the risks, rights and duties of SOCOTEC employees. Joiners must complete online training sessions on IT security (led by the Group IT Security Officer) and GDPR (led by the Group DPO).

Employee awareness-raising campaigns on these topics take place regularly.

#### Target

The Group's target is to remain compliant with regulations in force.

It wants to be able to rely on all of its employees at all times to deal with issues relating to GDPR and data security.

#### Indicators

- Instances of rights being exercised
- PIA completed
- Data breaches detected
- Requests processed
- Instances of processing identified
- Employees trained

See indicators for monitoring the data confidentiality policy in Section 5.3, Indicators - Governance, ethics and responsible procurement.

GRI 418

ESRS S4.31.A.1, S4.31.B.2, S4.31.C.1

Cybersecurity is regarded as a material risk in SOCOTEC's risk analysis. See Section 1.7.4, Main risks identified.

## 4.1.8. CYBERSECURITY

Data theft, ransomware, cyberattacks and other malicious online activity are a threat to all businesses, irrespective of their size or their activities. IT systems security is crucial for our business from a financial perspective, but also because it safeguards our reputation and the trust that our clients place in us.

### Policy

Cybersecurity is an integral part of our operational and management methods, and is covered by our global information system security policy in

SOCOTEC's management system (no. M1.PK.PR.02) via the Group's Quality, Safety and Security Department.

An IT charter has been made generally available and sets out best practice regarding IT systems and vigilance concerning access, data and emails.

A cyber crisis handling and communication procedure is in place and employees are informed about it. In the event of an actual or potential cyber crisis involving SOCOTEC, the process for dealing with it and communicating about it is intended to limit the risks to the Group's image and the risk of material harm to one or more Group companies, through co-ordinated crisis management and clear communication decisions. All employees who become aware of an IT event that may threaten SOCOTEC's operations, image and reputation and/or that may cause significant harm to the Group's business must immediately inform their direct line managers about it, and at the same time the IT Systems Department.

The procedure relies on a specific crisis unit: information about the unit's members is readily available internally. Its role is to take the necessary decisions after analysing the situation.

**Cyber crisis handling and communication procedure:**

DETECT THE CRISIS, ISSUE AN ALERT AND DEAL WITH THE INITIAL PHASE OF THE CRISIS

In general, SOCOTEC's management takes a preventative approach to issuing alerts:

it is better to issue an alert quickly without having all the information than issue it too late but in full knowledge of the facts.

ANALYSE THE SEVERITY OF THE SITUATION AND THE MEASURES TO BE TAKEN, MOBILISATION OF THE CRISIS UNIT

After analysing the situation and its actual or potential severity, the IT Systems Department, together with the Communications Department, the Office of the Corporate Secretary and the Management Committee members concerned as the case may be, decide whether or not to mobilise the crisis unit. If the crisis unit is mobilised, the aforementioned group of people define its composition and inform the CEO, as well as appointing its leader.

EXTERNAL COMMUNICATION RULES

Spokespeople appointed by the crisis unit are authorised to communicate under the responsibility of the Executive Committee member concerned and the Communications Department. The analytical

information to be provided when disclosing a cyber crisis is managed by the IT Systems Department, which is tasked with ensuring that the procedure is applied properly and that it is effective, and proposes any necessary improvements.

**Targets**

The Group has adopted the following targets for 2028:

- Upgrade cybersecurity arrangements in the main geographical platforms.
- Adopt solutions and systems for monitoring and dealing with alerts in real time.
- Adapt the system to deal with AI, which will probably have a significant effect on the types of attacks that occur, and therefore on the required defences.

**Action**

Cybersecurity campaigns are run internally throughout the year.

Cybersecurity training modules have been rolled out across the Group's main platforms (62% participation rate in 2023).

Various initiatives took place in 2023:

- Deployment of multifactor authentication in France
- Making access to the IT network more secure by using the NAC solution
- Adoption of a privileged access management (PAM) system (Wallix)
- Efforts to improve employees' knowledge and provide them with training in how to deal with phishing attacks
- Deployment of the awareness-raising module
- External audit to confirm the level of Corporate Security Standards achieved
- Implementation of a Business Continuity Plan

**Indicators**

See cybersecurity indicators in Section 5.3, Governance, ethics and responsible procurement indicators.



**Material topic for the Group: Occupational health and safety Improving the quality of clients' buildings and mitigating the associated risks.**

## 4.2. OPERATIONAL PERFORMANCE

### ESRS S4

The importance of consumer and end-user safety was confirmed by the SOCOTEC group's double materiality analysis. (See Section 1.5.4, Materiality matrix, and Section 1.5.5, Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model.)

### 4.2.1. MANAGEMENT SYSTEM FOCUSED ON CLIENT SATISFACTION

Topics related to technical expertise and client relationships. See Section 1.1, Vision and mission, and Section 1.2, Performance and business model.

As a trusted independent third party, the SOCOTEC group helps its clients prevent and manage quality, health, safety, security and environment risks.

Wherever people live and work, we take action to prevent building-related risks. We identify, anticipate, analyse and assess risks inherent in our clients' activities to secure buildings and their equipment, and to help improve their performance throughout their life cycle. Through the actions and commitment of our employees, we are taking action to build a safer and sustainable world.

The high-quality business expertise of SOCOTEC's engineers and the technological innovations offered by the Group are crucial, enabling it to offer a combination of solutions that can be adapted to complex situations and enhance the service provided to clients.

To keep a tight grip on the Group's operations and the performance of its subsidiaries while ensuring client satisfaction, the Group has introduced a management system compliant with the organisational and management requirements of

the NF ISO 9001, NF 14001, NF ISO 17020, NF ISO 17025, NF ISO 17029 and NF ISO 19443 standards in particular.

#### Policy

The management system is predicated on a Quality, Safety and Security policy built around four commitments:

- Guaranteeing the safety and protecting the health of our employees through rigorous prevention and an operational approach to risks, while providing suitable working conditions for our employees, with the requisite information, training and awareness-raising resources, along with access to performance indicators.
- Enhancing quality of service and the satisfaction of our clients by listening to them, dealing with their requests promptly, providing them with practical responses and anticipating their needs.
- Fostering active involvement by our staff members on a daily basis through committed management and co-ordination close to the front line, in tune with the actual nature of operations.
- Ensuring continuous improvement in a structured way by regularly assessing our practices and performance and by monitoring action plans.

#### Action and resources

Clients make ongoing observations and assessments, which gives SOCOTEC the resources with which to take the action required by each situation and appoint managers to resolve it under the strict supervision of the Quality, Safety and Security Division, which is in charge of ensuring that the process is properly applied.

More specifically, the following actions are taken in order to monitor client relationships and satisfaction on an ongoing basis:

- Measures are taken to assess client and employee satisfaction continuously. Surveys are organised

so that clients and employees can freely state any grounds for satisfaction or dissatisfaction.

- The surveys conducted help to measure the Net Promoter Score (NPS), i.e. the extent to which clients would recommend SOCOTEC to third parties.
- Instances of client dissatisfaction are also a key area of focus for us. They are handled meticulously, including those concerning the technical quality of our services, by bringing in, where necessary, the Quality, Safety and Security division to ensure complete objectivity. Such instances are recorded and monitored.
- Certain clients audit us, too, to confirm our ability to meet their expectations.
- External accreditation agencies have placed their trust in our ability to operate and provide services satisfying their requirements, assessing us from time to time and issuing us with the certificates, accreditations and authorisations that we need to do our work.

#### Indicators

Indicators are vital in measuring and monitoring client satisfaction.

The main indicators are as follows:

- The NPS, which was 73 in France in 2023.
- The number of client complaints.
- The client complaint resolution rate.
- Accident frequency and injury severity rates, because safety lies at the heart of our business lines and is a key requirement for clients on construction and infrastructure projects and on industrial sites. There can be no client satisfaction where safety is not assured.

NPS indicators have risen sharply in France as SOCOTEC has added this goal to all entities' roadmaps. Monthly measurements are taken, providing both a continuous flow of data and the ability to measure client satisfaction after an assignment ends.

A process for listening to clients and handling complaints is in place at each entity in France. All complaints received are added to and monitored in the CRM system, and processing times are monitored by managers. Dedicated client liaison units also conduct rigorous monitoring on an ongoing basis.

(See monitoring indicators in the Operational performance/Quality table in Section 5.3, Governance, ethics and responsible procurement indicators.)

### GRI 403-7

### 4.2.2. EVALUATION OF THE MANAGERIAL APPROACH

The performance of a business is determined by its ability to meet the needs of all its clients. This satisfaction can only be achieved if their assessment of the service provided (perceived quality) meets their needs and expectations (expected quality). To do this, the business must decide on targets and the organisation it is implementing to achieve them (desired quality). It must then continuously monitor its operation and results (obtained quality).

The management system is based on the following five priorities:

1. Continuous consideration of clients' expected quality through:
  - A monitoring system that can analyse the environment in which the organisation needs to operate.
  - A system of listening to clients' needs to collect the relevant information in order to define the service offering.
2. A definition of desired quality in the business and organisational policy: in terms of organisation, systems and resources to satisfy clients' needs and expectations.
3. Obtained quality through operations. Obtained quality is the quality actually produced, objectively assessed and measured. It is part of SOCOTEC's continuous improvement process, founded in particular on the effective handling of lapses (potential risks or proven failures) and proposals regarding areas for improvement identified:
  - in real time by any employee,
  - during external audits,
  - during internal monitoring programmes,
  - during reviews of the management system's effectiveness,
  - in connection with satisfaction surveys or client complaints.



4. Actions to be taken based on perceived quality.

5. Consideration of nuclear safety requirements.

**GRI 3-3**

### 4.2.3. EXTERNAL ACCREDITATIONS

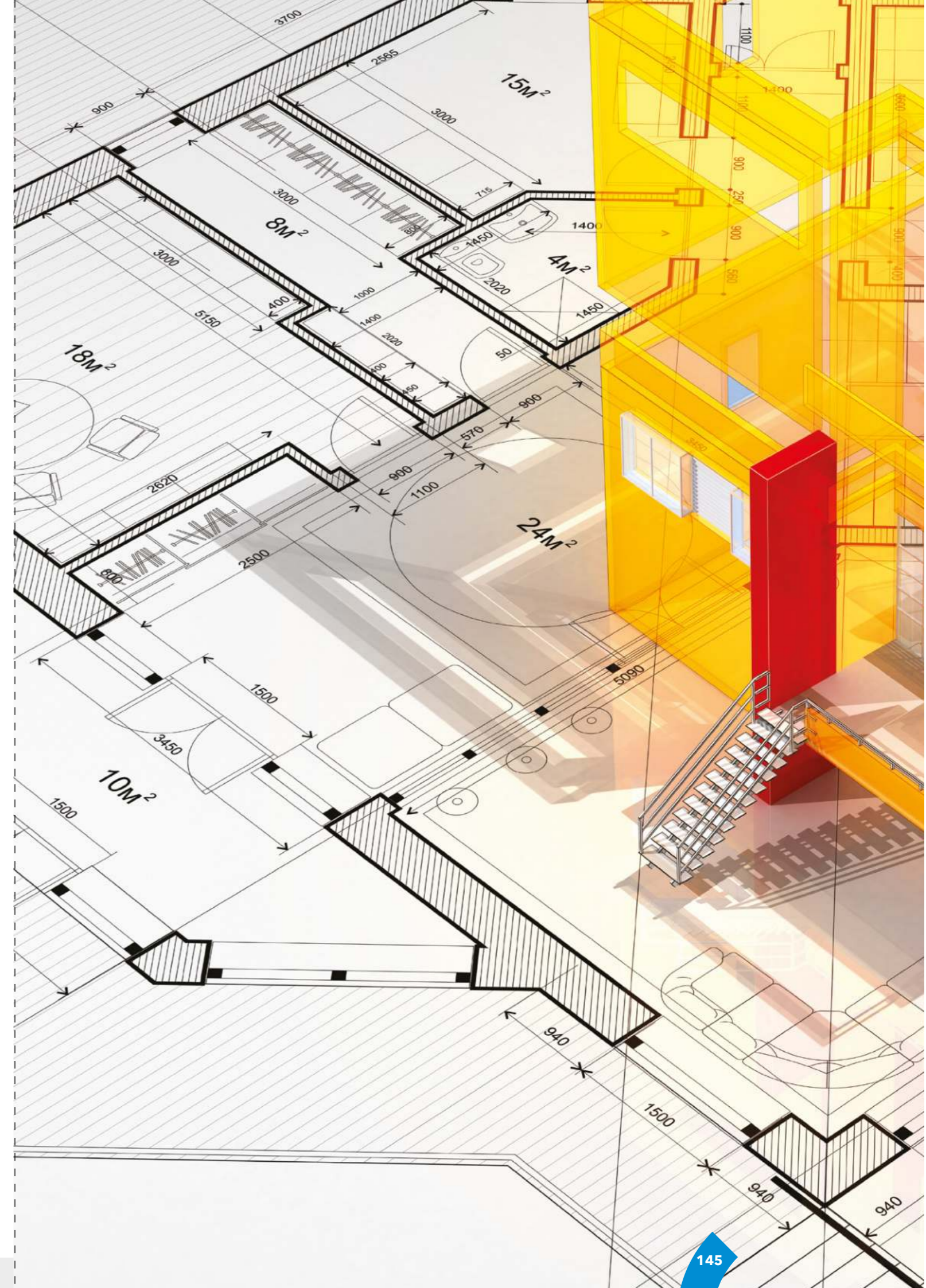
**Material topic for the Group: technical expertise**

This topic is material and important for SOCOTEC's risk management because the Group's expertise - recognised by authorisations, accreditations and certifications - enable it to carry out its building-related risk management activities for clients. It falls within the scope of business ethics, which is itself regarded as a material topic in the Group's double materiality analysis. (See Section 1.5.4, Double materiality.) See Section 7.1, List of external accreditations.

SOCOTEC boasts over 250 external accreditations, which guarantee the quality of our expertise. The various Group companies, irrespective of their countries of origin and their operations, have gained over 250 external accreditations, authorisations

and certificates. These are provided after an audit or assessment by local authorities or government ministries (of the interior and territorial authorities, housing, labour, the environment, ecology and sustainable development, territorial cohesion etc.) and also by supervisory authorities (such as nuclear safety authorities, EDF, ANFAS, MASE, CEFRI, CNPP, INERIS, COFRAC, AFNOR and UKAS).

They reflect the quality of our services, our ability to complete them safely, the skills of our staff and the effectiveness of our organisation. These accreditations are based on our expertise and specialisations, which are the subject of continuous attention from our operational teams and the Group's Quality, Safety and Security division.



## 4.3. RESPONSIBLE PROCUREMENT

GRI 2-6, GRI 204

Non-material topic

ESRS G1.15A.1, B.1 & 2, G1.14.1

### Policy

As an independent third party working in the tertiary sector, our relationships with clients, partners and suppliers are based on mutual trust and a desire to adopt sound practices that have a positive impact on the company and on the environment. Our procurement poses limited risks and the topic is not regarded as material in the Group's double materiality analysis, because the nature of our procurement and the fact that we usually use local suppliers across our seven geographical platforms mean that we can develop close relationships and dialogue with them, enabling us to assess them and have them sign up to our responsible procurement charter.

However, to mitigate the relevant risk factors and seize opportunities for improvement, SOCOTEC aims to ensure that its partners and suppliers act in a way that does not clash with its own Code of Ethics and its own CSR priorities and that they also make a more sustainable contribution through transparent and positive social and environmental action.

As a responsible Group committed to making a positive change in society and for the environment, SOCOTEC aims to ensure that its suppliers observe fundamental human rights and confirm their plans to mitigate the social, environmental and ethical impact of their procurement and production processes.

Our policy regarding relations with our suppliers is defined in our responsible procurement charter and involves a responsible and respectful approach intended to develop long-term partnerships.

It defines requirements in the following areas:

1. Ethical commitment.
2. Compliance with labour standards.
3. Environmental protection
4. SOCOTEC's commitments to its suppliers.
5. Suppliers' commitments to SOCOTEC..

In France, the Group worked with close to 4,775 suppliers in 2023, with 261 of these accounting for 80% of its procurement expenditure. As a service company, the five main categories of purchases for the SOCOTEC group are IT, vehicles, real estate/landlords, laboratory testing and intellectual services. SOCOTEC's procurement expenditure equals close to 31% of its revenue in France. As a service provider, procurement-related topics for the SOCOTEC group are modest and relate mainly to partners that are committed to sustainability.

The Group's 2023 procurement expenditure with its top 50 suppliers was over €114 million, equal to more than 61% of the Group total.

The vast majority of supplier contracts run for two or three years. Regular conversations take place with suppliers, including at the very least a semi-annual business meeting with framework

### Policy for preventing late payments, particularly to SMEs.

SOCOTEC pays close attention to meeting requirements regarding payment times in each of its supplier categories.

In France, SOCOTEC made 78,225 payments to suppliers in 2023, and the average payment date was 55.16 days after the invoice date.

### Targets

SOCOTEC has a number of interconnected aims in relation to its procurement, including reducing environmental impact, ensuring social fairness, fostering sustainable economic development through trade with socially responsible companies, and managing supplier-related risks.

Our main target is to have all suppliers with which we have framework contracts aligned with the requirements of our responsible procurement charter. For other suppliers, our aim is to favour local suppliers as far as possible, allowing us to check their compliance with universal human rights, workforce-related laws in their country and environmental laws in their production and delivery systems.

Another of our aims is to raise awareness about responsible procurement and provide training in this area among all people involved in procurement.

### Action and resources

The Group has adopted various initiatives to promote its responsible procurement policy:

1. Definition and communication of the responsible procurement policy: the SOCOTEC group's responsible procurement charter must be accepted and signed by panel suppliers each year and is sent to all potential new suppliers whenever a tender process begins.
2. Training and awareness-raising for people in the procurement department about sustainability matters and responsible procurement criteria.
3. Sourcing decisions including the selection of local suppliers wherever possible.
4. Inclusion of responsible procurement criteria in the process of selecting and assessing suppliers.
5. Collaboration with suppliers, via performance reviews, to help them make improvements on social and environmental matters, limit the use of materials to the bare minimum and engage in sustainable innovation.
6. Improvements to production processes, reducing wasteful consumption and promoting recycling and product reuse.
7. Compliance with agreed payment times and open and transparent communication about payment policies, including terms and conditions, to avoid any misunderstandings or disputes.
8. Use of the Ecovadis label, with SOCOTEC achieving a Gold medal in 2023 (next assessment in June 2024).

### Example of how the SOCOTEC group's responsible procurement charter is applied in France.

RESPONSIBLE PROCUREMENT ACTION PLAN - SOCOTEC IN FRANCE	Completed in 2021	Completed in 2022	2023	2024
<b>Governance:</b>				
Representation of the Procurement division on the CSR Committee	X	X	X	
Identification of the strengths and weaknesses of the Responsible Procurement policy based on the Ecovadis rating, preparation of a related improvement plan and presentation to the management bodies.		X		
Establishment in 2022 of a special Procurement/CSR workgroup following up on and rolling out Responsible Procurement improvement measures		X	X	
<b>Responsible Procurement Charter:</b>				
Preparation, update and publication of the Responsible Procurement Charter	X	X	X	
Integration of the Charter within the procurement and digital listing (Procurement to Pay) platform, which is mandatory for all new suppliers. Mandatory automated stage requiring suppliers to validate and sign the Charter before being listed by SOCOTEC.		X		
Update and translation of the Group's Responsible Procurement Charter for the Group's platforms		X (Italian and English)		X (German and Spanish)
Charter put online for international platforms (on websites, translation into French, English and Italian).		X	X	
Encouragement of the Top 100 suppliers and framework agreement suppliers to sign the Charter (in France, 53% of our framework agreement suppliers had signed the Charter in 2022).		X	X	
Introduction of indicators tracking sign-ups to the Responsible Procurement Charter		X	X	
Raise the Responsible Procurement Charter sign-up rate among the Top 100 suppliers			X	X
Make a list of suppliers who have refused to sign up the Responsible Procurement Charter on the grounds they have an equally or more ambitious charter		X	X	
<b>Responsible procurement training for buyers:</b>				
Training for 100% of buyers in the French Procurement Department		X	X	X
<b>Risk assessment by procurement category</b>				
CSR risk mapping of suppliers in the most material categories, and related improvement plan.				X
CSR questionnaire introduced for tender procedures and/or addition of CSR clauses to contracts.				X
Supplier relations: monitoring and update of a CSR supplier assessment programme, introduction of a collaborative approach with suppliers concerning CSR, audit of the highest-risk suppliers.				X
Introduction of indicators to track the progress plan.				X

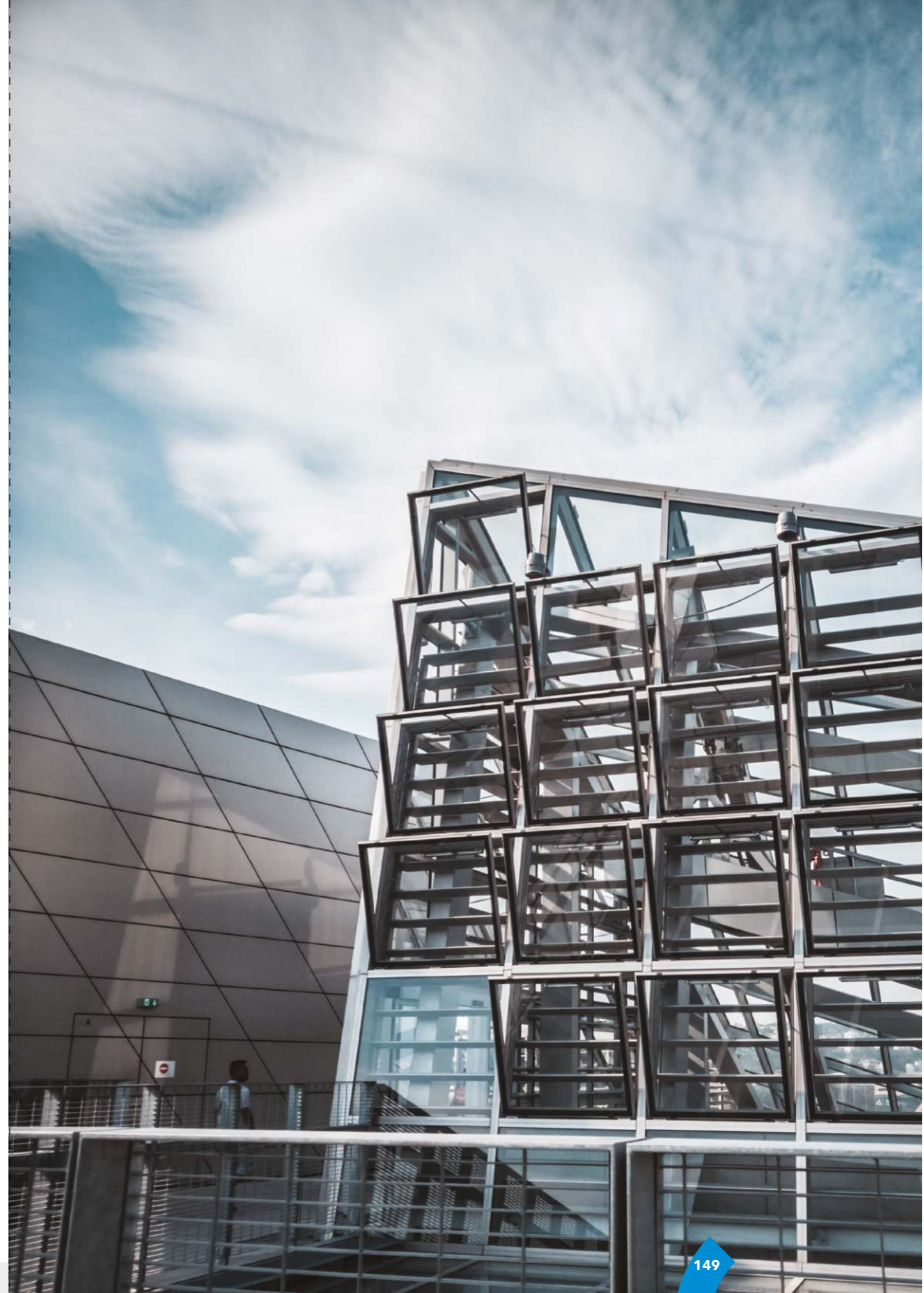
In late 2021, the SOCOTEC group published its Responsible Procurement Charter setting out its commitments and CSR requirements to facilitate a transition towards more responsible procurement practices. Suppliers' ability to commit to suitable practices in line with the regulations and ethical standards is key. By signing up to the charter, suppliers undertake that they and their subcontractors will take the requisite steps to comply with the principles and requirements it lays down. In France, all new suppliers must sign the charter as part of the listing process, and a campaign has begun among the Group's top 200 suppliers to raise their awareness of the charter and get them to sign up to it.

#### Indicators

The main indicators are as follows:

- The number of suppliers that have validated and signed the responsible procurement charter (top 200).
- The number of suppliers that have completed the procurement and CSR questionnaire (top 200).
- The number of employees in the procurement department who have taken part in responsible procurement training (100%).
- The number of performance reviews carried out in relation to suppliers under framework agreements that include an assessment of CSR performance (transport, printers etc.).

See the indicators used for monitoring the SOCOTEC group's responsible procurement policy in Section 5.3, Governance, ethics and responsible procurement indicators.



## 5. SUSTAINABILITY INDICATORS

SUSTAINABILITY INDICATORS	2023	Excluded from 2023 scope	2022	Excluded from 2022 scope
	Scope: France United Kingdom, United States, Germany, Italy, Spain Netherlands, Belux		Scope: France, United Kingdom, United States, Germany, Italy	
<b>ENVIRONMENTAL INDICATORS</b>				
<b>Buildings</b>				
Total consumption in MWh (all energy sources)	19,877	-	19,422.27	-
Fuel consumption from natural gas in MWh	5,647	Excluding Belux	4,588.73	-
Fuel oil consumption in MWh	27.77	Excluding Belux	109.93	Excluding US
Buildings' LPG consumption in MWh	29.53	Excluding Belux	42.22	-
Electricity consumption in MWh	13,767	Excluding Belux	14,359.36	-
o/w electricity consumption in MWh from renewable sources	2,673	-	2,095.06	-
Percentage of electricity consumed from renewable sources (%)	19.41%	Excluding Belux	15.85%	-
Percentage of total consumption in MWh derived from renewable sources as a %	13.45%	-	10.79%	-
Consumption in MWh of the legal entity's heating networks	393	Excluding Belux	311.23	Excluding US and Italy
Consumption in MWh of the legal entity's cooling networks	14	Excluding Belux	10.80	Excluding US and Italy
Renewable electricity generated in MWh	42	Excluding the UK, Italy, Germany and Belux	0	Excluding US and Germany
Total water consumption in m3	49,853.43	Excluding US and Belux	-	-
<b>Vehicles</b>				
Total consumption of company vehicles and non-road vehicles (litres)	12,875,947	-	10,736,811	-
Total number of vehicles in the fleet	6,695	-	5,926	-
Percentage of electric vehicles (%)	2.38%	-	0.66%	-
<b>Waste</b>				
Total quantity of non-hazardous waste (t)	1,467	Excluding US, Germany, the Netherlands and Belux	-	-
Total quantity (weight) of non-hazardous waste recycled (t)	804	Excluding US, Germany, the Netherlands and Belux	0	-
Total amount of hazardous waste	3.35	Excluding United States, Germany, Spain, the Netherlands and Belux	1.39	Excluding UK, US, Germany, Italy
Total quantity (weight) of non-hazardous waste recycled (t)	1.32	Excluding United States, Germany, Spain, the Netherlands and Belux	1.10	Excluding UK, US, Germany, Italy

SUSTAINABILITY INDICATORS	2023	Excluded from 2023 scope	2022	Excluded from 2022 scope
	Scope: France United Kingdom, United States, Germany, Italy, Spain Netherlands, Belux		Scope: France, United Kingdom, United States, Germany, Italy	
<b>Carbon emissions</b>				
Overall carbon intensity, Scopes 1+2+3 (tCO2eq per € m of revenue)	37.31	-	37.02	-
Total GHG emissions per person, Scopes 1+2+3	4.32	-	4.08	-
Gross Scope 1 GHG emissions (tCO2e)	31,269	-	32,564	-
Gross Scope 2 GHG emissions (location-based) (tCO2e)	2,333	Excluding Belux	2,319	-
Gross Scope 2 GHG emissions (market-based) (tCO2e)	-	-	-	-
Greenhouse gas emissions – Total Scope 3 (tCO2e)	13,292	-	3,320	-
Gross Scope 3 GHG emissions in kgCO2eq – Purchased goods and services	141	Excluding UK, US, Germany, Italy and the Netherlands	76	-
Gross Scope 3 GHG emissions in kgCO2eq – Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	6,041	-	included in Scopes 1 or 2	-
GHG emissions related to upstream transportation and distribution – (e.g. DHL, TNT)	184	Excluding Belux, the Netherlands, US and UK	175	Excluding UK, US and Germany
Gross Scope 3 GHG emissions in kgCO2eq – Waste generation in operations	476	Excluding US, Germany and the Netherlands	3	Excluding UK, US, Germany and Italy
Gross Scope 3 GHG emissions in kgCO2eq – Business travel	3,967	Excluding Belux	2,046	-
Gross Scope 3 GHG emissions in kgCO2eq – Employee commuting	2,483	Excluding France, UK, the Netherlands and Belux	1,020	Excluding Italy, Germany, the UK and France
<b>SOCIAL INDICATORS</b>				
Total average workforce (26 countries – Group total)	11,235	-	10,136	-
Total workforce at 31 Dec. n (26 countries – Group total)	11,965	-	11,073	-
<b>Breakdown of the average workforce by contract</b>				
Number of employees on permanent contracts	10,086	-	8,593	-
Number of employees on a fixed-term contract	298	-	174	-
Number of employees on apprenticeship contracts	495	-	422	Excluding US
Number of employees on professional development contracts	79	Excluding US	101	Excluding US
Number of interns	88	-	154	-
Total: Entity's average workforce across all types of contract	11,046	-	9,444	-
<b>Breakdown by gender: number of employees on a permanent contract at 31 Dec. N</b>				
Total number of men on permanent contracts at 31 Dec. 2023	7,601	-	6,343	Excluding US
Total number of women on permanent contracts at 31 Dec. 2023	2,791	-	2,175	Excluding US
<b>Full time/part time at 31 Dec. N</b>				
% of full-time employees (on permanent contracts at 31 Dec. 2023)	93%	-	-	-
% of part-time employees (on permanent contracts at 31 Dec. 2023)	7%	-	-	-
<b>Breakdown of the workforce by age</b>				
Percentage of employees under 30 years old	23.44%	-	-	New indicator introduced in 2023
Percentage of employees 30–50 years old	52.73%	-	-	New indicator introduced in 2023
Percentage of employees over 50 years old	23.83%	-	-	New indicator introduced in 2023

SUSTAINABILITY INDICATORS	2023	Excluded from 2023 scope	2022	Excluded from 2022 scope
	Scope: France United Kingdom, United States, Germany, Italy, Spain Netherlands, Belux		Scope: France, United Kingdom, United States, Germany, Italy	
<b>Breakdown of the workforce across all types of contract by country</b>				
France	5,554	-	5,463	-
United Kingdom	2,048	-	1,833	-
United States	546	-	440	-
Germany	1,054	-	964	-
Italy	805	-	744	-
Spain	377	-	-	-
Netherlands	500	-	-	-
Belux	162	-	-	-
<b>Employee turnover and Absenteeism</b>				
Number of departures of employees on permanent contracts on a rolling 12-month basis	1,725	-	-	-
Voluntary employee turnover (26 countries)	12.60%	-	-	-
Absenteeism rate	3.66%	-	-	-
<b>Breakdown of the workforce by socio-professional category</b>				
Total number of managers	1,114	-	873	Excluding US
Percentage of managers who are women (as a %)	20.11%	-	18.67%	Excluding US
<b>Gender equity</b>				
Total: gender equity in promotion	1.19	Excluding Spain	1.07	Excluding US
Total: gender equity in compensation	1.01	Excluding US	0.96	Excluding US
<b>Training</b>				
Number of employees trained	7,977	Excluding US and UK	6,063	Excluding UK, US
Number of training days	20,879	Excluding US and UK	22,609	Excluding UK, US
Number of training days/Total average workforce	2.49	Excluding US and UK	2.43	Excluding UK, US
<b>Breakdown of the rate of employees with disabilities by country (Excluding US and UK)</b>				
France	3.09	-	3.16	-
Germany	2.62	-	2.44	-
Italy	4	-	2.46	-
Spain	2	-	-	-
Netherlands	0.7	-	-	-
Belux	1	-	-	-
<b>Occupational health and safety</b>				
Number of deaths caused by work-related injuries	0	-	0	-
Number of accidents with lost time	84	Excluding the Netherlands	103	-
Number of accidents without lost time	383	Excluding the Netherlands	276	-
Number of days of lost time	2,010	Excluding the Netherlands	2,174	-
Accident frequency rate	4.06	Excluding the Netherlands	6.35	-
Injury severity rate	0.10	Excluding the Netherlands	0.13	-
Rate of significant road incidents in France	30%	-	37%	-

SUSTAINABILITY INDICATORS	2023		2022	
		Excluded from 2023 scope		Excluded from 2022 scope
	Scope: France United Kingdom, United States, Germany, Italy, Spain Netherlands, Belux		Scope: France, United Kingdom, United States, Germany, Italy	
<b>Social inclusion</b>				
Total number of people covered by social inclusion programmes/professional development contracts/apprentices (excluding interns)	632	-	210	-
Total number of young people hired under the Rebond Favorable programme since the programme's launch (France)	81	-	63	-
Number of apprentices helped via SOCOTEC's ATC during the year (France)	18	-	8	-
<b>Great Place to Work</b>				
Trust Index (26 countries)	64	-	61	-
<b>GOVERNANCE INDICATORS</b>				
<b>Diversity of governance bodies</b>				
Number of executive members of the administrative/management body	Group Management Committee: 14 members	-	-	-
Number of non-executive members of the administrative/management bodies	Group management committee: no non-executive member	-	-	-
Number of executive members of the supervisory body	Board of Directors: 1 director	-	-	-
Number of non-executive members of the supervisory bodies	Board of Directors: 6 directors and 2 observers	-	-	-
Percentage of independent members of the Board of Directors	14%	-	-	-
Percentage of members of the Group's Board of Directors who are women	14%	-	10%	-
Percentage of members of the Group Management Committee who are women	21%	-	14%	-
<b>Ethics</b>				
Total number of ethical alerts	8 (75% closed)	-	6	-
Percentage of managers informed who validated the Manager Authorisation Guide and Ethics Code	100%	-	100%	-
Attendance rate of people invited to take the Sapin II module as a %	59%	Excluding Belux	45%	Excluding US
<b>Cybersecurity and customer privacy</b>				
Participation rate in the cybersecurity training module as a %	62	Excluding Belux	Not available	-
Number of cyberattacks	1 resolved with no impact	-	1 resolved with no impact	-
Attendance rate of people invited to take the GDPR module in France as a %	77	-	45	-
<b>Operational performance/quality</b>				
Net Promoter Score in France	73	-	-	-

## 5.1. ENVIRONMENTAL INDICATORS

The indicators published in this chapter cover the 7 main geographical platforms (France, United Kingdom, United States, Germany, Italy, Spain, the Netherlands and the Belux countries (Belgium and Luxembourg), or over 95% of the workforce at entities consolidated within the 2023 Group's scope.

### ESRS 2 GOV-3: E1

#### 5.1.1. INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

ESRS E1.13.4	Percentage of actual remuneration during the period linked to climate considerations	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

5.1.2. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

5.1.2.1. TAXONOMY

Eligible revenue

FY23	2023		Substantial contribution criteria				DNSH criteria ("Does Not Significantly Harm" (h))										Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (2)	Turnover (3)	Prportion of Turnover year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)					
Economic Activities (1)		€ m	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A- TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	0%		
of which enabling	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Y	Y	Y	Y	Y	Y	Y	0%	E	
of which transitional	0	0.00%									Y	Y	Y	Y	Y	Y	Y	0%		T
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																				
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)		EL; N/EL (f)	EL; N/EL (f)										
CCM 6.14 Infrastructure for rail transport		€44.57	3.41%	EL	N/EL	N/EL	N/EL		N/EL	N/EL								3.61%		
CCM 9.3 Professional services related to the energy performance of buildings		€26.54	2.03%	EL	N/EL	N/EL	N/EL		N/EL	N/EL								3.60%		
CE 3.4 Maintenance of roads and motorways		€15.11	1.15%	N/EL	N/EL	N/EL	N/EL		EL	N/EL										
CE 3.5 Use of concrete in civil engineering		€0.46	0.03%	N/EL	N/EL	N/EL	N/EL		EL	N/EL										
CE 4.1 Provision of IT/OT data-driven solutions		€4.61	0.35%	N/EL	N/EL	N/EL	N/EL		EL	N/EL										
PPC 2.4 Remediation of contaminated sites and area		€106.46	8.14%	N/EL	N/EL	N/EL	EL		N/EL	N/EL										
WTR 1.1 Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems		€0.12	0.01%	N/EL	N/EL	EL	N/EL		N/EL	N/EL										
WTR 4.1 Provision of IT/OT data-driven solutions for leakage reduction		€0.05	0.00%	N/EL	N/EL	EL	N/EL		N/EL	N/EL										
CCM 6.13 Infrastructure for personal mobility, cycle logistic		€0.25	0.02%	EL	N/EL	N/EL	N/EL		N/EL	N/EL								0.015%		
CCA 9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change		€0.05	0.00%	N/EL	EL	N/EL	N/EL		N/EL	N/EL								0.19%		
CCM 6.15 Infrastructure enabling low-carbon road transport and public transport		€2.02	0.15%	EL	N/EL	N/EL	N/EL		N/EL	N/EL										
CCM 6.16 Infrastructure enabling low carbon water transport		€0.77	0.06%	EL	N/EL	N/EL	N/EL		N/EL	N/EL										
CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment		€5.38	0.41%	EL	N/EL	N/EL	N/EL		N/EL	N/EL								0.453%		
CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)		€0.09	0.01%	EL	N/EL	N/EL	N/EL		N/EL	N/EL								0.0001%		
CCM 7.6 Installation, maintenance, and repair of renewable energy technologies		€1.72	0.13%	EL	N/EL	N/EL	N/EL		N/EL	N/EL								0.227%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		208	15.91%	6.2%	0.0%	0.0%	8.1%		1.5%	0.0%								8.1%		
<b>Turnover of Taxonomy-eligible activities (A.1+A.2)</b>		<b>208</b>	<b>15.91%</b>	<b>6.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>8.1%</b>		<b>1.5%</b>	<b>0.0%</b>								<b>8.1%</b>		
<b>B- TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
Turnover of Taxonomy non-eligible activities		1,100	84.09%																	
Total (A + B)		1,308	100.00%																	

## 2023 CAPEX

CAPEX (in € million)	2023 (in € million)	%
Office or laboratory leases (investments in buildings' energy performance - non-exhaustive)	0,3	0%
Equipment and corporate vehicle leases (IFRS 16 leases linked to vehicle fleet - worldwide)	16,6	21%
<b>TOTAL ELIGIBLE CAPEX (NUMERATOR)</b>	<b>16,9</b>	<b>21%</b>
Property, plant and equipment – land, building or equipment – (= property investments + capex on IFRS 16 property leases)	48,5	61%
Intangible assets (software, patents, etc.) (= IT investments)	14,5	18%
<b>TOTAL CAPEX (DENOMINATOR)</b>	<b>79,9</b>	<b>100%</b>

## 2023 OpEx

### Sustainable OPEX out of total OPEX: €33.8 million/€960.9 million = 3.5% <sup>(1)</sup>

OPEX include operating expenditure linked to assets associated with economic activities that can be considered as sustainable from an environmental standpoint. This includes the following line items: research and development, short-term leases, maintenance and asset repairs. These expenses account for less than 5% of total operating expenses and are not material in

SOCOTEC's business model. This operating expenditure is made without distinction. They will not be declared as they do not exceed 5% of total OPEX and, in accordance with the exemption rule provided for in Article 1.3.1.2 of Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021.

## ESRS E1-1

### TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

#### 5.1.2.2. GREEN TRUST

	Unit	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
SOCOTEC	€ m	147	157	95	90	13	40	74	80	19	41	9	21		348	437,7
Percentage of revenue deriving from Green Trust services	%	26	26	55	45	11	29	56	54	29	44	25	45		30	33.45
Number of people informed via the Green Trust Climate Fresk workshop																800
% of top managers informed via the Green Trust Climate Fresk workshop	%															100% <sup>(2)</sup>

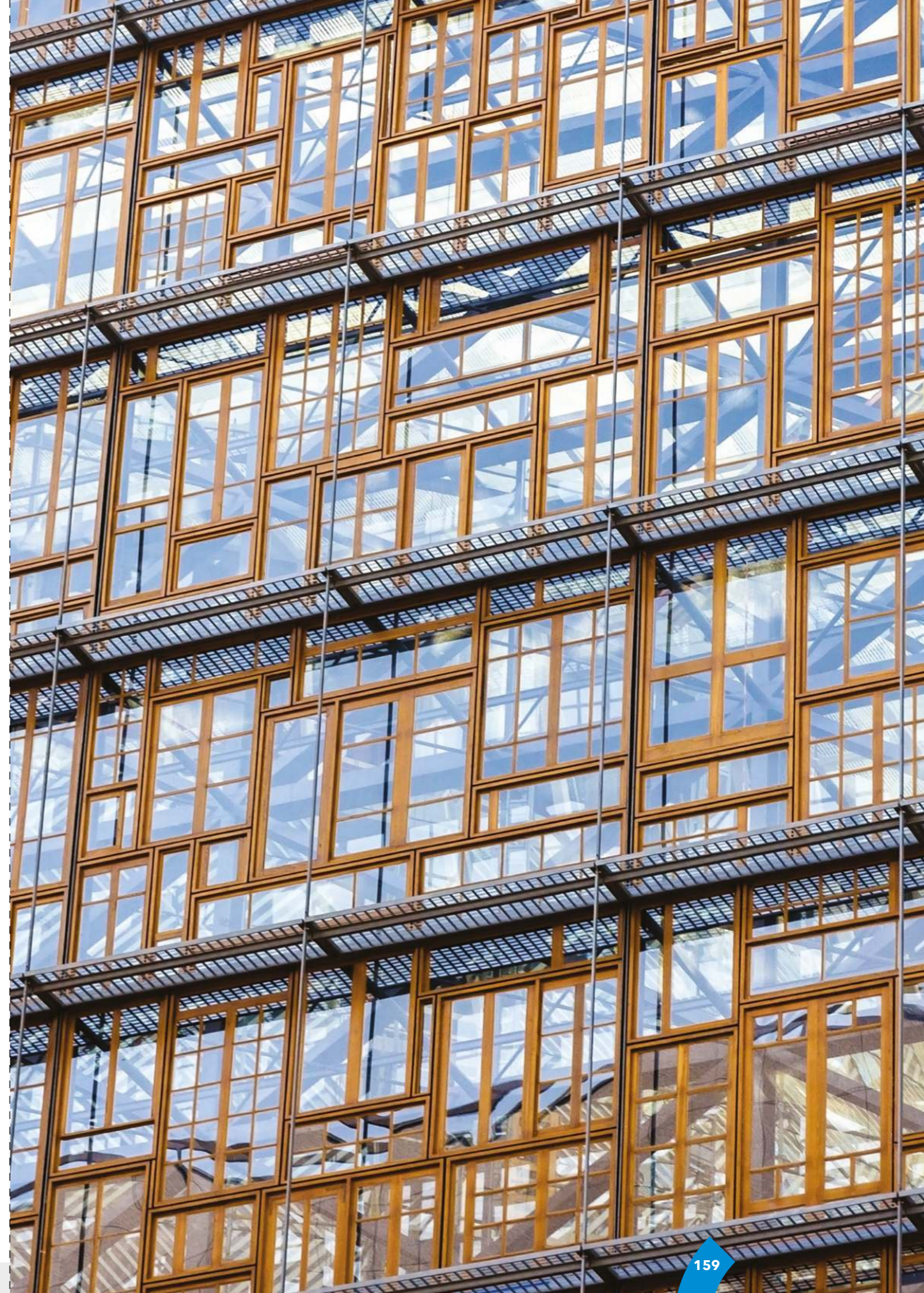
## E1-4

#### 5.1.2.3. TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

<b>E1.34.b.1</b>	Gross GHG emission reduction target for 2030 for Scope 1 in metric tonnes of CO2 equivalent	Not available, work to set targets aligned with the SBTi goals in progress
<b>E1.34.b.2</b>	Gross GHG emission reduction target for 2030 for Scope 2 in metric tonnes of CO2 equivalent	Not available, work to set targets aligned with the SBTi goals in progress
<b>E1.34.b.3</b>	Gross GHG emission reduction target for 2030 for Scope 3 in metric tonnes of CO2 equivalent	Not available, work to set targets aligned with the SBTi goals in progress

(1) Source: Group financial report 2023 (IFRS)

(2) 100% of top managers worldwide - 320 people in all - brought together at the annual summit meeting in September 2023





## 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX

SOCOTEC	Unit	France		United Kingdom			United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023		2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
1) Fuel consumption from coal and coal products (in MWh)	MWh	0	0	0	0		0	0	0	0	0	0	0	0		0	0
Fuel oil consumption in MWh	MWh	71.65	0	0	0			0	38.28	27.77	0	0	0	0		109.93	27.77
Propane consumption in MWh	MWh	0	0	0	0			0	0	0	0	0	0		0	0	
Buildings' LPG consumption in MWh	MWh	0	0	0	0		0	0	0	0	42.22	29.53	0	0		42.22	29.53
2) Fuel consumption from crude oil and petroleum products (in MWh)	MWh	71.65	0	0	0			0	38.28	27.77	42.22	29.53	0	0		152.15	57.30
Consumption of natural gas in MWh	MWh	662.23	1478.90	1,824.73	1,830.07		649.73	583.50	547.34	668.19	904.71	575.40	0	510.77		4,588.73	5,646.83
3) Fuel consumption from natural gas in MWh	MWh	662.23	1478.90	1,824.73	1,830.07		649.73	583.50	547.34	668.19	904.71	575.40	0.00	510.77		4,588.73	5,646.83
4) Fuel consumption from other fossil fuel sources (in MWh)	MWh																
Legal entity's electricity consumption (in MWh)	MWh	6,162.24	5,469.42	5,484.10	4,893.90		1,053.45	910.47	585.74	653.39	1,073.82	1,061.02	325.05	453.67		14,359.36	13,766.91
Consumption in MWh of the legal entity's heating networks	MWh	0	0	0	0			0	311.23	392.62		0	0	0		311.23	392.62
Consumption in MWh of the legal entity's cooling networks	MWh	0	0	0	0			0	10.80	13.60		0	0	0		10.80	13.60
Total consumption of electricity, heat, steam, and cooling	MWh	6,162.24	5,469.42	5,484.10	4,893.90		1,053.45	910.47	907.77	1,059.61	1,073.82	1,061.02	325.05	453.67		14,681.39	14,173.14
o/w Consumption in MWh of electricity from renewable sources (or green electricity)	MWh	19.97	14.72	1,587.54	1,816.15			0	116.65	181.97	370.90	291.78	226.11	141.92		2,095.06	2,672.66
Percentage of electricity acquired from nuclear sources (%)	%	0.65	0.65	0.15	0.15		0.19	0.19	0.01	0.01	0.06	0.06	0.20	0.03		0.36	0.34
Percentage of electricity from fossil fuel sources (%)	%	0.35	0.35	0.56	0.48		0.81	0.81	0.79	0.71	0.59	0.67	0.10	0.65		0.49	0.47
Percentage of electricity consumed from renewable sources (%)	%	0.0032	0.0027	0.2895	0.3711			0.00	0.20	0.28	0.35	0.28	0.70	0.31		0.16	0.19
5) Consumption of electricity, heat, steam and cooling purchased or acquired from fossil fuels (in MWh) (2)	MWh	2,137.07	1,899.53	3,073.84	2,343.66		853.30	737.48	782.89	868.49	638.50	705.58	33.93	296.78		7,305.15	6,885.49
6) Total fossil fuel energy consumption (in MWh)	MWh	2,870.95	3,378.43	4,898.57	4,173.73		1,503.03	1,320.98	1,368.50	1,564.45	1,585.42	1,310.51	33.93	807.55		12,046.03	12,589.62
7) Consumption from nuclear sources (in MWh) (1)	MWh	4,005.46	3,555.13	822.62	734.08		200.16	172.99	8.20	9.15	64.43	63.66	65.01	14.97		5,100.86	4,614.99
8) Fuel consumption from renewable sources including biomass (also including industrial waste and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (in MWh)	MWh																
9) Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources (in MWh)	MWh	19.97	14.72	1,587.54	1,816.15			0	116.65	181.97	370.90	291.78	226.11	141.92		2,095.06	2,672.66
10) Consumption of self-generated non-fuel renewable energy (in MWh)	MWh	0	28.09	0				0			0		0	13.85		0	41.94
11) Total renewable energy consumption (in MWh)	MWh	19.97	42.81	1,587.54	1,816.15				116.65	181.97	370.90	291.78	226.11	155.77		2,095.06	2,714.60
<b>Total MWh consumption (all energies)</b>	<b>MWh</b>	<b>6,896.13</b>	<b>6,948.32</b>	<b>7,308.83</b>	<b>6,723.97</b>		<b>1,703.18</b>	<b>1,493.97</b>	<b>1,493.38</b>	<b>1,755.57</b>	<b>2,020.75</b>	<b>1,665.95</b>	<b>325.05</b>	<b>964.45</b>		<b>19,422.27</b>	<b>19,877.27</b>
12) Percentage of total energy consumption from renewable sources (as a %)	%	0.29%	0.62%	21.72%	27.01%		0.00%	0.00%	7.81%	10.37%	18.35%	17.51%	69.56%	16.15%		10.79%	13.66%

(1) For the purposes of our calculations, we have incorporated the percentage of the energy generation mix specific to each country based on the following sources:  
 France: <https://analysesetdonnees.rte-france.com/bilan-electrique-2023/production#Nucleaire>:  
 Generation totalled 320 TWh, 64.8% or 65% of the electricity generation mix in France.

United Kingdom: Nuclear energy in the UK - statistics & facts | Statista

United States: Nuclear Power in the USA - World Nuclear Association (world-nuclear.org)

Germany: Nuclear Power share in energy mix 2023 | Statista

Italy: Nuclear Energy in Italy: Italian Nuclear Power - World Nuclear Association (world-nuclear.org)

Netherlands: World Nuclear Performance Report 2023 - World Nuclear Association (world-nuclear.org)

(2) Consumption of heat, steam and cooling are considered as acquired from fossil fuels

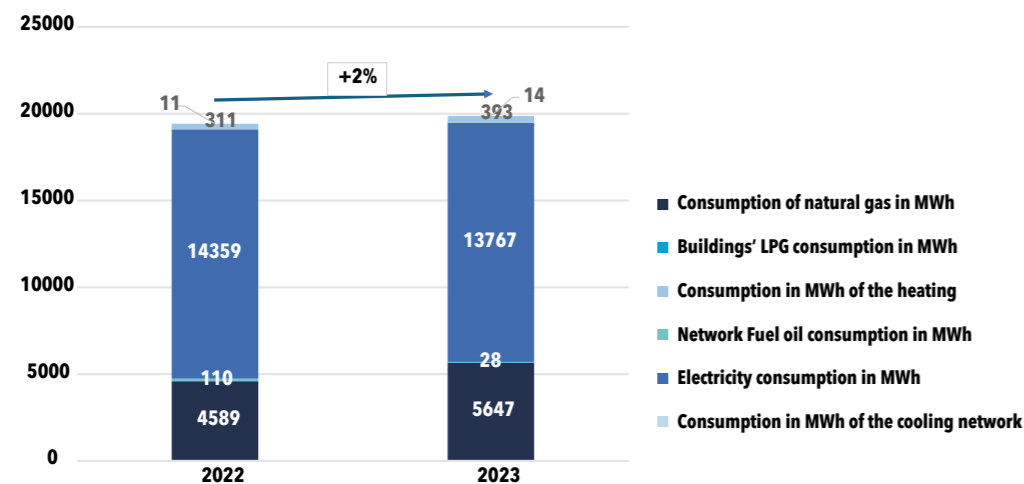
(3) Consumption of propane in the Netherlands is not taken into account in the calculations (14kg in 2023)

SOCOTEC	Unit	France		United Kingdom		United States		Germany		Italy		Spain	NLD	Belux	Total platforms			
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023		
Buildings' total energy consumption																		
Total MWh consumption (all energies)	MWh	6,896.13	6,948.32	7,309	6,724			1,703	1,494	1,493	1,756	2,021	1,666	325	964		19,422	19,877
Legal entity's Total MWh consumption per m2 (all energies)	MWh/m2	0.063	0.063					0.132	0.108	0.119	0.104	0.171	0.132	0.072	0.144		0.08	0.08
Buildings' total consumption	Gigajoules	24,826,059	25,013,961	26,311,781	24,206,288			6,131,455	5,378,281	5,376,179	6,320,041	7,274,707	5,997,421	1,170,166	3,472,002		69,920,181	71,558,160
Building-related carbon emissions																		
Greenhouse gas emissions – Scope 1 Buildings' energy consumption	tCO2eq	157.58	267.68	389,834.68	334.77			117.60	105.79	143.01	168.82	196.28	115.91	0.00	103.52		1,004.31	1,096.49
Total GHG emissions – Buildings, Scopes 1 + 2 (legal entities)	tCO2eq	508.83	452.55	1,450.35	1,348.17			483.53	420.17	427.66	491.98	452.93	392.84	88.74	235.09		3,323.30	3,429.54
Total GHG emissions – Buildings, Scopes 1+2 (legal entities)/m²	tCO2eq/m²	0.0046	0.0041					0.04	0.03	0.03	0.03	0.04	0.03	0.02	0.03		0.01	0.01
Total GHG emissions – Buildings, Scopes 1 + 2 (legal entities) per person	tCO2eq per person	0.09	0.08	0.79	0.73			1.10	0.77	0.44	0.47	0.61	0.49	0.24	0.47		0.36	0.32

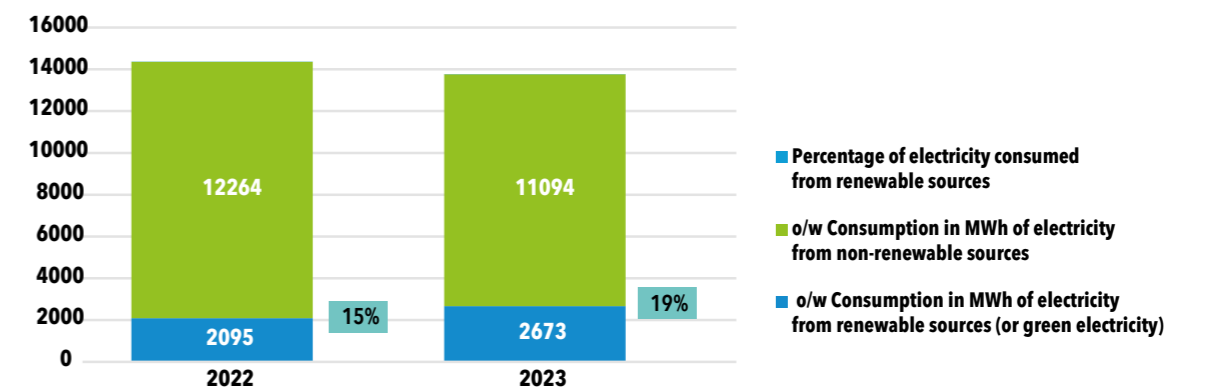
### 5.1.3.1. OTHER GENERAL BUILDING-RELATED INFORMATION

SOCOTEC	Unit	France		United Kingdom		United States		Germany		Italy		Spain	NLD	Belux	Total platforms			
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023		
Surface area																		
Legal entity's surface area in m²	m²	109,561	110,590					12,926	13,780	12,569	16,806	11,844	12,664	4,524	6,719	1,620	146,900	166,703
Energy sobriety																		
Number of buildings undergoing minor improvements to enhance buildings' energy performance	-	13	16		5					1		4	6	2	0		13	34
Investments made in enhancing buildings' energy performance	€		201,399							0		1,344	11,392	50,000	0		-	264,134
Water consumption																		
Total water consumption in m3	m3		7,648		26,384						2,850		9,991	1,621	1,360			49,853
Total consumption of water for the undertaking's own activities in m3 per million euros of revenue	m3/€		0		0.00015					0		0	0	0				0

### BUILDING-RELATED ENERGY CONSUMPTION



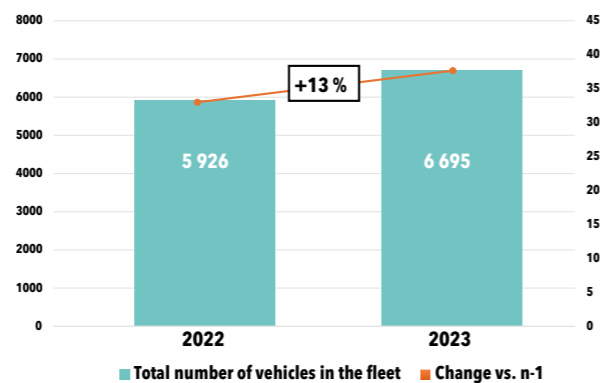
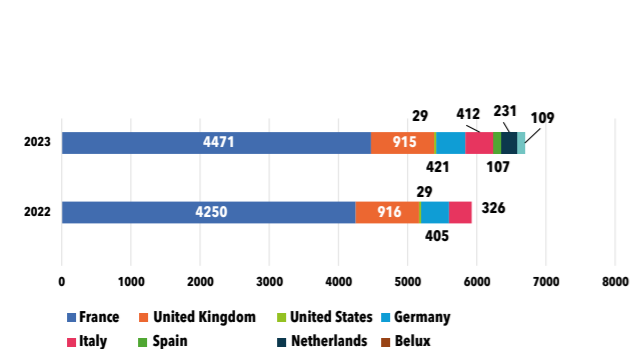
### CONSUMPTION OF RENEWABLE AND NON-RENEWABLE ELECTRICITY



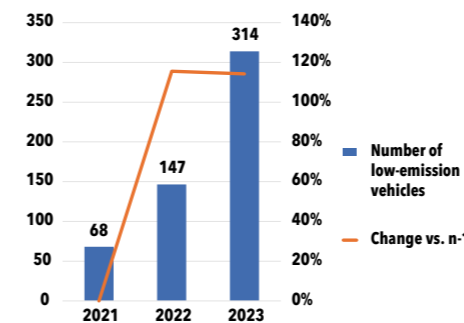
5.1.4. BUSINESS TRAVEL

SOCOTEC	Unit	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
Consolidated GHG emissions related to business travel																
Total GHG emissions - Vehicles, Scopes 1 & 3	tCO2eq	18,128	21,418	7,758,595	6,152	366	706	2,574	2,598	3,156	3,572	489	1,482	138	31,982	36,555
Fuel consumption of company vehicles																
Litres of gasoline consumed	litres	2,934,469	7,011,842	111,511	168,582	105,574	106,745	119,853	133,649	27,756	5,089	25,077	272,308	5,888	3,299,164	7,729,179
Litres of diesel consumed	litres	3,247,718	720,856	2,285,586	1,699,396	6,822	864,132	752,433	991,203	1,144,256	152,719	216,874	39,535	7,388,638	4,732,892	
Litres of LPG consumed by vehicles	litres	44,532	133,257	159	103	0	0	0	0	4,318	163	2,294	4,300	0	49,009	140,117
Total fuel (in litres)	litres	6,226,719	7,865,955	2,397,256	1,868,081	105,574	113,567	983,985	886,082	1,023,277	1,149,508	180,090	493,482	45,423	10,736,811	12,602,188
Average fuel consumption per combustion-engined vehicle	-	1,476	1,800	2,629	2,053	3,640	3,916	2,448	2,166	3,139	2,790	1,699	2,467	1,228	1,824	1,947
Fuel consumption of non-road equipment (e.g., drilling rigs)																
Number of mobile off-road/non-road vehicles (e.g., drilling rigs)	-	0	0	0	0	1	105	98	0	10	0	0	0	0	214	
Diesel (in litres) consumed by mobile off-road/non-road vehicles (e.g., drilling rigs)	litres	0	0	0	0	6,822	82,241	162,283	0	0	0	0	0	0	251,346	
Gasoline (in litres) consumed by mobile off-road/non-road vehicles (e.g., drilling rigs)	litres	0	0	0	0	0	22,413	0	0	0	0	0	0	22,413		
Total fuel (in litres) consumed by non-road vehicles	litres	0	0	0	0	6,822	104,654	162,283	0	0	0	0	0	273,759		
TOTAL consumption of company vehicles and non-road vehicles	litres	7,865,955	1,868,081	12,090	990,736	1,311,791	180,090	493,482	45,423	10,736,811	12,875,947					
Electrification of the vehicle fleet																
Consumption in MWh by electric vehicle recharging stations	MWh	52.16	89.91	0	0	0.00	17.34	0.00	0.00	0.00	0.00	2.31	52.16	109.57		
Number of electric vehicle recharging stations	-	103	171	-	2	0	10	0	0	21	6	103	210			
% of low-emission vehicles (100% electric or rechargeable hybrid)	%	2.3	2.7	0.4	5.0	0	7.9	14.5	3.68	4.13	8.41	20.78	12.84	2.47	4.69	
Number of vehicles by type																
Number of vehicles running on gasoline	-	1,485	3,357	42	64	29	29	33	34	3	5	20	132	12	1,592	3,653
Number of diesel vehicles	-	2,606	570	869	805	0	0	340	326	310	389	77	48	83	4,125	2,298
Number of hybrid gasoline /rechargeable electric vehicles	-	67	18	0	41	0	0	29	49	12	17	8	17	5	108	155
Number of dual-fuel LPG/gasoline vehicles	-	60	425	1	0	0	0	0	0	1	1	1	3	0	62	430
Number of 100% electric vehicles	-	32	101	4	5	0	0	3	12	0	0	1	31	9	39	159
TOTAL number of vehicles in the fleet	-	4,250	4,471	916	915	29	29	405	421	326	412	107	231	109	5,926	6,695
Km travelled																
Number of km travelled per vehicle	-	142,965,802	140,608,648	11,335,673.000	13,187,935.360	3,637,725	454,042	142,965,802	169,224,023							
Average number of km travelled per vehicle	-	33,643	31,451	26,926	32,010	25,088	12,271	33,643	30,884							
Number of km travelled per € in revenue	km/€	0.260	0.230	0.076	0.140	0.106	0.087	0.260	0.188							
Category 6 - Business travel																
GHG emissions related to train travel	tCO2eq	18	20	14	12	37	39	0.14	16	24	0.09	0.22	85	96,040		
Number of train journeys	-	14,763	12,590	1,075	1,736	909	919	346	10,200	14,763	27,775					
GHG emissions related to plane journeys	tCO2eq	419	502	84	1,020	1,414	9	7	90	29	47	2	1,539	2,084.622		
Number of plane journeys	-	2,153	2,113	251	1,145	136	124	192	20	2,153	3,981					
Total GHG emissions - Journeys by train and by plane	TCO2EQ	437	522	98	1,033	1,452	48	7	106	53	47	2	1,624	2,180.662		

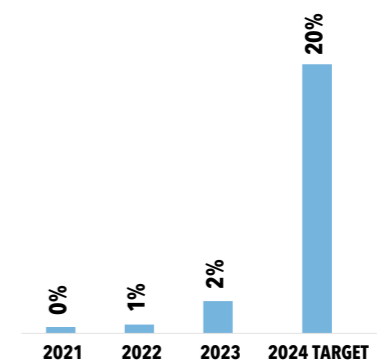
CHANGES IN THE SOCOTEC GROUP'S VEHICLE FLEET



CHANGE IN THE NUMBER OF THE SOCOTEC GROUP'S LOW-EMISSION VEHICLES



PERCENTAGE OF 100% ELECTRIC VEHICLES



### 5.1.5. GROSS GHG EMISSIONS OF SCOPES 1 + 2 + 3 AND TOTAL GHG EMISSIONS

#### SOCOTEC GROUP'S 2023 CARBON FOOTPRINT

in tCO2eq	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 (tCO2e / M€ turnover)	38.74	37.02	37.92	2%	37.31
Scopes 1+2+3 intensity (tCO2e / person)	3.75	4.08	3.82	-7%	4.32

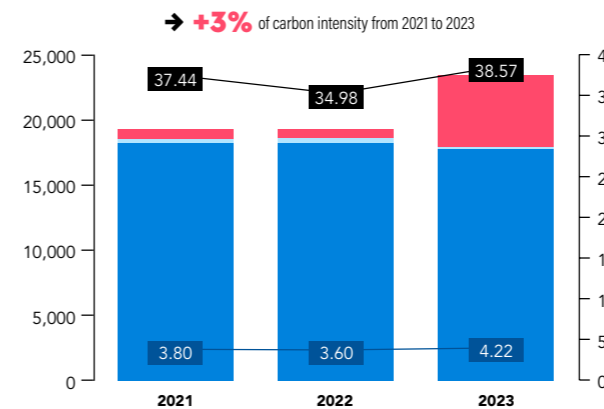
→ The methodology has been adjusted to be in accordance with the GHG Protocol:

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.

#### SOCOTEC FRANCE'S 2023 CARBON FOOTPRINT

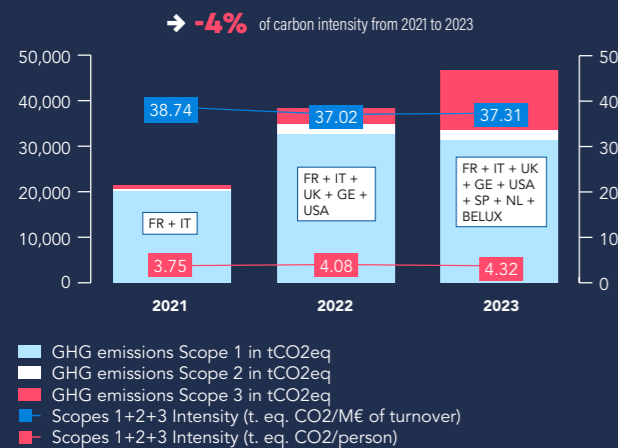
##### EVOLUTION OF GHG EMISSIONS FOR SOCOTEC IN FRANCE BY SCOPE 1+2+3



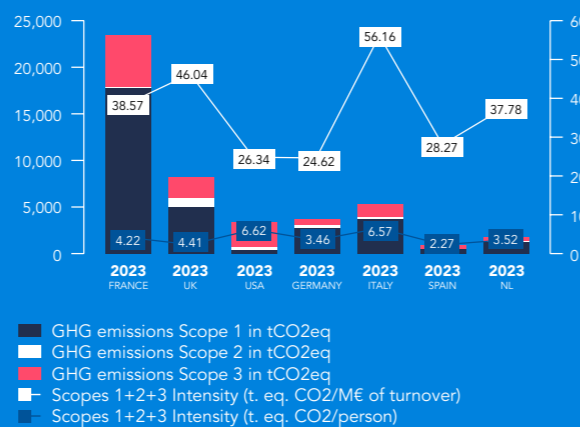
in tCO2eq	2021	2022	Proforma - ISO perimeter 2022 & energy upstream emissions included in scopes 1 & 2, perimeter France excluding DROM	Variation 2023/2022 proforma	GHG Protocol
					2023
GHG emissions scope 1	18,182	18,231	21,692	+19% <sup>(1)</sup>	17,702
GHG emissions scope 2	370	351	284	-19% <sup>(2)</sup>	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% <sup>(3)</sup>	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

- <sup>(1)</sup> 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.
- <sup>(2)</sup> 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).
- <sup>(3)</sup> 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).

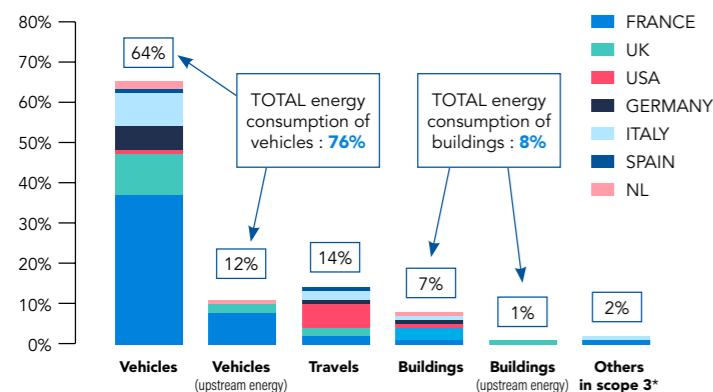
#### 2023 SOCOTEC GROUP GHG EMISSIONS EVOLUTION Evolution of Carbon Footprint Scopes 1+2+3 - at GROUP LEVEL



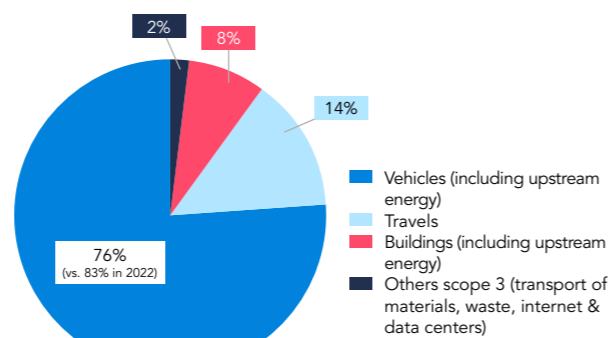
#### 2023 GLOBAL GHG EMISSIONS BREAKDOWN BY PLATFORMS Total GHG Emissions in tCO2eq (Scopes 1+2+3) Breakdown by Platform



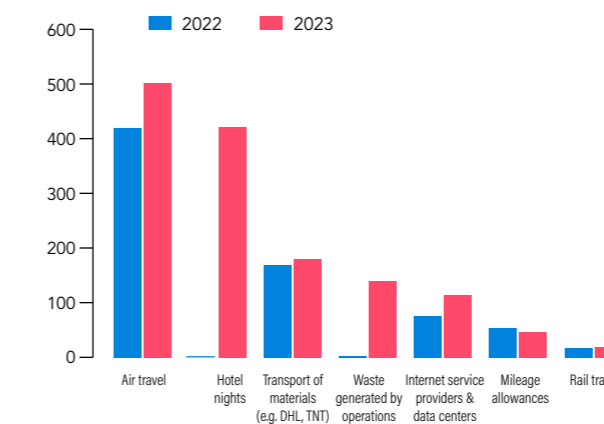
#### 2023 BREAKDOWN BY SOURCES OF GHG EMISSIONS AND PER PLATFORM CONTRIBUTION % of total GHG emissions 2023 - breakdown per platform



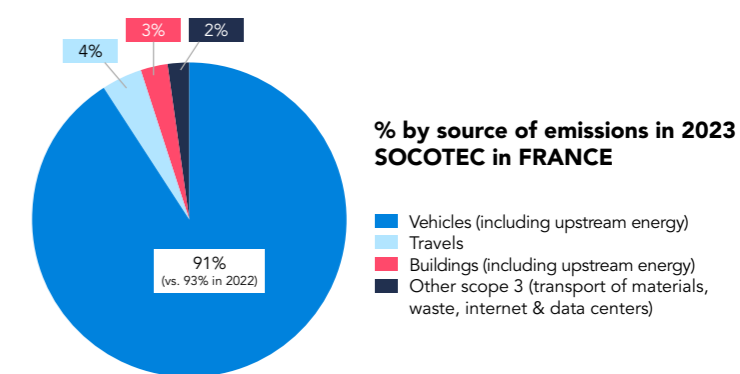
#### GLOBAL : MAIN CATEGORIES OF GHG EMISSIONS % by source of emissions in 2023



#### SCOPE 3 (EXCLUDING UPSTREAM ENERGY)



#### FRANCE : MAIN CATEGORIES OF GHG EMISSIONS



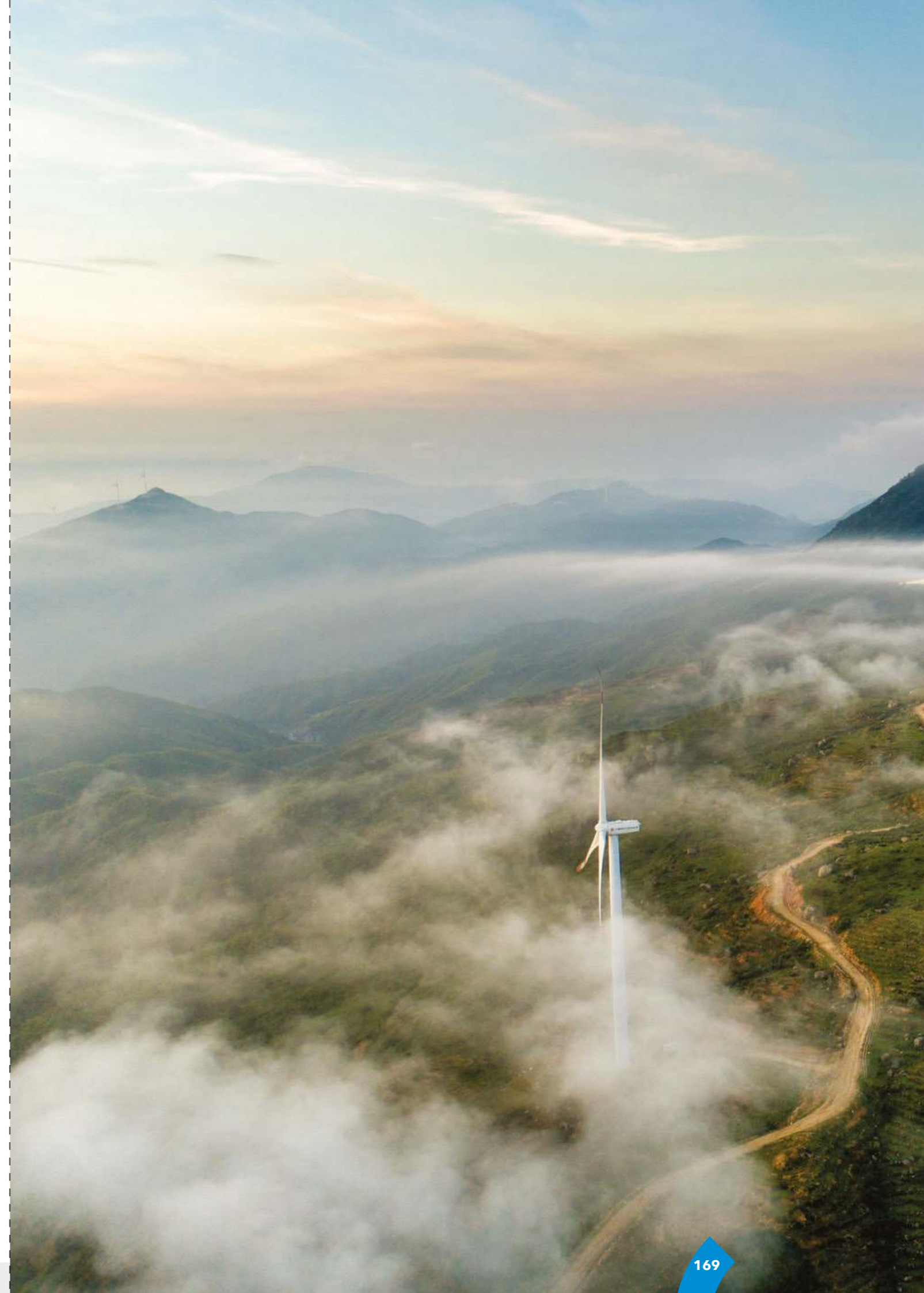
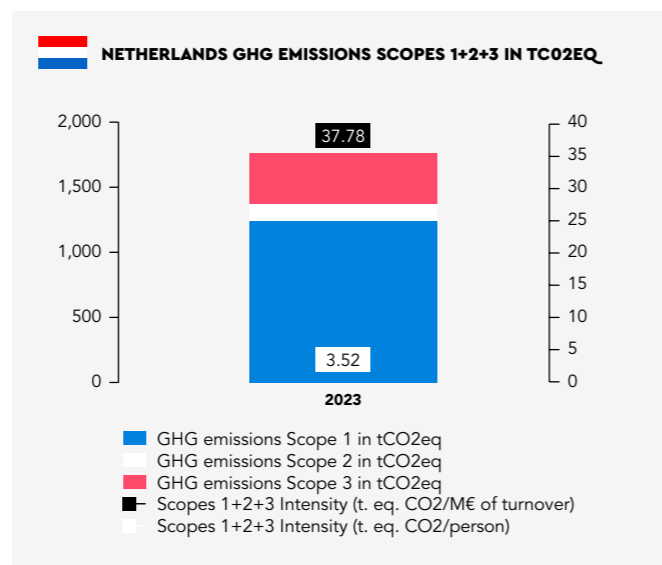
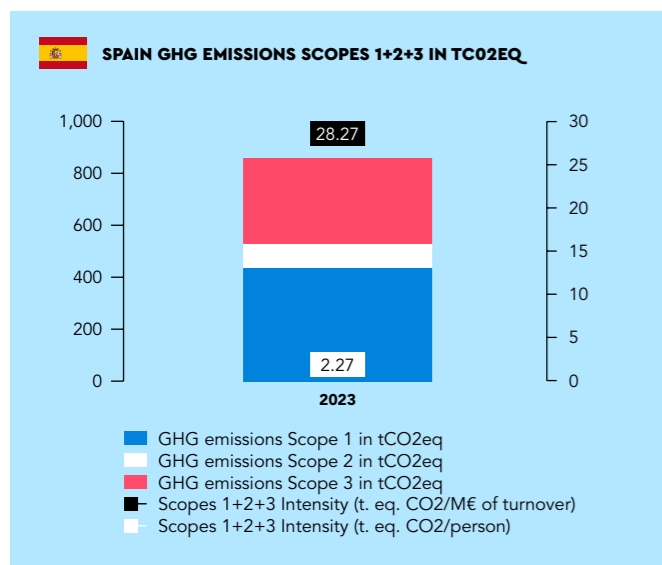
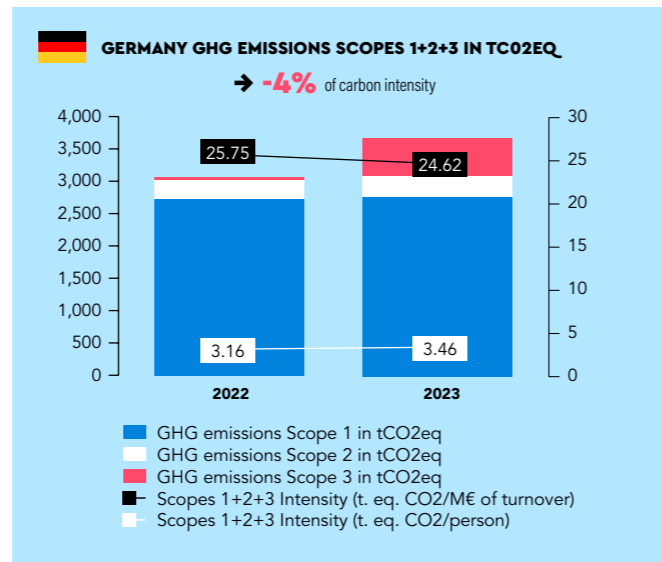
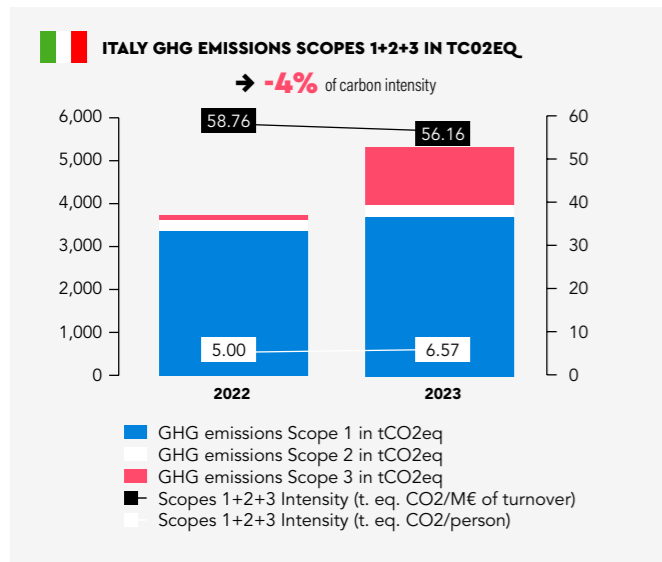
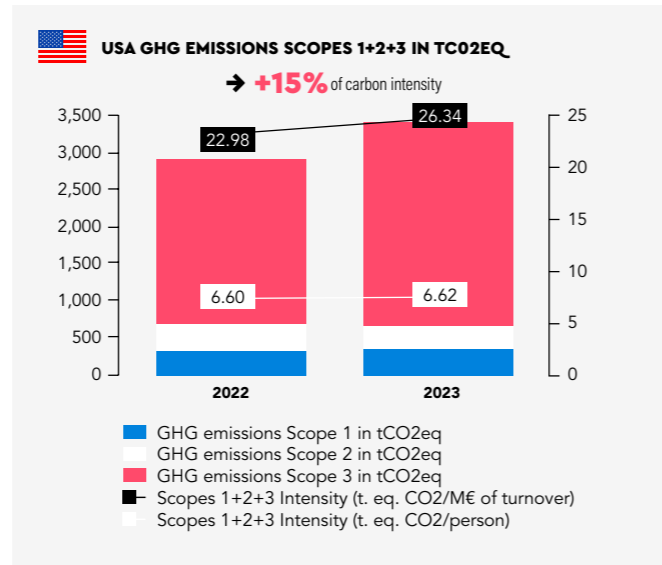
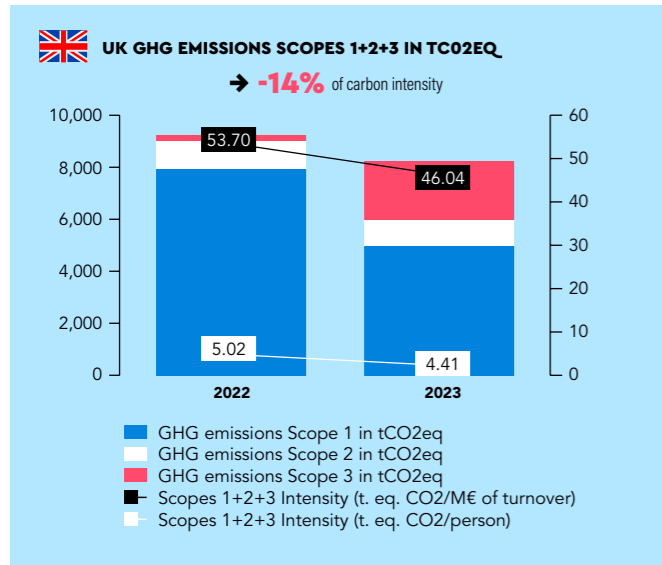
	Focus on consolidated Transport Emissions : Scopes 1,2&3 (tCO2eq/ M€ turnover)			
	2022	2023	Variation 2023/2022	Revenue variation 2023/2022
Infrastructure	19.59	15.98	-23% <sup>(1)</sup>	+10%
Training	14.05	12.55	-12%	+11%
Environment	38.66	40.77	+5%	+11%
Building & Real Estate	29.10	31.35	+7%	+7%
TIV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

- <sup>(1)</sup> -11% vehicles, -16% km travelled, -7% fuel consumed compared to 2022
- <sup>(2)</sup> +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.

\* 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.

**2023 CARBON FOOTPRINT  
BY GEOGRAPHICAL PLATFORM**



2023 CARBON FOOTPRINT

			France			United Kingdom					United States		Germany		Italy			Spain	Netherlands	Belux	Total platforms		
SOCOTEC	Unit		2021	2022	2023	2022	2023				2022	2023	2022	2023	2021	2022	2023	2023	2023	2023	2021	2022	2023
Carbon intensity relative to revenue																							
Revenue (financial report - excluding acquisitions in 2023)	EUR		515,342,133	552,339,491	606,966,053	171,482,000	656,617,177				126,279,556	137,193,938	118,438,996	148,202,749	37,286,216	63,344,170	94,147,653	30,287,489	46,531,522	15,789,475	552,628,349	1,031,884,213	1,256,775,496
Overall Scope 1+2 carbon intensity (tCO2eq per € m of revenue)	(tCO2eq per € m of revenue)		36	33.64	29.47	52.48	33.61				5.47	5.14	25.34	20.74	56.63	56.97	42.05	17.33	29.44	7.06	37.39	33.81	26.74
<b>ESRS E1.53.1</b>	Overall Scope 1+2+3 carbon intensity (tCO2eq per € m of revenue)	(tCO2eq per € m of revenue)	37.44	34.98	38.57	53.70	46.04				22.98	26.34	25.75	24.62	56.63	58.76	56.16	28.27	37.78	8.91	38.74	37.02	37.31
Carbon intensity per person																							
Total GHG emissions per person, Scopes 1+2	tCO2eq per person		3.66	3.46	3.22	4.91	3.22				1.57	1.29	3.11	2.92	3.30	4.85	4.92	1.39	2.74	0.69	3.62	3.73	3.10
Total GHG emissions per person, Scopes 1+2+3	tCO2eq per person		3.80	3.60	4.22	5.02	4.41				6.60	6.62	3.16	3.46	3.30	5.00	6.57	2.27	3.52	0.87	3.75	4.08	4.32
Breakdown of emissions by Scope																							
<b>ESRS E1.44.A.1</b>	Greenhouse gas emissions - Total Scope 1	tCO2eq	18,182.29	18,231.40	17,701.88	7,939.62	4,957.95				324.29	391.10	2,717.01	2,750.57	1,886.39	3,351.98	3,682.04	436.14	1,238.34	111.40	20,068.68	32,564.30	31,269.40
<b>ESRS E1.44.B.1</b>	Gross Scope 2 GHG emissions (location-based)	tCO2eq	370.04	351.25	184.87	1,060.52	1,013.40				365.93	314.39	284.65	323.17	225.03	256.64	276.93	88.74	131.56		595.07	2,318.99	2,333.05
<b>ESRS E1.44.B.3</b>	Gross Scope 2 GHG emissions (market-based)	tCO2eq																					
	Greenhouse gas emissions - Total Scope 3	tCO2eq	744.40	737.85	5,524.06	208.81	2,207.31				2,211.92	2,908.49	48.04	574.84		113.32	1,328.62	331.24	388.25	29.29	744.40	3,319.93	13,292.10
	Total GHG emissions, Scopes 1 + 2	tCO2eq	18,552.33	18,582.65	17,886.74	9,000.14	5,971.35				690.22	705.49	3,001.66	3,073.74	2,111.43	3,608.63	3,958.96	524.88	1,369.91	111.40	20,663.76	34,883.30	33,602.45
<b>ESRS E1-52.A</b>	Total GHG emissions, Scopes 1 + 2 + 3 (location-based)	tCO2eq	19,296.73	19,320.50	23,410.80	9,208.95	8,178.65				2,902.14	3,613.98	3,049.70	3,648.58	2,111.43	3,721.94	5,287.58	856.11	1,758.16	140.68	21,408.16	38,203.22	46,894.55
<b>ESRS E1-52.B</b>	Total GHG emissions, Scopes 1 + 2 + 3 (market-based)	tCO2eq																					
Scope 1																							
GHG emissions from company vehicles																							
	GHG emissions from gasoline consumption	tCO2eq	2,110.39	7,923.07	15,426.05	309.46	354.02				206.69	248.56	284.05	316.75	13.31	74.94	12.06	56.17	592.54	12.95	2,123.70	8,798.20	17,019.11
	GHG emissions from diesel consumption	tCO2eq	15,953.43	10,067.93	1,794.93	7,240.05	4,268.99					18.38	2,289.95	1,993.95	1,707.45	3,072.73	3,112.38	379.96	535.25	98.44	17,660.88	22,670.65	12,202.28
	GHG emissions from vehicle LPG consumption	tCO2eq	10.32	82.83	213.21	0.28	0.16									8.03	0.27		7.03		10.32	91.14	220.68
	Total GHG emissions from vehicles	tCO2eq	18,074.14	18,073.82	17,434.19	7,549.79	4,623.17				206.69	266.93	2,574.00	2,310.70	1,720.76	3,155.70	3,124.71	436.14	1,134.82	111.40	19,794.91	31,559.99	29,442.06
	Average GHG emissions/combustion-engined vehicles	tCO2eq	4.38	4.29	3.99	8.28	5.08				7.13	9.20	6.40	5.65	8.19	9.68	7.58	4.11	5.67	3.01	4.57	5.36	4.55
Total GHG emissions from buildings - Scope 1																							
	GHG emissions related to natural gas consumption	tCO2eq	108.15	135.76	267.68	389.83	334.77				117.60	105.79	131.36	160.37	160.12	185.46	109.08	0	103.52		268.27	960.02	1,081.21
	GHG emissions related to fuel oil consumption	tCO2eq	0	21.82	0	0	0					0	11.65	8.45	0	0	0	0	0		0	33.47	8.45
	GHG emissions related to propane consumption	tCO2eq	0	0	0	0	0					0	0	0	0	0	0	0	0		0	0	0
	GHG emissions related to LPG consumption (litres) for buildings	tCO2eq			0	0	0				0	0	0	0	5.51	10.82	6.83	0	0		5.51	10.82	6.83
	GHG emissions related to refrigerant losses	tCO2eq																0.19					0
	Total GHG emissions related to buildings	tCO2eq	108.15	157.58	267.68	389.83	334.77				117.60	105.79	143.01	168.82	165.63	196.28	115.91	0	103.52		273.78	1,004.31	1,096.49
Scope 2																							
Total GHG emissions from buildings - Scope 2																							
	GHG emissions related to electricity consumption	tCO2eq	370.04	351.25	184.87	1,060.52	1,013.40				365.93	314.39	246.01	274.42	225.03	256.64	276.93	88.74	131.56		595.07	2,280.35	2,284.30
	of which GHG emissions from recharging electric vehicles	tCO2eq		2.97	3.04	0	0						7.28		0	0	0		0.08			2.97	10.40
	GHG emissions from heating networks	tCO2eq		0	0	0	0						37.35	47.11			0	0	0			37.35	47.11
	GHG emissions from cooling networks	tCO2eq		0	0	0	0						1.30	1.63			0	0	0			1.30	1.63

2023 CARBON FOOTPRINT

			France			United Kingdom				United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms				
	SOCOTEC	Unit	2021	2022	2023	2022	2023			2022	2023	2022	2023	2021	2022	2023	2023	2023	2021	2022	2023		
<b>Scope 3</b>																							
Category 1 – Purchased goods and services																							
ESRS E1.44.C.1	Gross Scope 3 GHG emissions in kgCO2eq – Purchased goods and services	tCO2eq		74.61	113.97										1.61	16.15	8.92		2.30		76.23	141.34	
	GHG emissions, Internet service providers	tCO2eq		61.69	106.66											15.11	8.35		2.15		61.69	132.27	
	GHG emissions – Data centres or external hosting <sup>(1)</sup>	tCO2eq		12.92	7.31										1,614.72	1.04	0.57		0.15		14.53	9.07	
Category 2 – Capital goods																							
ESRS E1.44.C.2	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Capital goods	tCO2eq																					
Category 3 – Fuel- and energy-related activities																							
ESRS E1.44.C.3	Gross Scope 3 GHG emissions in kgCO2eq – Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	tCO2eq	0	0	4,089.22	0	1,435.65			0	78.58	0	0	0	0	19.31	5.92	385.09	26.99	0	0	6,040.75	
Category 4 – Upstream transportation and distribution																							
ESRS E1.44.C.4	GHG emissions related to upstream transportation and distribution – (e.g. DHL, TNT)	tCO2eq	173.87	169.45	179.81								0.00		5.37	4.27					173.87	174.82	184.08
Category 5 – Waste generation in operations																							
ESRS E1.44.C.5	Gross Scope 3 GHG emissions in kgCO2eq – Waste generation in operations	tCO2eq		2.773	140.465		86.059									247.12	1.98		0		2,773	475.62	
	GHG emissions related to hazardous waste	tCO2eq		2.773	3.715		1.080									1.89			0		2.77	6.69	
	GHG emissions related to asbestos waste	tCO2eq					1.080									0.40						1.48	
	GHG emissions related to varnished waste	tCO2eq														1.22						1.22	
	GHG emissions related to WEEE	tCO2eq		2.773	3.715											0.27					2.77	3.99	
	GHG emissions related to non-hazardous waste	tCO2eq			136.750		84.979									245.23	1.98		0			468.93	
	GHG emissions related to paper waste	tCO2eq			59.066		10.583										1.55					71.20	
	GHG emissions related to cardboard waste	tCO2eq			60.508		6.721									0.16	0.28					67.68	
	GHG emissions related to plastic waste	tCO2eq			17.177		61.105									1.08	0.15					79.51	
	GHG emissions related to steel waste	tCO2eq														8.17						8.17	
	GHG emissions related to iron waste	tCO2eq					6.153									212.32						218.47	
	GHG emissions related to concrete waste	tCO2eq					0.42									23.50						23.92	
Category 6 – Business travel																							
ESRS E1.44.C.6	Gross Scope 3 GHG emissions in kgCO2eq – Business travel	tCO2eq	570.53	491.01	1,000.59	208.81	685.60			1,191.92	1,809.91	48.04	304.31		106.34	59.39	103.87	3.16		570.53	2,046.11	3,966.84	
	GHG emissions related to train travel	tCO2eq	12.99	17.89	19.70		14.12			12.23	37.42	39.03	0.14		16.29	24.36	0.09	0.22		12.99	85.44	96.04	
	GHG emissions related to plane journeys	tCO2eq	489.75	419.39	501.99		83.7			1,020.29	1,414.15	9.01	6.80		90.05	28.77	47.34	1.88		489.75	1,538.73	2,084.62	
	GHG emissions related to mileage allowances	tCO2eq	67.79	53.73	45.72	208.81	392.29			75.88	91.74		15.65			6.26	53.14			67.79	338.42	604.81	
	Scope 3 GHG emissions – freelancers' vehicles	tCO2eq			0		0				0		0				0					0	
	GHG emissions related to hotel nights	tCO2eq			433.18		195.49						281.62				3.31	1.07				914.67	
	GHG emissions related to car rentals	tCO2eq								83,52303	266.59		0,1								83.52	266.69	
Category 7 – Employee commuting																							
ESRS E1.44.C.7	Gross Scope 3 GHG emissions in kgCO2eq – Employee commuting	tCO2eq									1,020		270.53			982.39	210.55					2,483.47	
Other Scope 3 categories																							
ESRS E1.44.C.8	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Upstream leased assets	tCO2eq																					

(1) GHG emissions related to data centres and internet service providers have been pro-rated based on the workforce in France, Italy, Spain and Belux (same provider everywhere)

**2023 CARBON FOOTPRINT**

2023 CARBON FOOTPRINT			France			United Kingdom			United States		Germany		Italy			Spain	Netherlands	Belux	Total platforms		
	SOCOTEC	Unit	2021	2022	2023	2022	2023		2022	2023	2022	2023	2021	2022	2023	2023	2023	2023	2021	2022	2023
ESRS E1.44.C.9	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Downstream transportation and distribution	tCO2eq																			
ESRS E1.44.C.10	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Processing of Sold Products	tCO2eq	n/a	n/a	n/a	n/a	n/a		N/A	N/A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ESRS E1.44.C.11	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Use of sold products	tCO2eq	n/a	n/a	n/a	n/a	n/a		N/A	N/A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ESRS E1.44.C.12	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – End-of-life treatment of sold products	tCO2eq	n/a	n/a	n/a	n/a	n/a		N/A	N/A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ESRS E1.44.C.13	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Downstream leased assets	tCO2eq																			
ESRS E1.44.C.14	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Franchises	tCO2eq	n/a	n/a	n/a	n/a	n/a		N/A	N/A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ESRS E1.44.C.15	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Investments	tCO2eq																			
ESRS E1.44.D.1	Total GHG emissions in metric tonnes of CO2 equivalent derived from underlying Scope 2 GHG emissions measured using the location-based method	tCO2eq																			
ESRS E1.44.D.2	Total GHG emissions in metric tonnes of CO2 equivalent derived from underlying Scope 2 GHG emissions measured using the market-based method	tCO2eq																			



### 5.1.6. GHG REMOVAL AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

SOCOTEC	Unit	France			United Kingdom		United States		Germany		Italy			Spain	NLD	Belux	Total platforms			
		2021	2022	2023	2022	2023	2022	2023	2022	2023	2021	2022	2023	2023	2023	2023	2021	2022	2023	
<b>E1.58.A*</b>	GHG removals and storage																			
<b>E1.58.A.1</b>	Total quantity of GHG removals and storage stated in metric tonnes of CO2 equivalent resulting from the undertaking's own operations - removal activity	tCO2eq																		
<b>E1.58.A.2</b>	Total quantity of GHG removals and storage stated in metric tonnes of CO2 equivalent resulting from the upstream and downstream value chain - removal activity	tCO2eq		252	0		0		0		0	4,433	4,433	0	0	0		256,433	4,433	
<b>E1.59*</b>	Carbon credits																			
<b>E1.59.A.1</b>	Total amount of carbon credits outside the undertaking's value chain stated in metric tonnes of CO2 equivalent verified against recognised quality standards and cancelled in the reporting period	tCO2eq																		
<b>E1.59.B.1</b>	Total amount of carbon credits outside the undertaking's value chain stated in metric tonnes of CO2 equivalent planned to be cancelled in the future and whether they are based on existing contractual agreements or not	tCO2eq																		

### 5.1.7. INTERNAL CARBON PRICING

SOCOTEC	Unit	France			United Kingdom		United States		Germany		Italy			Spain	NLD	Belux	Total platforms			
		2021	2022	2023	2022	2023	2022	2023	2022	2023	2021	2022	2023	2023	2023	2023	2021	2022	2023	
<b>E1.63.D</b>	Gross volumes of GHG emissions covered by an internal pricing scheme for petroleum (1)																			
<b>E1.63.D.1</b>	For the current year, gross volumes of Scope 1 GHG emissions stated in metric tonnes of CO2 equivalent covered by internal carbon pricing schemes	tCO2eq																		
<b>E1.63.D.2</b>	For the current year, gross volumes of Scope 2 GHG emissions stated in metric tonnes of CO2 equivalent covered by internal carbon pricing schemes	tCO2eq																		
<b>E1.63.D.3</b>	For the current year, gross volumes of Scope 3 GHG emissions stated in metric tonnes of CO2 equivalent covered by internal carbon pricing schemes	tCO2eq																		
<b>E1.63.D.4</b>	Proportion of gross volumes of Scope 1 GHG emissions covered by internal carbon pricing scheme	tCO2eq																		
<b>E1.63.D.5</b>	Proportion of gross volumes of Scope 2 GHG emissions covered by internal carbon pricing scheme	tCO2eq																		
<b>E1.63.D.6</b>	Proportion of gross volumes of Scope 3 GHG emissions covered by internal carbon pricing scheme	tCO2eq																		
<b>E1.62.1</b>	(1) The SOCOTEC group has not implemented an internal carbon pricing scheme																			

### 5.1.8. ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES

SOCOTEC has not yet conducted an in-depth study of exposure to physical risks. To conduct its activities and its physical or transition risks. As a service business, manage its operations, the Group has commercial office the Group is only modestly exposed or indeed has no space.

## 5.1.9. CIRCULAR ECONOMY

## ESRS E5-5

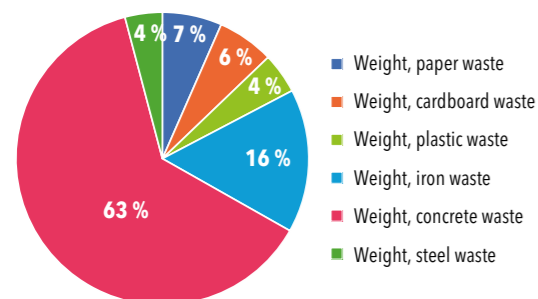
## 5.1.9.1 WASTE FROM ITS OWN OPERATIONS

SOCOTEC	Unit	France				United Kingdom	United States	Germany	Italy	Spain	Netherlands	Belux	Total platforms	
		2022	2023			2023	2023	2023	2023	2023	2023	2023	2023	2022
TOTAL Hazardous + Non-hazardous waste														
E5.37.A.1	Total amount of waste generated (t)	t	1.39	178,3		97.08	-	-	1,192.79	2.61	-	-	1.39	1,471
E5.37.D.1	Total quantity of waste not recycled, in metric tonnes	t	0	122.69		67.12	-	-	613.96	0	-	-	0	803,770
E5.37.D.2	Total percentage of waste directed to disposal (not recycled, no reused) (t)	%	0	68.81		69.14	-	-	51.47	0	-	-	-	54.65
Total amount of hazardous waste														
E5.39.1.	Total amount of hazardous waste	t	1.39	1.86		0.54	-	-	0.95	-	-	-	1.39	3.35
E5.37.B.II.1	Total quantity (weight) of non-hazardous waste recycled (t)	t	1.1	1.32		-	-	-	-	-	-	-	1.10	1.32
E5.37.B.I.1	Total amount (weight) of hazardous waste diverted from disposal for reuse purposes (t)	t	0.29	0.54		-	-	-	-	-	-	-	0.29	0.54
E5.37.C.1	Total amount of hazardous waste directed to disposal (t)	t	0	-		0.54	-	-	0.95	-	-	-	0	1.49
Total amount of non-hazardous waste														
	Total quantity of non-hazardous waste	t	-	176.44		96.54	-	-	1,191.84	2.61	-	-	-	1,467.42
E5.37.B.II.2	Total quantity (weight) of non-hazardous waste recycled (t)	t	-	54.55		29.96	-	-	578.83	2.61	-	-	-	665.94
E5.37.C.2	Total quantity (weight) of non-hazardous waste directed to disposal (t)	t	-	122.69		66.58	-	-	613.01	0	-	-	-	802.28
Hazardous waste														
Varnished waste stream														
	Weight of varnished products (t)	t	-	-		-	-	-	0.61	-	-	-	-	0.61
E5.37.B.II.1	Weight of recycled varnished products (t)	t	-	-		-	-	-	-	-	-	-	-	-
E5.37.C.I.1	Weight of varnished products directed to disposal (t)	t	-	-		-	-	-	0.61	-	-	-	-	0.61
WEEE stream														
	Weight, WEEE	t	1.39	1.86		-	-	-	0.14	-	-	-	1.39	2
E5.37.B.II.1	Weight, WEEE recycled (t)	t	1.1	1.32		-	-	-	-	-	-	-	1.10	1.32
E5.37.B.I.1	Weight, WEEE reused (t)	t	0.29	0.54		-	-	-	-	-	-	-	0.29	0.54
E5.37.C.I.1	Weight, WEEE directed to disposal (t)	t	0	-		-	-	-	0.14	-	-	-	0	0.14
Asbestos waste stream														
E5.37.C.I.1	Weight, asbestos waste (t)	t	-	-		0.54	-	-	0,2	-	-	-	-	0.74
Non-hazardous waste														
Paper waste stream														
	Weight, paper waste	t	-	80.14		14.36	-	-	-	2.1	-	-	-	96,6
E5.37.B.II.2	Weight, recycled paper waste (t)	t	-	24.78		14.36	-	-	-	2.1	-	-	-	41.24
E5.37.C.I.2	o/w Weight, paper waste directed to disposal (t)	t	-	55.89		0	-	-	-	0	-	-	-	55.89
Cardboard waste stream														
	Weight, cardboard waste	t	-	82.1		9.12	-	-	0.22	0.39	-	-	-	91.83
E5.37.B.II.2	o/w Weight, recycled cardboard waste	t	-	25.38		9.04	-	-	-	0.39	-	-	-	34.81
E5.37.C.I.2	o/w Weight, cardboard waste directed to disposal (t)	t	-	56.93		0.08	-	-	0.22	0	-	-	-	57.23
Plastic waste stream														
	Weight, plastic waste	t	-	14.2		50.5	-	-	0.89	0.12	-	-	-	65.71
E5.37.B.II.2	o/w Weight, recycled plastic waste (t)	t	-	4.39		0	-	-	-	0.12	-	-	-	4.51
E5.37.C.I.2	o/w Weight, plastic waste directed to disposal (t)	t	-	9.88		50.5	-	-	0.89	0	-	-	-	61.27

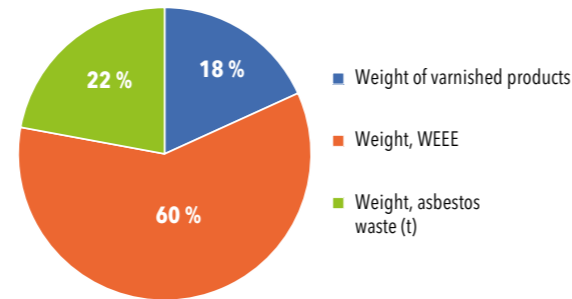
SOCOTEC	Unit	France		United Kingdom	United States		Germany	Italy	Spain	Netherlands	Belux	Total platforms		
		2022	2023	2023	2023		2023	2023	2023	2023	2023	2023	2022	2023
Iron waste stream														
	Weight, iron waste	t	-	-	6.56	-	-	226.35	-	-	-	-	-	232.91
E5.37.B.II.2	o/w Weight recycled iron (t)	t	-	-	6.56	-	-	201.47	-	-	-	-	-	208.03
E5.37.C.I.2	o/w Weight iron directed to disposal (t)	t	-	-	0	-	-	24.88	-	-	-	-	-	24.88
Concrete waste stream														
	Weight, concrete waste	t	-	-	16	-	-	903.88	-	-	-	-	-	919.88
E5.37.B.II.2	o/w Weight of recycled concrete (t)	t	-	-	0	-	-	316.86	-	-	-	-	-	316.86
E5.37.C.I.2	o/w Weight of concrete directed to disposal (t)	t	-	-	16	-	-	587.02	-	-	-	-	-	603.02
Steel waste stream														
	Weight, steel waste	t	-	-	-	-	-	60.5	-	-	-	-	-	60.5
E5.37.B.II.2	o/w Weight of recycled steel (t)	t	-	-	-	-	-	60.5	-	-	-	-	-	60.5
E5.37.C.I.2	o/w Weight of steel directed to disposal (t)	t	-	-	-	-	-	0	-	-	-	-	-	0

**ESRS E5.38.a.1**

**WEIGHT OF NON-HAZARDOUS WASTE**



**WEIGHT OF HAZARDOUS WASTE**



**5.1.9.2. FOCUS ON WEEE RECLAIM INDICATORS IN FRANCE – EMMAUS PARTNERSHIP – ECODAIR**

SOCOTEC	France	
	2022	2023
TOTAL weight, WEEE (in kg)	1390.1	1,861.92
of which Weight of WEEE assigned to a circular economy for reuse, recovery or recycling (FR) (kg)	1390.1	1,861.92
Total number of obsolete units of computer hardware (WEEE)	1,002	1,254
% of total number of units of equipment assigned to a circular economy for reuse, recovery or recycling	100%	100%

**5.1.9.3. ECOCYCLE (CUSTOMER OFFERING)**

SOCOTEC	France		
	2021	2022	2023
Diagnostics			
Number of resource and PEMD (Products, Equipment, Materials, Waste) diagnostics carried out during the year	6	98	220
TOTAL quantity in metric tonnes of materials identified as reusable during diagnostics	500	36,673	-
Label of quality			
Number of ECOCYCLE label of quality projects launched during the year	1	3	5
Training & awareness-raising			
Number of Ecocycle ambassadors trained during the year	-	30	30
Number of sign-ups to webinars led by Circular Economy experts	-	-	2,208
Number of participants at webinars led by Circular Economy experts	-	-	1,279

## 5.2 SOCIAL INDICATORS

GRI 2-7, 2-8

ESRS S1-6

### CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

The indicators published in this chapter cover the 7 main geographical platforms (France, United Kingdom, United States, Germany, Italy, Spain, the Netherlands and the Belux countries (Belgium and Luxembourg), or over 95% of the workforce at entities consolidated within the 2023 Group's financial scope.

#### 5.2.1. CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

##### 5.2.1.1. TOTAL WORKFORCE

SOCOTEC	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms		
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023	
Total average headcount																
ESRS S1.50.A.1 ESRS S1.50.B.I.1	Total: Average workforce across all types of contract <sup>(1)</sup>	5,463	5,554	1,833	2,048	440	546	964	1,054	744	805	377	500	162	9,444	11,046
	Total: Average workforce across all types of contract excluding interns	5,401	5,514	1,833	2,048	414	524	905	1,047	737	797	366	500	162	9,290	10,958
TOTAL employees on a permanent contract at 31 Dec. 2023																
	Total employees on a permanent contract at 31 Dec. 2023	5,117	5,327	1,809	2,034	456	945	983	647	779	369	313	131	8,518	10,392	

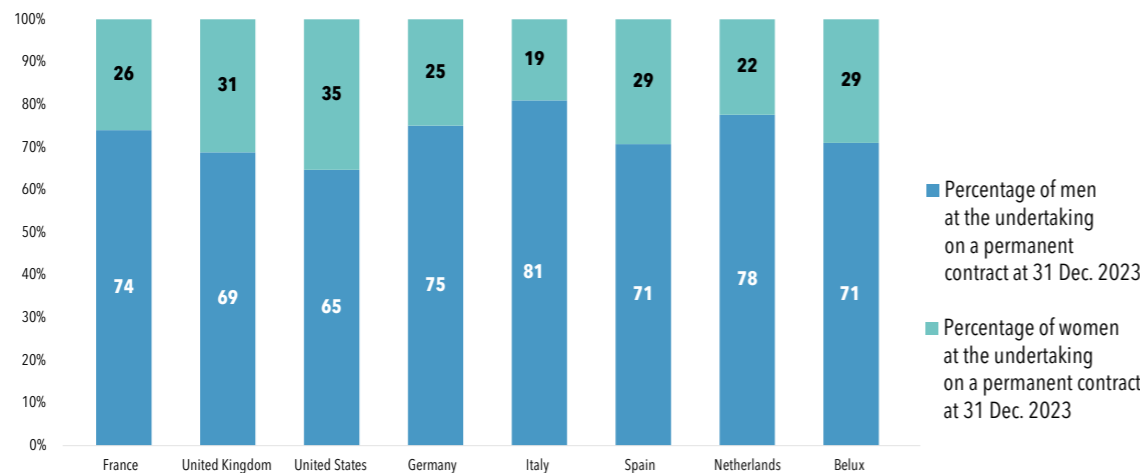
(1) Total average workforce all types of contract worldwide = 11,235 employees (financial scope of consolidation)



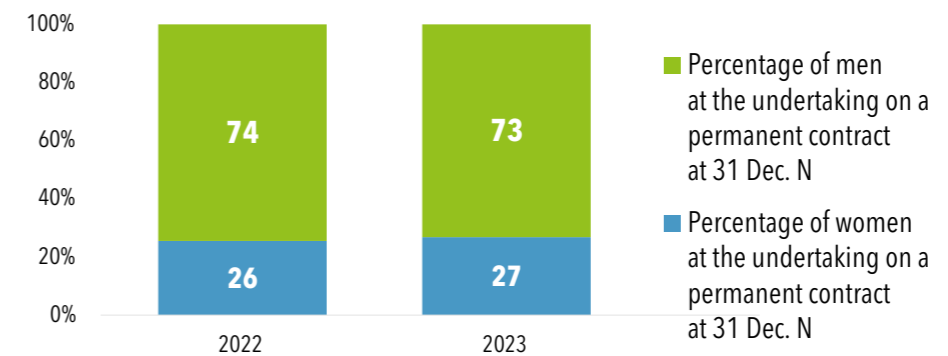
5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER

		France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms				
SOCOTEC		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023			
Breakdown by type of contract - average workforce																			
ESRS S1.50.B.I.1	Number of employees on permanent contracts	5,127	5,215	1,809	2,017			414	523	847	942	396	503	363	364	159	8,593	10,086	
ESRS S1.50.B.II.1	Number of employees on a fixed-term contract	84	76	0	0			0	0	15	12	75	71	1	136	2	174	298	
	Number of employees on apprenticeship contracts	167	205	24	31				1	23	34	208	222	1	0	1	422	495	
	Number of employees on professional development contracts	23	19	0	0					20	59	58	0	1	0	0	101	79	
	Number of interns	62	40	0	0			26	22	59	7	7	8	11	0	0	154	88	
Breakdown by gender - average workforce																			
ESRS S1.50.A.2	Total number of men (all types of contract) - average headcount																		73%
ESRS S1.50.A.3	Total number of women (all types of contract) - average headcount																		27%
ESRS S1.50.A.4	Number of employees - other - average headcount																		
ESRS S1.50.A.5	Number of employees - not reported - average headcount																		
Breakdown by gender: number of employees on a permanent contract at 31 Dec. N																			
ESRS S1.50.B.I.2	Total number of men on permanent contracts at 31 Dec. N	3,829	3,941	1,277	1,399				295	715	738	522	631	261	243	93	6,343	7,601	
ESRS S1.50.B.I.3	Total number of women on permanent contracts at 31 Dec. N	1,288	1,386	532	635				161	230	245	125	148	108	70	38	2,175	2,791	
ESRS S1.50.B.I.4	Number of employees on a permanent contract - other - at 31 Dec. n																		
ESRS S1.50.B.I.5	Number of employees on a permanent contract - not reported - at 31 Dec. n																		
	Percentage of men at the undertaking on a permanent contract at 31 Dec. n	75	74	71	69				65	76	75	81	81	71	78	71	74	73	
	Percentage of women at the undertaking on a permanent contract at 31 Dec. n	25	26	29	31				35	24	25	19	19	29	22	29	26	27	
Breakdown by gender: Headcount of employees on a temporary contract at 31 Dec. N																			
ESRS S1.50.B.II.2	Total number of men on a fixed-term contract at 31 Dec. N																		73%
ESRS S1.50.B.II.3	Total number of women on a fixed-term contract at 31 Dec. N																		27%
ESRS S1.50.B.II.4	Number of employees on a fixed-term contract - other - at 31 Dec. N																		
ESRS S1.50.B.II.5	Number of employees on a fixed-term contract - not reported - at 31 Dec. N																		
Breakdown by gender: Headcount of non-guaranteed hours employees at 31 Dec. N																			
ESRS S1.50.B.III.2	Total number on a headcount or full-time equivalent (FTE) basis of male employees based on the number of non-guaranteed hours																		
ESRS S1.50.B.III.3	Total number on a headcount or full-time equivalent (FTE) basis of female employees based on the number of non-guaranteed hours																		
ESRS S1.50.B.III.4	Total number on a headcount or full-time equivalent (FTE) basis of other employees based on number of non-guaranteed hours																		
ESRS S1.50.B.III.5	Total number on a headcount or full-time equivalent (FTE) basis of not reported employees based on number of non-guaranteed hours																		

EMPLOYEES ON PERMANENT CONTRACTS BY GENDER AND BY COUNTRY



EMPLOYEES ON PERMANENT CONTRACTS BY GENDER > SOCOTEC GROUP



5.2.1.3. EMPLOYEE TURNOVER & ABSENTEEISM

		France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms		
SOCOTEC		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023	
Employee turnover																	
Voluntary employee turnover		9.50	9.34	22.90	19.09			15.20	14.34	7.70	11.04	19.00	23.26	15.43	18.41	12.58	13
ESRS S1.50.C.1	Number of departures of employees on permanent contracts on a rolling 12-month basis		742		506				59		152		104	79	57	26	1,725
ESRS S1.50.C.2	Total employee turnover	16.1	14.23	26.40	25.09			20.30	11.28	13.20	16.14	19.00	20.67	21.76	15.66	16.35	17.10
Absenteeism																	
Absenteeism rate		4.60	3.83		3.67				0.01	6.50	3.62	10.69	2.05	6.47	8.01	4.79	3.66

CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING'S WORKFORCE

5.2.1.4. CHARACTERISTICS OF NON-EMPLOYEES

		France	United Kingdom	United States	Germany	Italy	Spain	Netherlands	Belux	Total platforms
SOCOTEC		2023	2023	2023	2023	2023	2023	2023	2023	2023
ESRS S1.50.C.2	Total number of non-employees in the undertaking's own workforce									

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

5.2.2. LISTENING TO AND ENGAGING WITH EMPLOYEES

5.2.2.1. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

		France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
SOCOTEC		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
ESRS S1.63.A.1	Global percentage of employees covered by workers' representatives	100	100		0				33		7,5	100	100	100		55
ESRS S1.63.A.1	Global percentage of employees covered by workers' representatives, reported at the country level for each EEA country in which the undertaking has significant employment	100	100	NOT APPLICABLE	NOT APPLICABLE			NOT APPLICABLE	NOT APPLICABLE		7,5	100	100	100		81
ESRS S1.60.A.1	Percentage of all its employees covered by collective bargaining	100%	100% (SYNTEC)		0				100%		100%	100%	100%	100%		76
ESRS S1.60.B.2	Percentage of its workers covered by these agreements for each country in which it has significant employment	100%	100% (SYNTEC)		0				100%		100%	100%	100%	100%		76
ESRS S1.60.C.1	Outside the European Economic Area, percentage of all its employees covered by collective bargaining	NOT APPLICABLE	NOT APPLICABLE		0				0	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE		

**5.2.2.2. GREAT PLACE TO WORK**

SOCOTEC	France		United Kingdom		United States			Germany		Italy		Spain	Netherlands	Belux		Luxembourg		Total platforms	
	2022	2023	2022	2023	2022	2023		2022	2023	2022	2023	2023	2023	2022	2023	2022	2023	2022	2023
Participation rate	66	72	67	69	47	45		46	49	74	79	63	72	52	72	84	88	65	68
Trust Index for the annual Great Place to Work survey	59	64	59	63	69	71		77	74	56	54	65	59	63	66	61	69	61	64
Overall Perception	53	60	52	59	64	71		86	80	51	45	57	58	60	61	53	68	55	61

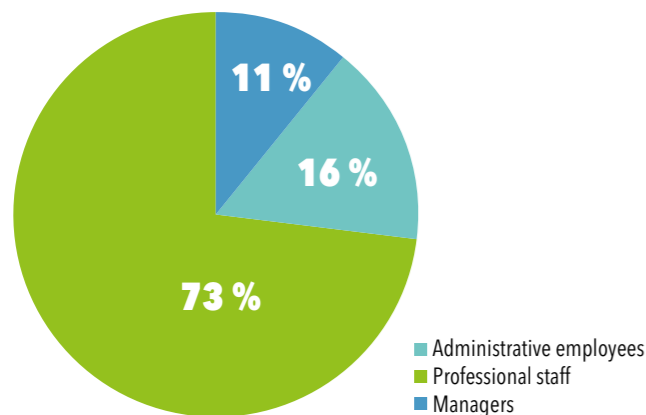
**ESRS S1-9**

**5.2.3. DIVERSITY METRICS**

**5.2.3.1. BREAKDOWN BY AGE**

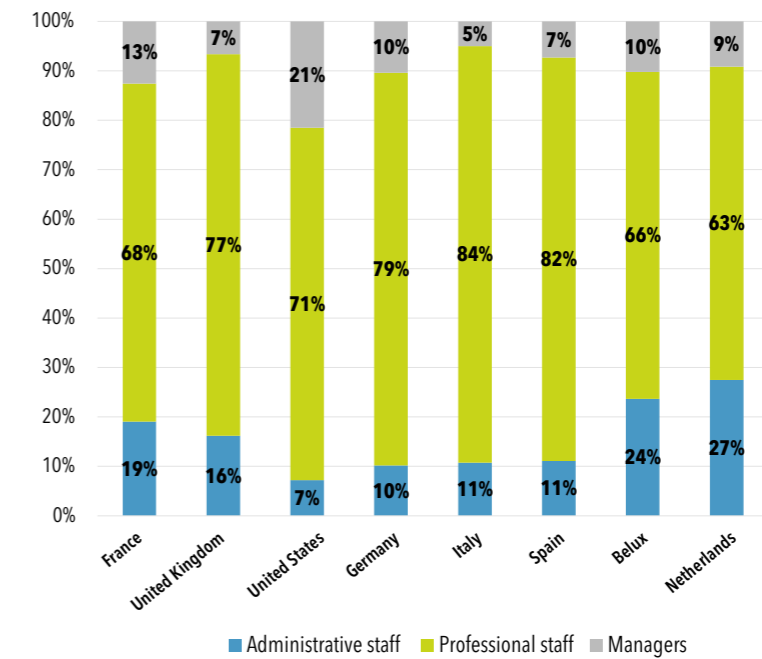
Breakdown by age <sup>(1)</sup>	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
<b>ESRS S1.66.B.1</b> Percentage of employees under 30 years old	23	24	27	30	23	20	12	23							
<b>ESRS S1.66.B.2</b> Percentage of employees 30-50 years old	54	51	43	47	62	57	64	53							
<b>ESRS S1.66.B.3</b> Percentage of employees over 50 years old	23	25	30	22	15	24	28	24							

**5.2.3.2. BREAKDOWN BY SOCIO-PROFESSIONAL CATEGORY**

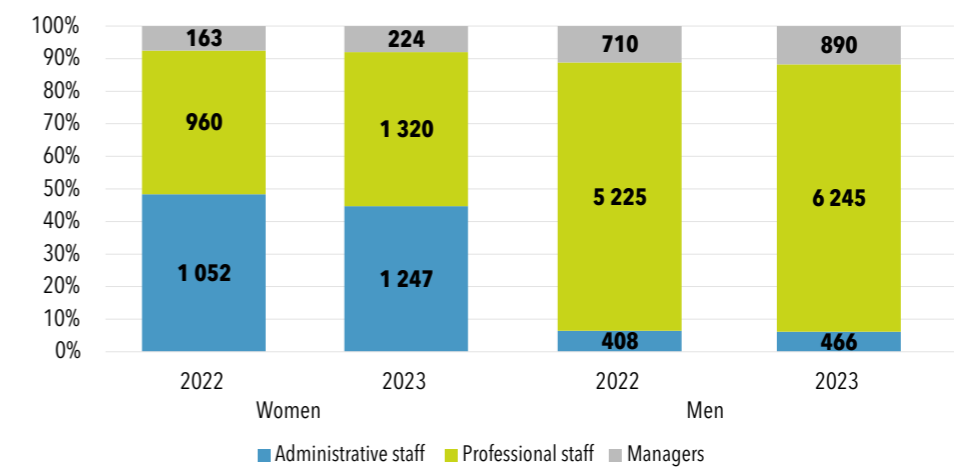


(1) The following legal entities have been excluded from the scope: Quadrant and Shore in the United Kingdom, Schollenberger in Germany, and IMG, Tecnolab Ortona and the Lainate and Genova offices of SOCOTEC Italia.

**BREAKDOWN OF SOCIO-PROFESSIONAL CATEGORY BY COUNTRY > 2023**



**BREAKDOWN OF THE WORKFORCE BY SOCIO-PROFESSIONAL CATEGORY**



Breakdown by socio-professional category (at 31 Dec. 2023) <sup>(1)</sup>	France		United Kingdom			United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
	2022	2023	2022	2023		2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
<b>Permanent contracts – Administrative staff</b>																
Number of administrative staff	985	1,015	343	330			33	83	100	49	84	41	74	36	1,460	1,713
Administrative staff: Number of women on permanent contracts	708	742	254	252			32	55	72	35	46	28	48	27	1,052	1,247
Administrative staff: Number of men on permanent contracts	277	273	89	78			1	28	28	14	38	13	26	9	408	466
Percentage of administrative staff who are women	72	73	74	76			97	66	72	71	55	68	65	75	72	73
Percentage of administrative staff who are men	28	27	26	24			3	34	28	29	45	32	35	25	28	27
<b>Permanent contracts – Professional staff</b>																
Number of professional staff	3,494	3,643	1,346	1,569			325	778	781	567	656	301	207	83	6,185	7,565
Professional staff: Number of women on permanent contracts	457	509	253	347			110	162	157	88	97	75	17	8	960	1,320
Professional staff: Number of men on permanent contracts	3,037	3,134	1,093	1,222			215	616	624	479	559	226	190	75	5,225	6,245
Percentage of professional staff who are women	13.08	13.97	18.80	22.12			33.85	20.82	20.10	15.52	14.79	24.92	8.21	9.64	15.52	17.45
Percentage of professional staff who are men	86.92	86.03	81.20	77.88			66.15	79.18	79.90	84.48	85.21	75.08	91.79	90.36	84.48	82.55
<b>Permanent contracts – Managers</b>																
Number of managers	638	669	120	135			98	84	102	31	39	27	32	12	873	1,114
ESRS S1.66.A.1 Managers: Number of women on permanent contracts	123	135	25	36			19	13	16	2	5	5	3	163	224	224
Managers: Number of men on permanent contracts	515	534	95	99			79	71	86	29	34	22	9	710	890	890
ESRS S1.66.A.2 Percentage of managers who are women	19.28	20.18	20.83	26.67			19.39	15.48	15.69	6.45	12.82	18.52	15.63	25.00	18.67	20.11
Percentage of managers who are men	80.72	79.82	79.17	73.33			80.61	84.52	84.31	93.55	87.18	81.48	84.38	75.00	81.33	79.89

GRI 401-2, 401-3

ESRS S1-11

## 5.2.4. SOCIAL PROTECTION

		France		United Kingdom			United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023		2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
<b>ESRS S1.74.1</b>	If all the undertaking's employees are covered, through public programs or through benefits offered by the undertaking, by social protection against loss of income due to any of the following major life events:																
<b>ESRS S1.74.1.A.</b>	Sickness	100%	100%	100%	100%			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>ESRS S1.74.1.B.</b>	Unemployment	100%	100%	100%	100%			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>ESRS S1.74.1.C.</b>	Employment injury and acquired disability	100%	100%	100%	100%			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>ESRS S1.74.1.D.</b>	Parental leave	100%	100%	100%	100%			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>ESRS S1.74.1.E.</b>	Retirement	100%	100%	100%	100%			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>ESRS S1.75.1</b>	If not, the countries and categories of employees not covered by social protection with regard to each applicable major life event																
<b>ESRS S1.76.1</b>	If all the undertaking's non-employees in its workforce are covered, through public programs or through benefits offered by the undertaking, by social protection against loss of income due to any of the major life events listed																
<b>S1.76.2</b>	If not, the countries and categories of the undertaking's non-employees in its workforce not covered by social protection with regard to each applicable major life event																

(1) The breakdown of the headcount by socio-professional category of Quadrant and Shore in the United Kingdom has been estimated based on the average percentage available for the entities: Socotec Asbestos, Socotec Advisory, Socotec UK Legal entity and Building control.



## 5.2.5. SOCIAL INCLUSION

GRI 405, 406

ESRS S1-12

### 5.2.5.1. PERSONS WITH DISABILITIES

	France		United Kingdom			United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
	2022	2023	2022	2023		2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
<b>ESRS S1.79.1</b>	Persons with disabilities															
<b>ESRS S1.79.1</b>	Percentage of persons with disabilities amongst its employees															
<b>ESRS S1.80.2</b>	o/w percentage of persons with disabilities amongst its employees who are women															
<b>ESRS S1.80.1</b>	o/w percentage of persons with disabilities amongst its employees who are men															
<b>ESRS S1.80.3</b>	Percentage of other employees with disabilities															
<b>ESRS S1.80.4</b>	Percentage of not reported employees with disabilities															

GRI 203-1, 203-2

### 5.2.5.2. WORKFORCE INTEGRATION

	France			United Kingdom			United States		Germany		Italy			Spain	Netherlands	Belux	Total platforms		
	2021	2022	2023	2022	2023		2022	2023	2022	2023	2021	2022	2023	2023	2023	2023	2021	2022	2023
Persons with disabilities																			
Rebond Favorable																			
1) Number of young people hired from Rebond Favorable intakes during the year (France)																			
Cumulative number of young people hired from Rebond Favorable intakes (France)																			
Number of hours' training devoted to the Rebond Favorable programme																			
Other social inclusion programme(s)																			
2) Number of people helped under other social inclusion programme(s)																			
How many hours have been invested in this(ese) programme(s)?																			
How much has been invested in this programme annually?																			
SOCOTEC's Apprentice Training Centre (ATC)																			
3) Number of apprentices helped via SOCOTEC's ATC during the year																			
Apprentices and professional development contracts																			
4) Number of employees on apprenticeships and number of employees on professional development contracts (automatic formula)																			
Total																			
Total number of people covered by social inclusion programmes/professional development contracts/apprentices (excluding interns)/ATC (1+2+3+4)																			

## 5.2.6 TRAINING AND SKILLS DEVELOPMENT METRICS

S1-13

### 5.2.6.1. CAREER DEVELOPMENT

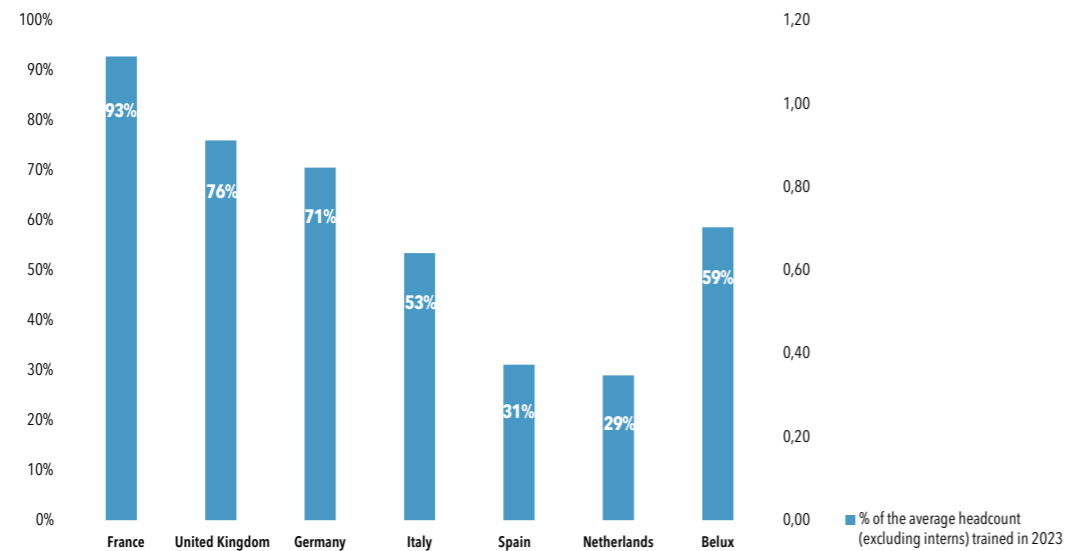
	France		United Kingdom			United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
	2022	2023	2022	2023		2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
<b>ESRS S1.83.A.1</b>	CAREER DEVELOPMENT															
<b>ESRS S1.83.A.1</b>	Percentage of women that participated in regular performance and career development reviews															
<b>ESRS S1.83.A.2</b>	Percentage of male employees that participated in regular performance and career development reviews															
<b>ESRS S1.83.A.3</b>	Percentage of other employees that participated in regular performance and career development reviews															
<b>ESRS S1.83.A.4</b>	Percentage of not reported employees that participated in regular performance and career development reviews															

**GRI 404-1**

**5.2.6.2. EMPLOYEE TRAINING**

EMPLOYEE TRAINING	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands <sup>(2)</sup>	Belux	Total platforms	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
Number of employees trained <sup>(1)</sup>	4,535	5,117		1,413			879	739	649	426	114	73	95	6,063	7,977
% of employees trained (out of the total average workforce excluding interns) <sup>(3)</sup>		93%		76%				71%		53%	31%	29%	59%		80%
Number of training days	13,438	15,256					2,399	2,106	6,772	2,429	688	156	245	22,609	20,879
<b>ESRS S1.83.B</b> Number of training days/Total average workforce	2.49	2.77					2.65	2.01	9.19	3.05	1.88	0.31	1.51	2.43	2.49 <sup>(4)</sup>
Number of training days per employee receiving training during the year	2.96	2.98					2.73	2.85	10.43	5.70	6.04	2.14	2.57	3.73	3.18
<b>ESRS S1.83.B.1</b> Average training hours per male employee		4,031						1,008		1,511	915	95.38	735		2,622
<b>ESRS S1.83.B.2</b> Average training hours per female employee		823						287		231	289	7.98	124		536
<b>ESRS S1.83.B.3</b> Average training hours per other employee															
<b>ESRS S1.83.B.4</b> Average training hours per "not reported" employee															

**2023 EMPLOYEE TRAINING**



**GRI 403-5**

**5.2.6.3. MANAGER TRAINING**

MANAGER TRAINING <sup>(5)</sup>	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
Total number of managers trained during the year	95	83	46	94			65	51		18	2	12	0		253
Total number of managers trained since 2018	642	725													
Percentage of managers in post at 31 Dec. N who completed a management training course	73%	71%					83%		33%	11%	2%	0%			67%

**GRI 403-5**

**5.2.6.4. CSR TRAINING ON VARIOUS TOPICS (FRANCE)**

CSR TRAINING	France	
	2022	2023
Number of employees who attended training related to the drive to combat harassment and discrimination	101	4
Number of training days devoted to combating harassment and discrimination	4	1.38
Number of employees who attended training on well-being in the workplace	56	17
Number of training days devoted to well-being in the workplace	4	18
Number of employees who attended training related to health and safety at work	3,595	1,631
Number of training days devoted to health and safety at work	3,792	4,676
Number of employees who attended training on preventing the risk of traffic accidents and eco-driving	2,219	597
Number of training days devoted to preventing the risk of traffic accidents and eco-driving	311	486
Number of employees who attended technical training on environmental jobs	255	93
Number of technical training days devoted to environmental jobs	515	418
Number of employees who have attended training as part of the onboarding programme <sup>(6)</sup>	347	89

(1) For the United Kingdom, the number of employees trained includes the number of employees who attended 1 or more e-learning training modules. Does not include in-person training or technical training. Quadrant and Shore have not been included.

(2) In the Netherlands: the training data do not include the CAG Groep entity.

(3) The total percentage of employees trained is calculated based on the total excluding interns excluding the US

(4) The number of training days/total average workforce is calculated based on the total excluding interns excluding the United States and United Kingdom

(5) In France, managers were trained as part of the "Management Campus" programme in partnership with EM Lyon.

(6) The onboarding programme includes the following training modules: GDPR, Compliance, IT Security, Road Safety.

## 5.2.7. HEALTH AND SAFETY METRICS

GRI 403-9 GRI 403-9

### 5.2.7.1. MANAGEMENT SYSTEM

		France		United Kingdom				United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023			2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
	<b>CAREER DEVELOPMENT</b>																	
<b>ESRS S1.88.A.1</b>	Percentage of employees in its own workforce covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines		100%		100%				100%		100%		100%	100%	100%	100%		100%
<b>ESRS S1.88.A.2</b>	Percentage of non-employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines																	
<b>ESRS S1.90.1</b>	Percentage of employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines and which has been internally audited and/or audited or certified by an external party <sup>(1)</sup>		31%		92%							100%				0		

(1) are considered as 100% of employees of the entities holding at least at a ISO 45001 certificate

### 5.2.7.2. WORK-RELATED INJURIES

		France		United Kingdom				United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023			2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
	<b>Work-related injuries</b>																	
<b>ESRS S1.88.B.1</b>	Number of deaths caused by work-related injuries	0	0	0	0			0	0	0	0	0	0	0	0	0	0	0
<b>ESRS S1.88.B.2</b>	Number of non-employee deaths caused by work-related injuries and ill health																	
<b>ESRS S1.88.D.1</b>	Number of cases of recordable work-related ill health subject to legal restrictions on data collection																	
<b>ESRS S1.88.C.1</b>	Number of accidents with lost time	38	33	14	5			0	0	21	16	30	17	11		2	103	84
<b>ESRS S1.88.C.3</b>	Number of accidents without lost time	66	90	169	145			0	0	40	140	1	0	7		1	276	383
<b>ESRS S1.88.E.1</b>	Number of days of lost time	1,098	911	224	160			0	0	276	274	576	346	223		96	2,174	2,010
	Number of hours worked	9,678,947	10,124,442	2,935,010	5,145,600			679,392	925,000	1,612,800	1,826,021	1,311,898	1,617,507	791,936		238,095	16,218,047	20,668,601
<b>ESRS S1.88.C.2</b>	Accident frequency rate: Indicator measuring the frequency of accidents with lost time	3.9	3.3	4.8	1.0			0.0	0.0	13.0	8.8	22.9	10.5	13.9		8.4	6.4	4,064
<b>ESRS S1.88.C.2</b>	Injury severity rate	0.11	0.09	0.08	0.03			0.00	0.00	0.17	0.15	0.44	0.21	0.28		0.40	0.13	0.10
<b>ESRS S1.88.C.3</b>	Recordable accident number and frequency rate for non-employees																	
	<b>Road incidents</b>																	
	Rate of significant road incidents - (number of events/number of vehicles) <sup>(1)</sup>	37%	30%															

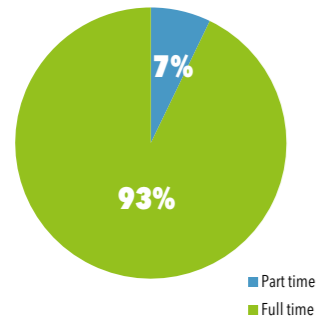
### 5.2.7.3. HEALTH

	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
<b>Other/health</b>															
Are employees covered by health insurance or medical cover provided by the undertaking	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES

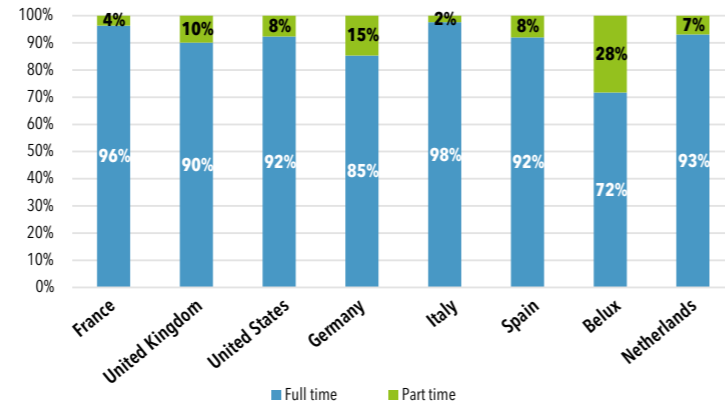
(1) Significant road offences, damage for which a employee is 100% responsible, repeated minor offences, repairs costing over €1,000, complaints by third parties.  
(Number of instances of vehicle/Number of vehicles in the fleet)

### 5.2.8. WORK-LIFE BALANCE METRICS

**BREAKDOWN OF EMPLOYEES (PERM. CONTRACT AT 31 DEC. 2023) FULL TIME/PART TIME > SOCOTEC GROUP**



**BREAKDOWN OF EMPLOYEES (PERM. CONTRACT AT 31 DEC. 2023) FULL TIME/PARTTIME BY COUNTRY IN 2023**



	Full time/part time at 31 Dec. 2023	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
	% of full-time employees (on permanent contracts at 31 Dec. 2023)	95.9%	96%	90%	92%	85%	98%	92%	72%	93%						93%
	% of part-time employees (on permanent contracts at 31 Dec. 2023)	4.10	4%	90%	8%	15%	2%	8%	28%	7%						7%
<b>ESRS S1.93.B.1</b>	Percentage of employees entitled to take family-related leave															
<b>ESRS S1.93.B.2</b>	Percentage of entitled employees that took family-related leave															
<b>ESRS S1.93.B.3</b>	Percentage of entitled male employees that took family-related leave															
<b>ESRS S1.93.B.4</b>	Percentage of entitled female employees that took family-related leave															
<b>ESRS S1.93.B.5</b>	Percentage of entitled other employees that took family-related leave															
<b>ESRS S1.88.B.1</b>	Percentage of entitled not reported employees that took family-related leave															

### 5.2.9. GENDER EQUITY

#### 5.2.9.1. GENDER EQUITY IN COMPENSATION

	Gender equity in compensation (at 31 Dec. 2023)	France		United Kingdom		United States		Germany		Italy		Spain	NLD	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
	Total: gender equity in compensation <sup>(1)</sup>	0.96	1.03	0.98	0.99			0.82	0.74	0.73	1.02	1.21	1.06	0.97	0.96	1.01
	Pay gap															
<b>S1.97.A.1</b>	Gender pay gap															
<b>S1.97.B.1</b>	Total compensation ratio (gap between highest and lowest salary)															

#### 5.2.9.2. GENDER EQUITY IN PROMOTION

	Gender equity in promotion <sup>(2)</sup> (at 31 Dec. 2023)	France		United Kingdom		United States		Germany		Italy		Spain	NLD	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
	Total: gender equity in promotion	0.84	1.65	1.37	1.02		1.07	0.78	0.80	1.02	1.04		0	1.32	1.07	1.19

(1) Percentage of women who received a pay increase divided by the percentage of men who received a pay increase in the same year

(2) Percentage of women promoted divided by the percentage of men promoted in the same year

**5.2.9.3. EQUITY IN THE WORKPLACE INDEX SCORES:**

	France	
	2022	2023
SOCOTEC France		
SOCOTEC Construction	88	88
SOCOTEC Equipements	86	86
SOCOTEC Environnement	94	94
SOCOTEC Power Services	87	88
SOCOTEC Diagnostic	90	94
SOCOTEC Gestion	91	92
SOCOTEC Formation	94	94
SOCOTEC Monitoring France	87	
Ascaudit		82
SOCOTEC Immobilier Durable		93
SOCOTEC Réunion		
SOCOTEC Infrastructure		
CIS		

ESRS S1-17

GRI 406-1

**5.2.10. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS**

SOCOTEC France		SOCOTEC
		2023
<b>ESRS S1.103</b>	Number of incidents of discrimination, including harassment, reported in the reporting period	
<b>ESRS S1.103.A.1</b>	Total number of incidents of discrimination, including harassment, reported in the reporting period	
<b>ESRS S1.103.B.1</b>	Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns	
<b>ESRS S1.103.C.1</b>	Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints	
<b>ESRS S1.104.A</b>	Severe human rights incidents (e.g., forced labour, human trafficking or child labour)	
<b>ESRS S1.104.A.1</b>	Number of severe human rights incidents connected to the undertaking's workforce in the reporting period	0
<b>ESRS S1.104.A.2</b>	Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	0
<b>ESRS S1.104.A.3</b>	If no such incidents (severe human rights incidents) have occurred, the undertaking shall state this.	0
<b>ESRS S1.104.B</b>	Fines, penalties and compensation for damages for the incidents (severe human rights incidents) described in point a) above	0
<b>ESRS S1.104.B.1</b>	Total amount of fines, penalties and compensation for the incidents (severe human rights incidents) described in point a) above	0



## 5.3. GOVERNANCE, ETHICS AND RESPONSIBLE PROCUREMENT INDICATORS

### GRI 405-1

#### 5.3.1. DIVERSITY OF GOVERNANCE BODIES

	Number of executive and non-executive members	2023
ESRS 2.21.A.1	Number of executive members of the administrative/management body	GROUP MANAGEMENT COMMITTEE: 14 MEMBERS
ESRS 2.21.A.2	Number of non-executive members of the administrative/management bodies	GROUP MANAGEMENT COMMITTEE: NO NON-EXECUTIVE MEMBER
ESRS 2.21.A.3	Number of executive members of the supervisory body	BOARD OF DIRECTORS: 1 DIRECTOR
ESRS 2.21.A.3	Number of non-executive members of the supervisory bodies	BOARD OF DIRECTORS: 6 DIRECTORS AND 2 OBSERVERS
ESRS 2.21.B.1	Number of employee representatives on the Board of Directors	0
ESRS 2.21.E	Percentage of independent members of the Board of Directors	14%

	SOCOTEC group	2021		2022		2023	
		Women	Men	Women	Men	Women	Men
ESRS 2.21.D.1	Membership of the Group's Board of Directors	10%	90%	10%	90%	14%	86%
	Membership of the Group Management Committee	14%	86%	14%	86%	21%	79%

### GRI 2-26

### ESRS S4-3

#### 5.3.2. ETHICAL ALERTS

ESRS S4.25.A.3	Ethical alerts	TOTAL PLATFORMS		
		2021	2022	2023
	Total number of ethical alerts	10	6	8
	Number of ethical alerts received on time for the Ethics Committee meeting	10	6	8
	Total number of ethical alerts closed	8	6	6
	Number of alerts processed during the year and closed after ethics-related action was taken	6	2	4
	Percentage of alerts taken into account within the deadline	100	100	100
	Percentage of ethical alerts closed	80	100	75
	Percentage of closed alerts that resulted in ethics-related action being taken	60	33	50

### GRI 205-2

### ESRS G1-3

#### 5.3.3. ANTI-CORRUPTION

##### 5.3.3.1. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

	SOCOTEC	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms		
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2021	2022	2023	
	Code of Ethics																
	Percentage of employees given the Code of Ethics	100	100	100	0	100	82	100	100	67	19	0	88	100	97	59	
	Campaign informing managers about the Manager Authorisation Guide (MAG)																
ESRS G1.21.B.1	Percentage of managers informed who have validated the Manager Authorisation Guide.	100	100	100	100	100	100	100	100	100	100	100	100		100	100	
	Campaign to inform managers Training & awareness-raising – Sapin II managers																
	Number of people invited to take the Sapin II training module	1,845	1,016	762	209		430	45	0	10	46	101	0		1,004	2,662	1,802
	Number of people who completed the Sapin II training module	898	858	258	98		0	41	0	10	46	57	0		681	1,207	1,059
	Participation rate in the Sapin II training module	49	84	34	47		0	91	0	100	100	56	0		68	45	59
ESRS G1.21.B.1	% of the average total headcount (excluding interns) of employees made aware of the importance of ethics and compliance																
ESRS G1.10.H.1 G1.21.C.1	Percentage of functions-at-risk covered by the training programmes		100 <sup>(1)</sup>														100

(1) 100% of the Management Committee members and department heads considered as potentially encountering high-risk situations have completed the Sapin II module. 100% of employees in France sign a clause relating to conflicts of interest as part of annual reviews (ethical issue discussed with the manager under a mandatory clause added to the data entry tool for the employee's annual review).

### GRI 205-3

### ESRS G1-4, G1-5

##### 5.3.3.2. INCIDENTS OF CORRUPTION AND BRIBERY

	SOCOTEC	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms		
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2021	2022	2023	
	Anti-corruption (Sapin II) – Incidents of corruption or bribes being paid																
ESRS G1.25.C.1	Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption or bribes	0				0		0				0	0	0			0
ESRS G1.24.A.1	Number of convictions for a breach of anti-corruption and anti-bribery laws	0				0		0				0	0	0			0
ESRS G1.24.A.2	Fines for violation of anti-corruption and anti-bribery laws*	0				0		0				0	0	0			0
ESRS G1.25.B.1	Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0				0		0				0	0	0			0
ESRS G1.25.A.2	Total number of confirmed incidents of corruption or bribery	0				0		0				0	0	0			0
ESRS G1.10.H.1 G1.21.C.1	Total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking	0				0		0				0	0	0			0

### 5.3.4. TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS

#### 5.3.4.1. PRIVACY

	France	
	2022	2023
Training and awareness – GDPR		
Number of people invited to take the GDPR training module	5,586	4,991
Number of people who completed the GDPR training module	2,536	3,845
Participation rate in the GDPR training module	45	77

#### 5.3.4.2. CYBERSECURITY

	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms		
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023	
Number of cyberattacks	1 resolved with no impact	1 resolved with no impact			1 resolved with no impact									1	1	
Governance and role	Head of IS and CISSO	Head of IS and CISSO	Head of IS	Head of IS	Head of IS	Head of IS		Head of IS	Head of IS	Head of IS	Head of IS and CISSO	Head of IS and CISSO	Head of IS	Head of IS and CISSO	Group CISSO	Group CISSO
Overall information systems security policy	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	In part	Yes	Group management system	Group management system
IT charter: usage rules	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	No	Yes	usage rules	usage rules	usage rules
Participation rate in the cybersecurity training module as a %	95% in 2021-2022	74	100% in 2022 + Enhanced phishing course for IT and Finance	49	2023	98		30% (managers) in 2022	1,100 people <sup>(1)</sup>	100% in 2022 (excluding those without a PC)	0	0	0	Not available		62
Awareness-raising: regular communication with all employees	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	In part	Yes	Yes	Yes	Yes
Document availability	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#### 5.3.4.3. OPERATIONAL PERFORMANCE/QUALITY

	France	
	2022	2023
Net Promoter Score	0	73

### 5.3.5. ETHICS, RESPONSIBLE PROCUREMENT

	Full time/part time (at 31 Dec. N)	France		United Kingdom		United States		Germany		Italy		Spain	Netherlands	Belux	Total platforms	
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	2022	2023
Supplier relationships																
Have you introduced a responsible procurement charter in the country?		YES	YES	NO	NO		NO	NO	NO	NO	YES	YES	NO	NO	YES: 50% NO: 50%	YES: 33.3% NO: 66.7%
% of purchases made from total active suppliers > €50,000 that had signed up to the Responsible Procurement Charter or provided evidence of a similar minimum commitment		22	29							12					22.2	25.8
Proportion of suppliers operating under a framework agreement who have signed up to SOCOTEC's Responsible Procurement Charter or who have provided evidence of a commitment to a similar minimum commitment			77													
Purchasing training																
% of employees in the Group's Purchasing Division trained in Responsible Procurement		100	100		0					20	0					
Payment practices																
ESRS G1.33.A.1	Average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days		55.16													
ESRS G1.33.B.1	Percentage of its payments aligned with the undertaking's standard payment terms															
ESRS G1.33.C.1	Number of legal proceedings currently outstanding for late payment															

(1) Number of people invited to take the training module. Rate of participation not available.

## 5.4. REPORTING METHODOLOGY

This sustainability reporting has been prepared in conformity with the universal standards of the Global Reporting Initiative (GRI's 2021 standards) on a voluntary basis.

### 5.4.1. REPORTING PERIOD:

It covers the reference period from 1 January 2023 until 31 December 2023.

The data presented in our 2023 Sustainability Report update the data published in the previous version of the Sustainability Report published in 2022.

The data are updated on an annual basis.

**ESRS S1.50.F.1**

### 5.4.2. CSR REPORTING SCOPE

**The scope of companies surveyed for CSR purposes covers more than 95% of the total headcount (over 11,046 employees) and over 95% of revenue from companies consolidated in the Annual Financial Report. By comparison, the annual financial report covers all the financial data consolidated for the SOCOTEC group, or 11,235 employees (consolidated average headcount for financial reporting purposes).**

The Sustainability Report provides a consolidated review of the SOCOTEC group's CSR performance, including the following seven platforms: France (including excluding French overseas territories), United Kingdom, United States, Germany, Netherlands, Spain and Italy. Together, these regions account for more than 95% of the SOCOTEC group's business activity. The most recent geographical platforms in the Netherlands (acquisitions of Hanselman Groep in 2021 and of Inpijn Blokpoel and CAG Groep in 2022) and Spain (Bac Engineering purchased in 2022) have now been added to the scope analysed this year for the first time, as have operations in Belgium and Luxembourg under the "Belux" heading.

(Please refer to the list of companies consolidated by the SOCOTEC group in the appendix – 7.2. Group's CSR scope of consolidation).

Since a period of integration is necessary, the following acquisitions made in 2023 will join the sustainability reporting scope for the next report in 2025 based on the 2024 data:

- Höhlich & Schmotz – Germany – Building & Real Estate (January 2023)
- Marx Ingenieure – Germany – Infrastructure (January 2023)
- Erdmann + Brandmann – Germany – Infrastructure (March 2023)
- Alpha Formation – France – Training (April 2023)
- Spinnaker – United States – ATIC – (April 2023)
- Stredich – Germany – Infrastructure (May 2023)
- Conversano – United States – Building & Real Estate (June 2023)
- DSS Condo – United States – Building & Real Estate (July 2023)
- LMF – France – Training (July 2023)
- Hutton + Rostron – United Kingdom – Building & Real Estate (October 2023)
- IETG/40Seven – United Kingdom – Environment (October 2023)
- SLS Consulting – United States – Building & Real Estate (November 2023)
- BSSI Conseils – France – Building & Real Estate (December 2023)
- Tecsol – Spain – Infrastructure (December 2023)

### 5.4.3 REPORTING METHODOLOGY

In order to make its reporting processes more reliable and more robust, SOCOTEC uses Tennaxia, a specialised software suite well-known in and outside France, to collect, structure, consolidate, refine and ultimately complete its CSR reporting. It facilitates decentralised collection by each relevant country and centralised consolidation by the Group of its non-financial indicators. All the data are and will continue to be archived in it. That will pave the way out to 2026 for an audit by an independent verifier as part of the SOCOTEC group's steps to comply with the Corporate Sustainability Reporting Directive (CSRD).

The Tennaxia software platform was introduced in France and Italy during 2021, then rolled out progressively to the main country platforms: United Kingdom, Germany and the United States in 2022, then to Spain, the Netherlands and Belux countries in 2023.

**ESRS 2: 2.10.A TO 2.13.C AND 2.15.1.**

### 5.4.4. SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING

#### 5.4.4.1. TAXONOMY

The information from revenue and capex eligible for the European Taxonomy has been reported in the tools provided by the European CSRD.

The SOCOTEC group applies the CSRD exemption rule concerning its eligible operating expenditure (OPEX) because it accounts for less than 10% of the Group's total OPEX.

#### 5.4.4.2. CARBON FOOTPRINT

The carbon footprint has been calculated in accordance with the internationally recognised GHG Protocol and with the ISO 14064 and 14069 standards.

Greenhouse gas emissions are calculated for our main platforms (excluding Quadrant and Shore in the United Kingdom), representing a representation rate of over 95% of the total average headcount and over 95% of SOCOTEC's operations and total revenue.

Spain, the Netherlands and Belux were included in the 2023 carbon footprint for the first time. The acquisitions completed in 2023 were excluded because a period of integration is required before that can happen.

#### Emission sources taken into account:

For greenhouse gas emissions (Scopes 1 and 2), indicators are stated in terms of CO2 equivalent and reflect emissions originating from the company vehicle fleet (including upstream emissions) and energy consumption of buildings occupied (owned, rented).

To comply with the GHG Protocol guidelines in 2023, our 2023 data in the Scope 3 categories of the carbon footprint underwent a major adjustment. Accordingly, the following six categories have been adopted in priority to provide more telling insights:

- Category 1: Purchased goods and services: Internet and data centres
- Category 3: Fuel- and energy-related activities (included in Scopes 1 and 2 for 2021 and 2022, but transferred to Scope 3 in 2023)
- Category 4: Upstream transportation and distribution
- Category 5: Waste generation in operations
- Category 6: Business travel
- Category 7: Employee commuting

Emissions upstream of the value chain deriving from energy consumption previously included in Scope 1 have been moved to Scope 3. Categories 2, 8, 9, 10, 11 and 12 in the GHG Protocol have not been taken into account in the 2023 reporting because they were not among the priority areas. They will gradually be added to SOCOTEC's Scope 3 emissions over the years according to their materiality.

#### Emission factors

The emission factors have been updated to comply with the aspects required by the GHG Protocol methodology.

We have applied the most recent emission factors taken from various international platforms as stated in the following table:

Emission factors (EF)	Updated for 2023	Entities affected by the update
Gasoline	YES	France, Italy, UK and US
Diesel	YES	France, Italy (EF 2022), UK and US
Fuel oil	YES	France
Electricity	YES	France, Italy, UK and US
Natural gas	YES	France, Italy and UK
Propane	YES	France and UK
LPG	YES	France and UK
Cooling and heating networks	NO	•
Refrigerants (R-22, R410A, R-134A, etc.)	NO	•
Personal mileage allowances	YES	US
Hotel nights	YES	For all platforms
Waste	YES	Update for France. EFs applied by default for all other platforms for availability purposes and/or completeness of local EF data



# CARBON FOOTPRINT 2023

## SOCOTEC GROUP

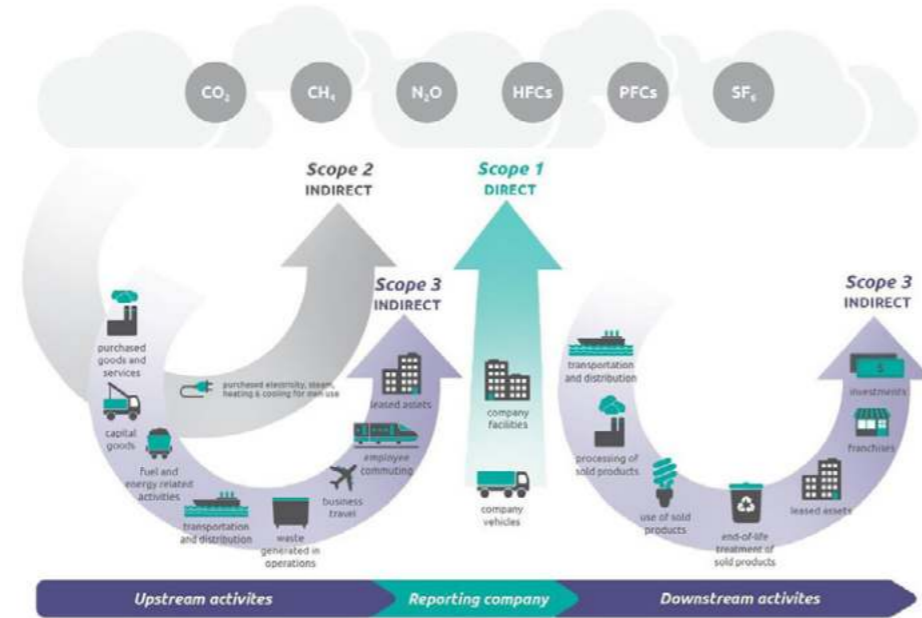


### CSR STRATEGY

## 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.

### → GREENHOUSE GAS EMISSIONS



### → 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:

<b>CATEGORY 1 PURCHASED GOODS AND SERVICES</b> Internet and data centers	<b>CATEGORY 3 FUEL AND ENERGY RELATED ACTIVITIES (not included in scopes 1&amp;2)</b> Indirect GHG of car fleet & energy consumption of buildings (new or initially included in scope 1)	<b>CATEGORY 4 UPSTREAM TRANSPORTATION &amp; DISTRIBUTION</b>	<b>CATEGORY 5 WASTE GENERATED IN OPERATIONS</b> Hazardous and non-hazardous waste (newly added)	<b>CATEGORY 6 BUSINESS TRAVEL</b> Train, plane, taxi, personal km allowances, hotel, car rental (newly added)	<b>CATEGORY 7 EMPLOYEE COMMUTING</b>

Categories 2, 8, 9, 10, 11 and 12 of the GHG Protocol are not taken into account as they are not priorities for SOCOTEC's activities.

Emission factors for France originate from the most recent version of ADEME's carbon database. Electricity emission factors (location-based approach) come from either national official databases or the latest European Investment Bank (EIB) version.

#### ADDITIONAL CLARIFICATIONS CONCERNING THE ENVIRONMENTAL REPORTING

##### Natural gas: consumption in kWh

**United States:** energy use data collected (1 therm = 29.3001 kWh). To cover gaps in data during the winter months (October - March) we calculated estimates by averaging energy consumption figures in adjacent months. The EPA conversion factor is applied to the energy consumption data for the purpose of calculating carbon emissions.

**United Kingdom:** Natural gas - Energy consumption data (kWh) are collected from invoicing information. The data missing for the winter months (October - March) have been allocated based on averages. The DEFRA conversion factor is applied to the energy consumption data for the purpose of calculating carbon emissions.

**Italy:** methane is the natural gas used at the Avellino site, SOCOTEC Italia's headquarters.

##### Fuel consumption:

**United States:** The litres of fuel consumed have been estimated based on a national average cost of \$3.52 and an average regional cost of \$3.72 (for New York only) per gallon of fuel in 2023. The average cost was obtained from the International Energy Agency (IEA). The EPA conversion factor has been applied to gallons consumed in the calculation of carbon emissions. Please note that as things stand, we have little data concerning the type of fuel purchased. The fuel used is assumed to be gasoline (rather than diesel) owing to the dominant use of gasoline in cars in the US market. When use of diesel has been detected (e.g. "Travel fleet - fuel cards"), an EF specific to diesel has been applied.

**Italy:** The hybrid vehicles identified in the "hybrid-gasoline" category are "hybrid-diesel" vehicles. The LPG vehicles at the Avellino site are not in use. They have been taken out of service for repair.

**Netherlands:** Fuel consumed by the 10 non-road machines is not included because it is not available.

**Belgium:** fuel consumed by company vehicle fleet is not available (72 vehicles).

##### Focus on electricity consumption (kWh):

**United States:** Electricity consumption (kWh) is calculated based on billing details. The missing data for the premises with some data for 2023 have been averaged and allocated over 12 months. Sites without any electricity consumption data have been estimated based on the surface area in square feet and a calculated average of kWh per square foot based on sites with a known energy consumption per surface area. The EPA conversion factor has been used to calculate carbon emissions. Please note that 43.2% of consumption is estimated.

**United Kingdom:** Electricity consumption (kWh) is calculated based on billing details. An average has been calculated and allocated over 12 months to fill in missing data for premises. The DEFRA conversion factor has been applied in the calculation of carbon emissions.

Please note that carbon is calculated using a location-based method for 100% of electricity consumption by applying the average conversion factors for the national network. In the absence of market-based EFs, market-based reductions have been calculated using average location-based FEs applied to the proportion of electricity consumed/purchased in connection with renewable energies guarantees of origin (REGOs).

**France:** Consumption of electricity for external electric vehicle charging stations installed at SOCOTEC's sites has not been included in the Group's total electricity consumption in 2023.

##### Focus on renewable electricity:

**In Spain,** at the laboratory sites and the Zaragoza site: 42% of total electricity consumption (Spanish grid) derives from renewable energy sources.

**At Avellino in Italy,** 8.36% of electricity consumption supplied by the provider comes from renewable sources. In addition, the solar panels installed in late 2023 will not be operational until 2024.

**Other building-related energy consumption:** building-related energy consumption of SOCOTEC Monitoring (IMG) in Italy has not been included because it is not available.

##### Scope 3 emissions:

###### Business travel (train, rental car and air):

**Germany:** In Germany, CO<sub>2</sub> emissions arising from short- and long-distance business travel on Deutsche Bahn (DB, Germany national railway operator) is offset. Flights are booked with CO<sub>2</sub> offsets.

**United States:** Business travel (rental cars). Total expenditure (USD \$) has been obtained. Gallons of fuel consumed have been estimated based on

an average cost of \$3.52 per gallon of gasoline in 2023. Average cost obtained from the International Energy Agency (IEA). The EPA conversion factor has been applied in the calculation of carbon emissions. Please note that we do not have any data concerning the type of fuel used by vehicles. As a result, the fuel used is assumed to be gasoline (rather than diesel) owing to the dominant use of gasoline in cars in the US market.

**Business travel (personal vehicles)** Total expenditure (USD \$) has been obtained for mileage allowances reimbursed to employees. The distance-based methodology was applied when the mileage could be calculated accurately by dividing total expenditure by \$0.65 per kilometre (reimbursement rate under the company policy). EPA conversion factor for private cars - kgCO<sub>2</sub> per mile applied to the mileage.

**Business travel (air)** - Total expenditure (USD \$) has been obtained. In 2022, it was entered in the Quantis GHG Scope 3 calculation tool. The system was subsequently withdrawn from service, and no direct replacement was available in the 2023 reporting period. Consequently, the ratio of 2022 carbon emissions to revenue was applied on a pro rata basis of 2023 revenue.

**Business travel (train)** - Total expenditure (USD \$) has been obtained. In 2022, it was entered in the Quantis GHG Scope 3 calculation tool. The system was subsequently withdrawn from service, and no direct replacement was available in the 2023 reporting period. Consequently, the ratio of 2022 carbon emissions to revenue was normalised and applied on a pro rata basis of 2023 revenue.

#### **Other business travel:**

Details of mileage allowances were not available for the following entities:

- **In Italy**, for SOCOTEC Monitoring (IMG), as well as for the SOCOTEC Italia sites located in Ferrara, Genova, Lainate, and Senigallia.
- **In Germany**: for Schollenberger
- **In France**: for BIM in Motion, CIS, Monaco, S2M, SNER, SOCOTEC Certification France, SOCOTEC Formation Nucléaire and SOCOTEC Technical Consulting.

#### **Goods transport:**

DHL provides climate-neutral transport services in Germany. CO<sub>2</sub> emissions generated during transport are offset through investments in climate protection projects.

#### **Data centres and internet networks:**

GHG emissions related to data centres and internet service providers have been pro-rated based on the workforce in France, Italy, Spain and Belux (same provider in Belgium and Luxembourg).

#### **Waste:**

**France:** Non-hazardous waste has been extrapolated based on the activity data available (reporting by waste service providers) to all sites in France based on their respective surface area (quantity of waste per m<sup>2</sup> per stream).

#### **Employee commuting:**

**Germany:** The calculation for employee commuting journeys to the office by car is based on 180 employees x 150 days of work per year, with an average of 30 km per day. We applied an average emissions factor of 127 g per km, taking into account diesel and gasoline. The formula used is: (180 employees x 150 days' work x 30 km per day x 127 g per km).

**Italy:** The GHG emissions calculation for employee commuting in Italy is based on 106 employees travelling an average of 44 km per day for 249 days' work per year. Emission factors have been used for gasoline, diesel and LPG based on data from the ISPRA source.

**United States:** GHG emissions for employee commuting were calculated using the Quantis GHG Scope 3 tool in 2022 based on the 251-1,000 employee range. Since the number of employees fell in the same range again in 2023, the 2022 emissions were carried forward to 2023.

**Spain:** The methodology is underpinned by the collection of distance and journey time data, and the application of emissions factors specific to each mode of transport (e.g., 0.167 kg CO<sub>2</sub> per km for gasoline/diesel vehicles). Total emissions are then assigned by work unit and type of transport, with breakdowns per office, such as Barcelona and Madrid.

#### **ESRS 2.14 B AND C**

#### **2023 adjustments:**

The GHG emissions associated with mileage allowances in France in 2022 were restated in 2023 following a unit error.

#### **Water consumption:**

Water consumption (m<sup>3</sup>) in Belgium, in Luxembourg, by SOCOTEC Monitoring (IMG) in Italy and in the United States during 2023 has not been included in the total consumption because it was not available.

#### **S1.50.D.1.1**

### 5.4.5. SPECIFIC CHARACTERISTICS OF SOCIAL REPORTING.

The HR and Training reporting covers all the entities in the SOCOTEC group's sustainability reporting as presented in 5.4.2. Reporting scope.

#### **Definitions**

- Monthly average FTEs: Month-end FTE adjusted by arrivals and departures (in particular taking into account departures during the month and arrivals/departures in the same month)
- Staff turnover:
  - Global: Number of departures of employees on a permanent contract on a rolling 12-month basis (excluding deaths and transfers)/average end-of-month headcount on a rolling 12-month basis, on a permanent contract.
  - Voluntary: Number of departures of employees on permanent contracts on a rolling 12-month basis, resignations and end of trial period at employee's discretion/average end-of-month headcount on a rolling 12-month basis, permanent contracts.
- Absenteeism: illness and occupational accidents: number of days' absence on a rolling 12-month basis/215 days x average end-of-month headcount on a rolling 12-month basis
- Gender equity in promotion: percentage of women promoted divided by the percentage of men promoted in the same year.
- Gender equity in compensation: percentage of women who received a pay increase divided by the percentage of men who received a pay increase in the same year.

#### **ESRS 2.14 B AND C**

#### **Adjustments to 2023 data:**

The total number of 2022 employees on a permanent contract in the average headcount in Germany was restated after the 2022 publication, which also affected the total average headcount for all types of contract and the total average headcount for all types of contract excluding interns, as well as the breakdown by men/women of employees on a permanent contract, the breakdown by social-professional category and by gender of the professional staff on a permanent contract, and gender equity in compensation of professional staff.

**In Italy:** The breakdown by gender in Italy has been calculated using existing data for all the sites. However, for Tecnolab in 2023, 31 fixed-term contracts were reported in addition after the report had been finalised and 2 apprenticeship contracts are missing. In all, that represents a margin of error of 3% affecting the headcount in Italy and of 0.2% for the Group's total average headcount. The number of employees on a permanent contract is accurate.



## 6. CROSS-REFERENCE TABLES

### 6.1. CROSS-REFERENCE TABLES FOR ESRS AND CSRD

BP-1		General basis for preparation of sustainability statements		
2.5.a.1	E	Has the sustainability statement been prepared on a consolidated or individual basis?	Consolidated	INTRODUCTION
2.5.b.i.1	S	Scope of consolidation	Consolidated for the 7 platforms: France (including French overseas territories), US, UK, Germany, Italy, the Netherlands and Spain. Belux is also consolidated in addition to the Group's 7 platforms. That brings the scope of consolidation to 95% of the Group's revenue and 95% of its workforce. The remaining countries (MEA and Asia are to be added at a later stage). See Scope of consolidation - 7.2. FINANCIAL SCOPE OF CONSOLIDATION	INTRODUCTION
2.5.b.ii.1	T	Subsidiary undertakings exempted from individual or consolidated sustainability reporting	Subsidiaries acquired during the course of 2023 have been excluded from the scope of consolidation as a period of time is required to integrate them	EDITO - NOTE (2)
2.5.c.1	T	Coverage of the upstream and downstream value chain	The SOCOTEC group completed Scope 3 of its carbon footprint in line with the GHG Protocol's requirements	INTRODUCTION and 2.4.5 CARBON FOOTPRINT
2.5.d.1	B	Option to omit a specific piece of information	The SOCOTEC group has used the exemption for the Taxonomy OpEx because it accounts for less than 10% of total OpEx, in accordance with the exemption rule provided for in Article 1.3.1.2 of Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021. For CapEx, only auto leasing CapEx is provided, with the other eligible CapEx yet to be obtained. For the alignment, since the ability to meet the technical screening criteria for substantial contributions (usually integrated with its value chain) has not been satisfied, it seems appropriate to apply the conservatism rule, and the Group is not reporting this year.	2.3. TAXONOMY
2.5.e.1	B	Exemption from disclosure of impending developments or matters in the course of negotiation	Subsidiaries acquired during the course of 2023 have been excluded from the scope of consolidation as a period of time is required to integrate them	EDITORIAL - NOTE (2)
BP-2		Disclosures in relation to specific circumstances		
2.9.a.1	S	Definition of medium- or long-term time horizons	SOCOTEC has launched a programme to define long-term time horizons for the entire Group so it can output them as part of the mandatory sustainability reporting that the Group will be obliged to provide in 2026 based on the 2025 data.	INTRODUCTION and 1.5.2. MAIN CSR INDICATORS AND TARGETS 5.4 METHODOLOGY
2.9.b.1	T	Reasons for applying different medium- or long-term time horizons	The time horizons are short- or medium-term: 2024 or 2028 The first horizon is the end of the 2020-2024 strategic plan based on which most of the CSR targets have been set. Some targets are already based on the Ambitions 2028 plan launched in January 2024.	INTRODUCTION 1.4.3. OUR CSR TRAJECTORY 1.5.2. MAIN CSR INDICATORS
2.10.a.1	T	Estimate concerning the value chain - definition of metrics	The estimates are included in the reporting methodology. Another point to note: Scope 3 - Activity based	5.4. REPORTING METHODOLOGY
2.10.b.1	T	Estimate concerning the value chain - description of the basis for preparation	The estimates are included in the reporting methodology. Another point to note: Scope 3 - Activity based	5.4. REPORTING METHODOLOGY
2.10.c.1	T	Estimate concerning the value chain - description of the resulting level of accuracy	The estimates are included in the reporting methodology. Another point to note: Scope 3 - Activity based	5.4. REPORTING METHODOLOGY
2.10.d.1	T	Estimate concerning the value chain - describe the actions planned to improve accuracy in the future	Scope 3: Process implemented to obtain exhaustive data by country and by supplier or service provider > Horizon: In 2026 based on the 2025 data, when the sustainability reporting obligation under the CSRD becomes mandatory for SOCOTEC. Every year, we provide additional elements linked to the acquisitions made in year N-1 (e.g., the 2023 report includes the 2023 CSR data and acquisitions up to year-end 2022)	INTRODUCTION 5.4. REPORTING METHODOLOGY
2.11.a.1	T	Sources of estimation and outcome uncertainty - quantitative metrics and monetary amounts subject to a high level of measurement uncertainty	Scope 3 incomplete for the upstream and downstream value chain (GHG Protocol baseline)	5.4.4. SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING
2.11.b.i.1	T	Sources of estimation and outcome uncertainty - information about the sources of measurement uncertainty	Scope 3 incomplete for the upstream and downstream value chain (GHG Protocol baseline)	5.4.4. SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING
2.11.b.ii.1	T	Sources of estimation and outcome uncertainty - assumptions, approximations and judgements	Scope 3 incomplete for the upstream and downstream value chain (GHG Protocol baseline)	5.4.4. SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING
2.12.1	T	Sources of estimation and outcome uncertainty - forward-looking information	Scope 3 incomplete for the upstream and downstream value chain (GHG Protocol baseline)	5.4. REPORTING METHODOLOGY
2.13.a.1	T	Changes in preparation or presentation of sustainability information - breakdown of changes and rationale	GHG emissions: Alignment with the GHG Protocol in 2023 has automatically expanded Scope 3 and reduced the size of Scope 1 of the Group's carbon footprint. Taxonomy: eligibility verification has focused on the six Taxonomy categories (2 in 2022), including the revisions.	5.4.4. SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING 2.4.5. CARBON FOOTPRINT 2.3. TAXONOMY
2.13.b.1	T	Changes in preparation or presentation of sustainability information - revised comparative figures	GHG emissions: Alignment with the GHG Protocol in 2023 has automatically increased the Scope 3 and reduced Scope 1 of the Group's carbon footprint. Taxonomy: eligibility verification has focused on the six Taxonomy categories (2 in 2022), including the revisions.	5.4.4. SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING 2.4.5. CARBON FOOTPRINT 2.3. TAXONOMY

BP-2	Disclosures in relation to specific circumstances (cont'd)		
2.13.c.1	T	Changes in preparation or presentation of sustainability information - differences	GHG emissions: Alignment with the GHG Protocol in 2023 has automatically increased the Scope 3 and reduced Scope 1 of the Group's carbon footprint
2.14.a.1	T	Reporting errors in prior periods - nature	N/A
2.14.b.1	T	Reporting errors in prior periods - correction	N/A
2.14.c.1	T	Reporting errors in prior periods - circumstances	N/A
2.15.1	T	Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements	Information from revenue and CapEx eligible for the European Taxonomy. Exemption for eligible OpEx because < 10% of total group OpEx.
2.16.1	T	Incorporation by reference	The social and financial figures disclosed have been taken from the relevant Group reports.
2.17.a.1	T	Use of phase-in provisions in accordance with Appendix C of ESRS 1 - list of matters (i.e. topic, sub-topic or sub-sub-topic) in ESRS 1 AR 16	It will be mandatory for SOCOTEC to comply with the CSRD by reporting in 2026 on its 2025 data. The goal is to achieve CSRD-compliance in 2025 for the 2026 sustainability reporting. Including in the Taxonomy: Alignment of revenue, OpEx and CapEx.
2.17.b.1	T	Use of phase-in provisions in accordance with Appendix C of ESRS 1 - time-bound targets for material issues	It will be mandatory for SOCOTEC to comply with the CSRD by reporting in 2026 on its 2025 data. The goal is to achieve CSRD-compliance in 2025 for the 2026 sustainability reporting. Including in the Taxonomy: Alignment of revenue, OpEx and CapEx. Targets to be set.
2.17.c.1	T	Use of phase-in provisions in accordance with Appendix C of ESRS 1 - policies for material issues	It will be mandatory for SOCOTEC to comply with the CSRD by reporting in 2026 on its 2025 data. The goal is to achieve CSRD-compliance in 2025 for the 2026 sustainability reporting. Including in the Taxonomy: Alignment of revenue, OpEx and CapEx. Governance to be defined.
2.17.d.1	T	Use of phase-in provisions in accordance with Appendix C of ESRS 1 - initiatives for material issues	It will be mandatory for SOCOTEC to comply with the CSRD by reporting in 2026 on its 2025 data. The goal is to achieve CSRD-compliance in 2025 for the 2026 sustainability reporting. Including in the Taxonomy: Alignment of revenue, OpEx and CapEx. Governance to be defined.
2.17.e.1	T	Use of phase-in provisions in accordance with Appendix C of ESRS 1 - metrics for material issues	Taxonomy - Alignment: revenue, CapEx, OpEx. Implementation of a climate plan following the SBTi approach by early 2026: targets to reduce GHGs by 2030.
GOV-1	The role of the administrative, management and supervisory bodies		
2.21.a	Number of executive and non-executive members		
2.21.a.1	N	Number of executive members of the administrative/management bodies	14 members of the Group Executive Committee.
2.21.a.2	N	Number of non-executive members of the administrative/management bodies	All the members of the Group Executive Committee are executive members.
2.21.a.3	N	Number of executive members of the supervisory bodies	1 director
2.21.a.3	N	Number of non-executive members of the supervisory bodies	6 directors and 2 observers
2.21.b.1	N	Representation of employees and other workers	No representatives
2.21.c.1	T	Experience relevant to the undertaking's sectors, products and geographic locations	Experience of the directors and the Executive Committee.
2.21.d	Percentage by gender and other aspects of diversity		
2.21.d.1	P*	Average women/men ratio on the Board of Directors	14% women/86% men
2.21.e	Percentage of independent directors		
2.21.e.1	P*	Percentage of independent directors	14%
2.22.a.1	T	Identity - administrative/management bodies	1.3.1. MANAGEMENT BODIES
2.22.a.2	T	Identity - supervisory bodies	1.3.2. BOARD OF DIRECTORS

GOV-1	The role of the administrative, management and supervisory bodies (cont'd)		
2.22.b.1	T	Responsibilities for impacts, risks and opportunities in the undertaking's terms of reference, board mandates and other related policies - administrative/management bodies	1.3.2.2. RULES and 1.3.2.3. REMIT OF THE BOARD OF DIRECTORS 1.3.3. OPERATIONAL COMMITTEES 4.1. BUSINESS ETHICS
2.22.b.2	T	Responsibilities for impacts, risks and opportunities in the undertaking's terms of reference, board mandates and other related policies - supervisory bodies	1.3.2.3. REMIT OF THE BOARD OF DIRECTORS 1.3.2.4. COMMITTEES SET UP BY THE BOARD OF DIRECTORS
2.22.c.i.1	T	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities - specific committee	1.3.1. MANAGEMENT BODIES 1.3.3. OPERATIONAL COMMITTEES 1.3.4. MANAGING CONFLICTS OF INTEREST 1.7. GOVERNANCE OF MATTERS, RISKS
2.22.c.ii.1	T	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities - reporting lines	1.3. GOVERNANCE (AND COMMITTEES) 1.7. GOVERNANCE OF MATTERS, RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
2.22.c.iii.1	T	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities - dedicated controls and procedures	1.3.1. MANAGEMENT BODIES 1.3.3. OPERATIONAL COMMITTEES 1.3.4. MANAGING CONFLICTS OF INTEREST 1.7. GOVERNANCE OF MATTERS, RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
2.22.d.1	T	Targets related to material impacts, risks and opportunities, and how progress towards them is monitored	1.3.1. MANAGEMENT BODIES 1.3.3. OPERATIONAL COMMITTEES 1.3.4. MANAGING CONFLICTS OF INTEREST 1.7. GOVERNANCE OF MATTERS, RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
2.23.a.1	T	Skills and expertise available to oversee sustainability matters - sustainability expertise	1.3.3. OPERATIONAL COMMITTEES 1.4.4. CSR COMMITTEE GOVERNANCE 1.7. GOVERNANCE OF MATTERS AND RISKS
2.23.b.1	T	Skills and expertise available to oversee sustainability matters - sustainability expertise - interaction with material impacts, risks and opportunities	1.3.3. OPERATIONAL COMMITTEES 1.4.4. CSR COMMITTEE GOVERNANCE 1.7. GOVERNANCE OF MATTERS AND RISKS
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		
2.26.a.1	B	Whether the administrative, management and supervisory bodies are informed of material impacts, risks and opportunities, implementation of due diligence, and the results and effectiveness of policies, actions, metrics and targets adopted to address them	YES 1.7.3. RISK MANAGEMENT SYSTEMS and 1.7. RISK GOVERNANCE
2.26.a.2	T	By whom the administrative, management and supervisory bodies are informed of material impacts, risks and opportunities, implementation of due diligence, and the results and effectiveness of policies, actions, metrics and targets adopted to address them	By Management of the relevant scope via existing committees and governance arrangements in place. 1.7.3. RISK MANAGEMENT SYSTEMS and 1.7. RISK GOVERNANCE
2.26.a.3	T	How frequently the administrative, management and supervisory bodies are informed of material impacts, risks and opportunities, implementation of due diligence, and the results and effectiveness of policies, actions, metrics and targets adopted	The Boards of Directors are held on a quarterly basis. The Group's Executive Committees are held every month. 1.3.1. MANAGEMENT BODIES 1.3.3. OPERATIONAL COMMITTEES 1.3.4. MANAGING CONFLICTS OF INTEREST 1.7. GOVERNANCE OF MATTERS, RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
2.26.b.1	T	How the administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing the undertaking's strategy, its decisions on major transactions, and its risk management process	The procedures are operational and the decisions take effect immediately at the various committees. 1.3.1. MANAGEMENT BODIES 1.3.3. OPERATIONAL COMMITTEES 1.3.4. MANAGING CONFLICTS OF INTEREST 1.7. GOVERNANCE OF MATTERS, RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
2.26.c.1	T	List of the material impacts, risks and opportunities addressed by the administrative, management and supervisory bodies, or their relevant committees during the reporting period	1.7.4. MAIN RISKS IDENTIFIED 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
GOV-3	Integration of sustainability-related performance in incentive schemes		
2.29.a.1	T	Description of the key characteristics of the incentive schemes	3.1.1. REMUNERATION
2.29.b.1	B	Whether performance is assessed against specific sustainability-related targets and/or impacts	YES 3.1.1. REMUNERATION

GOV-3 Integration of sustainability-related performance in incentive schemes (cont'd)			
2.29.b.2	T	Whether performance is assessed against specific sustainability-related targets and/or impacts, and if so, which ones	The safety (frequency rate) of employees, or Green Trust services sold by the Industry & Equipment BU are assigned to the managers and/or senior managers. 3.1.1. REMUNERATION
2.29.c.1	B	Whether sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	The safety (frequency rate) of employees, or Green Trust services sold by the Industry & Equipment BU are assigned to the managers and/or senior managers. 3.1.1. REMUNERATION
2.29.c.2	T	How sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	The safety (frequency rate) of employees, or Green Trust services sold by the Industry & Equipment BU are assigned to the managers and/or senior managers. Targets set on an annual basis. 3.1.1. REMUNERATION
2.29.d Proportion of variable remuneration dependent on sustainability-related targets and/or impacts			
2.29.d.1	P	Proportion of variable remuneration dependent on sustainability-related targets and/or impacts	Available but not published - Internal document 3.1. EMPLOYEE VALUE PROPOSITION (EVP)
2.29.e.1	S	Level in the undertaking at which the terms of incentive schemes are approved and updated	Available but not published - Internal document 3.1. EMPLOYEE VALUE PROPOSITION (EVP)
GOV-4 Statement on due diligence			
2.30.1	T*	Mapping of the information provided in its sustainability statement about the due diligence process	4.1.5. DUE DILIGENCE 4.1. BUSINESS ETHICS (in its entirety)
GOV-5 Risk management and internal controls over sustainability reporting			
2.36.a.1	T	Scope, main features and components of the risk management and internal control processes and systems in relation to sustainability reporting	1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
2.36.b.1	T	Risk assessment approach followed, including the risk prioritisation methodology	1.7.2. RISK IDENTIFICATION AND ASSESSMENT
2.36.c.1	T	Main risks identified and their mitigation strategies including related controls	1.7.4. MAIN RISKS IDENTIFIED
2.36.d.1	T	Integration of the findings of its risk assessment and internal controls as regards the sustainability reporting process into relevant internal functions and processes	Please refer to section 1.7.1. 1.7.1. MANAGERIAL APPROACH TO RISK 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL RISKS 1.4.4. GOVERNANCE OF CSR MATTERS 1.5.4. DOUBLE MATERIALITY
2.36.e.1	T	Periodic reporting of the findings referred to in point (d) to the administrative, management and supervisory bodies	Quarterly reporting to the Board of Directors of the indicators, actions, policies (e.g., Security, Cybersecurity, etc.). Communication twice a year about CSR strategy. 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL RISKS 1.4.4. GOVERNANCE OF CSR MATTERS
SBM-1 Strategy, business model and value chain			
2.40.a.i.1	T	Significant groups of products and services	1.1. OUR VISION and OUR MISSION
2.40.a.ii.1	T	Significant markets and/or customer groups served	1.2. BUSINESS MODEL 1.2.4. MARKET TRENDS-MARKET POSITION
2.40.a.iii.1	N	Headcount of employees by geographical area	Chart showing number of employees by geographical area 1.2.1
2.40.a.iv.1	T	Products and services that are banned in certain markets	Not relevant
2.40.b.1	M	Breakdown of total revenue, as included in its financial statements, by significant ESRS sectors.	Chart showing Revenue per sector. See also Green Trust revenue per Taxonomy category. 1.2.1. FINANCIAL AND OPERATIONAL PERFORMANCE and 1.2.4. MARKET POSITION 2.2. GREEN TRUST
2.40.c.1	T	List of the additional significant ESRS sectors beyond the ones reflected under paragraph 40 (b)	N/A
2.40.d.i.1	T*	Statement indicating, together with the related revenues, that the undertaking is active in the fossil fuel (coal, oil and gas) sector	Not relevant
2.40.d.ii.1	T*	Statement indicating, together with the related revenues, that the undertaking is active in chemicals production	Not relevant

SBM-1 Strategy, business model and value chain (cont'd)			
2.40.d.iii.1	T*	Statement indicating, together with the related revenues, that the undertaking is active in controversial weapons	Not relevant
2.40.d.iv.1	T*	Statement indicating, together with the related revenues, that the undertaking is active in the cultivation and production of tobacco	Not relevant
2.40.e.1	T	Sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders	"2028 Sustainability Goals" in 1.5.2. and table of relevant IRO and targets in 1.5.5. 1.5.2. MAIN CSR INDICATORS AND TARGETS 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND THE BUSINESS MODEL
2.40.f.1	T	Assessment of its current significant products and/or services, and significant markets and customer groups, in relation to its sustainability-related goals	"2028 Sustainability Goals" in 1.5.2. and table of material topics, IRO and targets in 1.5.5. Green Trust charts in 2.2. 1.5.2. MAIN CSR INDICATORS AND TARGETS 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND THE BUSINESS MODEL 2.2. GREEN TRUST
2.40.g.1	T	Elements of the undertaking's strategy that relate to or impact sustainability matters	1.5.1. STRATEGY and 1.6. ROADMAP
2.41.1	T	If exempt from disclosures, list of ESRS sectors that are significant for the undertaking	Not relevant
2.42.a.1	T	Description of the business model and value chain - inputs and its approach to gathering, developing and securing those inputs	1.2.2. THE SOCOTEC GROUP'S BUSINESS MODEL and 1.2.3. VALUE CHAIN
2.42.b.1	T	Description of the business model and value chain - its outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders	1.2.2. THE SOCOTEC GROUP'S BUSINESS MODEL and 1.2.3. VALUE CHAIN 1.2.4. MARKET TRENDS-MARKET POSITION
2.42.c.1	T	Description of the business model and value chain - main features of its upstream and downstream value chain and the undertaking's position in its value chain, including a description of the main business actors and their relationship to the undertaking	1.2.2. THE SOCOTEC GROUP'S BUSINESS MODEL and 1.2.3. VALUE CHAIN 1.2.4. MARKET TRENDS-MARKET POSITION
SBM-2 Interests and views of stakeholders			
2.45.a.i.1	T	Key stakeholders	1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.a.ii.1	B	Whether there is cooperation with stakeholders	YES 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.a.ii.2	T	Cooperation with which categories of stakeholders	Upstream and Downstream - Internal and External. Please also refer to section 1.5.5. Impacts, risks and opportunities and 1.5.4. Double materiality analysis. 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.a.iii.1	T	How this cooperation with stakeholders is organised	1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.a.iv.1	T	Purpose of the cooperation with stakeholders	Upstream and Downstream - Internal and External. Please also refer to section 1.5.5. Impacts, risks and opportunities and 1.5.4. Double materiality analysis. 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.a.v.1	T	How the outcome of cooperation with stakeholders is taken into account by the undertaking	Upstream and Downstream - Internal and External. Please also refer to section 1.5.5. Impacts, risks and opportunities and 1.5.4. Double materiality analysis. 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.b.1	T	The undertaking's understanding of the interests and views of its key stakeholders as they relate to the undertaking's strategy and business model	Upstream and Downstream - Internal and External. Please also refer to section 1.5.5. Impacts, risks and opportunities and 1.5.4. Double materiality analysis. 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.c.i.1	T	The undertaking's understanding of the interests and views of its key stakeholders as they relate to the undertaking's strategy and business model	Upstream and Downstream - Internal and External. Please also refer to section 1.5.5. Impacts, risks and opportunities and 1.5.4. Double materiality analysis. 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.c.ii.1	T	How the undertaking has amended or expects to amend its strategy and/or business model to address the interests and views of its stakeholders	Upstream and Downstream - Internal and External. Please also refer to section 1.5.5. Impacts, risks and opportunities and 1.5.4. Double materiality analysis. 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR
2.45.c.iii.1	B	Whether these steps are likely to modify the relationship with and views of stakeholders	YES 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR

SBM-2		Interests and views of stakeholders (cont'd)	
2.45.d.1	B	Whether the administrative, management and supervisory bodies are informed about the views and interests of affected stakeholders with regard to the undertaking's sustainability-related impacts	YES 1.4.4. GOVERNANCE OF CSR MATTERS 1.7. GOVERNANCE OF MATTERS, RISKS
2.45.d.2	T	How the administrative, management and supervisory bodies are informed about the views and interests of affected stakeholders with regard to the undertaking's sustainability-related impacts	1.4.4. GOVERNANCE OF CSR MATTERS 1.7. GOVERNANCE OF MATTERS, RISKS
SBM-3		Material impacts, risks and opportunities and their interaction with strategy and business model	
2.48.a.1	T	Brief description of the material impacts, risks and opportunities resulting from the materiality assessment	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.b.1	T	Current and anticipated effects of the undertaking's material impacts, risks and opportunities on its business model, value chain, strategy and decision-making, and how it has responded or plans to respond to these effects	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.c.i.1	T	How the undertaking's material negative and positive impacts affect (or, in the case of potential impacts, are likely to affect) people or the environment	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.c.ii.1	B	Whether there are connections between these impacts and the undertaking's strategy and business model	YES 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.c.ii.2	T	Note whether they originate from the strategy and business model	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.c.iii.1	T	The reasonably expected time horizons of the impacts	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.c.iv.1	B	Whether the undertaking is involved with the material impacts through its activities or because of its business relationships	YES 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.c.iv.2	T	Description of the nature of the relevant business activities or business relationships	<b>Please also refer to section 1.7. Governance of economic, environmental and social matters</b> 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.48.d.1	T	Current financial effects of the undertaking's material risks and opportunities on its financial position, financial performance and cash flows	<b>Available but not published - Internal document</b>
2.48.e.i.1	T	Anticipated financial effects of the undertaking's material risks and opportunities on its financial position, financial performance and cash flows over the short, medium and long term - investment and disposal plans	<b>Available but not published - Internal document</b>
2.48.e.ii.1	T	Anticipated financial effects of the undertaking's material risks and opportunities on its financial position, financial performance and cash flows over the short, medium and long term - planned sources of funding	<b>Available but not published - Internal document</b>
2.48.f.1	T	Information about the resilience of the undertaking's strategy and business model regarding its capacity to address its material impacts and risks and to take advantage of its material opportunities	<b>Available but not published - Internal document</b>
2.48.g.1	T	Changes to the material impacts, risks and opportunities compared to the previous reporting period	<b>Not relevant</b>
2.48.h.1	T	Impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to those covered by the undertaking using additional entity-specific disclosures	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
2.49.1	T	Information provided pursuant to the relevant topical ESRS, statement of the material impacts, risks and opportunities	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
IRO-1		Description of the processes to identify and assess material impacts, risks and opportunities	
2.53.a.1	T	Description of the methodologies and assumptions applied in the described process	<b>Double materiality approach and analysis</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.b.i.1	T	Process to identify, assess, prioritise and monitor the undertaking's potential and actual impacts on people and the environment - other specific factors that give rise to heightened risk of adverse impacts	<b>See Phases 2 and 3: surveying of stakeholders (face-to-face interviews or questionnaire sent) and rating of issues</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.b.ii.1	T	Process to identify, assess, prioritise and monitor the undertaking's potential and actual impacts on people and the environment - responsibility for own activities or as a result of business relationships	<b>See Phase 3: surveying of stakeholders (face-to-face interviews or questionnaire sent) and rating of issues</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES

IRO-1		Description of the processes to identify and assess material impacts, risks and opportunities (cont'd)	
2.53.b.iii.1	T	Process to identify, assess, prioritise and monitor the undertaking's potential and actual impacts on people and the environment - consultation with affected stakeholders and independent external professionals	1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.b.iv.1	T	Process to identify, assess, prioritise and monitor the undertaking's potential and actual impacts on people and the environment - prioritisation of negative impacts based on their relative severity and likelihood	<b>face-to-face interviews or questionnaire sent) and rating of issues</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.c.i.1	T	Process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects - risks and opportunities that may originate from impacts and dependencies	<b>See Phases 4 and 3: surveying of stakeholders and rating of issues, and analysis of responses and list of material topics</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.c.ii.1	T	Process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects - assessment of the probability, scale and nature of the effects	<b>See Phases 4 and 3: surveying of stakeholders and rating of issues, and analysis of responses and list of material topics</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.c.iii.1	T	Process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects - prioritisation of sustainability risks and risk assessment tools	<b>See Phases 4 and 3: surveying of stakeholders and rating of issues, and analysis of responses and list of material topics</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.d.1	T	Description of the decision-making process and the related internal control procedures	1.5.4. DOUBLE MATERIALITY ANALYSIS 1.7. GOVERNANCE OF MATTERS AND RISKS
2.53.e.1	T	How the process to identify, assess and manage impacts and risks is integrated into the undertaking's overall risk management process	1.5.4. DOUBLE MATERIALITY ANALYSIS 1.7. GOVERNANCE OF MATTERS AND RISKS
2.53.f.1	T	How the process to identify, assess and manage opportunities is integrated into the undertaking's overall risk management process	<b>Please also refer to section 2.2. Green Trust.</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS 1.5.5. IMPACTS, RISKS, OPPORTUNITIES
2.53.g.1	T	Input parameters used	<b>Please refer to Phase 4: Analysis of responses and list of material topics</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.h.1	B	Where the process has changed compared to the previous reporting period	YES 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.53.h.2	T	How the process has changed compared to the prior reporting period, when the process was modified for the last time and future revision dates of the materiality assessment.	<b>Double materiality approach carried out for the first time at year-end 2023 (next analysis in 2026)</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
IRO-2		Disclosure requirements in ESRS covered by the undertaking's sustainability statement	
2.56.1	T	List of the disclosures requirements with which it has complied while preparing the statement on sustainability, according to the results of the materiality assessment	<b>Please refer to section 6.1.</b> 6.1. CROSS-REFERENCE TABLE WITH THE ESRS AND THE CSRD
2.57.1	T	Whether the undertaking concludes that climate change is not material, a detailed explanation of the conclusions of its materiality assessment with regard to climate change	<b>N/A</b> 2. ENVIRONMENTAL INFORMATION 2.4. CLIMATE CHANGE 2.2. GREEN TRUST
2.58.1	T	Whether the undertaking concludes that a topic other than climate change is not material, a brief explanation of the conclusions of its materiality assessment for that topic	<b>SOCOTEC is a provider of business services: the social matters arising from the double materiality analysis are material.</b> 1.5.4. DOUBLE MATERIALITY ANALYSIS
2.59.1	T	Explanation of how the undertaking has determined the material information to be disclosed in relation to the impacts, risks and opportunities that it has assessed to be material	<b>Please refer to Phase 2: Prepare the questionnaire based on the CSRD ESRS topics and sub-topics</b> 1.5.4. SOCOTEC'S DOUBLE MATERIALITY ANALYSIS
<b>END ESRS 2:</b>			

2 GOV-3: E1				Integration of sustainability-related performance in incentive schemes	
E1.13.1	B	Whether climate-related considerations are factored into the remuneration of members of the administrative, management and supervisory bodies		NO	
E1.13.2	T	How climate-related considerations are factored into the remuneration of members of the administrative, management and supervisory bodies		N/A	
E1.13.3	B	Whether their performance has been assessed against the GHG emission reduction targets reported under Disclosure Requirement E1-4		N/A	
E1.13.4	P	Percentage of actual remuneration during the period linked to climate considerations		N/A	
E1.13.5	T	Explanation of the nature of climate-related considerations that are factored into the remuneration of members of the administrative, management and supervisory bodies		N/A	
2 IRO-1 : E1				Description of the processes to identify and assess material climate-related impacts, risks and opportunities	
E1.20.1	T	Process to identify and assess climate-related impacts, risks and opportunities		1.5.5. Please refer in particular to the description of the climate-related impacts, risks and opportunities (ESRS E1)	1.5.4. DOUBLE MATERIALITY ANALYSIS 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL 1.7. GOVERNANCE OF MATTERS AND RISKS
E1.20.a.1	T	Process that the undertaking applies to impacts on climate change, in particular, the undertaking's GHG emissions (as required by Disclosure Requirement ESRS E1-6)			2.4. CLIMATE CHANGE: REDUCING SCOPE 3 GREENHOUSE GAS EMISSIONS RELATED TO OUR OPERATIONS
E1.20.b.i.1	T	Process that the undertaking applies to the identification of climate-related hazards, considering at least high emission climate scenarios		Not available. Definition of an SBT trajectory by year-end 2024.	
E1.20.b.ii.1	T	Process that the undertaking applies to the assessment of how its assets and business activities may be exposed and are sensitive to these climate-related hazards, creating gross physical risks for the undertaking		Not available. Assessment of the physical risks for the following 2024 sustainability report.	
E1.20.c.i.1	T	Process that the undertaking applies to the identification of climate-related transition events, considering at least a climate scenario in line with limiting global warming to 1.5°C with no or limited overshoot		Please refer to the examples of Green Trust services in 2.2.1 and 2.2.2.	2.2. GREEN TRUST
E1.20.c.ii.1	T	Process that the undertaking applies to the assessment of how its assets and business activities may be exposed to these climate-related transition events, creating gross transition risks or opportunities		Opportunities arising from buildings' energy and environmental transitions form the cornerstone of its service offering.	2.2. GREEN TRUST
E1.21	T	When it publishes the information required pursuant to paragraphs 20 (b) and 20 (c), the undertaking explains how it has used the climate-related scenarios, including a series of climate scenarios to support the identification and assessment of physical risks and short-, medium- and long-term transition risks and opportunities.		Not relevant. Commercial building activities.	
2 SBM-3 : E1				Material impacts, risks and opportunities and their interaction with strategy and business model	
E1.18.1	T	For each material climate-related risk it has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk		See 1.5.5. Environment IRO. Climate change provides opportunities for SOCOTEC to develop its ranges and revenue. Its core business is compliance and management of building-related risks (energy transition and environmental transition), please refer to section 2.2. Green Trust	1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL PLEASE ALSO REFER TO SECTION 2.2. GREEN TRUST
E1.19.1	T	Description of the resilience of its strategy and business model in relation to climate change.		See 1.5.5. Environment IRO. Climate change provides opportunities for SOCOTEC to develop its ranges and revenue. Its core business is compliance and management of building-related risks (energy transition and environmental transition), please refer to section 2.2. Green Trust	1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL PLEASE ALSO REFER TO SECTION 2.2. GREEN TRUST
E1.19.a.1	T	The scope of the resilience analysis		See 1.5.5. Environment IRO	1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
E1.19.b.1	T	How the resilience analysis has been conducted, including the use of climate scenario analysis		Not relevant. Commercial building activities.	
E1.19.c.1	T	The results of the resilience analysis including the results from the use of scenario analysis		Not relevant. Commercial building activities.	

E1-1		Transition plan for climate change mitigation			
E1.14.1	T*	Transition plan for climate change mitigation		Please refer to the Green Trust solutions provided to clients. Please also refer to the measures applied in the management of greenhouse gases from its own operations	2.1. ENVIRONMENTAL POLICY 2.2. GREEN TRUST 2.4.3. CLIMATE CHANGE MITIGATION TARGETS
E1.16.a.1	T	Explanation of how the undertaking's targets are compatible with limiting global warming to 1.5°C in line with the Paris Agreement		The Group has commenced work in 2024 to set targets to reduce 2024-2028 GHG emissions and to set SBT targets for 2030.	2.4.3 CLIMATE CHANGE MITIGATION TARGETS
E1.16.b.1	T	Explanation of the decarbonisation levers identified, and key actions planned, including changes in the undertaking's product and service portfolio and the adoption of new technologies in its own operations, or the upstream and/or downstream value chain		Please refer to the three core elements of the energy sobriety action plan for SOCOTEC's activities in 2.4.4.	2.1. ENVIRONMENTAL POLICY 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1.16.c.1	T	Explanation and quantification of the undertaking's investments and funding supporting the implementation of its transition plan, with a reference to the key performance indicators of taxonomy-aligned CapEx		The taxonomy-aligned CapEx and OpEx have not been provided owing to the significant complexity of technical criteria that require a project by project evaluation, which is materially impossible. Eligible CapEx has been partially provided this year and the eligible OpEx is less than 10%, so it has not been disclosed, as permitted by the exemption clause.	2.3.4. TAXONOMY: INVESTMENTS AND FUNDING
E1.16.c.2	M	Financial resources allocated to the action plan (OpEx)		Sustainable OpEx worldwide out of total OpEx: €33.8 million/€960.9 million = 3.5%, i.e. < 5% exemption clause.	2.3.4. TAXONOMY: INVESTMENTS AND FUNDING
E1.16.c.3	M	Financial resources allocated to the action plan (CapEx)		Sustainable OpEx worldwide out of total OpEx: €33.8 million/€960.9 million = 3.5%, i.e. < 5% exemption clause.	2.3.4. TAXONOMY: INVESTMENTS AND FUNDING
E1.16.d.1	T	Qualitative assessment of the potential locked-in GHG emissions from the undertaking's key assets and products		Scope 1: Fleet of company vehicles	2.4.5. CARBON FOOTPRINT
E1.16.e.1	T	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) that the undertaking has for aligning its economic activities (revenues, CapEx, OpEx) with the criteria established in Commission Delegated Regulation 2021/2139		Not available	2.3.4. TAXONOMY: INVESTMENTS AND FUNDING
E1.16.f.1	T	If applicable, a disclosure of significant CapEx amounts invested during the reporting period related to coal, oil and gas-related economic activities		Not relevant	
E1.16.f.2	M	Significant CapEx amounts in coal-related economic activities		Not relevant	
E1.16.f.3	M	Significant CapEx amounts in oil-related economic activities		Not relevant	
E1.16.f.4	M	Significant CapEx amounts in gas-related economic activities		Not relevant	
E1.16.g.1	B*	Whether or not the undertaking is excluded from the EU Paris-aligned Benchmarks		NO.	1.1. OUR VISION and OUR MISSION
E1.16.h.1	T	Explanation of how the transition plan is embedded in and aligned with the undertaking's overall business strategy and financial planning		Please refer to section 1.6.3. Support with implementing environmental transition projects	1.6. SUPPORT WITH THE ENVIRONMENTAL TRANSITION and 2.1 ENVIRONMENTAL POLICY 2.2. GREEN TRUST and 2.3. TAXONOMY
E1.16.i.1	B	Whether the transition plan is approved by the administrative, management and supervisory bodies		YES	1.6. SUPPORT WITH THE ENVIRONMENTAL TRANSITION and 2.1 ENVIRONMENTAL POLICY 2.2. GREEN TRUST and 2.3. TAXONOMY
E1.16.j.1	T	Explanation of the undertaking's progress in implementing the transition plan		Please also refer to the Table of main 2028 targets in 1.5.2.	2.4.5. RESULTS: CARBON FOOTPRINT 2.2.3. GREEN TRUST RESULTS and 2.3.3. TAXONOMY RESULTS
E1.17.1	B	If does not have a transition plan in place, it shall adopt a transition plan		YES	
E1.17.2	Y	If the undertaking does not have a transition plan in place, when [Year] it shall adopt a transition plan		YEAR-END 2025	
E1-2		Policies related to climate change mitigation and adaptation			
E1.24.1	T	Policies implemented by the undertaking to manage its material impacts, risks and opportunities in terms of climate change mitigation and adaptation			2.1. ENVIRONMENTAL POLICY 2.2.1. GREEN TRUST: POLICY-2.3.1.TAXONOMY 2.4.2. CLIMATE-RELATED POLICY
E1.25.a.1	B	Whether the policies adopted cover climate change mitigation		YES	2.1. ENVIRONMENTAL POLICY 2.2.1. GREEN TRUST: POLICY-2.3.1.TAXONOMY 2.4.2. CLIMATE-RELATED POLICY

E1-2 Policies related to climate change mitigation and adaptation (cont'd)			
E1.25.a.2	T	How the policies adopted cover climate change mitigation	Please also refer to section 2.2.2. Green Trust Actions and 2.3.2. Taxonomy: Methodology. 2.2.3. GREEN TRUST RESULTS and 2.3.3. TAXONOMY RESULTS and 2.4.4. ACTIONS FOR CLIMATE CHANGE MITIGATION
E1.25.b.1	B	Whether the policies adopted cover climate change adaptation	YES 2.1. ENVIRONMENTAL POLICY 2.2.1. GREEN TRUST: POLICY- 2.3.1.TAXONOMY 2.4.2. CLIMATE-RELATED POLICY
E1.25.b.2	T	How the policies adopted cover climate change adaptation	Please also refer to section 2.2.2. Green Trust Actions and 2.3.2. Taxonomy: Methodology. 2.2.2. GREEN TRUST: ACTIONS 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1.25.c.1	B	Whether the policies adopted cover energy efficiency	YES, please also refer to the three core elements of the energy sobriety plan in 2.4.4.1., 2.4.4.2. and 2.4.4.3. 2.2.2. GREEN TRUST: ACTIONS 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1.25.c.2	T	How the policies adopted cover energy efficiency	Please also refer to the three core elements of the energy sobriety plan in 2.4.4.1., 2.4.4.2. and 2.4.4.3. 2.2.2. GREEN TRUST: ACTIONS 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1.25.d.1	B	If the policies adopted cover renewable energy deployment	YES 2.2.2. GREEN TRUST: ACTIONS 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1.25.d.2	T	How the policies adopted cover renewable energy deployment	Please refer in particular to 2.4.4.2. Initiatives to improve building energy performance. 2.2.2. GREEN TRUST: ACTIONS 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1.25.e.1	B	Whether the policies adopted cover other areas	YES 2.2.2. GREEN TRUST: ACTIONS (Services)
E1.25.e.2	T	How the policies adopted cover other areas	Please also refer to section 2.5. Circular Economy 2.2.2. GREEN TRUST: ACTIONS (Services) 2.5. CIRCULAR ECONOMY
E1-3 Actions and resources in relation to climate change policies			
E1.28.1	T	Climate change mitigation and adaptation actions and resources allocated to their implementation	2.2.2. GREEN TRUST: ACTIONS 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION
E1-4 Targets related to climate change mitigation and adaptation			
E1.32.1	T	Time-bound and outcome-oriented targets related to climate change mitigation and adaptation	2.2.3. 2023 GREEN TRUST RESULTS AND 2028 TARGETS 2.4.3. CLIMATE CHANGE MITIGATION TARGETS
E1.33.1	B	Whether the undertaking has set GHG emission reduction targets and/or any other target in order to manage material impacts, risks and opportunities related to climate change	YES, please refer to the 2024 and 2028 targets in the table in 1.5.5. 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
E1.33.2	T	How the undertaking has set GHG emission reduction targets and/or any other target in order to manage material impacts, risks and opportunities related to climate change	2.2.3. 2023 GREEN TRUST RESULTS AND 2028 TARGETS 2.4.3. CLIMATE CHANGE MITIGATION TARGETS
E1.34.b* GHG emission reduction targets			
E1.34.b.1	N	Gross GHG emission reduction target for 2030 for Scope 1 in metric tonnes of CO2 equivalent	Not available, SBT target-setting in progress - Year-end 2024 Please refer to section 2.4.5. Results: Carbon footprint 1.5.2. CSR INDICATORS AND TARGETS 2.4.4. ACTIONS FOR CLIMATE CHANGE MITIGATION
E1.34.b.2	N	Gross GHG emission reduction target for 2030 for Scope 2 in metric tonnes of CO2 equivalent	Not available, SBT target-setting in progress - Year-end 2024 Please refer to section 2.4.5. Results: Carbon footprint 1.5.2. CSR INDICATORS AND TARGETS 2.4.4. ACTIONS FOR CLIMATE CHANGE MITIGATION
E1.34.b.3	N	Gross GHG emission reduction target for 2030 for Scope 3 in metric tonnes of CO2 equivalent	Not available, SBT target-setting in progress - Year-end 2024 Please refer to section 2.4.5. Results: Carbon footprint 1.5.2. CSR INDICATORS AND TARGETS 2.4.4. ACTIONS FOR CLIMATE CHANGE MITIGATION
E1.34.c.1	T	The current year and baseline for GHG emission reduction targets	15% reduction in GHG emissions between 2021 and 2024 (Scopes 1 and 2) 2.4.3. CLIMATE CHANGE MITIGATION TARGETS
E1.34.e.1	B	Whether the GHG emission reduction targets are based on scientific data and are compatible with limiting global warming to 1.5°C	NO. SBT target-setting in progress - Year-end 2024 2.4.3. CLIMATE CHANGE MITIGATION TARGETS
E1.34.f.1	T	Description of the anticipated decarbonisation levers and their global quantitative contribution to achieving GHG emission reduction targets	Partial, work to set targets aligned with the SBTs in progress. 2.4.3. CLIMATE CHANGE MITIGATION TARGETS
E1.37* Total consumption of energy related to own operations			
E1.37.a.1	N	Total consumption of fossil fuel energy in MWh related to own operations	19,471.04 MWh 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX

E1-5 Energy consumption and energy mix			
E1.37.b.1	N	Total consumption of nuclear energy in MWh related to own operations	8,948.49 MWh 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX
E1.37.c.i.1	N	Total consumption of renewable energy in MWh related to own operations - consumption of fuel from renewable sources	Not available 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX
E1.37.c.ii.1	N	Total consumption of renewable energy in MWh related to own operations - consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	2,672.66 MWh 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX
E1.37.c.iii.1	N	Total consumption of renewable energy in MWh related to own operations - consumption of self-generated non-fuel renewable energy	41.94 MWh 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX
E1.38* Total consumption of energy from fossil fuel sources if the undertaking has operations in high climate impact sectors			
E1.38.a.1	N	Total consumption of energy from fossil fuel sources - fuel consumption from coal and coal products	Not relevant
E1.38.b.1	N	Total consumption of energy from fossil fuel sources - fuel consumption from crude oil and petroleum products	Not relevant
E1.38.c.1	N	Total consumption of energy from fossil fuel sources - fuel consumption from natural gas	Not relevant
E1.38.d.1	N	Total consumption of energy from fossil fuel sources - fuel consumption from other fossil fuel sources	Not relevant
E1.38.e.1	N	Total consumption of energy from fossil fuel sources - consumption of purchased or acquired electricity, heat, steam, and cooling from fossil fuel sources	Not relevant
E1.39* Energy generation			
E1.39.1	N	Non-renewable energy generated in MWh	Not relevant
E1.39.2	N	Renewable electricity generated in MWh	41.94 MWh 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX
E1.40* Energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors			
E1.42.1	T*	Precision of sectors with high climate impact which are used to determine intensity energy required in paragraph 40	Not relevant
E1.43.1	T*	Reconciliation to the relevant line item or notes in the financial statements of the net revenue amount from activities in high climate impact sectors (the denominator in the calculation of the energy intensity required by paragraph 40)	Not relevant
E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions			
E1.44* GHG emissions			
E1.44.a.1	N	Gross Scope 1 GHG emissions in metric tonnes of CO2 equivalent - consolidated accounting group (parent company and subsidiaries)	31,269.4 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.a.2	N	Gross Scope 1 GHG emissions in metric tonnes of CO2 equivalent - investee companies	N/A
E1.44.a.3	N	Percentage of Scope 1 GHG emissions deriving from regulated emission trading schemes - consolidated accounting group (parent company and subsidiaries)	Not relevant
E1.44.a.4	N	Percentage of Scope 1 GHG emissions deriving from regulated emission trading schemes - investee companies	Not relevant
E1.44.b.1	N	Location-based gross Scope 2 GHG emissions in metric tonnes of CO2 equivalent - consolidated accounting group (parent company and subsidiaries)	2,333.05 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.b.2	N	Location-based gross Scope 2 GHG emissions in metric tonnes of CO2 equivalent - investee companies	Not relevant
E1.44.b.3	N	Market-based gross Scope 2 GHG emissions in metric tonnes of CO2 equivalent - consolidated accounting group (parent company and subsidiaries)	Not available 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.b.4	N	Market-based gross Scope 2 GHG emissions in metric tonnes of CO2 equivalent - investee companies	Not relevant
E1.44.c.1	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent - Purchased goods and services	13,292.1 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.c.2	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent - Capital goods	Not available
E1.44.c.3	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent - Fuel and energy-related activities (not included in Scopes 1 and 2)	6,040.75 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS



E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions (cont'd)			
E1.44.c.4	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Upstream transportation and distribution	184.08 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.c.5	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Waste generated in operations	475.62 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.c.6	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Business travel	3,966.84 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.c.7	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Employee commuting	2,483.47 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.44.c.8	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Upstream leased assets	Not available
E1.44.c.9	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Downstream transportation and distribution	Not available
E1.44.c.10	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Processing of Sold Products	Not relevant - Business services
E1.44.c.11	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Use of sold products	Not relevant - Business services
E1.44.c.12	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – End-of-life treatment of sold products	Not relevant - Business services
E1.44.c.13	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Downstream leased assets	Not relevant
E1.44.c.14	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Franchises	Not relevant
E1.44.c.15	N	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Investments	Not relevant
E1.44.d.1	N	Total GHG emissions in metric tonnes of CO2 equivalent derived from underlying Scope 2 GHG emissions measured using the location-based method	Not available
E1.44.d.2	N	Total GHG emissions in metric tonnes of CO2 equivalent derived from underlying Scope 2 GHG emissions measured using the market-based method	Not available
E1.52.a	N	The disclosure of total GHG emissions required in paragraph 44, (d) consists of the sum of the Scopes 1, 2, 3 GHG emissions required in paragraph 44, (a) to (c). (a) total GHG emissions derived from underlying Scope 2 GHG emissions measured using the location-based method	46,894.55 tCO2eq 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.52.b	N	The disclosure of total GHG emissions required in paragraph 44, (d) consists of the sum of the Scopes 1, 2, 3 GHG emissions required in paragraph 44, (a) to (c). (b) total GHG emissions derived from underlying Scope 2 GHG emissions measured using the market-based method.	Not available
<b>E1.53*</b>	<b>GHG Intensity based on net revenue</b>		
E1.53.1	N	GHG emissions intensity (total GHG emissions per net revenue)	37.31 tCO2eq per € m of revenue 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
E1.55.1	T*	Reconciliation to the relevant line item or notes in the financial statements of the net revenue amounts (the denominator in the calculation of the GHG emissions intensity required by paragraph 53)	Please refer to Note (1) under tables 5.1.5 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS
<b>E1-7</b>	<b>GHG removal and mitigation projects financed through carbon credits</b>		
<b>E1.58.a*</b>	<b>GHG removals and storage</b>		
E1.58.a.1	N	Total quantity of GHG removals and storage stated in metric tonnes of CO2 equivalent resulting from the undertaking's own operations – removal activity	Not available
E1.58.a.2	N	Total quantity of GHG removals and storage stated in metric tonnes of CO2 equivalent resulting from the upstream and downstream value chain – removal activity	4,433 t.eq.CO2 5.1.6. GHG REMOVAL AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS
<b>E1.58.b.1</b>	<b>T</b>	<b>Calculation assumptions, methodologies and frameworks applied by the undertaking for the GHG removals and storage disclosures</b>	
<b>E1.59*</b>	<b>Carbon credits</b>		
E1.59.a.1	N	Total amount of carbon credits outside the undertaking's value chain stated in metric tonnes of CO2 equivalent verified against recognised quality standards and cancelled in the reporting	Not available 5.1.6. GHG REMOVAL AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS
E1.59.b.1	N	Total amount of carbon credits outside the undertaking's value chain stated in metric tonnes of CO2 equivalent planned to be cancelled in the future and whether they are based on existing contractual agreements or not	Not available 5.1.6. GHG REMOVAL AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS
E1.60.1	T	Explanation of scope, methodologies and frameworks applied and how the residual GHG emissions are to be neutralised by, for example, GHG removals in its own operations and upstream and downstream value chain	Not applicable

E1-7 GHG removal and mitigation projects financed through carbon credits (cont'd)			
E1.61.1	B	Whether public claims of GHG neutrality that involve the use of carbon credits have been accompanied by GHG emission reduction targets	Not applicable
E1.61.a.2	T	How public claims of GHG neutrality that involve the use of carbon credits have been accompanied by GHG emission reduction targets	Not applicable
E1.61.b.1	B	Whether the reliance on carbon credits neither impede nor reduce the achievement of its GHG emission reduction targets, or, if applicable, its net zero target	Not applicable
E1.61.b.2	T	How the reliance on carbon credits neither impedes nor reduces the achievement of its GHG emission reduction targets, or, if applicable, its net zero target	Not applicable
E1.61.c.1	T	Explanation of the credibility and integrity of the carbon credits used, including by reference to recognised quality standards	Not applicable
<b>E1-8</b>	<b>Internal carbon pricing</b>		
E1.62.1	B	Whether the undertaking applies internal carbon pricing schemes	NO 5.1.7. INTERNAL CARBON PRICING
E1.62.2	T	If so, how they support its decision making and incentivise the implementation of climate-related policies and targets	Not applicable
E1.63.a.1	T	Type of internal carbon pricing scheme	Not applicable
E1.63.b.1	T	Specific scope of carbon pricing schemes	Not applicable
E1.63.c.1	T	Carbon prices applied according to the type of scheme and critical assumptions made to determine the prices, including the source of the applied carbon prices and why these are deemed relevant for their chosen application	Not applicable
E1.63.c.2	T	Calculation methodology of the carbon prices including the extent to which these have been set using scientific guidance and how their future development is related to science-based carbon pricing trajectories	Not applicable
<b>E1.63.d</b>	<b>For the current year, gross volumes of GHG emissions covered by internal carbon pricing schemes</b>		
E1.63.d.1	N	For the current year, gross volumes of Scope 1 GHG emissions stated in metric tonnes of CO2 equivalent covered by internal carbon pricing schemes	Not applicable 5.1.7. INTERNAL CARBON PRICING
E1.63.d.2	N	For the current year, gross volumes of Scope 2 GHG emissions stated in metric tonnes of CO2 equivalent covered by internal carbon pricing schemes	Not applicable 5.1.7. INTERNAL CARBON PRICING
E1.63.d.3	N	For the current year, gross volumes of Scope 3 GHG emissions stated in metric tonnes of CO2 equivalent covered by internal carbon pricing schemes	Not applicable 5.1.7. INTERNAL CARBON PRICING
E1.63.d.4	N	Proportion of gross volumes of Scope 1 GHG emissions covered by internal carbon pricing scheme	Not applicable 5.1.7. INTERNAL CARBON PRICING
E1.63.d.5	N	Proportion of gross volumes of Scope 2 GHG emissions covered by internal carbon pricing scheme	Not applicable 5.1.7. INTERNAL CARBON PRICING
E1.63.d.6	N	Proportion of gross volumes of Scope 3 GHG emissions covered by internal carbon pricing scheme	Not applicable 5.1.7. INTERNAL CARBON PRICING
<b>E1-9</b>	<b>Anticipated financial effects from material physical and transition risks and potential climate-related opportunities</b>		
E1.66.c.1	T*	Location of significant assets at material physical risk	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
<b>E1.66*</b>	<b>Anticipated financial effects from material physical risks</b>		
E1.66.a.1	M	Monetary amount of assets at material acute physical risk in the short term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities. 5.1.8. ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL TRANSITION RISKS
E1.66.a.2	M	Monetary amount of assets at material acute physical risk in the medium term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities. 5.1.8. ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL TRANSITION RISKS
E1.66.a.3	M	Monetary amount of assets at material acute physical risk in the long term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities. 5.1.8. ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL TRANSITION RISKS
E1.66.a.4	M	Monetary amount of assets at material chronic physical risk in the short term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities. 5.1.8. ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL TRANSITION RISKS

E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (cont'd)		
E1.66.a.5	M	Monetary amount of assets at material chronic physical risk in the medium term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.a.6	M	Monetary amount of assets at material chronic physical risk in the long term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.a.7	P	Proportion (percentage) of assets at material chronic physical risk in the short term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.a.8	P	Proportion (percentage) of assets at material chronic physical risk in the medium term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.a.9	P	Proportion (percentage) of assets at material chronic physical risk in the long term before envisaging climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.b.1	P	Proportion of assets at material physical risk addressed by climate change adaptation actions	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.d.1	M	Monetary amount of net revenue from the undertaking's business activities at material physical risk over the short term	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.d.2	P	Proportion (percentage) of net revenue from the undertaking's business activities at material physical risk over the short term	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.d.3	M	Monetary amount of net revenue from the undertaking's business activities at material physical risk over the medium term	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.d.4	P	Proportion (percentage) of net revenue from the undertaking's business activities at material physical risk over the medium term	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.d.5	M	Monetary amount of net revenue from the undertaking's business activities at material physical risk over the long term	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
E1.66.d.6	P	Proportion (percentage) of net revenue from the undertaking's business activities at material physical risk over the long term	Not available. SOCOTEC has not assessed its physical risks. The Group is a provider of business services and thus has offices to conduct its activities.
<b>E1.67</b>	<b>Anticipated financial effects from material transition risks</b>		
E1.67.a.2	M	Monetary amount of assets at material transition risk in the medium term before envisaging climate change mitigation actions	Not available
E1.67.a.3	M	Monetary amount of assets at material transition risk in the long term before envisaging climate change mitigation actions	Not available
E1.67.a.4	P	Proportion (percentage) of assets at material transition risk in the short term before envisaging climate change mitigation actions	Not available
E1.67.a.5	P	Proportion (percentage) of assets at material transition risk in the medium term before envisaging climate change mitigation actions	Not available
E1.67.a.6	P	Proportion (percentage) of assets at material transition risk in the long term before envisaging climate change mitigation actions	Not available
E1.67.b.1	P	Proportion (percentage) of assets at material transition risk addressed by climate change mitigation actions	Not available

E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (cont'd)		
E1.67.c.1	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class A	Not available
E1.67.c.2	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class B	Not available
E1.67.c.3	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class C	Not available
E1.67.c.4	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class D	Not available
E1.67.c.5	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class E	Not available
E1.67.c.6	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class F	Not available
E1.67.c.7	M*	Carrying value of the undertaking's real estate assets in energy-efficiency class G	Not available
E1.67.d.1	M	Liabilities that may have to be recognised in the financial statements over the short term	Not available
E1.67.d.2	M	Liabilities that may have to be recognised in the financial statements over the medium term	Not available
E1.67.d.3	M	Liabilities that may have to be recognised in the financial statements over the long term	Not available
E1.67.e.1	M	Monetary amount of net revenue from the undertaking's business activities at material transition risk over the short, medium and long term	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)
E1.67.e.2	P	Proportion (percentage) of net revenue from the undertaking's business activities at material transition risk over the short term	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)
E1.67.e.3	M	Monetary amount of net revenue from the undertaking's business activities at material transition risk over the medium term	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)
E1.67.e.4	P	Proportion (percentage) of net revenue from the undertaking's business activities at material transition risk over the medium term	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)
E1.67.e.5	M	Monetary amount of net revenue from the undertaking's business activities at material transition risk over the long term	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)
E1.67.e.6	P	Proportion (percentage) of net revenue from the undertaking's business activities at material transition risk over the long term	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)
E1.67.e.7	M	Net revenue from the undertaking's customers operating in coal, oil and gas-related activities	Not available
E1.68.a.1	T	Reconciliation to the relevant line items or notes in the financial statements of significant amounts of assets and net revenue at material physical risk (as required by paragraph 66);	Not available
E1.68.b.1	T	Reconciliation to the relevant line items or notes in the financial statements of significant amounts of assets, liabilities and net revenue at material transition risk (as required by paragraph 67)	Not available
E1.69.a.1	M	Expected cost savings from climate change mitigation and adaptation actions	Not available
E1.69.b.1	M	Potential market size or expected changes to net revenue from low-carbon products and services or adaptation solutions to which the undertaking has or may have access	Please also refer to the Green Trust results in section 2.2.3 (revenue opportunities arising from climate change and building-related transition risks)

END ESRS E1			
2 IRO-1:E5	Description of the processes to identify and assess material impacts, risks and opportunities		
ES.11.1	T	Process to identify material impacts, risks and opportunities related to resource use and circular economy, in particular regarding resource inflows, resource outflows and waste	YES 2.5. CIRCULAR ECONOMY 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
ES.11.a.1	B	Whether the undertaking has screened its assets and activities in order to identify its actual and potential impacts, risks and opportunities in its own operations and its upstream and downstream value chain	YES 2.5. CIRCULAR ECONOMY 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
ES.11.a.2	T	If so, the methods, assumptions and tools used in the screening	1.5.4. DOUBLE MATERIALITY ANALYSIS 2.5. CIRCULAR ECONOMY 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
ES.11.b.1	B	Whether the undertaking has conducted consultations, in particular, with affected communities	YES 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS
ES.11.b.2	T	How the undertaking has conducted consultations, in particular, with affected communities	2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS
E5-1			
Policies related to resource use and circular economy			
ES.14.1	T	Policies addressing the management of the undertaking's material impacts, risks and opportunities arising from resource use and the circular economy	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS
ES.15.a.1	B	Whether the undertaking's policies cover transitioning away from use of virgin resources, including relative increases in use of secondary (recycled) resources	YES 2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS
ES.15.a.2	T	How the undertaking's policies cover transitioning away from use of virgin resources, including relative increases in use of secondary (recycled) resources	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS
ES.15.b.1	B	Whether the undertaking's policies cover sustainable sourcing and use of renewable	YES
ES.15.b.2	T	Whether the undertaking's policies cover sustainable sourcing and use of renewable	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
E5-2			
Actions and resources related to resource use and circular economy			
ES.19.1	T	Actions related to resource use and circular economy and the resources allocated to their implementation	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.20.a.1	B	Whether an action and resources lead to higher levels of resource efficiency in use of technical and biological materials and water, particularly in relation to critical raw materials and rare earths as listed in the Raw Materials Information System	YES. SOCOTEC has subsidiaries and experts specialised in the inspection, control and management of the risks of pollution and illness related to water resources 1.1. OUR VISION and OUR MISSION 2.2.1. GREEN TRUST: POLICIES IMPLEMENTED AND 2.2.2. GREEN TRUST: ACTIONS
ES.20.a.2	T	How an action and resources lead to higher levels of resource efficiency in use of technical and biological materials and water, particularly in relation to critical and rare earths as listed in the information system	1.1. OUR VISION and OUR MISSION 2.2.1. GREEN TRUST: POLICIES IMPLEMENTED AND 2.2.2. GREEN TRUST: ACTIONS
ES.20.b.1	B	Whether an action and resources lead to higher rates of use of secondary raw materials (recyclates)	YES 2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2.

E5-2	Actions and resources related to resource use and circular economy (cont'd)		
ES.20.b.2	T	How an action and resources lead to higher rates of use of secondary raw materials (recyclates)	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.20.c.1	B	Whether an action and resources lead to application of circular design, leading to increased product durability and optimisation of use, and higher rates of: Reuse, Repair, Refurbishing, Remanufacture, Repurposing and Recycling	YES for its clients (Ecocycle circular economy quality label and DPEDM (Products, Equipment, Materials, Waste Diagnostics)) YES for its own operations. Please refer to sections 2.5.2., 2.4.4.2. and 2.4.4.3.
ES.20.c.2	T	How an action and resources lead to application of circular design, leading to increased product durability and optimisation of use, and higher rates of: Reuse, Repair, Refurbishing, Remanufacture, Repurposing and Recycling	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.20.d.1	B	Whether an action and resources lead to application of circular business practices such as value retention, value maximisation, end-of-life actions and systems efficiency actions.	YES for its clients (Ecocycle circular economy quality label and DPEDM (Products, Equipment, Materials, Waste Diagnostics)) YES for its own operations. Please refer to sections 2.5.2., 2.4.4.2. and 2.4.4.3.
ES.20.d.2	T	How an action and resources lead to application of circular business practices such as value retention, value maximisation, end-of-life actions and systems efficiency actions	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.20.e.1	B	Whether an action and resources lead to actions taken to prevent waste generation in the undertaking's upstream and downstream value chain	YES for its clients (Ecocycle circular economy quality label and DPEDM (Products, Equipment, Materials, Waste Diagnostics)) YES for its own operations. Please refer to sections 2.5.2., 2.4.4.2. and 2.4.4.3.
ES.20.e.2	T	How an action and resources lead to actions taken to prevent waste generation in the undertaking's upstream and downstream value chain	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.20.f.1	B	Whether an action and resources lead to optimisation of waste management in line with the waste hierarchy	YES for its clients (Ecocycle circular economy quality label and DPEDM (Products, Equipment, Materials, Waste Diagnostics)) YES for its own operations. Please refer to sections 2.5.2., 2.4.4.2. and 2.4.4.3.
ES.20.f.2	T	How an action and resources lead to optimisation of waste management in line with the waste hierarchy	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
E5-3			
Targets related to resource use and circular economy			
ES.23.1	T	Time-bound and outcome-oriented targets related to resource use and circular economy	Not available
ES.24.a.1	B	Whether the targets are related to the increase of circular product design (including for instance design for durability, dismantling, reparability, recyclability etc)	YES

ES-3	Targets related to resource use and circular economy (cont'd)		
ES.24.a.2	T	How the targets are related to the increase of circular product design (including for instance design for durability, dismantling, reparability, recyclability etc)	On client projects: reuse of construction materials, renovation and transfer to partner platforms: Cycle Up, Booster du Réemploi, etc. For its own operations: 100% of WEEE directed to Emmaüs Connect, Ecodair and Ateliers du Bocage for recycling or reuse by underprivileged families
ES.24.b.1	B	Whether the targets are related to the increase in the circular material use rate	YES
ES.24.b.2	T	How the targets are related to the increase in the circular material use rate	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.24.c.1	B	Whether the targets are related to the minimisation of the primary raw material	YES
ES.24.c.2	T	How the targets are related to the minimisation of the primary raw material	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.24.d.1	B	Whether the targets are related to sustainable sourcing and use (in line with the cascading principle) of renewable resources	YES
ES.24.d.2	T	How the targets are related to sustainable sourcing and use (in line with the cascading principle) of renewable resources	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.24.e.1	B	Whether the targets are related to waste management, including preparation for proper treatment	YES
ES.24.e.2	T	How the targets are related to sustainable sourcing and use (in line with the cascading principle) of renewable resources	2.5. CIRCULAR ECONOMY 2.5.1. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS and 2.5.2 RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS and 2.4.4.2. INITIATIVES TO IMPROVE BUILDING ENERGY PERFORMANCE and 2.4.4.3. DIGITAL SOBRIETY
ES.24.f.1	B	Whether the targets are linked to other matters related to resource use or the circular economy	YES. Social inclusion
ES.24.f.2	T	How the targets are linked to other matters related to resource use or the circular economy	For its own operations: 100% of WEEE directed to Emmaüs Connect, Ecodair and Ateliers du Bocage for recycling or reuse by underprivileged families
ES.26.1	B	Whether ecological thresholds and entity-specific allocations were taken into consideration when setting targets	NO
ES.26.a.1	T	Where appropriate, the ecological thresholds identified, and the methodology used to identify such thresholds	Not relevant
ES.26.b.1	B	Where appropriate, whether the thresholds are entity-specific	Not relevant
ES.26.b.2	T	If so, how they have been set	Not relevant
ES.26.c.1	T	If so, how responsibility for respecting identified ecological thresholds is allocated in the undertaking	Not relevant
ES.27.1	T	Whether the targets the undertaking has set and presented are mandatory (required by legislation) or voluntary	Not relevant

ES-4	Resource inflows		
ES.31	Description of resource inflows to its own operations and across the value chain		
ES.31.a.1	N	Overall total weight of products and technical and biological materials used during the reporting period, in metric tonnes or in kilograms	Not relevant. SOCOTEC is a service provider. No production.
ES-4	Resource inflows (cont'd)		
ES.31.b.1	P	Percentage of biological materials (and biofuels used for non-energy purposes) used to manufacture the undertaking's products and services (including packaging) that is sustainably sourced	Not relevant. SOCOTEC is a service provider. No production.
ES.31.c.1	N	Weight, in metric tonnes or kilograms, of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	Not relevant. SOCOTEC is a service provider. No production.
ES.31.c.2	P	Weight, as a percentage, of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	Not relevant. SOCOTEC is a service provider. No production.
ES.31.b.2	T	The certification scheme used and how the cascading principle has been applied for biological materials (including biofuels used for non-energy purposes) (including packaging) that is sustainably sourced	Not relevant. SOCOTEC is a service provider. No production.
ES.32.1	T	Methods used to calculate data and the principal assumptions used	Not relevant. SOCOTEC is a service provider. No production.
ES-5	Resource outflows		
ES.35.1	T	Description of the key products and materials that come out of the production process and that are	Not relevant. SOCOTEC is a service provider. No production.
ES.36	Resource outflows		
ES.36.a.1	N	Expected durability of the products placed on the market by the undertaking, in relation to the industry average for each product group	Not relevant. SOCOTEC is a service provider. No production.
ES.36.b.1	N	Reparability of the products, using an established rating system, where possible	Not relevant. SOCOTEC is a service provider. No production.
ES.36.c.1	P	Rate of recyclable content in products and their packaging	Not relevant. SOCOTEC is a service provider. No production.
ES.37	Waste from its own operations		
ES.37.a.1	N	Total amount of waste generated, in metric tonnes or kilograms	1,471 metric tonnes
ES.37.b.i.1	N	Quantity (weight) of hazardous waste not directed to disposal by preparation for reuse, in metric tonnes or in kilograms	See table of indicators
ES.37.b.i.2	N	Quantity (weight) of non-hazardous waste not directed to disposal by preparation for reuse, in metric tonnes or in kilograms	See table of indicators
ES.37.b.ii.1	N	Quantity (weight) of hazardous waste not directed to disposal by recycling, in metric tonnes or in kilograms	See table of indicators
ES.37.b.ii.2	N	Quantity (weight) of non-hazardous waste not directed to disposal by recycling, in metric tonnes or in kilograms	See table of indicators
ES.37.b.iii.1	N	Quantity (weight) of hazardous waste not directed to disposal by other recovery operations, in metric tonnes or in kilograms	Not available
ES.37.b.iii.2	N	Quantity (weight) of non-hazardous waste not directed to disposal by other recovery operations, in metric tonnes or in kilograms	Not available
ES.37.c.1	N	Total quantity (weight) of hazardous waste directed to disposal by processing, in metric tonnes or in kilograms	See table of indicators
ES.37.c.2	N	Total quantity (weight) of non-hazardous waste directed to disposal by processing, in metric tonnes or in kilograms	See table of indicators
ES.37.c.i.1	N	Quantity (weight) of hazardous waste directed to disposal by incineration, in metric tonnes or in kilograms	Not available
ES.37.c.i.2	N	Quantity (weight) of non-hazardous waste directed to disposal by incineration, in metric tonnes or in kilograms	Not available
ES.37.c.ii.1	N	Quantity (weight) of hazardous waste directed to disposal by landfill, in metric tonnes or in kilograms	Not available
ES.37.c.ii.2	N	Quantity (weight) of non-hazardous waste directed to disposal by landfill, in metric tonnes or in kilograms	Not available
ES.37.c.iii.1	N	Quantity (weight) of hazardous waste directed to disposal by other disposal operations, in metric tonnes or in kilograms	Not available
ES.37.c.iii.2	N	Quantity (weight) of non-hazardous waste directed to disposal by other disposal operations, in metric tonnes or in kilograms	Not available
ES.37.d.1	N*	Total quantity of waste not recycled, in metric tonnes or in kilograms	See table of indicators

ESRS E5 Resource outflows (cont'd)			
E5.37.d.2	P*	Percentage of waste not recycled	See table of indicators 5.1.9.1 WASTE FROM ITS OWN OPERATIONS
E5.38.a.1	T	Composition of waste – waste stream relevant for the sector or the undertaking's activities	See table of indicators 2.5.2. RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS 5.1.9.1 WASTE FROM ITS OWN OPERATIONS Charts
E5.38.b.1	T	Composition of waste – materials present in the waste	Not available
<b>E5.39* Hazardous and radioactive waste generated by the undertaking</b>			
E5.39.1.	N	Total amount of hazardous waste generated by the undertaking, in metric tonnes or kilograms	Not relevant
E5.39.2	N	Total amount of hazardous waste generated by the undertaking, in metric tonnes or kilograms	Not relevant
E5.40.1	T	Contextual information on the methodologies used to calculate the data and in particular the criteria and assumptions used to determine and classify products designed along circular principles under paragraph 35	Not relevant
<b>E5-6 Anticipated financial effects from material resource use and circular economy-related risks and opportunities</b>			
E5.43.a.1	M	Quantification of the anticipated financial effects in monetary terms before considering resource use and circular economy-related actions	Not available
E5.43.a.2	T	Quantification of the anticipated financial effects in monetary terms before considering resource use and circular economy-related actions	Not available
E5.43.b.1	T	Description of the effects considered, the impacts and dependencies to which they relate and the time horizons in which they are likely to materialise	Not available
E5.43.c.1	T	Critical assumptions used to quantify the anticipated financial effects, as well as the sources and level of uncertainty of those assumptions	Not available
<b>END ESRS E5</b>			

2 SBM-2 : S1 Interests and views of stakeholders			
S1.12.1	T	Consideration of workers' interests, views, rights and expectations with a material impact on strategy and business model(s)	Annual Great Place to Work survey of all employees Social dialogue conducted on a daily basis with the employee representative bodies 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR and 3.1.4.4 SOCIAL DIALOGUE
<b>2 SBM-3 : S1 Material impacts, risks and opportunities and their interaction with strategy and business model</b>			
S1.13.a.i.1	B	Whether actual and potential impacts on the workforce arise from or are related to the undertaking's strategy and business model	YES 1.5.4. DOUBLE MATERIALITY ANALYSIS 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S1.13.a.ii.2	T	How actual and potential impacts on the workforce arise from or are related to the undertaking's strategy and business model	1.5.4. DOUBLE MATERIALITY ANALYSIS 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR and 3.1.4.4 SOCIAL DIALOGUE
S1.13.a.ii.1	B	Whether actual and potential impacts on the workforce inform and contribute to adapting the undertaking's strategy and business model	YES 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S1.13.a.ii.2	T	How actual and potential impacts on the workforce inform and contribute to adapting the undertaking's strategy and business model	1.5.4. DOUBLE MATERIALITY ANALYSIS 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR and 3.1.4.4 SOCIAL DIALOGUE
S1.13.b.1	T	The relationship between the undertaking's material risks and opportunities arising from impacts and dependencies on the workforce and the strategy and business model	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S1.14.1	B	Whether all people in the workforce who could be materially impacted by the undertaking are included in the scope of its disclosure under ESRS 2	YES
S1.14.a.1	T	Description of the types of employees and non-employees in its own workforce subject to material impacts by its operations, and specify whether they are employees, self-employed people, or people provided by third party undertakings primarily engaged in employment activities	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S1.14.b.i.1	B	Whether they are widespread or systemic impacts in contexts where the undertaking operates (for example, child labour or forced labour or compulsory labour in specific countries or regions outside the EU)	NO. SOCOTEC conducts Testing, Inspection and Certification activities drawing on the expertise of qualified engineers and technicians. No widespread or systemic impacts in contexts where the undertaking operates (for example, child labour or forced labour in certain countries) 1.4.2. CSR PARTNERSHIPS AND COMMITMENTS (Global Compact, ILO, OECD) 4.1.5. DUE DILIGENCE
S1.14.b.ii.1	B	Whether they are related to individual incidents (for example, an industrial accident or an oil spill)	N/A
S1.14.c.1	T	Brief description of the activities that result in the positive impacts, the types of employees and non-employees in its own workforce that are positively affected or could be positively affected	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL 3.1. EMPLOYEE VALUE PROPOSITION (EVP)
S1.14.d.1	T	Any material risks and opportunities for the undertaking arising from impacts and dependencies on its own workforce	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S1.14.e.1	T	Any material impacts on its own workforce that may arise from transition plans for reducing negative impacts on the environment and achieving greener and climate-neutral operations	Not relevant

2 SBM-2 : S1		Interests and views of stakeholders (cont'd)	
S1.14.f.i.1	T*	Operations at significant risk of incidents of forced labour or compulsory labour related to the type of operation (such as manufacturing plant)	SOCOTEC is not at significant risk of forced labour within its own workforce (commercial, engineering expertise). In addition, in accordance with the commitments made in the SOCOTEC group's Code of Ethics, the organisation expects its business partners to follow the reference frameworks or comparable standards in their dealings with the SOCOTEC group's subsidiaries and in their day-to-day activities. These commitments include respect for human rights (UN, OECD) and respect for labour rights (ILO)
S1.14.f.ii.1	T*	Operations at significant risk of incidents of forced labour or compulsory labour related to countries or geographic areas with operations considered at risk	SOCOTEC is not at significant risk of forced labour within its own workforce (commercial, engineering expertise). In addition, in accordance with the commitments made in the SOCOTEC group's Code of Ethics, the organisation expects its business partners to follow the reference frameworks or comparable standards in their dealings with the SOCOTEC group's subsidiaries and in their day-to-day activities. These commitments include respect for human rights (UN, OECD) and respect for labour rights (ILO)
S1.14.g.i.1	T*	Operations at significant risk of incidents of child labour related to the type of operation (such as manufacturing plant)	Not relevant
S1.14.g.ii.1	T*	Operations at significant risk of incidents of child labour related to countries or geographic areas with operations considered at risk	Not relevant
S1.15.1	B	Whether the undertaking has developed an understanding of the way in which people with particular characteristics, those working in particular contexts, or those undertaking particular activities may be at greater risk of harm.	YES
S1.15.2	T	How the undertaking has developed an understanding of how people with particular characteristics, those working in particular contexts, or those undertaking particular activities may be at greater risk of harm.	4.1. BUSINESS ETHICS and 4.1.5 DUE DILIGENCE
S1.16.1	T	Material risks and opportunities for the undertaking arising from impacts and dependencies on its own workforce related to specific groups of people rather than to all of its own workforce	3.1.4. WORKING ENVIRONMENT 3.1.5. PROTECTING HEALTH AND SAFETY 3.2. INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES
S1-1		Policies related to its own workforce	
S1.17.1	T	Policies that the undertaking has adopted to manage its material impacts on its own workforce, as well as associated material risks and opportunities	3. SOCIAL INFORMATION 4.1. BUSINESS ETHICS
S1.20.a.1	T*	Material issues and general approach concerning respect for human rights, including labour rights, of people in its own workforce	The SOCOTEC group is a UN Global Compact signatory
S1.20.b.1	T*	Material issues and general approach concerning engagement with its own workforce	3. SOCIAL INFORMATION 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 3.1.4.4. SOCIAL DIALOGUE 4.1.1. ADVISORY AND MANAGEMENT MECHANISMS IN PLACE FOR ETHICAL CONCERNS
S1.20.c.1	T*	Material issues and general approach concerning measures to provide and/or enable remedy for human rights impacts	Please refer to the measures taken under HR policies: training, job security, social dialogue, listening to employees, occupational health and safety, etc. Please refer to the human rights commitments made in the Code of Ethics. Please refer to the whistleblowing mechanism set up to provide ethical alerts and the process introduced to handle them.
S1.21.1	B*	Whether the undertaking's policies with regard to its own workforce are aligned with relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights	YES
S1.21.2	T*	How the undertaking's policies with regard to its own workforce are aligned with relevant internationally recognised instruments, including the UN Guiding Principles on Business and Human Rights	The SOCOTEC group is a signatory of the United Nations Global Compact, publishes an annual COP report. Respect for human rights, social rights (OECD, ILO, UN)

S1-1		Policies related to its own workforce (cont'd)	
S1.22.1	B*	Whether the undertaking's policies in relation to its own workforce explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	YES
S1.23.1	B*	Whether the undertaking has a workplace accident prevention policy or management system	YES
S1.24.a.1	B	Whether the undertaking has specific policies aimed at the elimination of discrimination, including harassment, promoting equal opportunities and other ways to advance diversity and inclusion	YES
S1.24.b.1	B	Whether the following grounds for discrimination are specifically covered in the policy: racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or other forms	YES
S1.24.c.1	B	Whether the undertaking has specific policy commitments related to inclusion or positive action for people from groups at particular risk of vulnerability in its own workforce	YES
S1.24.c.2	T	If so, what are these commitments	Agreement on employment of people with disabilities, solidarity-based leave, gender equality
S1.24.d.1	B	Whether these policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion in general	YES
S1.24.d.2	T	How these policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion in general	3.2. INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES 3.2.1.1. DIVERSITY AND EQUAL OPPORTUNITIES 3.2.1.2. COMMITMENT TO EQUAL OPPORTUNITIES BETWEEN WOMEN AND MEN 3.2.1.3. COMMITMENT TO EMPLOYING PEOPLE WITH DISABILITIES 3.2.1.4. COMBATING VIOLENCE AND HARASSMENT IN THE WORKPLACE 3.2.1.5. COMMITTING TO EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME
S1-2		Processes for engaging with own workforce and workers' representatives about impacts	
S1.27.1	B	Whether the perspectives of its own workforce inform its decisions or activities aimed at managing the actual and potential impacts on its own workforce	YES
S1.27.2	T	How the perspectives of its own workforce inform its decisions or activities aimed at managing the actual and potential impacts on its own workforce	Great Place to Work - Social Dialogue - Local management
S1.27.a.1	B	Whether engagement occurs directly with the undertaking's own workforce or workers' representatives	YES: Both (directly and via representatives)
S1.27.b.1	T	The stage(s) at which engagement occurs, the type of engagement and frequency of the engagement	Annual Great Place to Work survey Ongoing social dialogue and local management
S1.27.c.1	T	The function and the most senior role within the undertaking that has operational responsibility for ensuring that this engagement happens and that the results inform the undertaking's approach	Human Resources Director, members of the Group Executive Committee and of subsidiaries' Management Committee
S1.27.d.1	T	Global Framework Agreement or other agreements that the undertaking has with workers' representatives related to the respect of human rights of its own workforce	SOCOTEC is a signatory of the UN Global Compact, the Code of Ethics and company-level agreements (agreement on employment of people with disabilities, on equal opportunities at work and quality of life in the workplace, on remote working, etc.)
S1.27.e.1	T	How the undertaking assesses the effectiveness of its engagement with its own workforce, including, where relevant, any agreements or outcomes that result	3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 3.1.4.4. SOCIAL DIALOGUE

S1-2		Processes for engaging with own workforce and workers' representatives about impacts (cont'd)		
S1.28.1	T	The steps the undertaking takes to gain insight into the perspectives of people in its own workforce who may be particularly vulnerable to impacts and/or marginalised		3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 3.1.4.4. SOCIAL DIALOGUE
S1.29.1	T	If the undertaking cannot disclose the above required information because it has not adopted a general process to engage with its own workforce, it shall disclose this to be the case	Not relevant. The Group has a general process for engaging with its own workforce.	
S1-3		Processes to remediate negative impacts and channels for own workers to raise concerns		
S1.32.a.1	T	General approach to the undertaking's processes for providing or contributing to remedy where it has caused or contributed to a material negative impact on people in its own workforce	Please refer to Policy and Actions	4.1.4. WHISTLEBLOWING PROCEDURE 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 3.1.4.4. SOCIAL DIALOGUE 3.1.5. PROTECTING HEALTH AND SAFETY 4.1.7. PRIVACY and 4.1.8 CYBERSECURITY
S1.32.a.2	B	Whether the undertaking believes that the remedy provided is effective	YES	
S1.32.a.3	T	How the undertaking believes that the remedy provided is effective	Please refer to Indicators	4.2.2. EVALUATION OF THE MANAGERIAL APPROACH 5.2.1.3. EMPLOYEE TURNOVER AND ABSENTEEISM 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES 5.2.3. DIVERSITY METRICS 5.2.7. HEALTH AND SAFETY METRICS
S1.32.b.1	T	Any specific channels it has in place for its own workforce to raise their concerns or needs directly with the undertaking and have them addressed	Whistleblowing system available across all the Group's websites and intranet	4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.32.b.2	B	Whether these have been established by the undertaking itself and/or through participation in third-party mechanisms	YES Great Place to Work: independent body guaranteeing the anonymity of the responses via the ethical alert reporting channel on a third party platform ensuring confidentiality	4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.32.c.1	B*	Whether or not the undertaking has a grievance/complaints handling mechanism related to employee matters	YES	4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.32.d.1	T	Processes through which the undertaking supports the availability of such channels in the workplace of its own workforce		4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.32.e.1	T	How the undertaking tracks and monitors issues raised and addressed, and, how it ensures the effectiveness of the channels, including through the involvement of stakeholders who are intended users	Great Place to Work: independent body guaranteeing the anonymity of the responses via the ethical alert reporting channel on a third party platform ensuring confidentiality	4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.33.1	B	Whether the undertaking assesses that its own workforce is aware of and trusts these structures or processes as a way to raise concerns or needs and have them addressed	YES	4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.33.2	T	How the undertaking assesses whether its own workforce is aware of and trusts these structures or processes as a way to raise their concerns or needs and have them addressed	Procedures published and disclosed every year as part of efforts to raise awareness of the Code of Ethics. Regular communications.	4.1.4. WHISTLEBLOWING PROCEDURE 5.2.2. INDICATORS FOR LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.33.3	B	Whether the undertaking has policies in place regarding the protection of individuals that use them, including workers' representatives, against retaliation.	YES	4.1.4. WHISTLEBLOWING PROCEDURE
S1.34.1	T	If the undertaking cannot disclose the above required information because it has not adopted a channel for raising concerns and/or does not support the availability of such a channel in the workplace for its own workforce, it shall disclose this to be the case.	Not relevant. The Group has the relevant channels.	

S1-4		Taking action on material impacts on the undertaking's own workforce, and approaches to managing material risks and pursuing material opportunities related to its own workforce, and effectiveness of those actions		
S1.38.a.1	T	Actions taken, planned or underway to prevent or mitigate material negative impacts on the undertaking's own workforce	Please refer to the entire chapter setting out the actions taken by topic	3. SOCIAL INFORMATION
S1.38.b.1	B	Whether the undertaking has taken steps to provide or enable remedy in relation to an actual material impact	YES	3. SOCIAL INFORMATION
S1.38.b.2	T	Description of the action the undertaking has taken to provide or enable remedy in relation to an actual material impact	Please refer to the entire chapter setting out the actions taken by topic	3. SOCIAL INFORMATION
S1.38.c.1	T	Additional actions or initiatives the undertaking has in place with the primary purpose of delivering positive impacts for its own workforce	Occupational health and safety, Career development, Training, Real incomes, Company vehicle policy	3. SOCIAL INFORMATION 3.1. EMPLOYEE VALUE PROPOSITION (EVP) 3.1.1. REMUNERATION (real incomes) 3.1.2. EMPLOYEE BENEFITS (Company vehicle)
S1.38.d.1	T	How the undertaking tracks and assesses the effectiveness of these actions and initiatives in delivering outcomes for its own workforce		3. SOCIAL INFORMATION 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.39.1	T	Processes through which the undertaking identifies what action is needed and appropriate in response to a particular actual or potential negative impact on its own workforce		3. SOCIAL INFORMATION 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.40.a.1	T	What action is planned or underway to mitigate material risks for the undertaking arising from its impacts and dependencies on its own workforce and how it tracks effectiveness in practice		3. SOCIAL INFORMATION 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES
S1.40.b.1	T	What action is planned or underway to pursue material opportunities for the undertaking in relation to its own workforce	Please refer to the entire chapter setting out the actions taken by topic	3. SOCIAL INFORMATION
S1.41.1	B	Whether the undertaking ensures that its own practices do not cause or contribute to material negative impacts on own workforce, including, where relevant, its practices in relation to procurement, sales and data use.	YES	4.1.7. PRIVACY
S1.41.2	T	How the undertaking ensures that its own practices do not cause or contribute to material negative impacts on own workforce, including, where relevant, its practices in relation to procurement, sales and data use.	Please refer to Policy	4.1.7. PRIVACY
S1.43.1	T	Resources allocated to the management of the undertaking's material impacts, with information that allows users to gain an understanding of how the material impacts are managed	Please refer to the Actions & Resources section	4.1.7. PRIVACY
S1-5		Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		
S1.44.a.1	T	Time-bound and outcome-oriented targets that the undertaking has set concerning the reduction of negative impacts on the undertaking's own workforce	Please refer to Targets described by topic (remuneration, career development and training, social dialogue, diversity & social inclusion, etc.)	3. SOCIAL INFORMATION 4. 1.7. PRIVACY and 4.1.8 CYBERSECURITY
S1.44.b.1	T	Time-bound and outcome-oriented targets that the undertaking has set for advancing positive impacts on the undertaking's own workforce	Please refer to Targets described by topic (remuneration, career development and training, social dialogue, diversity & social inclusion, etc.)	3. SOCIAL INFORMATION 3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES (Great Place to Work)
S1.44.c.1	T	Time-bound and outcome-oriented targets that the undertaking has set for managing material risks and opportunities related to its own workforce	Please refer to Targets described by topic (remuneration, career development and training, social dialogue, diversity & social inclusion, etc.)	3. SOCIAL INFORMATION
S1.47.1	T	Process for setting targets	Please refer to Targets described by topic (remuneration, career development and training, social dialogue, diversity & social inclusion, etc.)	3. SOCIAL INFORMATION
S1.47.a.1	B	Whether the undertaking engaged directly with its own workforce or workers' representatives in setting any such targets	YES	3.1.4.4. SOCIAL DIALOGUE
S1.47.a.2	T	How the undertaking engaged directly with its own workforce or workers' representatives in setting any such targets	Please refer to Actions	3.1.4.4. SOCIAL DIALOGUE
S1.47.b.1	B	Whether the undertaking engaged directly with its own workforce or workers' representatives in tracking the undertaking's performance against these targets	YES	3.1.4.4. SOCIAL DIALOGUE
S1.47.b.2	T	How the undertaking engaged directly with its own workforce or workers' representatives in tracking the undertaking's performance against these targets	Please refer to Actions	3.1.4.4. SOCIAL DIALOGUE
S1.47.c.1	B	Whether the undertaking engaged directly with its own workforce or workers' representatives in identifying any lessons or improvements as a result of the undertaking's performance	YES	3.1.4.4. SOCIAL DIALOGUE

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (cont'd)			
S1.47.c.2	T	How the undertaking engaged directly with its own workforce or workers' representatives in identifying any lessons or improvements as a result of the undertaking's performance	Please refer to Actions 3.1.4.4. SOCIAL DIALOGUE
S1-6 Characteristics of the undertaking's employees			
S1.50.a Total number of employees on a headcount basis			
S1.50.a.1	N	Total number of employees on a headcount basis	11,965 at 31 Dec. 2023 for the 26 countries, all types of contract. 11,235 average headcount all types of contract 26 countries 11,046 average headcount all types of contract within the scope of the sustainability report 5.2.1.1. TOTAL WORKFORCE
S1.50.a.2	N	Total number of male employees on a headcount basis	73% 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.a.3	N	Total number of female employees on a headcount basis	27% 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.a.4	N	Total number of other employees on a headcount basis	Not available
S1.50.a.5	N	Total number of employees not reported on a headcount basis	Not relevant
S1.50.b Total number on a headcount or full-time equivalent (FTE) basis by type of contract			
S1.50.b.i.1	N	Total number on a headcount or full-time equivalent (FTE) basis of permanent employees	10,392 employees on a permanent contract at 31 Dec. 2023 10,086 employees on a permanent contract: average headcount 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.i.2	N	Total number on a headcount or full-time equivalent (FTE) basis of permanent	7,601 at 31 Dec. 2023 (headcount of employees on a permanent contract) 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.i.3	N	Total number on a headcount or full-time equivalent (FTE) basis of permanent female employees	2,791 at 31 Dec. 2023 (headcount of employees on a permanent contract) 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.i.4	N	Total number on a headcount or full-time equivalent (FTEs) basis of permanent	Not applicable
S1.50.b.i.5	N	Total number on a headcount or full-time equivalent (FTE) basis of permanent not	Not applicable 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.ii.1	N	Total number on a headcount or full-time equivalent (FTE) basis of temporary employees	Not applicable except in the United Kingdom (not available) 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.ii.2	N	Total number on a headcount or full-time equivalent (FTE) basis of temporary male	Not applicable except in the United Kingdom (not available)
S1.50.b.ii.3	N	Total number on a headcount or full-time equivalent (FTE) basis of temporary	Not applicable except in the United Kingdom (not available)
S1.50.b.ii.4	N	Total number on a headcount or full-time equivalent (FTE) basis of temporary	Not applicable
S1.50.b.ii.5	N	Total number on a headcount or full-time equivalent (FTE) basis of temporary	Not applicable
S1.50.b.iii.1	N	Total number on a headcount or full-time equivalent (FTE) basis of employees based on number of non-guaranteed hours	Not applicable except in the United Kingdom (not available) 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.iii.2	N	Total number on a headcount or full-time equivalent (FTE) basis of male employees based	Not applicable except in the United Kingdom (not available) 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.iii.3	N	Total number on a headcount or full-time equivalent (FTE) basis of female employees	Not applicable except in the United Kingdom (not available) 5.2.1.2. BREAKDOWN BY CONTRACT AND BY GENDER
S1.50.b.iii.4	N	Total number on a headcount or full-time equivalent (FTE) basis of other employees based on number of non-guaranteed hours	Not applicable
S1.50.b.iii.5	N	Total number on a headcount or full-time equivalent (FTE) basis of not reported employees based on number of non-guaranteed hours	Not applicable
S1.50.c Total number of employees who have left the undertaking during the reporting period and the rate of employee turnover in the reporting period			
S1.50.c.1	N	Total number of employees who have left the undertaking during the reporting period	1725 5.2.1.3. EMPLOYEE TURNOVER & ABSENTEEISM
S1.50.c.2	P	Rate of employee turnover in the reporting period	12.6% in the 26 countries 13% in the countries within the scope of the sustainability report 5.2.1.3. EMPLOYEE TURNOVER & ABSENTEEISM
S1.50.d.1	T	Description of the methodologies and assumptions used to compile the data	Please refer to section 5.4.5. Specific characteristics of social reporting. 5.4. REPORTING METHODOLOGY

S1-6 Characteristics of the undertaking's employees			
S1.50.d.i.1	T	Whether the figures are provided in terms of a headcount or on a full-time equivalent (FTE) basis (including an explanation of how FTE is defined)	Headcount. Please refer to section 5.4.5. Specific characteristics of social reporting. 5.4. REPORTING METHODOLOGY
S1.50.d.ii.1	T	If the figures are provided at the end of the reporting period, as an average across the reporting period, or using another methodology	Clarifications provided according to the data: Headcount at 31 Dec. N or Average headcount Please refer to section 5.4.5. Specific characteristics of social reporting. 5.4. REPORTING METHODOLOGY
S1.50.e.1	T	Contextual information necessary to understand the data (for example, to understand fluctuations in number of employees during the reporting period)	Clarifications provided according to the data: Headcount at 31 Dec. N or Average headcount Please refer to section 5.4.5. Specific characteristics of social reporting. 5.4. REPORTING METHODOLOGY
S1.50.f.1	T	A cross-reference from the information reported under (a) above to the most representative number in the financial statements.	The scope of companies surveyed for CSR purposes covers over 95% of the total headcount. By comparison, the annual financial report covers all the financial data consolidated for the SOCOTEC group, or 11,235 employees. 5.4. REPORTING METHODOLOGY 5.4.2. CSR REPORTING SCOPE
S1.51		For the information specified in paragraph 50 (b), the undertaking may in addition disclose the breakdown by region.	Completed 1.2.1. Financial and operational performance
S1.52		The undertaking is able to disclose full-time and part-time employees on a headcount and a full-time equivalent basis, as well as providing breakdowns by gender and region	
S1-7 Characteristics of non-employees in the undertaking's workforce			
S1.55.a Total number of non-employees in the undertaking's own workforce			
S1.55.a.1	N	Total number of non-employees in the undertaking's own workforce	Not available
S1.55.b.1	T	Explanation of the methodologies and assumptions used to compile the data	Not available
S1.55.b.i.1	T	Whether the number of non-employees is provided in terms of a headcount or on a full-time equivalent (FTE) basis (including an explanation of how FTE is defined)	Not available
S1.55.b.ii.1	T	If the number of non-employees is provided at the end of the reporting period, as an average across the reporting period, or using another methodology	Not available
S1.55.c.1	T	Contextual information necessary to understand the data	Not available
S1.56.1	T	Most common types of non-employees, their relationship with the undertaking and the type of work they perform	Not available
S1.57.1	T	Whether the undertaking uses estimates, and if so on what basis	Not available
S1-8 Collective bargaining coverage and social dialogue			
S1.60.a Percentage of all its employees covered by collective bargaining			
S1.60.a.1	P	Percentage of all its employees covered by collective bargaining	100% in France. 76% across the scope of the report 5.2.2.1. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE
S1.60.b.1	B	Whether the undertaking has entered into one or more collective bargaining	YES 3.1.4.4. SOCIAL DIALOGUE
S1.60.b.2	P	If so, the global percentage of its employees covered by these agreements for each country in which it has significant employment	Available 5.2.2.1. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE
S1.60.c Outside the European Economic Area, percentage of all its employees covered by collective bargaining			
S1.60.c.1	P	Outside the European Economic Area, percentage of all its employees covered by collective bargaining	0% (UK and US)
S1.61.1	B	Whether the undertaking 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 undertakings	NO
S1.62.1	T	Extent to which the working conditions and terms of employment of non-employees in the undertaking's own workforce are determined or influenced by collective bargaining agreements.	Not available
S1.62.2	P	Estimate of the coverage rate	0% (UK and US)
S1.63.a Global percentage of employees covered by workers' representatives, reported at the country level for each EEA country in which the undertaking has significant employment			
S1.63.a.1	P	Global percentage of employees covered by workers' representatives, reported at the country level for each EEA country in which the undertaking has significant employment	Please refer to the global percentage of employees covered by workers' representatives, reported at the country level for each EEA country in which the undertaking has significant employment 5.2.2.1. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE



S1-8			
<b>Collective bargaining coverage and social dialogue (cont'd)</b>			
S1.63.b.1	T	Information about any agreement with its employees for representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council	Not relevant
<b>S1-9</b>			
<b>Diversity metrics</b>			
<b>S1.66.a</b>			
<b>Gender distribution in number and percentage at top management level</b>			
S1.66.a.1	N	Number of women at top management level	Please refer to the Managers and Professional staff in 5.2.3.2. 5.2.3.2. BREAKDOWN BY SOCIO-PROFESSIONAL CATEGORY
S1.66.a.2	P	Percentage of women at top management level	Please refer to the Managers and Professional staff in 5.2.3.2. 5.2.3.2. BREAKDOWN BY SOCIO-PROFESSIONAL CATEGORY
<b>S1.66.b</b>			
<b>Breakdown of employees by age</b>			
S1.66.b.1	P	Percentage of employees under 30 years old	23% 5.2.3.1. BREAKDOWN BY AGE
S1.66.b.2	P	Percentage of employees 30-50 years old	53% 5.2.3.1. BREAKDOWN BY AGE
S1.66.b.3	P	Percentage of employees over 50 years old	24% 5.2.3.1. BREAKDOWN BY AGE
<b>S1-10</b>			
<b>Adequate wages</b>			
S1.69.1	B	Whether all the undertaking's employees are paid an adequate wage, in line with applicable benchmarks	YES 3.1.1. REMUNERATION
S1.70.1	T	If they are not all paid an adequate wage, the countries and percentage of employees concerned for each of these countries	Not relevant
S1.71.1	B	Whether all the undertaking's non-employees forming part of the workforce are paid an adequate wage, in line with applicable benchmarks	Not relevant
S1.71.2	T	If they are not all paid an adequate wage, the undertaking states the countries and percentage of non-employees in the undertaking's workforce concerned for each of these countries	Not relevant
<b>S1-11</b>			
<b>Social protection</b>			
S1.74.1	B	If all the undertaking's employees are covered, through public programs or through benefits offered by the undertaking, by social protection against loss of income due to any of the following major life events	YES 3.1.4.1. JOB SECURITY
S1.75.1	T	If not, the countries and categories of employees not covered by social protection with regard to each applicable major life event	Not relevant
S1.76.1	B	If all the undertaking's non-employees in its workforce are covered, through public programs or through benefits offered by the undertaking, by social protection against loss of income due to any of the major life events listed	YES 3.1.4.1. JOB SECURITY
S1.76.2	T	If not, the countries and categories of the undertaking's non-employees in its workforce not covered by social protection with regard to each applicable major life event	Not relevant
<b>S1-12</b>			
<b>Persons with disabilities</b>			
<b>S1.79</b>			
<b>Percentage of the undertaking's employees who are persons with disabilities, subject to legal restrictions on data collection</b>			
S1.79.1	P	Percentage of the undertaking's employees who are persons with disabilities, subject to legal restrictions on data collection	3.1% in France - Please refer to the table for other countries. No Group consolidated figure 5.2.5.1. PERSONS WITH DISABILITIES
<b>S1.80</b>			
<b>Percentage of employees with disabilities broken down by gender</b>			
S1.80.1	P	Percentage of male employees with disabilities	3.3% in France - Please refer to the table for other countries. No Group consolidated figure 5.2.5.1. PERSONS WITH DISABILITIES
S1.80.2	P	Percentage of female employees with disabilities	2.8% in France - Please refer to the table for other countries. No Group consolidated figure 5.2.5.1. PERSONS WITH DISABILITIES
S1.80.3	P	Percentage of other employees with disabilities	Not relevant
S1.80.4	P	Percentage of not reported employees with disabilities	Not available 5.2.5.1. PERSONS WITH DISABILITIES

S1-13			
<b>Training and skills development metrics</b>			
<b>S1.83.a</b>			
<b>Percentage of employees that participated in regular performance and career development reviews, broken down by gender</b>			
S1.83.a.1	P	Percentage of male employees that participated in regular performance and career development reviews	74.5% Group-wide and 86.9% in France 5.2.6. Training and skills development metrics
S1.83.a.2	P	Percentage of female employees that participated in regular performance and career development reviews	73.2% Group-wide and 85.5% in France 5.2.6. Training and skills development metrics
S1.83.a.3	P	Percentage of other employees that participated in regular performance and career development reviews	Not relevant
S1.83.a.4	P	Percentage of not reported employees that participated in regular performance and career development reviews	Not relevant
<b>S1.83.b</b>			
<b>Average hours of training per employee per gender</b>			
S1.83.b.1	N	Average training hours per male employee	Please refer to section 5.2.6.2. EMPLOYEE TRAINING 5.2.6. Training and skills development metrics
S1.83.b.2	N	Average training hours per female employee	Please refer to section 5.2.6.2. EMPLOYEE TRAINING 5.2.6. Training and skills development metrics
S1.83.b.3	N	Average training hours per other employee	Not relevant
S1.83.b.4	N	Average training hours per "not reported" employee	Not relevant
<b>S1.84</b>			
		<b>The undertaking may disclose breakdowns by employee category for the percentage of employees that participated in regular performance and career development reviews and for the average number of training hours per employee</b>	Completed 5.2.6.1. CAREER DEVELOPMENT INDICATORS 5.2.6.2. TRAINING INDICATORS
<b>S1.85</b>			
<b>The undertaking may also disclose the information specified in this disclosure requirement with regard to non-employees in its workforce</b>			
<b>S1-14</b>			
<b>Health and safety metrics</b>			
<b>S1.88</b>			
<b>The extent to which its own workforce is covered by its health and safety management system and the number of incidents associated with work-related injuries, ill health and fatalities of its own workforce, including deaths caused by work-related injuries and ill health</b>			
S1.88.a.1	P	Percentage of employees in its own workforce covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	100% 5.2.7. HEALTH AND SAFETY METRICS
S1.88.a.2	P	Percentage of non-employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines	Not available
S1.88.b.1	N*	Number of non-employee deaths caused by work-related injuries and ill health	0 5.2.7. HEALTH AND SAFETY METRICS
S1.88.b.2	N*	Number of non-employee deaths caused by work-related injuries and ill health	Not available
S1.88.c.1	N*	Number of recordable work-related injuries for employees	84 accidents with lost time and 383 accidents without lost time 5.2.7. HEALTH AND SAFETY METRICS
S1.88.c.2	P*	Recordable accident frequency rate for employees	Accident frequency rate: 4.064 within the consolidated scope (4.55% for 26 countries) Injury severity rate: 0.10 within the consolidated scope (0.11% for 26 countries) 5.2.7. HEALTH AND SAFETY METRICS
S1.88.c.3	N*	Recordable accident number and frequency rate for non-employees	Not available
S1.88.c.4	P*	Recordable accident frequency rate for non-employees	Not available
S1.88.d.1	N	Number of cases of recordable work-related ill health subject to legal restrictions on data collection	Not available
S1.88.e.1	N*	Number of days lost owing to work-related injuries and work-related deaths, work-related illness and deaths linked to ill health	2010 5.2.7. HEALTH AND SAFETY METRICS
<b>S1.89</b>			
<b>The undertaking may also disclose the information specified in paragraph 88 (d) and (e) with regard to non-employees</b>			
<b>S1.90</b>			
<b>Percentage of employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines and which has been internally audited and/or audited or certified by an external party</b>			

S1-14 Health and safety metrics (cont'd)			
S1.90.1	P	Percentage of employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines and which has been internally audited and/or audited or certified by an external party	Figures available and not consolidated. 5.2.7. HEALTH AND SAFETY METRICS
S1-15 Work-life balance metrics			
S1.93 Extent to which employees are entitled to and make use of family-related leave			
S1.93.a.1	P	Percentage of employees entitled to take family-related leave	Not available 5.2.8. WORK-LIFE BALANCE METRICS
S1.93.b.1	P	Percentage of entitled employees that took family-related leave	Not available 5.2.8. WORK-LIFE BALANCE METRICS
S1.93.b.2	P	Percentage of entitled male employees that took family-related leave	Not available 5.2.8. WORK-LIFE BALANCE METRICS
S1.93.b.3	P	Percentage of entitled female employees that took family-related leave	Not available 5.2.8. WORK-LIFE BALANCE METRICS
S1.93.b.4	P	Percentage of entitled other employees that took family-related leave	Not relevant
S1.93.b.5	P	Percentage of entitled not reported employees that took family-related leave	Not relevant
S1-16 Remuneration metrics (pay gap and total compensation)			
S1.97 Pay gap			
S1.97.a.1	P*	Gender pay gap	1.01 = Workplace equality in compensation (percentage of women who received a pay increase divided by the percentage of men who received a pay increase in 2023) Please also refer to the workplace equality (France) index - Regulatory calculation and disclosure requirement. Also included in the loi Rixain. 5.2.9.1. WORKPLACE EQUALITY IN COMPENSATION 5.2.1.3. RESULTS OF THE WORKPLACE EQUALITY INDEX (FRANCE)
S1.97.b.1	P*	Total compensation ratio (gap between highest and lowest salary)	Not available
S1.97.c.1	T	Contextual information necessary to understand the data and how the data has been compiled	5.4.5. SOCIAL REPORTING METHODOLOGY
S1.98 Gender pay gap by category of employees and/or country/sector			
S1.99.1	T	Method used to calculate the figure in paragraph 97 (b) adjusted for purchasing power differences between countries	Not available
S1-17 Incidents, complaints and severe human rights impacts			
S1.103 Number of incidents of discrimination, including harassment, reported in the reporting period			
S1.103.a.1	N*	Total number of incidents of discrimination, including harassment, reported in the reporting period	0 5.2.9.4. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS
S1.103.b.1	N	Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns	0 5.2.9.4. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS
S1.103.c.1	M	Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints	Not relevant
S1.103.c.2	T	Reconciliation between the monetary amounts (fines, penalties and compensation for damages) and the most relevant amount in the financial statements	Not relevant
S1.103.d.1	T	Where appropriate, contextual information necessary to understand the data and how the data has been compiled	Not relevant
S1.104.a Severe human rights incidents (e.g., forced labour, human trafficking or child labour)			
S1.104.a.1	N*	Number of severe human rights incidents connected to the undertaking's workforce in the reporting period	0 5.2.9.4. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS
S1.104.a.2	N*	Number of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	0 5.2.9.4. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS
S1.104.a.3	T*	If no such incidents (severe human rights incidents) have occurred, the undertaking shall state this.	No severe human rights incidents. 5.2.9.4. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

S1-17 Incidents, complaints and severe human rights impacts (cont'd)			
S1.104.b Fines, penalties and compensation for damages for the incidents (severe human rights incidents) described in point a) above			
S1.104.b.1	M	Total amount of fines, penalties and compensation for the incidents (severe human rights incidents) described in point a) above	Not relevant
S1.104.b.2	T	Reconciliation between the amounts reported (fines, penalties and compensation for damages for the incidents described) and the most relevant amount in the financial statements	Not relevant
END ESRS S1			

2 SBM-2 : S4		Interests and views of stakeholders	
S4.8.1	T	How the interests, views and rights of its consumers and/or end-users, including respect for their human rights, inform its strategy and business model	1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR and 1.6.4 ETHICS: CENTRAL TO OUR ROLE AS AN INDEPENDENT TRUSTED THIRD PARTY
2 SBM-3 : S4		Material impacts, risks and opportunities and their interaction with strategy and business model	
S4.9.a.i.1	B	Whether actual and potential impacts on consumers and end-users arise from or are related to the undertaking's strategy and business model	YES 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.9.a.i.2	T	How actual and potential impacts on consumers and end-users arise from or are related to the undertaking's strategy and business model	In table 1.5.5: please refer to ESRS S4 - Personal safety of consumers and/or end-users 1.2.2. BUSINESS MODEL and 1.2.4. MARKET POSITION and 1.5.5 IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.9.a.ii.1	B	Whether actual and potential impacts on consumers and end-users shape the undertaking's strategy and business model or contribute to adapting them	YES 1.4.5. STAKEHOLDERS DIALOGUE AND COMMITMENT REGARDING CSR and 1.5.5 IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.9.a.ii.2	T	How actual and potential impacts on consumers and end-users shape the undertaking's strategy and business model or contribute to adapting them	In table 1.5.5: please refer to ESRS S4 - Personal safety of consumers and/or end-users Please refer to section 2.2.3. Green Trust; Results and 3.2.3. Committing to employing young people 1.2.2. BUSINESS MODEL and 1.2.4 MARKET POSITION and 1.5.5 IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.9.b.1	T	The relationship between its material risks and opportunities arising from impacts on consumers and/or end-users and dependencies on them and on the strategy and business model	In table 1.5.5: please refer to ESRS S4 - Personal safety of consumers and/or end-users 1.2.2. BUSINESS MODEL and 1.5.5 IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.10.1	B	Whether all consumers and/or end-users who are likely to be materially impacted by the undertaking, are included in the scope of its disclosure under ESRS 2	YES 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.10.a.1	T	Brief description of the types of consumers and/or end-users subject to material impacts by the undertaking's own operations or through its value chain	In table 1.5.5: please refer to ESRS S4 - Personal safety of consumers and/or end-users 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.10.a.i.1	B	Whether they are consumers and/or end-users of products that are inherently harmful to people and/or increase risks for chronic disease	NO
S4.10.a.ii.1	B	Whether they are consumers and/or end-users of services who are potentially experiencing a negative impact on their rights to privacy, the protection of their personal data, or on their freedom of	NO
S4.10.a.iii.1	B	Whether consumers and/or end-users who are dependent on accurate and accessible product- or service- related information, such as manuals and product labels, to avoid potentially damaging use of a product or service	YES. Real estate diagnostics or miscellaneous building-related certifications 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.10.a.iv.1	B	If consumers and/or end-users who are particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies, such as children or financially vulnerable individuals	NO
S4.10.b.i.1	B	If widespread or systemic impacts in contexts where the undertaking sells or provides its products and services	NO
S4.10.b.ii.1	B	If impacts related to individual incidents (for example, a defect linked to a particular product) or to specific business relationships	NO
S4.10.c.1	T	Brief description of the activities that result in the positive impacts, the types of consumers and/or end-users affected or likely to be affected by these positive impacts	In table 1.5.5: please refer to ESRS S4 - Personal safety of consumers and/or end-users 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.10.d.1	T	All material risks and opportunities for the undertaking arising from impacts on consumers and/or end-users and dependencies on them	In table 1.5.5: please refer to ESRS S4 - Personal safety of consumers and/or end-users 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.11.1	B	Whether the undertaking has developed an understanding of how consumers and/or end-users with particular characteristics, or those using particular products or services, may be at greater risk of harm	YES 1.5.5. IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.11.2	T	How the undertaking has developed an understanding of how consumers and/or end-users with particular characteristics, or those using particular products or services, may be at greater risk of harm	Not relevant
2 SBM-3 : S4		Material impacts, risks and opportunities and their interaction with strategy and business model (cont'd)	
S4.12.1	T	Material risks and opportunities arising from impacts and dependencies on consumers and/or end-users, relate to specific groups of consumers and/or end-users rather than to all consumers and/or end-users	Not relevant

S4-1		Policies in relation to consumers and end-users	
S4.15.1	T	Policies adopted to manage its material impacts of the undertaking's products and/or services on consumers and end-users, as well as associated material risks and opportunities	4.1. BUSINESS ETHICS 4.2. OPERATIONAL PERFORMANCE
S4.16.a.1	T*	Material issues and general approach concerning respect for human rights, including consumers and end-users	The SOCOTEC group is a signatory of the United Nations Global Compact and drafts a COP report every year. SOCOTEC has a Code of Ethics and a whistleblowing procedure. SOCOTEC complies with the fundamental principles of the OECD and the ILO. 4.1. BUSINESS ETHICS 4.2. OPERATIONAL PERFORMANCE 1.4.2. CSR PARTNERSHIPS AND COMMITMENTS
S4.16.b.1	T*	Material issues and general approach concerning engagement with consumers and end-users	Please refer to section 4.2.1. Management system focused on client satisfaction 4.2. OPERATIONAL PERFORMANCE
S4.16.c.1	T*	Material issues and general approach concerning measures to provide and/or enable remedy for human rights impacts	4.1. BUSINESS ETHICS and 4.1.4 WHISTLEBLOWING PROCEDURE
S4.17.1	B	Whether policies in relation to consumers and end-users are aligned with relevant internationally recognised instruments applicable to consumers and end-users	YES 4.1. BUSINESS ETHICS 4.2. OPERATIONAL PERFORMANCE 1.4.2. CSR PARTNERSHIPS AND COMMITMENTS
S4.17.2	T	How policies in relation to consumers and end-users are aligned with relevant internationally recognised instruments applicable to consumers and end-users	The SOCOTEC group is a signatory of the United Nations Global Compact and drafts a COP report every year. SOCOTEC has a Code of Ethics and a whistleblowing procedure. SOCOTEC complies with the fundamental principles of the OECD and the ILO. 4.1. BUSINESS ETHICS 4.2. OPERATIONAL PERFORMANCE 1.4.2. CSR PARTNERSHIPS AND COMMITMENTS
S4.17.3	T*	Extent to which cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration or OECD Guidelines for Multinational Enterprises that involve consumers and/or end-users have been reported	Not relevant
S4-2		Processes for engaging with consumers and end-users about impacts	
S4.20.1	B	Whether the perspectives of consumers and/or end-users inform its decisions or activities aimed at managing actual and potential impacts on consumers and/or end-users	YES 4.1. BUSINESS ETHICS 4.2. OPERATIONAL PERFORMANCE
S4.20.2	T	How the perspectives of consumers and/or end-users inform its decisions or activities aimed at managing actual and potential impacts on consumers and/or end-users	The ethics policies and vigilance process are operational. 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.20.a.1	B	Whether engagement occurs with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation	NO 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.20.b.1	T	The stage(s) at which engagement occurs, the type of engagement and frequency of the engagement	Operational contact forms via websites and active client engagement units. Whistleblowing procedure published on the website and accessible in the country's local language. Committees in place. 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.20.c.1	T	Direct interaction or via the intermediary of legitimate representatives directly or credible proxies	4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.20.d.1	T	How the undertaking assesses the effectiveness of its engagement with consumers and end-users, including, where relevant, any agreements or outcomes that result	Please also refer to: 5.3.4. Taking action on material impacts on consumers and end-users and 5.3.3 Anti-corruption and 5.3.2. Ethical alerts 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.21.1	T	The steps the undertaking takes to gain insight into the perspectives of consumers and end-users who may be particularly vulnerable to impacts and/or marginalised (for example, people with disabilities, children, etc.)	Not relevant
S4.22.1	T	If the undertaking cannot disclose the above required information because it has not adopted a general process to engage with consumers and/or end-users, it shall disclose this to be the case.	Information available 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns			
S4.25.a.1	T	General approach to and processes for providing or contributing to remedy where the undertaking has identified that it has caused or contributed to a material negative impact on consumers and/or end-users	Please also refer to section 4.1. Business Ethics 4.1.4. WHISTLEBLOWING PROCEDURE 4.1.7. PRIVACY 4.2. OPERATIONAL PERFORMANCE
S4.25.a.2	B	Whether the undertaking assesses that the remedy provided is effective	YES 4.1.4. WHISTLEBLOWING PROCEDURE 4.1.7. PRIVACY 4.2. OPERATIONAL PERFORMANCE
S4.25.a.3	T	How the undertaking assesses whether the remedy provided is effective	Please also refer to section 4.1. Business Ethics 4.1.4. WHISTLEBLOWING PROCEDURE 4.1.7. PRIVACY 4.2. OPERATIONAL PERFORMANCE
S4.25.b.1	T	Specific channels that the undertaking has put in place for consumers and end-users to raise their concerns or needs directly with the undertaking and have them addressed	Whistleblowing system on all Group websites and in the country's local language. Ethics Committee in place. Compliance Officers in all our geographical territories. 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.25.b.2	B	Whether these have been established by the undertaking itself and/or through participation	YES 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.25.c.1	T	Processes through which the undertaking supports or requires the availability of such channels by its business relationships	Please also refer to section 4.1.3. Governance of Ethics and 4.1.6. Anti-corruption 4.1.2. CODE OF ETHICS and 4.1.4. WHISTLEBLOWING PROCEDURE 4.3. RESPONSIBLE PROCUREMENT 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.25.d.1	T	How the undertaking tracks and monitors issues raised and addressed, and, how it ensures the effectiveness of the channels, including through the involvement of stakeholders who are intended users	Please also refer to section 4.1.3. Governance of Ethics and 4.1.6. Anti-corruption 4.1.2. CODE OF ETHICS and 4.1.4. WHISTLEBLOWING PROCEDURE 4.3. RESPONSIBLE PROCUREMENT 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.26.1	B	Whether the undertaking assesses that consumers and end-users are aware of and trust these structures or processes as a way to raise their concerns or needs and have them addressed	YES 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.26.2	T	How the undertaking assesses whether consumers and end-users are aware of and trust these structures or processes as a way to raise their concerns or needs and have them addressed	4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.26.3	B	Whether the undertaking has policies in place regarding the protection of individuals that use them against retaliation	4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.27.1	T	If the undertaking cannot disclose the above required information because it has not adopted a channel for raising concerns and/or does not support the availability of mechanisms by its business relationships, it shall disclose this to be the case	Information available 4.1.2. CODE OF ETHICS and 4.1.4. WHISTLEBLOWING PROCEDURE 4.3. RESPONSIBLE PROCUREMENT 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions			
S4.31.a.1	T	Actions taken, planned or underway to prevent, mitigate or remediate material negative impacts on consumers and/or end-users	4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.31.b.1	B	Whether the undertaking has taken steps to provide or enable remedy in relation to an actual material impact	YES 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.31.b.2	T	Description of action taken to provide or enable remedy in relation to an actual material impact	Description of action taken in section 4.1. and sub-sections and section 4.2. and its sub-sections. 4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.31.c.1	T	Additional actions or initiatives that the undertaking has put in place with the primary purpose of positively contributing to improved social outcomes for consumers and/or end-users	4.1.4. WHISTLEBLOWING PROCEDURE and 4.1.7. PRIVACY and 4.2. OPERATIONAL PERFORMANCE

S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions (cont'd)			
S4.31.d.1	T	How the undertaking tracks and assesses the effectiveness of such actions and initiatives in delivering intended outcomes for consumers and end-users workers	Please refer to the indicators in section 5.3. Governance, ethics, responsible procurement indicators Please refer to the process underway under the whistleblowing system, the protection of personal data, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee. 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH 5.3.4. TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS
S4.32.a.1	T	Processes through which the undertaking identifies what action is needed and appropriate in response to a particular actual or potential negative impact on consumers and/or end-users	Please refer to the process underway under the whistleblowing system, the protection of personal data, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee. 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH 5.3.4. TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS
S4.32.b.1	T	How to take action in relation to specific material negative impacts on consumers and/or end-users, including any action in relation to its own practices regarding product design, marketing or sales, as well as whether wider industry or collaborative action will be required	Please refer to the actions implemented under the whistleblowing system, the protection of personal data, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee. 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH 5.3.4. TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS
S4.32.c.1	T	How the undertaking ensures that processes to provide or enable remedy in the event of material negative impacts are available and effective in their implementation and outcomes	Please refer to the actions implemented under the whistleblowing system, the protection of personal data, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee. 4.1.4. WHISTLEBLOWING PROCEDURE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH 5.3.4. TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS
S4.33.a.1	T	What action is planned or underway to mitigate material risks for the undertaking arising from its impacts and dependencies on consumers and/or end-users and how it tracks effectiveness in practice	Please refer to the actions implemented under the whistleblowing system, the protection of personal data, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee.. 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.33.b.1	T	What action is planned or underway to pursue material opportunities for the undertaking in relation to consumers and end-users	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.34.1	B	Whether the undertaking takes action to avoid causing or contributing to material negative impacts on consumers and/or end-users through its own practices	YES 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.34.2	T	How the undertaking takes action to avoid causing or contributing to material negative impacts on consumers and/or end-users through its own practices	Please refer to the actions implemented under the whistleblowing system, the protection of personal data, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee. 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL
S4.35.1	B*	Whether severe human rights problems and impacts have been reported in relation to its consumers and end-users	NO
S4.35.2	T*	Where appropriate, disclosure of severe human rights problems and impacts that have been reported in relation to its consumers and end-users	Not relevant
S4.37.1	T	Resources allocated to the management of material impacts, including information that allows users to gain an understanding of how the material impacts are managed	Please refer to the resources implemented in connection with the whistleblowing system, personal data protection, cybersecurity and operational performance (technical expertise and client relationships). Compliance Officers in all our geographical territories. Risk Committee. Ethics Committee. DPO. CISSO. 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.4. WHISTLEBLOWING PROCEDURE and 4.1.7 PRIVACY and 4.2. OPERATIONAL PERFORMANCE 1.4.5. ENGAGING WITH STAKEHOLDERS
S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities			
S4.38.a.1	T	Time-bound and outcome-oriented targets that the undertaking has set concerning the reduction of negative impacts on consumers and end-users	5. GROUP CSR INDICATOR SUMMARY TABLES and 5.3 GOVERNANCE, ETHICS, RESPONSIBLE PROCUREMENT INDICATORS and 1.5.2 MAIN CSR INDICATORS and 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND THE BUSINESS MODEL
S4.38.b.1	T	Time-bound and outcome-oriented targets that the undertaking has set for advancing positive impacts on consumers and end-users	5. GROUP CSR INDICATOR SUMMARY TABLES and 5.3 GOVERNANCE, ETHICS, RESPONSIBLE PROCUREMENT INDICATORS and 1.5.2 MAIN CSR INDICATORS and 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (cont'd)			
S4.38.c.1	T	Time-bound and outcome-oriented targets that the undertaking has set for managing material risks and opportunities related to consumers and end-users	5. GROUP CSR INDICATOR SUMMARY TABLES and 5.3 GOVERNANCE, ETHICS, RESPONSIBLE PROCUREMENT INDICATORS and 1.5.2 MAIN CSR INDICATORS and 1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND INTERACTION WITH STRATEGY AND THE BUSINESS MODEL
S4.41.1	T	Process for setting targets	4.1. BUSINESS ETHICS and 4.2 OPERATIONAL PERFORMANCE and 1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.41.a.1	B	Whether the undertaking has interacted with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation to set targets	1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.41.a.2	T	How the undertaking has interacted with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation to set targets	1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.41.b.1	B	Whether the undertaking has interacted with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation to track the undertaking's performance against these targets	4.2. OPERATIONAL PERFORMANCE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.41.b.2	T	How the undertaking has interacted with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation to track the undertaking's performance against these targets	1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS
S4.41.c.1	B	Whether the undertaking has interacted with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation to identify any lessons or improvements as a result of the undertaking's performance	4.2. OPERATIONAL PERFORMANCE 4.2.3. EVALUATION OF THE MANAGERIAL APPROACH
S4.41.c.2	T	How the undertaking has interacted with consumers and end-users or their legitimate representatives directly, or with credible proxies that have insight into their situation to identify any lessons or improvements as a result of the undertaking's performance	1.4.5. ENGAGING WITH STAKEHOLDERS and 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS

END ESRS S4

2 GOV-1 : G1 The role of the administrative, management and supervisory bodies			
G1.5.a.1	T	Role of the administrative, management and supervisory bodies in business conduct	1.3. GROUP GOVERNANCE
G1.5.b.1	T	Expertise of the administrative, management and supervisory bodies on business conduct matters.	1.3. GROUP GOVERNANCE
2 IRO-1 : G1 Description of the processes to identify and assess material impacts, risks and opportunities			
G1.6.1	T	Process to identify the material impacts, risks and opportunities in relation to business conduct matters	1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.1. ADVISORY AND MANAGEMENT MECHANISMS IN PLACE FOR ETHICAL CONCERNS 4.3. RESPONSIBLE PROCUREMENT 4.1.4. WHISTLEBLOWING PROCEDURE
G1-1 Corporate culture and business conduct policies			
G1.10.a.1	B	The undertaking shall disclose whether the mechanisms put in place accommodate reporting from internal and/or external stakeholders	YES 4.1.4. WHISTLEBLOWING PROCEDURE
G1.10.a.2	T	Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar rules	1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.1. ADVISORY AND MANAGEMENT MECHANISMS IN PLACE FOR ETHICAL CONCERNS 4.1.3. GOVERNANCE OF ETHICS and 4.1.4. WHISTLEBLOWING PROCEDURE and 4.1.6 ANTI-CORRUPTION
G1.10.b.1	B*	Where the undertaking has no policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption, it shall state this	NO. The undertaking has a compliant anti-corruption policy.
G1.10.b.2	T*	Project to introduce an anti-corruption or anti-bribery policy consistent with the United Nations Convention against Corruption and the timetable for implementation	
G1.10.c.i.1	T	Protection of whistleblowers – internal whistleblower reporting channels made available	4.1.4. WHISTLEBLOWING PROCEDURE
G1.10.c.ii.1	T	Protection of whistleblowers – measures to safeguard its own workers who are whistleblowers from any retaliation	4.1.4. WHISTLEBLOWING PROCEDURE
G1.10.d.1	B*	If the undertaking has no policy to protect whistleblowers, it shall state this to be the case	NO. If the undertaking has no policy to protect whistleblowers, it shall state this to be the case
G1.10.d.2	T*	Whether the undertaking has plans to implement a policy to protect whistleblowers and the timetable for implementation	
G1.10.e.1	B	Whether the undertaking has procedures to investigate business conduct incidents, including incidents of corruption and bribery, promptly, independently and objectively beyond the procedures to follow-up on reports by whistleblowers	YES 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS and 1.3.4. MANAGING CONFLICTS OF INTEREST and 4.1.3. GOVERNANCE OF ETHICS and 4.1.4. WHISTLEBLOWING PROCEDURE
G1.10.f.1	B	Whether the undertaking has in place policies with respect to animal welfare	Not relevant
G1.10.g.1	T	Undertaking's policy for training within the organisation on business conduct, including target audience, frequency and depth of coverage	4.1.2. THE SOCOTEC GROUP CODE OF ETHICS 4.1.6. ANTI-CORRUPTION 4.1.7. PRIVACY. 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS and 1.3.4. MANAGING CONFLICTS OF INTEREST
G1.10.h.1	T	Functions within the undertaking that are most at risk in respect of corruption and bribery	4.1.6. ANTI-CORRUPTION
G1.11.1	B	Whether the undertaking is subject to legal requirements under national law transposing Directive (EU) 2019/1937, or to equivalent legal requirements with regard to the protection of whistleblowers	YES 4.1.6 ANTI-CORRUPTION 4.1.4 WHISTLEBLOWING PROCEDURE

G1-2 Management of relationships with suppliers			
G1.14.1	T	Policy to prevent late payments, specifically to SMEs.	Please refer to the policy to prevent late payments, specifically to SMEs. 4.3. RESPONSIBLE PROCUREMENT
G1.15.a.1	T	Undertaking's approach to its relationships with its suppliers, taking account of risks to the undertaking related to its supply chain and of impacts on sustainability matters	Please refer to the responsible procurement policy. 4.1.5 DUE DILIGENCE 4.3. RESPONSIBLE PROCUREMENT
G1.15.b.1	B	Whether the undertaking takes into account social and environmental criteria for the selection of its suppliers	YES 4.3. RESPONSIBLE PROCUREMENT
G1.15.b.2	T	How the undertaking takes into account social and environmental criteria for the selection of its suppliers	Please refer to the Actions and Resources section 4.3. RESPONSIBLE PROCUREMENT
G1-3 Prevention and detection of corruption and bribery			
G1.18.a.1	T	Description of the procedures in place to prevent, detect, and address allegations or incidents of corruption and bribery	4.1.6 ANTI-CORRUPTION 4.1.4 WHISTLEBLOWING PROCEDURE
G1.18.b.1	B	Whether the investigators or investigating committee are separate from the chain of management involved in the matter	YES
G1.18.c.1	T	Process for reporting outcomes to the administrative, management and supervisory bodies	4.1.3. GOVERNANCE OF ETHICS 1.3. GROUP GOVERNANCE 1.3.3. OPERATIONAL COMMITTEES
G1.19.1	B	Where the undertaking has no such procedures in place, it shall disclose this fact	NO. The undertaking has disclosure procedures.
G1.19.2	T	Intention of adopting procedures to prevent, detect, and address allegations or incidents of corruption and bribery	
G1.20.1	T	How the undertaking communicates its policies to those for whom they are relevant to ensure that the policy is accessible and that they understand its implications	Please refer to section 4.1. in its entirety. 4.1. BUSINESS ETHICS
G1.21.a.1	T	Nature, scope and depth of anti-corruption and anti-bribery training programmes offered or required by the undertaking	Please refer to section 4.1. in its entirety. 4.1. BUSINESS ETHICS
G1.21.b Functions-at-risk covered by training programmes			
G1.21.b.1	P	Percentage of functions-at-risk covered by the training programmes	Please refer to tables 5.3.2 to 5.3.4. 5.3. GOVERNANCE and ETHICS INDICATORS
G1.21.c.1	T	Extent to which training is given to members of the administrative, management and supervisory bodies.	Please refer to Note (1) to table 5.3.3.1. Prevention and detection of corruption and bribery 5.3. GOVERNANCE and ETHICS INDICATORS
G1-4 Cases of corruption and bribery			
G1.24.a Number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws			
G1.24.a.1	N	Number of convictions for violation of anti-corruption and anti-bribery laws	0 5.3.3.2. CASES OF CORRUPTION AND BRIBERY
G1.24.a.2	M*	Amount of fines for violation of anti-corruption and anti-bribery laws	Non applicable
G1.24.b.1	T*	Actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	Please refer to section 4.1. in its entirety. 4.1. BUSINESS ETHICS
G1.25.a.1	T	Nature of confirmed incidents of corruption or bribery	Not applicable
G1.25.a.2	N	Total number of confirmed cases of corruption or bribery	0 5.3.3.2. CASES OF CORRUPTION AND BRIBERY
G1.25.b Confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents			
G1.25.b.1	N	Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0 5.3.3.2. CASES OF CORRUPTION AND BRIBERY
G1.25.c Confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery			
G1.25.c.1	N	Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0 5.3.3.2. CASES OF CORRUPTION AND BRIBERY
G1.25.d.1	T	Details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers during the reporting period and the outcomes of such cases	Not applicable
G1.26.1	T	Incidents involving actors in the undertaking's value chain only where the undertaking or its employees are directly involved	Not applicable

G1-5 Political influence and lobbying activities			
G1.29.a.1	T	Representative(s) responsible in the administrative, management and supervisory bodies for the oversight of these activities	Not applicable
G1.29.b.i.1	T	Type of recipient/beneficiary of financial and in-kind political contributions made directly and indirectly by the undertaking	Not applicable
G1.29.b.i.2	M	Total monetary value of financial and in-kind political contributions made directly and indirectly	Not applicable
G1.29.b.ii.1	T	How the monetary value of in-kind contributions is estimated	Not applicable
G1-5 Political influence and lobbying activities (cont'd)			
G1.29.c.1	T	Main topics covered by its lobbying activities and the undertaking's main positions on these in brief	Not applicable
G1.29.d.1	B	Whether the undertaking is registered in the EU Transparency Register or in an equivalent transparency register in a Member State	Not applicable
G1.29.d.2	T	The name of any such register and its identification number in the register	Not applicable
G1.30.1	T	Information about the appointment of any members of the administrative, management and supervisory bodies who held a comparable position in public administration (including regulators)	Not applicable
G1-6 Payment practices			
G1.33.a Average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days			
G1.33.a.1	N	Average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days	55.16 days 5.3.5. RESPONSIBLE PROCUREMENT
G1.33.b.1	T	Description of the undertaking's standard payment terms in number of days by main category of suppliers and the percentage of its payments aligned with these standard terms	Not applicable
G1.33.c Legal proceedings currently outstanding for late payment			
G1.33.c.1	N	Number of legal proceedings currently outstanding for late payment	0 5.3.5. RESPONSIBLE PROCUREMENT
G1.33.d.1	T	Complementary information necessary to provide sufficient context	Not applicable
END ESRS G1			

## 6.2. GRI INDEX CROSS-REFERENCE TABLE

### GRI 1: FOUNDATION 2021

SOCOTEC has disclosed the information referred to in this content index, in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>GENERAL DISCLOSURES</b>					
	2-1 Organizational details	INTRODUCTION 1.1. OUR VISION AND OUR MISSION Back cover			
	2-2 Entities included in the organization's sustainability reporting	INTRODUCTION 5.4.2..			
	2-3 Reporting period, frequency and contact point	INTRODUCTION			
	2-4 Restatements of information	INTRODUCTION			
	2-4 Restatements of information	INTRODUCTION			
	2-6 Activities, value chain and other business relationships	INTRODUCTION 1.1. OUR VISION AND OUR MISSION 1.2. PERFORMANCE & BUSINESS MODEL 1.2.2. THE SOCOTEC GROUP'S BUSINESS MODEL. 1.2.3. VALUE CHAIN 1.2.4. MARKET TRENDS and SOCOTEC'S MARKET POSITION 4.3. RESPONSIBLE PROCUREMENT			
	2-7 Employees	1.2.1. FINANCIAL AND OPERATIONAL PERFORMANCE 3. WORKFORCE-RELATED INFORMATION 5.2.1 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES	Number of non-guaranteed hours employees, and a breakdown by gender and by region;	Information unavailable/incomplete	Information not available. Availability of data targeted in 2025.
	2-8 Workers who are not employees	5.2.1.4. CHARACTERISTICS OF NON-EMPLOYEES	Total number of workers who are not employees and whose work is controlled by the organisation and describe: - the most common types of worker and their contractual relationship with the organization; - the type of work they perform;	Information unavailable/incomplete	Information about outsourcing not available. Availability of data targeted in 2025.
<b>GRI 2: General Disclosures 2021</b>	2-9 Governance structure and composition	1.3. GROUP GOVERNANCE 1.4.4. GOVERNANCE OF CSR MATTERS 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.3. GOVERNANCE OF ETHICS			
	2-10 Nomination and selection of the highest governance body	1.3. GROUP GOVERNANCE			
	2-11 Chair of the highest governance body	1.3. GROUP GOVERNANCE			
	2-12 Role of the highest governance body in overseeing the management of impacts	1.3. GROUP GOVERNANCE 1.3.2. BOARD OF DIRECTORS 1.4.4. GOVERNANCE OF CSR MATTERS			
	2-13 Delegation of responsibility for managing impacts	1.3. GROUP GOVERNANCE 1.3.3. OPERATIONAL COMMITTEES 1.4.4. GOVERNANCE OF CSR MATTERS 1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.3. GOVERNANCE OF ETHICS 2.4.1. GROUP'S GOVERNANCE FRAMEWORK FOR CLIMATE-RELATED RISKS AND OPPORTUNITIES			
	2-14 Role of the highest governance body in sustainability reporting	1.3.3. OPERATIONAL COMMITTEES 1.4.4. GOVERNANCE OF CSR MATTERS 1.5.4. SOCOTEC'S DOUBLE MATERIALITY ANALYSIS			
	2-15 Conflicts of interest	1.3.4. MANAGING CONFLICTS OF INTEREST			
	2-16 Communication of critical concerns	1.3.3. OPERATIONAL COMMITTEES 4.1.4. WHISTLEBLOWING PROCEDURE			
	2-17 Collective knowledge of the highest governance body	1.3. GROUP GOVERNANCE			

A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	1.2.1. FINANCIAL AND OPERATIONAL PERFORMANCE 1.3. GROUP GOVERNANCE				
	2-19 Remuneration policies	3.1.1. REMUNERATION				
	2-20 Process to determine remuneration	3.1.1. REMUNERATION				
	2-21 Annual total compensation ratio	3.1.1. REMUNERATION				
	2-22 Statement on sustainable development strategy	EDITORIAL 1.5. THE SOCOTEC GROUP'S CSR STRATEGY 1.6. SOCOTEC GROUP'S CSR ROADMAP				
	2-23 Policy commitments	1.4.2. CSR PARTNERSHIPS AND COMMITMENTS 1.4.3. OUR CSR TRAJECTORY 1.5. THE SOCOTEC GROUP'S CSR STRATEGY 1.6. SOCOTEC GROUP'S CSR ROADMAP 4.1.2. THE SOCOTEC GROUP CODE OF ETHICS				
	2-24 Embedding policy commitments	1.5. THE SOCOTEC GROUP'S CSR STRATEGY 1.6. SOCOTEC GROUP'S CSR ROADMAP 2.1. GROUP ENVIRONMENTAL POLICY				
	2-25 Processes to remediate negative impacts	1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.1. ADVISORY AND MANAGEMENT MECHANISMS IN PLACE FOR ETHICAL CONCERNS				
	2-26 Mechanisms for seeking advice and raising concerns	1.7. GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL MATTERS AND RISKS 4.1.1. ADVISORY AND MANAGEMENT MECHANISMS IN PLACE FOR ETHICAL CONCERNS				
	2-27 Compliance with laws and regulations	1.6.4. ETHICS: CENTRAL TO OUR ROLE AS AN INDEPENDENT TRUSTED THIRD PARTY 4.1. BUSINESS ETHICS				
	2-28 Membership associations	1.4.2. CSR PARTNERSHIPS AND COMMITMENTS				
	2-29 Approach to stakeholder engagement	1.4.5. STAKEHOLDERS' DIALOGUE AND COMMITMENT REGARDING CSR				
2-30 Collective bargaining agreements	3.1.4.4. SOCIAL DIALOGUE 5.2.2.1. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE					
<b>MATERIAL TOPICS</b>						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.5.4. SOCOTEC'S DOUBLE MATERIALITY ANALYSIS				
	3-2 List of material topics	1.5.5. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL				A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
<b>ANTI-CORRUPTION</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.6. ANTI-CORRUPTION				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	4.1.6. ANTI-CORRUPTION				
	205-2 Communication and training about anti-corruption policies and procedures	4.1.6. ANTI-CORRUPTION 5.3.3. ANTI-CORRUPTION				
	205-3 Confirmed incidents of corruption and actions taken	5.3.3.2. CASES OF CORRUPTION AND BRIBERY				
<b>ENERGY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT 2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX 5.1.4. BUSINESS TRAVEL				
	302-2 Energy consumption outside of the organization	2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX 5.1.4. BUSINESS TRAVEL				
	302-3 Energy intensity	2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX 5.1.4. BUSINESS TRAVEL				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 302: Energy 2016	302-4 Reduction of energy consumption	2.4.4. ACTION PLAN FOR CLIMATE CHANGE MITIGATION 5.1.3. ENERGY CONSUMPTION AND ENERGY MIX 5.1.4. BUSINESS TRAVEL				
	302-5 Reductions in energy requirements of products and services	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT				
<b>EMISSIONS</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT 2.4. CLIMATE CHANGE: REDUCING SCOPE 3 GREENHOUSE GAS EMISSIONS RELATED TO OUR OPERATIONS				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.4.5. RESULTS: SOCOTEC GROUP'S CARBON FOOTPRINT 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS				
	305-2 Energy indirect (Scope 2) GHG emissions	2.4.5. RESULTS: SOCOTEC GROUP'S CARBON FOOTPRINT 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS				
	305-3 Other indirect (Scope 3) GHG emissions	2.4.5. RESULTS: SOCOTEC GROUP'S CARBON FOOTPRINT 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS				
	305-4 GHG emissions intensity	2.4.5. RESULTS: SOCOTEC GROUP'S CARBON FOOTPRINT 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS				
	305-5 Reduction of GHG emissions	2.4.5. RESULTS: SOCOTEC GROUP'S CARBON FOOTPRINT 5.1.5. GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS				
	305-6 Emissions of ozone-depleting substances (ODS)				Not applicable	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions				Not applicable	
<b>WASTE</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.5. CIRCULAR ECONOMY				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2.5. CIRCULAR ECONOMY				
	306-2 Management of significant waste-related impacts	2.5. CIRCULAR ECONOMY				
	306-3 Waste generated	5.1.9. CIRCULAR ECONOMY 5.1.9.1 WASTE GENERATION IN OWN OPERATIONS				
	306-4 Waste diverted from disposal	5.1.9. CIRCULAR ECONOMY 5.1.9.1 WASTE GENERATION IN OWN OPERATIONS				
	306-5 Waste directed to disposal	5.1.9. CIRCULAR ECONOMY 5.1.9.1 WASTE GENERATION IN OWN OPERATIONS				
<b>EMPLOYMENT</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. WORKFORCE-RELATED INFORMATION				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	1.2.1. FINANCIAL AND OPERATIONAL PERFORMANCE 5.2.1.3. EMPLOYEE TURNOVER & ABSENTEEISM		Rate of new employee hires during the reporting period, by age group, gender and region;		Availability of data targeted in 2024
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.1.2. EMPLOYEE BENEFITS 5.2.4. SOCIAL PROTECTION		Parental leave, Life insurance	Information unavailable/incomplete	Availability of data targeted in 2024
GRI 401: Employment 2016	401-3 Parental leave	3.1.2. EMPLOYEE BENEFITS 5.2.4. SOCIAL PROTECTION		Total number of employees that were entitled to parental leave, by gender. Total number of employees that took parental leave, by gender. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. Return to work and retention rates of employees that took parental leave, by gender.	Information unavailable/incomplete	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>OCCUPATIONAL HEALTH AND SAFETY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK				
	403-1 Occupational health and safety management system	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK Policy				
	403-2 Hazard identification, risk assessment, and incident investigation	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK The group is exposed to the risk of various types of occupational accidents				
	403-3 Occupational health services	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK Health				
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK A safety management system based on ISO 45001 guidelines				
	403-5 Worker training on occupational health and safety	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK Safety training – Skills monitoring. 5.2.6.4. CSR TRAINING				
	403-6 Promotion of worker health	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK Health				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.1.5. PROTECTING THE HEALTH AND ENSURING THE SAFETY OF OUR STAFF MEMBERS AT WORK A safety management system based on ISO 45001 guidelines Energising all our operational teams for the prevention of road traffic risks. 4.2.2. EVALUATION OF THE MANAGERIAL APPROACH				
	403-8 Workers covered by an occupational health and safety management system	5.2.7.1. MANAGEMENT SYSTEM		The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation who are covered by such a system; the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited; the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Information unavailable/incomplete	Availability of data targeted in 2025
	403-9 Work-related injuries	5.2.7.2. WORK-RELATED INJURIES				
	403-10 Work-related ill health				Not applicable	
<b>TRAINING AND EDUCATION</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.3. CAREER DEVELOPMENT				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3.1.3.1. YOU GROW, WE GROW: A LEARNING ORGANISATION 5.2.6.2. EMPLOYEE TRAINING				
	404-2 Programs for upgrading employee skills and transition assistance programs	3.1.3.1. YOU GROW, WE GROW: A LEARNING ORGANISATION		Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	Information unavailable/incomplete	Availability of data targeted in 2025
	404-3 Percentage of employees receiving regular performance and career development reviews	5.2.6.1. CAREER DEVELOPMENT				
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2. INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.3.1. DIVERSITY OF GOVERNANCE BODIES				
	405-2 Ratio of basic salary and remuneration of women to men	5.2.9.1. WORKPLACE EQUALITY IN COMPENSATION				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>CUSTOMER HEALTH AND SAFETY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2. OPERATIONAL PERFORMANCE				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	4.2.1. MANAGEMENT SYSTEM FOCUSED ON CLIENT SATISFACTION				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services			Incidents of non-compliance concerning the health and safety impacts of products and services	Confidentiality constraints	
<b>CUSTOMER PRIVACY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.7. PRIVACY 4.1.8. CYBERSECURITY				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data			Total number of substantiated complaints received concerning breaches of customer privacy, categorised by: complaints received from outside parties and substantiated by the organisation; complaints from regulatory bodies.	Confidentiality constraints	
<b>TRAINING AND EDU SPECIFIC MATERIAL TOPICS DEDICATED TO SOCOTEC CATION</b>						
Improving the quality of buildings and mitigating risks	3-3 Management of material topics	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT 4.2. OPERATIONAL PERFORMANCE				
Sustainable investment strategy	3-3 Management of material topics	1.5.4. SOCOTEC'S DOUBLE MATERIALITY ANALYSIS List of material topics assessed by stakeholders as risks and as opportunities				
Air pollution	3-3 Management of material topics	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT				
Soil and water pollution	3-3 Management of material topics	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT				
Hazardous substances and microplastics	3-3 Management of material topics	2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT				
Corporate culture	3-3 Management of material topics	3.1.6. CORPORATE CULTURE				
Business ethics	3-3 Management of material topics	4.1. BUSINESS ETHICS				
<b>NON MATERIAL TOPICS</b>						
<b>ECONOMIC PERFORMANCE</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2. PERFORMANCE AND BUSINESS MODEL			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	201-2 Financial implications and other risks and opportunities due to climate change				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	201-3 Defined benefit plan obligations and other retirement plans				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	201-4 Financial assistance received from government				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>MARKET PRESENCE</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	202-2 Proportion of senior management hired from the local community				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>INDIRECT ECONOMIC IMPACTS</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	5.2.5.2. WORKFORCE INTEGRATION			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	203-2 Significant indirect economic impacts	5.2.5.2. WORKFORCE INTEGRATION			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>PROCUREMENT PRACTICES</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material 4.3. RESPONSIBLE PROCUREMENT			Not material	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>PROCUREMENT PRACTICES</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.3. RESPONSIBLE PROCUREMENT, 4.1.6. ANTI-CORRUPTION			Not material	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>TAX</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 207: Tax 2019	207-1 Approach to tax				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	207-2 Tax governance, control, and risk management				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	207-3 Stakeholder engagement and management of concerns related to tax				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	207-4 Country-by-country reporting				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>MATERIALS</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material 2.5. CIRCULAR ECONOMY			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 301: Materials 2016	301-1 Materials used by weight or volume				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	301-2 Recycled input materials used				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	301-3 Reclaimed products and their packaging materials				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group








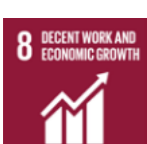

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>WATER AND EFFLUENTS</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	303-2 Management of water discharge-related impacts				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	303-3 Water withdrawal				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	303-4 Water discharge				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	303-5 Water consumption				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>BIODIVERSITY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
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	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	304-2 Significant impacts of activities, products and services on biodiversity				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	304-3 Habitats protected or restored				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	308-2 Negative environmental impacts in the supply chain and actions taken				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>LABOR/MANAGEMENT RELATIONS</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.4.3. LISTENING TO AND ENGAGING WITH EMPLOYEES 3.1.4.4. SOCIAL DIALOGUE			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>NON-DISCRIMINATION</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2. INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5.2.10. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.4.4. SOCIAL DIALOGUE			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
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				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>CHILD LABOR</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.2. THE SOCOTEC GROUP CODE OF ETHICS			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>FORCED OR COMPULSORY LABOR</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.2. THE SOCOTEC GROUP CODE OF ETHICS			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>SECURITY PRACTICES</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1. BUSINESS ETHICS			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>RIGHTS OF INDIGENOUS PEOPLES</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>LOCAL COMMUNITIES</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	413-2 Operations with significant actual and potential negative impacts on local communities				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>SUPPLIER SOCIAL ASSESSMENT</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.3. RESPONSIBLE PROCUREMENT			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	414-2 Negative social impacts in the supply chain and actions taken				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>PUBLIC POLICY</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 415: Public Policy 2016	415-1 Political contributions				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
<b>MARKETING AND LABELING</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not material			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	417-2 Incidents of non-compliance concerning product and service information and labeling				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group
	417-3 Incidents of non-compliance concerning marketing communications				Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group

## 6.3. SDG CROSS-REFERENCE TABLE

N.B. The SDGs covered by SOCOTEC's CSR strategy are those indicated by a \*\*.

GOALS	GOALS	SOCIAL PROGRAM	GREEN TRUST SERVICES (SOCOTEC SERVICES PROVIDED TO CLIENTS)
	No poverty	3.2.3. COMMITTING TO EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME 3.1.1. REMUNERATION (see REAL INCOMES) 3.1.4.1. JOB SECURITY	
	Zero hunger		
	Good health and well-being	3.1.4.2. WORK-LIFE BALANCE 3.1.5. PROTECTING EMPLOYEE HEALTH AND SAFETY 3.2.2. COMBATING VIOLENCE AND HARASSMENT IN THE WORKPLACE	
	Quality education	3.2.3. COMMITTING TO EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME 3.1.3. CAREER DEVELOPMENT	
	Gender equality	3.2.1.1. COMMITMENT TO EQUAL OPPORTUNITIES BETWEEN WOMEN AND MEN	
	Clean water and sanitation		2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT
	Affordable and clean energy		2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT 2.4.4.1. ENERGY SOBRIETY IN RELATION TO BUSINESS TRAVEL
	** Decent work and economic growth	3.2.3. COMMITTING TO EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME 1.2. PERFORMANCE AND BUSINESS MODEL 3.1.4. WORKING ENVIRONMENT 4.1. BUSINESS ETHICS	
	** Industry, innovation and infrastructure		

SDG	GOALS	SOCIAL PROGRAM	GREEN TRUST SERVICES (SOCOTEC SERVICES PROVIDED TO CLIENTS)
	** Reduced inequalities	3.2. INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES 3.1.3. CAREER DEVELOPMENT 3.2.1.2. COMMITMENT TO EMPLOYING PEOPLE WITH DISABILITIES	
	** Sustainable cities and communities		2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT
	Responsible consumption and production		
	** Measures to combat climate change		2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT 2.3. TAXONOMY 4.3. RESPONSIBLE PROCUREMENT 2.1. GROUP ENVIRONMENTAL POLICY 2.4. CLIMATE CHANGE: REDUCE THE GHG RELATED TO OUR OPERATIONS 2.5. CIRCULAR ECONOMY
	Life below water		2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT
	Life on land		2.2. GREEN TRUST: HELPING CLIENT PROJECTS TO REDUCE THEIR ENVIRONMENTAL IMPACT
	Peace, justice and effective institutions	4.1. BUSINESS ETHICS	
	Partnerships for meeting targets	1.4.2. CSR PARTNERSHIPS AND COMMITMENTS 4.2.3. EXTERNAL ACCREDITATIONS	



## 7. APPENDIX

## 7.1. EXTERNAL ACCREDITATIONS

### 7.1.1. EXTERNAL ACCREDITATIONS IN FRANCE

Entity	Issuer	Business	Type	Name
ASCAUDIT	OPQIBI	Building & Real Estate	Qualification	Project management support services for the Ascaudit Énergie et Fluide branches in Aix en Provence (Bouches-du-Rhône), Rochefort (Charente-Maritime), Saint Herblain (Loire-Atlantique), Nancy Marcq en Baroeul (Nord), Villeurbanne (Rhône), Le Bourget du Lac (Savoie), Saint Benoit (Vienne)
ASCAUDIT	OPQIBI	Building & Real Estate	Qualification	Accessibility/disability for the Ascaudit Mobilité branches in Bordeaux (Gironde), Saint Herblain (Loire-Atlantique), Marcq en Baroeul (Nord), Villeurbanne (Rhône)
AXE	COFRAC	Environment and QHSE	Accreditation	Laboratory accreditation: Workplaces/Air AXE - Pollution measurement and diagnostics (Ile-et-Vilaine) Accreditation no. 1-5618 rev. 6, Laboratory, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
AXE	COFRAC	Environment and QHSE	Accreditation	Inspection accreditation: Environment AXE (Ile-et-Vilaine) - Installations classified as regards environmental protection that have to be declared Accreditation no. 3-0579 rev. 14, Inspections, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
CIS	MASE/UIC	Industry	Certification	Non-destructive testing (other than radiography). Inspection and Supervision Harfleur site (Seine-Maritime)
CIS	CEFRI	Industry	Certification	Activities under ionising radiation in basic nuclear installations - Certification scope: CIS in Harfleur (Seine-Maritime) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
CIS	AFNOR Certification	Industry	Certification	Technical assistance services. Non-destructive testing and inspections of components and mechanically-welded equipment Site: Harfleur (Seine-Maritime)
CIS	Bureau Veritas	Industry	Certification	To carry out and report on thickness measurements of the structural material of ships classified by the Company. This qualification is valid for non-ESP ships of less than 500 grt and for ships with fishing vessel service notation. CIS Saint Martin du Manoir (Seine-Maritime)
CIS	Bureau Veritas	Industry	Certification	Recognition of Non-Destructive Testing Suppliers: Magnetic Testing, Ultrasonic Testing, Penetrant testing, Visual Testing scope: CIS SOCOTEC GROUP Saint Martin du Manoir, Saint Nazaire, Saint Paul Trois Châteaux branches
S2M	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations - Certification scope: S2M at Saint Martin du Manoir (Seine-Maritime) Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
S2M	DNV GL	Industry	Certification	Compliant with the Quality management system standard Covers the Inspection, Technical assistance and Thermal treatment services S2M at Saint Martin du Manoir (Seine-Maritime)
S2M	MASE/UIC	Industry	Certification	Certifies the HSE management system of S2M For Supervision - Inspection - Thermal treatment activities Technical assistance Saint Martin du Manoir branch (Seine-Maritime)
SNER	AFNOR Certification	Industry	Certification	Manufacturing, NDT (Non-destructive testing), Surface treatment Site: Gaillon (Eure)
Geotys SAS	LROA	Infrastructure	Certification	Palaiseau (Essonne) - ISO 9001:2015 - Inspection - Technical assistance
Sensoptix SAS	LROA	Infrastructure	Certification	Palaiseau (Essonne) - ISO 9001:2015 - Inspection, Monitoring, Technical assistance, Project management support services, Consultancy, Organisation of training, Security, risk and danger assessment, Development of tools and products.
SOCOTEC Antilles-Guyane	Ministry for Territorial Cohesion	Building & Real Estate	Authorisation	Authorisation as a technical controller A.1 - All building structures for all control assignments: all aspects of buildings D. - All civil engineering structures for all control assignments.
SOCOTEC Antilles-Guyane	CNPP	Equipment	Authorisation	Authorisation Assurance of electrical installations verification bodies (Q18)
SOCOTEC Antilles-Guyane	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Electricity/Electromechanical Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Buildings - Civil engineering - New facilities under construction or work on existing facilities Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection Electricity: Electrical installations, Accreditation no. 3-1593 rev. 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection Electromechanical: Work equipment, Mechanical transport, Rides and attractions, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection Thermal and Fluids: Thermal and Air conditioning installations, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection - IT - Telecommunications: Radioelectric communications, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection Health: medical devices, equipment used for aesthetic surgery, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>

Entity	Issuer	Business	Type	Name
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection Construction – Civil Engineering: Facilities in operation, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	COFRAC	Equipment	Accreditation	Accreditation Inspection Services Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Antilles-Guyane	Ministry of the Interior	Building & Real Estate	Authorisation	Regulatory technical inspections at public venues and tall buildings
SOCOTEC Antilles-Guyane	QUALIOP	Training	Certification	Conformity of SOCOTEC Antilles Guyane (quality of professional training initiatives, quality of competency development initiatives) Site: Abymes (French Guiana)
SOCOTEC Antilles-Guyane	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Safety and Security Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	CNPP	Equipment	Authorisation	Authorisation Assurance of electrical installations verification bodies (Q18)
SOCOTEC Réunion	Ministry for Territorial Cohesion	Building & Real Estate	Authorisation	Authorisation as a technical controller A.1 – All building structures for all control assignments: all aspects of buildings D. – All civil engineering structures for all control assignments.
SOCOTEC Réunion	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Electricity/Electromechanical Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Buildings – Civil engineering – New facilities under construction or work on existing facilities Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection Electricity: Electrical installations, Accreditation no. 3-1593 rev. 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection Electromechanical: Work equipment, Mechanical transport, Rides and attractions, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection Thermal and Fluids: Thermal and Air conditioning installations, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection – IT – Telecommunications: Radioelectric communications Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection Health: medical devices, equipment used for aesthetic surgery, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection Construction – Civil Engineering: Facilities in operation, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	COFRAC	Equipment	Accreditation	Accreditation Inspection Services – Tourism Accreditation no. 3-1593 rev 11, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Réunion	Ministry of the Interior	Building & Real Estate	Authorisation	Regulatory technical inspections at public venues and tall buildings
SOCOTEC Réunion	(638)	Energy and nuclear	Certification	Assignments by a radioprotection-competent body Level 1 – Level 2 (medical sector and industry) Units: SOCOTEC Réunion Sainte Marie (Reunion Island)
SOCOTEC Réunion	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Safety and Security Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Accreditation for certification of individuals conducting real estate technical diagnostic assessments involving lead, asbestos, termites, energy performance, gas and electricity. Accreditation No. 4-0085, Certification of individuals, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Occupational health and safety Accreditation to issue capacity certificates stated in Article R. 543-99 of the French Environment Code Accreditation no. 5-0591, Certification of products and services qualification List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Training Accreditation to certify training bodies under the Qualiopi standards framework, Accreditation no. 5-0591, Qualiopi training List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>

Entity	Issuer	Business	Type	Name
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Consumer goods and related services Accreditation to certify goods, services and/or processes under the French Consumer Code/ Sale with assistance, installation and after-sales service for private swimming pools Accreditation no. 5-0591, Certification of products and services qualification List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	Ministry for the Ecological Solidarity-based Transition	Certification	Authorisation	Order of 10 July 2009 concerning the authorisation of a body to issue operators with capacity certificates as provided for in Article R. 543-99 of the French Environmental Code. Certification of individuals concerning fixed refrigeration and air conditioning equipment, and heat pumps, and truck and semi-trailer refrigeration units containing fluoride-based greenhouse gases and certification of businesses with regard to non-mobile refrigeration and air conditioning equipment and heat pumps containing fluoride-based greenhouse gases
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Accreditation for the certification of quality management systems according to the NF EN ISO 9001:2015 standard Accreditation no. 4-0549, Management system certification, scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Accreditation for the certification of occupational health and safety management systems according to the ISO 45001:2018 standard Accreditation no. 4-0549, Management system certification, scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Accreditation for the certification of energy management systems according to the NF EN ISO 50001:2018 standard Accreditation no. 4-0549, Management system certification, scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Accreditation for the certification of environment management systems according to the NF EN ISO 14001:2015 standard Accreditation no. 4-0549, Management system certification, scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Certification France	COFRAC	Certification	Accreditation	Other certifications of products and services qualifications Asphalt plant weighing systems certification scheme Accreditation no. 5-0591, Certification of products and services qualification List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a> , scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Construction	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Electricity: Electrical installations at workplaces, public venues and tall buildings Construction – Civil engineering: new facilities under construction or work on existing facilities Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Construction	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Construction – Civil Engineering Electrical installations, Buildings (new facilities under construction or work on existing facilities) Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Construction	Ministry for Territorial Cohesion	Building & Real Estate	Authorisation	Authorisation as a technical controller A.1 – All building structures for all control assignments: all aspects of buildings D. – All civil engineering structures for all control assignments.
SOCOTEC Construction	QUALIBAT	Building & Real Estate	Certification	Qualification 8721 – Implementation of a measurement system and measurements of the permeability to the air of buildings' ventilation networks – Mérignac, Toulouse, Montpellier, Mulhouse, Cesson Sévigné, Lyon, Saint Herblain, Bayonne, Échirolles, Fleury-les-Aubrais, Chavigny, Bezannes, Lorient, Dijon, Narbonne, Isneauville, Lesquin, Marseille, La Garde, Maisons Alfort branches
SOCOTEC Construction	CEFRI	Building & Real Estate	Certification	Activities under ionising radiation in basic nuclear installations – Certification scope: SOCOTEC Construction in Guyancourt (Yvelines) for the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Construction	Nuclear safety authority	Building & Real Estate	Authorisation	Authorisation to conduct nuclear activities for non-medical purposes Detection of lead in paint Authorisation to own and use radionuclides in sealed sources Branches: Bois Guillaume, Le Havre, Cherbourg, Evreux and Hérouville St-Clair.
SOCOTEC Construction	Nuclear safety authority	Building & Real Estate	Authorisation	Authorisation to conduct nuclear activities for non-medical purposes (radionuclides in sealed sources) for the Alfortville, Meudon la Forêt, Villepinte, Fleury Mérogis (Ste Geneviève des Bois) and Melun branches
SOCOTEC Construction	QUALIBAT	Building & Real Estate	Certification	Qualification 8711 – Implementation of a measurement system and measurements of the building envelope's permeability to the air – Mérignac, Échirolles, Cesson Sévigné, Saint-Herblain, Bayonne, Toulouse, Montpellier, Lyon, Mulhouse, Fleury-les-Aubrais, Narbonne, Maisons Alfort, Marseille, Lesquin, Lorient, La Garde, Chavigny, Isneauville, Bezannes and Dijon branches
SOCOTEC Construction	Nuclear safety authority	Building & Real Estate	Authorisation	Authorisation to conduct nuclear activities for non-medical purposes and to own and use devices containing radionuclides in sealed sources – for analytical purposes by X-ray fluorescence for the detection of lead in paint.
SOCOTEC Construction	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes.

Entity	Issuer	Business	Type	Name
SOCOTEC Construction	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes.
SOCOTEC Construction	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes.
SOCOTEC Construction	Ministry of the Interior	Building & Real Estate	Authorisation	Regulatory technical inspections at public venues and tall buildings
SOCOTEC Construction	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Electromechanical Work equipment Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on www.cofrac.fr
SOCOTEC Construction	CNPP	Buildings	Authorisation	Body authorised to deliver the periodic verification report (Q18)
SOCOTEC Construction	COFRAC	Building & Real Estate	Accreditation	Accreditation Inspection Safety and Security Accreditation no. 3-1592 rev. 10, Inspection, List of accredited sites and scope available on www.cofrac.fr
SOCOTEC Construction	QUALIBAT	Building & Real Estate	Certification	Qualification 8741 – Mechanical ventilation system inspections and measures in residential buildings Échirolles, Lorient, Mérignac, Bayonne, Cesson Sévigné, Saint Herblain, Montpellier, Isneauville, Mulhouse, Lesquin, Narbonne, Chavigny, Marseille, Lyon, La Garde, Toulouse, Bezannes, Maisons Alfort, Fleury-les-Aubrais, Dijon branches
SOCOTEC Immobilier Durable	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Buildings and Transportation SOCOTEC Immobilier Durable (La Défense, Hauts-de-Seine)
SOCOTEC Immobilier Durable	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification under the LNE RGE Études environmental stewardship program Areas: Buildings SOCOTEC Immobilier Durable (La Défense, Hauts-de-Seine)
SOCOTEC Diagnostic	OPQIBI	Building & Real Estate	Qualification	Pollution, environmental quality and health, SOCOTEC Diagnostic Avesnes-lès-Bapaume (Pas-de-Calais)
SOCOTEC Diagnostic	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations – Certification scope: SOCOTEC Diagnostic in Avesnes-lès-Bapaume (Pas-de-Calais) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Valbonne (Alpes-Maritimes), Fréjus (Var)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Aix en Provence (Bouches-du-Rhône)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Hérouville Saint Clair (Calvados), Cherbourg en Cotentin (Manche)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Dijon (Côte-d'Or), Varennes Vauzelles (Nièvre), Besançon (Doubs)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Toulouse (Haute-Garonne), Tarbes (Hautes-Pyrénées)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Mérignac (Gironde), Limoges (Haute-Vienne), Bayonne (Pyrénées-Atlantiques), Poitiers (Vienne)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Montpellier (Hérault)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Cesson Sévigné (Ille-et-Vilaine)

Entity	Issuer	Business	Type	Name
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Saint Avertin (Indre-et-Loire), Blois (Loir-et-Cher), Fleury-les-Aubrais (Loiret), Bourges (Cher)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Échirolles (Isère), Chambéry (Savoie)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Saint Herblain (Loire-Atlantique), La Roche sur Yon (Vendée)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Angers (Maine-et-Loire), Le Mans (Sarthe)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Bezannes (Marne)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Chavigny (Haute-Marne)
SOCOTEC Diagnostic	Nuclear safety authority	Construction et Immobilier	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Lorient (Morbihan), Guipavas (Finistère)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Lesquin (Nord), Dunkerque (Nord)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Avesnes-lès-Bapaume (Pas-de-Calais), Dury (Somme)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Coquelles (Pas-de-Calais)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Clermont Ferrand (Puy-de-Dôme), Aurillac (Cantal)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Strasbourg (Bas-Rhin)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Lyon (Rhône)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Isneauville (Seine-Maritime), Harfleur (Seine-Maritime)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Serris (Seine-et-Marne)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Poissy (Velines)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Fleury Mérogis (Essonne), Evry Courcouronnes (Essonne)

Entity	Issuer	Business	Type	Name
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Meudon (Hauts-de-Seine)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Villepinte (Seine-Saint-Denis)
SOCOTEC Diagnostic	Nuclear safety authority	Building & Real Estate	Declaration	Receipt of declaration that nuclear activities are being conducted for non-medical purposes: ownership and use of radioactive sources and devices containing radioactive sources. Category: Detection of lead in paint Unit: Maisons Alfort (Val-de-Marne)
SOCOTEC Diagnostic	OPQIBI	Building & Real Estate	Qualification	Pollution, environmental quality and health, SOCOTEC Diagnostic Avesnes-lès-Bapaume (Pas-de-Calais)
SOCOTEC Diagnostic	COFRAC	Diagnostics	Accreditation	Accreditation Inspection Health: Risks linked to hazardous materials, Inspections for asbestos risk prevention purposes and to determine whether any hazardous materials are present, Lorient branch (Morbihan) Accreditation No. 3-1783, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Diagnostic	COFRAC	Diagnostics	Accreditation	Accreditation Environment/Asbestos: Sampling, Analysis SOCOTEC Diagnostic Cenon (Gironde) Accreditation no. 1-7224, Laboratory, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Diagnostic	MASE/UIC	Diagnostics	Certification	Joint MASE/UIC – SOCOTEC Diagnostics management system certification for the following activities: Property audits For the Chavigny (Nancy, Meurthe-et-Moselle) branch
SOCOTEC Diagnostic	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Buildings SOCOTEC Diagnostic Avesnes-lès-Bapaume (Pas-de-Calais)
SOCOTEC AIR BTP	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations – Certification scope: SOCOTEC AIR BTP at Avesnes-lès-Bapaume (Pas-de-Calais) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Environnement	COFRAC	Environment and QHSE	Accreditation	Accreditation Laboratory for SOCOTEC Environnement Guyancourt (Yvelines) Environment, Air quality, Quality of water and Workplaces/Air In the following units: Lorraine branch, Auvergne Rhône Alpes Mesures branch, Île-de-France Mesures branch, Loire-Bretagne Mesures branch, Méditerranée Mesures branch, Nord Pas de Calais branch, Sud Ouest Mesures branch Accreditation no. 1-7125 rev. 4, Trials, Scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Environnement	COFRAC	Environment and QHSE	Accreditation	Accreditation Inspection Environment: Periodic control of certain categories of classified installations as regards environmental protection that have to be declared (groups 1, 2, 3, 5, 6, 7 and 8) Accreditation No. 3-1595 rev. 6, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Environnement	COFRAC	Environment and QHSE	Accreditation	Accreditation Inspection services: Verification of workforce, environmental and social information in the annual reports by the Board of Directors or the Management Board. Accreditation No. 3-1595 rev. 6, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Environnement	LNE	Environment and QHSE	Certification	Site and polluted soil certification services for: Research, assistance and control – SOCOTEC Environnement's headquarters in Guyancourt (Yvelines), Certified SOCOTEC Environnement units: Lyon, Montpellier, Lesquin, Maisons Alfort, Strasbourg, Troyes, Saint Herblain, Aix en Provence, Saint Avertin, Toulouse.
SOCOTEC Environnement	LNE	Environment and QHSE	Certification	Site and polluted soil certification services for: Rehabilitation work engineering – SOCOTEC Environnement's headquarters in Guyancourt (Yvelines), Certified SOCOTEC Environnement units: Lyon, Montpellier, Lesquin, Maisons Alfort, Strasbourg, Troyes, Saint Herblain, Aix en Provence, Saint Avertin, Toulouse.
SOCOTEC Environnement	Ministry for the Ecological Solidarity-based Transition	Environment and QHSE	Authorisation	Sampling and analyses of substances discharged into the atmosphere for the SOCOTEC Environnement north-east cluster (Mesures Île-de-France branch), north-west cluster (Loire Bretagne branch), southern cluster (Mesures Auvergne Rhône Alpes unit, Sud Ouest branch and Méditerranée branch), north-east cluster (Nord Normandie branch), north-east cluster (Grand Est branch) branches.
SOCOTEC Environnement	Ministry for the Ecological Solidarity-based Transition	Environment and QHSE	Authorisation	Periodic control of certain categories of classified installations that have to be declared
SOCOTEC Environnement	CEFRI	Environment and QHSE	Certification	Activities under ionising radiation in basic nuclear installations – Certification scope: SOCOTEC Environnement in Guyancourt (Yvelines) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services

Entity	Issuer	Business	Type	Name
SOCOTEC Environnement	MASE/UIC	Environment and QHSE	Certification	Joint MASE/UIC – SOCOTEC Environnement E&S north-east cluster management system certification for the following activities: audits and diagnostics, studies and consultancy, measurements and controls, quality, environment, worker health and safety project management support Branch: Woippy (Moselle)
SOCOTEC Environnement	MASE/UIC	Environment and QHSE	Certification	Joint MASE/UIC – SOCOTEC Environnement and Sécurité Sud Est management system certification for the following activities: audits and diagnostics, studies and consultancy, measurements and controls, quality, environment, worker health and safety project management support Branch: Aix en Provence (Bouches-du-Rhône)
SOCOTEC Environnement	MASE/UIC	Environment and QHSE	Certification	Joint MASE/UIC – SOCOTEC Environnement West Cluster management system certification for the following activities: audits and diagnostics, studies and consultancy, measurements and controls, quality, environment, worker health and safety project management support Branch: Merignac (Gironde)
SOCOTEC Environnement	Nuclear safety authority	Environment and QHSE	Authorisation	Accreditation to carry out measurements of the activity concentration of radon SOCOTEC Environnement in Saint Quentin en Yvelines (Yvelines)
SOCOTEC Environnement	LNE	Environment and QHSE	Certification	Compliance certificate Headquarters: SOCOTEC Environnement Guyancourt (Yvelines) Facilities certified: Nantes (Saint Herblain), Maisons Alfort, Lyon, Montpellier, Vitrolles (Aix en Provence), Tours (Saint Avertin), Lesquin, Strasbourg, Troyes, Toulouse
SOCOTEC Environnement	COFRAC	Environment and QHSE	Accreditation	Accreditation Certifications: Verification of greenhouse gas emissions declarations Lesquin site (Nord) Accreditation no. 4-0607 rev., Certifications, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Environnement	MASE/UIC	Environment and QHSE	Certification	Accreditation Certifications: Verification of greenhouse gas emissions declarations Lesquin site (Nord) Accreditation no. 4-0607 rev., Certifications, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	Ministry for the Ecological Solidarity-based Transition	Equipment	Authorisation	Order of 3 April 2019 concerning the authorisation of SOCOTEC Équipements pursuant to Article R. 311-34 of the French Energy Code.
SOCOTEC Equipements	CNPP	Equipment	Certification	Periodic verification of automatic sprinkler system certification service.
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection Electricity: Electrical installations, Accreditation no. 3-1593 rev. 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection Electromechanical: Work equipment, Mechanical transport, Rides and attractions, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection Thermal and Fluids: Thermal and air conditioning installations, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection – IT – Telecommunications: Radioelectric communications Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection – IT – Telecommunications: Radioelectric communications Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection Construction – Civil Engineering: Facilities in operation, Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Equipements	Ministry of the Interior	Equipment	Authorisation	Authorisation to control rides, machines and installations for fairs and amusement parks SOCOTEC Équipements Guyancourt (Yvelines)
SOCOTEC Equipements	Ministry of the Interior	Equipment	Authorisation	Regulatory technical inspections at public venues and tall buildings based on accreditation certificate no. 3-1593 rev. 11 issued by Cofrac. This approval covers the following regulatory checks referenced in the COFRAC INS REF 18 document
SOCOTEC Equipements	Ministry of Labour	Equipment	Accreditation	Accreditation of organisations responsible for CE reviews for presses and household refuse collection trucks
SOCOTEC Equipements	Nuclear safety authority	Equipment	Authorisation	Radioprotection (RP) inspections (medical, veterinary, industry and research sectors) Body approved by the nuclear safety agency pursuant to Article R. 1333-172 of the French Public Health Code – detailed scope of the authorisation available upon request – Health Infrastructure branches: Ile-de-France/Nord Est (Guyancourt, Yvelines), Ouest/Sud Ouest (Saint Herblain, Loire-Atlantique), Sud Est (Lyon, Rhône)

Entity	Issuer	Business	Type	Name
SOCOTEC Equipements	Directorate-General of Planning, Housing and Nature (DGALN)	Equipment	Notification	Implementation of the requisite conformity assessment procedures for CE marks on lifts and their components
SOCOTEC Équipements	Directorate General of Labour	Equipment	Notification	Taxonomy based on Article R. 4313-78 of the French Labour Code 1) Presses, including press-brakes, for the cold working of metals, with manual loading and/or unloading, whose movable working parts may have a travel exceeding 6 mm and a speed exceeding 30 mm/s. 2) Manually loaded trucks for the collection of household refuse incorporating a compression mechanism
SOCOTEC Equipements	CNPP	Equipment	Authorisation	Authorisation Assurance of electrical installations verification bodies (Q18)
SOCOTEC Equipements	CNPP	Equipment	Certification	Certification for services providing "Fire prevention and advisory audit" assignments
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection (in connection with ASAP) Pressurised equipment (including transportable) – TDG – Piping – Welding – Other permanent assemblies. Accreditation no. 3-061 rev 22, Inspection, List of accredited sites and scope available on www.cofrac.fr
SOCOTEC Equipements	AFNOR Certification	Equipment	Certification	ISO 9001:2015 – Metrological verifications, calibrations and measurements Lesquin: Non-destructive testing Site: Lesquin (Nord)
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Laboratory temperature: Calibration of temperature measurement chains and other thermometers for the Technical expertise cluster in Lesquin (Nord) Accreditation no. 2-6628 rev. 7, Calibration, Scope available on www.cofrac.fr
SOCOTEC Equipements	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations – Certification scope: SOCOTEC Equipements in Guyancourt (Yvelines) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Equipements	INERIS	Equipment	Certification	Analysis of the lightning risk – Technical studies – Inspections
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Joint MASE/UIC – MASE Est association management system certification Regulatory control and inspection, technical assistance and measurements in the fields of the environment, health and safety. Branch: Strasbourg
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements – Le Havre branch for the following activities: control and technical assistance and regulatory expertise: electricity, fire, work equipment
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements – SOCOTEC Équipements Rouen branch for the following activities: Inspection, verification, support, regulatory expertise
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection Services Accreditation no. 3-1593 rev 12, Inspection, List of accredited sites and scope available on www.cofrac.fr
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements Arras branch
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements, Dunkirk branch
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements, Lesquin branch
SOCOTEC Equipements	CEFRI	Energy and nuclear	Certification	Assignments by a radioprotection-competent body Level 1 – Level 2 (medical sector and industry) Units: SOCOTEC Équipements Guyancourt (Yvelines)
SOCOTEC Equipements	Ministry for the Ecological Solidarity-based Transition	Equipment	Authorisation	Authorisation from ASAP (French association for the safety of pressurised devices) for materials intended for transporting dangerous goods by land and sea
SOCOTEC Equipements	SOCOTEC Certification France	Energy	Certification	Certifies that the management system has been assessed and deemed in conformity with the requirements of ISO 45001:2018 Site: SOCOTEC Équipements Nevers (Varennes Vauzelles)
SOCOTEC Equipements	Secretary of State to the Economy (SECO)	Equipment	Accreditation	Accreditation valid on installations in categories 2-4 (fairground installations) For SOCOTEC Équipements – Expertise Technique Nord Lesquin (Nord) Nicolas Renard
SOCOTEC Equipements	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Buildings, Industrial processes and Transportation. SOCOTEC Équipements Saint Quentin en Yvelines (Yvelines)
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements, Aix en Provence branch
SOCOTEC Equipements	MASE/UIC	Industry	Certification	Certifies the HSE management system of SOCOTEC Équipements Nord-Lesquin technical assistance branch
SOCOTEC Equipements	COFRAC	Equipment	Accreditation	Accreditation Inspection (in connection with ASAP) Pressurised equipment (including transportable) – TDG – Piping – Welding – Other permanent assemblies. Accreditation no. 3-061 rev 22, Inspection, List of accredited sites and scope available on www.cofrac.fr

Entity	Issuer	Business	Type	Name
SOCOTEC Formation	INRS	Training	Accreditation	Training framework accreditation: Acteur SST (workplace first-aid)
SOCOTEC Formation	Bas Rhin prefecture	Fire safety	Authorisation	SSIAP training – Issuance of fire safety assistance service (SSIAP) diplomas to permanent staff in the safety units of ERPs (public venues) and IGHs (tall buildings) (1st, 2nd and 3rd degree) – Geispolsheim branch
SOCOTEC Formation	Prefecture – Loire Atlantique	Training	Authorisation	SSIAP training – Issuance of fire safety assistance service (SSIAP) diplomas to permanent staff in the safety units of ERPs (public venues) and IGHs (tall buildings) (1st, 2nd and 3rd degree) – Saint-Herblain branch
SOCOTEC Formation	INRS	Training	Accreditation	Training framework accreditation: SST trainer
SOCOTEC Formation	INRS	Training	Accreditation	Training framework accreditation: PRAP-IBC participant
SOCOTEC Formation	INRS	Training	Accreditation	Training framework accreditation: PRAP-IBC trainer
SOCOTEC Formation	UIC Ile-de-France	Training	Label of quality	General training for staff of external businesses involved in chemicals and petrochemicals industry – Ile-de-France branch
SOCOTEC Formation	CARSAT Rhône Alpes	Training	Accreditation	Training bodies preparing for electrical accreditation – Electrical accreditation – Échirrolles, Saint-Étienne, Corbas and Alby sur Chéran sites
SOCOTEC Formation	INRS	Training	Accreditation	Training framework accreditation: CATEC (work in confined space) monitor and operator
SOCOTEC Formation	France CHIMIE	Training	Label of quality	Training of employees of external businesses working on chemicals and petrochemicals sites at levels N1 and N2 and refresher courses – Toulouse training institute.
SOCOTEC Formation	France CHIMIE	Training	Label of quality	General training for staff of external businesses involved in chemicals and petrochemicals industry – Nantes branch
SOCOTEC Formation	Ministry of Labour	Training	Authorisation	Order of 21 December 2022 authorising competent bodies for training in live works on electrical installations pursuant to Article R. 4544-11. SOCOTEC Roissy, Corbas, Lesquin and Tours.
SOCOTEC Formation	Préfecture - Bouches du Rhône	Training	Authorisation	SSIAP training – Training of permanent fire safety assistance staff for tall buildings and public venues (1st, 2nd and 3rd degree) – Les Pennes-Mirabeau branch
SOCOTEC Formation	Nord prefecture	Training	Authorisation	SSIAP training – Training of fire safety assistance staff for tall buildings and public venues (1st, 2nd and 3rd degree) – Lesquin branch
SOCOTEC Formation	GLOBAL Certification	Training	Authorisation	Certification of bodies training "Safety and Health Protection" coordinators in the Design (levels I-II-III) and Implementation (levels I-II-III) phase SOCOTEC Formation Guyancourt (Yvelines)
SOCOTEC Formation	TÜV PROF CERT	Training	Qualification	Windpower safety training for the following modules of the GWO (Global Wind Organisation) standards: Manual handling, fire, first-aid, working at heights.
SOCOTEC Formation	GLOBAL Certification	Training	Qualification	Certification of CACES qualification: worksite machinery
SOCOTEC Formation	GLOBAL Certification	Training	Qualification	Certification of CACES qualification: Overhead bridge cranes and gantry cranes
SOCOTEC Formation	GLOBAL Certification	Training	Qualification	Certification of CACES qualification: Stackers with a driver
SOCOTEC Formation	GLOBAL Certification	Training	Qualification	Certification of CACES qualification: Mobile elevating work platforms
SOCOTEC Formation	GLOBAL Certification	Training	Qualification	Certification of CACES qualification: Self-propelled variable reach trucks
SOCOTEC Formation	GLOBAL Certification	Training	Qualification	Certification of CACES qualification: Auxiliary vehicle loader cranes
SOCOTEC Formation	France CHIMIE	Training	Attestation	Multi-regional analysis of France Chimie's DT40 training materials: Training level 1 and 2 SOCOTEC Formation Guyancourt (Yvelines)
SOCOTEC Formation	France CHIMIE	Training	Label of quality	General training for staff of external businesses involved in chemicals and petrochemicals industry – Roissy CDG branch (Val-d'Oise)
SOCOTEC Formation	GLOBAL Certification	Training	Certification	Training initiatives Training initiatives per apprenticeship for training sites located at Valbonne, Les Pennes-Mirabeau, Demouville, Toulouse, Mégnac, Montpellier, Saint Jacques de la Lande, Parçay Meslay, Saint Herblain, Saint Jean de Bray, Dunkirk, Lesquin, Clermont Ferrand, Geispolsheim, Corbas, Alby sur Cheran, Saint Quentin en Yvelines, Les Achards, Roissy CDG
SOCOTEC Formation	France CHIMIE	Training	Label of quality	Safety and security training for staff of external businesses (DT40) Illkirch branch (Bas-Rhin)
SOCOTEC Formation	Ile-de-France prefecture	Training	Authorisation	Authorisation to provide health, safety and working conditions training to members of the Health, Safety and Working Conditions Committee and the Employee Representatives on the Social and Economic Committee
SOCOTEC Formation	France CHIMIE	Training	Label of quality	General training for staff of external businesses involved in chemicals and petrochemicals industry – Trainer Jimmy Monchatre's seal of quality awarded to the SOCOTEC training body in the Centre Val de Loire region

Entity	Issuer	Business	Type	Name
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher General Nuclear Training (SCN) levels 1 and 2, Additional Safety and Quality module (CSQ) for service providers working on nuclear power production plants Worksite school SCN & CSQ - No. 42-1 - Dunkirk site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher General Nuclear Training (SCN) levels 1 and 2, Additional Safety and Quality module (CSQ) for service providers working on nuclear power production plants Worksite school SCN & CSQ - No. 42-5 - Pierrelatte site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the Radioprotection initial and refresher training for service providers working on nuclear power production plants Worksite school RP - No. 42-55 - Pierrelatte site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher General Nuclear Training (SCN) levels 1 and 2, Additional Safety and Quality module (CSQ) for service providers working on nuclear power production plants Worksite school SCN & CSQ - No. 42-7 - Dieppe site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher General Nuclear Training (SCN) levels 1 and 2, Additional Safety and Quality module (CSQ) for service providers working on nuclear power production plants Worksite school SCN & CSQ - No. 42-8 - Rungis site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Authorised to deliver the initial and refresher radioprotection and nuclear power plant safety internship training for service providers working on nuclear power production plants. Organisation code no. 42 - Dunkirk branch (Nord)
SOCOTEC Formation Nucléaire	CEFRI	Training	Certification	Delivery of training courses to personnel working at establishments with at least one basic nuclear installation or individual installation within the scope of a secret nuclear installation Scope of certification: SOCOTEC Formation Nucléaire, Dunkirk (Nord) And other worksite schools (see certificate)
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery in French, German, English, Portuguese, Polish and Italian of the initial and refresher General Nuclear Training (SCN) levels 1 and 2, Additional Safety and Quality module (CSQ) and Radioprotection (RP) levels 1 and 2 for employees of businesses providing services at EDF nuclear facilities in operation Organisation code no. 42 - Dunkirk branch (Nord)
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher General Nuclear Training (SCN) levels 1 and 2, Additional Safety and Quality module (CSQ) for service providers working on nuclear power production plants Worksite school SCN & CSQ - No. 42-9 - Dieppe site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher radioprotection training for service providers working on nuclear power production plants Worksite school RP - No. 42-58 - Rungis site
SOCOTEC Formation Nucléaire	CEFRI	Energy and nuclear	Certification	Assignments by a radioprotection-competent body Level 1 - Level 2 (medical sector and industry) Units: SOCOTEC Formation Nucléaire, Dunkirk (Nord)
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher radioprotection training for service providers working on nuclear power production plants Worksite school RP - No. 42-55 - Pierrelatte site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher radioprotection training for service providers working on nuclear power production plants Worksite school RP - No. 42-56 - Lagnieu site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher radioprotection training for service providers working on nuclear power production plants Worksite school RP - No. 42-57 - Dieppe site
SOCOTEC Formation Nucléaire	EDF	Training	Authorisation	Delivery of the initial and refresher radioprotection training for service providers working on nuclear power production plants Worksite school RP - No. 21-52 - Dunkirk site
SOCOTEC Formation Nucléaire	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations - Certification scope: SOCOTEC Formation Nucléaire at Dunkirk (Nord) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Formation Nucléaire	QUALIOPI	Training	Certification	Conformity of the SOCOTEC Formation Nucléaire organisation (quality of professional training initiatives, quality of competency development initiatives) Scope: Dieppe, Rungis, Avoine, Pierrelatte, Lagnieu
SOCOTEC Gestion	CEFRI	Energy and nuclear	Certification	Assignments by a radioprotection-competent body Level 1 - Level 2 (medical sector and industry) Units: SOCOTEC Gestion Guyancourt (Yvelines)
SOCOTEC Gestion	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations - Certification scope: SOCOTEC Gestion Guyancourt (Yvelines) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Gestion	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Industrial processes. Allocation list of technical correspondents: SOCOTEC Gestion Saint Quentin en Yvelines (Yvelines)

Entity	Issuer	Business	Type	Name
SOCOTEC Gestion	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Buildings and Transportation SOCOTEC Gestion Saint Quentin en Yvelines (Yvelines)
SOCOTEC Gestion	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Buildings SOCOTEC Gestion Saint Quentin en Yvelines (Yvelines)
SOCOTEC Gestion	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification under the LNE RGE Études environmental stewardship program Areas: Buildings SOCOTEC Gestion Saint Quentin en Yvelines (Yvelines)
SOCOTEC Civil Engineering	LRQA	Infrastructure	Certification	Guyancourt (Yvelines): ISO 14001:2015 - Inspection, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Civil Engineering	LRQA	Infrastructure	Certification	Guyancourt (Yvelines): ISO 45001:2018 Inspection, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Civil Engineering	LRQA	Infrastructure	Certification	Guyancourt (Yvelines) - ISO 9001:2015 - Inspection, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Infrastructure	Ministry of Ecology, Sustainable Development and Energy	Infrastructure	Authorisation	Authorisation concerning the safety of guided public transport to carry out safety assessment assignments: guided public transport systems subject to the provisions of titles II, III and IV, other than mechanical lifts and in the technical fields of Infrastructure, Rail control, command and signalling, Energy and Rolling stock.
SOCOTEC Infrastructure	OPQIBI	Infrastructure	Qualification	Detailed inspection of standard (1110) and non-standard (1111) engineering structures - Diagnostics on engineering structures (1820) - River and maritime hydraulic projects (0810)
SOCOTEC Infrastructure	Ministry for the Ecological Solidarity-based Transition	Infrastructure	Authorisation	Authorisation concerning the safety of hydraulic structures (class C dams and dykes: studies and diagnostics).
SOCOTEC Infrastructure	LRQA	Infrastructure	Certification	Guyancourt (Yvelines): ISO 14001:2015 - Inspection, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Infrastructure	LRQA	Infrastructure	Certification	Guyancourt (Yvelines): ISO 45001:2018 Inspection, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Infrastructure	LRQA	Infrastructure	Certification	Montpellier (Hérault): ISO 45001:2018 Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control
SOCOTEC Infrastructure	LRQA	Infrastructure	Certification	Guyancourt (Yvelines) - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Infrastructure	LRQA	Infrastructure	Certification	Montpellier (Hérault) - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control
SOCOTEC Infrastructure	LRQA	Infrastructure	Certification	Montpellier (Hérault): ISO 14001:2015 Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control
SOCOTEC Monitoring France	LRQA	Infrastructure	Certification	Palaiseau (Essonne) - ISO 9001:2015 - Inspection, Monitoring, Technical assistance, Project management support services, Consultancy, Organisation of training, Security, risk and danger assessment, Development of tools and products.
SOCOTEC Monitoring Holding	LRQA		Certification	Palaiseau (Essonne) - ISO 9001:2015 - Inspection, Monitoring, Technical assistance, Project management support services, Consultancy, Organisation of training, Security, risk and danger assessment, Development of tools and products.
SOCOTEC Monaco	LRQA	Building & Real Estate	Certification	Monaco - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Monaco	Government of the Principality of Monaco	Fire safety	Authorisation	Authorisation of bodies for SSIAP training and building caretakers SOCOTEC Monaco (98000)
SOCOTEC Monaco	Government of the Principality of Monaco	Building & Real Estate	Qualification	Asbestos - Construction technician qualified in the Principality of Monaco at November 1997: SOCOTEC Monaco

Entity	Issuer	Business	Type	Name
SOCOTEC Power Services	MASE/UIC	Energy and nuclear	Certification	Joint MASE/UIC management system certificate - Certifies the SOCOTEC Power Services safety, health and environment management system - St-Paul Trois Châteaux branch for the following activities: For the sale and provision of non-destructive testing services.
SOCOTEC Power Services	Nuclear safety authority	Energy and nuclear	Authorisation	Authorisation to conduct nuclear activities for medical purposes
SOCOTEC Power Services	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations - Certification scope: SOCOTEC Power Services in Guyancourt (Yvelines) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Power Services	CEFRI	Energy and nuclear	Certification	Activities under ionising radiation in basic nuclear installations - Certification scope: SOCOTEC Power Services in Equeurdreville (Manche) For the following activities: Handling of high-activity sealed sources, Implementation of devices emitting ionising radiation, Maintenance work or servicing, Specialised intellectual services, Audit services, Inspection services
SOCOTEC Power Services	EDF	Energy and nuclear	Qualification	PIAT, Inspection, Civile Engineering, Electricity, Risk prevention, NDT, Plant NDT
SOCOTEC Power Services	Nuclear safety authority	Energy and nuclear	Authorisation	Authorisation to conduct nuclear activities for medical purposes
SOCOTEC Power Services	AFNOR Certification	Energy and nuclear	Certification	Technical assistance: expertise and supervision for operation and maintenance of the installations Regulatory control of the equipment. Implementation, adaptation and execution of non-destructive system controls Renewable wind energy technical assistance services Sites: Guyancourt (Yvelines), St Paul les Durance (Bouches-du-Rhône), St Paul Trois Châteaux (Drôme), Woippy (Moselle), Cherbourg en Cotentin (Manche), Narbonne (Aude)
SOCOTEC Power Services	LNE	Energy and nuclear	Qualification	Energy performance service provider qualification Areas: Industrial processes. SOCOTEC Power Services in Saint Quentin en Yvelines (Yvelines)
SOCOTEC Power Services	Ministry for the Ecological Transition	Energy and nuclear	Authorisation	Authorisation for all the controls stated in the French Energy Code SOCOTEC Power Services Guyancourt (Yvelines)
SOCOTEC Power Services	AFNOR Certification	Energy and nuclear	Certification	Technical assistance: expertise and supervision for operation and maintenance of the nuclear installations Regulatory control of the nuclear equipment Implementation, adaptation and implementation of non-destructive system controls in nuclear energy, Renewable wind energy technical assistance services
SOCOTEC Smart Solutions	OPQIBI	Buildings	Qualification	Fire, energy performance, accessibility/disability For the SOCOTEC Smart Solutions Thiais (Val-de-Marne), Rouen (Seine-Maritime), Eragny (Val-d'Oise) branches

## 7.1.2. INTERNATIONAL EXTERNAL ACCREDITATIONS

Entity	Issuer	Business	Type	Name
SOCOTEC Belgium ASBL	OLAS		Accreditation	Accreditation Safety inspection Areas: INS2 Building safety, INS4 Pressurised equipment, INS7 Machines/Protective equipment, INS8 Hazardous fluids,
SOCOTEC Belgium SRL	LRQA		Certification	Kraainem, Belgium - ISO 9001:2015 ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training
SOCOTEC Belgium ASBL	BELAC		Accreditation	Accreditation scope 200-INSP - BELAC Lifts and lifting devices, controls on electrical installations, controls on fire detection installations, controls on natural gas-powered installations, stands
SOCOTEC Belgium ASBL	BELAC	International	Certification	Technical inspections in work equipment sectors, Mechanical transportation, Electricity, Gas, Fire - ATEX, Non-destructive testing and control, Telecoms
SOCOTEC Luxembourg	Civil Service Ministry		Authorisation	Authorisation Safety in the civil service
SOCOTEC Luxembourg	LRQA		Certification	Livange, Luxembourg - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training
SCHOLLENBERGER	RAL	International	Label of quality	Guteschutzgemeinschaft Kampfmittelräumung Deutschland
SCHOLLENBERGER	DAKKS	International	Accreditation	Gütegemeinschaft Kampfmittelräumung Deutschland - Accreditation in the following areas:
SCHOLLENBERGER	BAU	International	Certification	Detection of munitions on land and in water using geophysical methods such as magnetics, electromagnetics, and georadar, surveying, safety requirements for employees and technical equipment, which thus permanently guarantees safety and quality in explosive ordnance disposal.
SCHOLLENBERGER	BAU	International	Qualification	The requirements for munitions clearing companies to seal hydraulically effective separation layers during exploratory drilling and drilling for munitions detection.
SCHOLLENBERGER	DAKKS	International	Certification	Prequalification is the upstream, contract-independent examination of the evidence of suitability
SOCOTEC MTS LTD	COFRAC	Building & Real Estate	Accreditation	Accreditation, Inspection, Construction, Civil Engineering Accreditation No. 3-1949 rev. 0, Inspection, List of accredited sites and scope available on <a href="http://www.cofrac.fr">www.cofrac.fr</a>
SOCOTEC Polynésie SA	LRQA		Certification	Papeete Tahiti, French Polynesia - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control
SOCOTEC Calédonie SAS	LRQA		Certification	Noumea, Nouvelle Calédonie - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control.
SOCOTEC Consultancy L.L.C	LRQA		Certification	Abu Dhabi, United Arab Emirates - ISO 9001:2015 - Technical control, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and Works Control, Safety, Risk & Danger Assessment
SOCOTEC International (DUBAI BR.)	LRQA		Certification	Dubai, United Arab Emirates - ISO 9001: 2015 - Technical control, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control.
SOCOTEC Engineering L.L.C	LRQA		Certification	Dubai, United Arab Emirates - ISO 9001: 2015 - Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control.
SOCOTEC Engineering L.L.C	LRQA		Certification	Dubai - United Arab Emirates : ISO 45001 : 2018 Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control.
SOCOTEC Consultancy L.L.C	LRQA		Certification	Abu Dhabi - United Arab Emirates : ISO 45001 : 2018 Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control, Safety, Risk & Danger Assessment
SOCOTEC Engineering L.L.C	LRQA		Certification	Dubai - United Arab Emirates : ISO 14001 : 2015 Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control.
SOCOTEC Consultancy L.L.C	LRQA		Certification	Abu Dhabi - United Arab Emirates : ISO 14001 : 2015 Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control, Safety, Risk & Danger Assessment
SOCOTEC International (DUBAI BR.)	LRQA		Certification	Dubai - United Arab Emirates : ISO 45001 : 2018 Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control.
SOCOTEC International (DUBAI BR.)	LRQA		Certification	Dubai - United Arab Emirates : ISO 14001 : 2015 Technical control, Technical assistance, Project management support services, Consultancy, Organization of training, Studies and Works Control
SOCOTEC Italia	ILAC MRA	International	Accreditation	ISO/IEC 17025 management system Environmental Laboratory of Milan

Entity	Issuer	Business	Type	Name
SOCOTEC Italia	CISQ	International	Certification	ISO 9001:2015 quality management system
SOCOTEC Italia	CISQ	International	Certification	ISO 9001:2015 quality management system
SOCOTEC Italia	AUDISCO	International	Certification	ISO 30415:2021
SOCOTEC Italia	CISQ	International	Certification	ISO 45001:2018 security management system
SOCOTEC Italia	Ministry	International	Authorisation	Geotechnical laboratory - Avellino site
SOCOTEC Italia	Ministry	International	Authorisation	Building materials laboratory - Avellino site
SOCOTEC Italia	Ministry	International	Authorisation	Geotechnical laboratory - Ferrara site
SOCOTEC Italia	Ministry	International	Authorisation	Building materials laboratory - Ferrara site
SOCOTEC Italia	Ministry	International	Authorisation	Building materials laboratory - Genova site
SOCOTEC Italia	Ministry	International	Authorisation	Building materials laboratory - Milano site
SOCOTEC Italia	Ministry	International	Authorisation	Building materials laboratory - Ferrara site
SOCOTEC Italia	Ministry	International	Authorisation	Regulation (EU) No 305/2011
SOCOTEC Italia	SOA	International	Attestation	GEOGNOSTIC SURVEYS-IV Ranking and Category OS 20-A TOPOGRAPHY-II Ranking
SOCOTEC Certification UK	UKAS		Accreditation	ISO 22003 : 2013 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Food Safety Management Systems (ISO 22000) UKAS accredited certification body No.0063
SOCOTEC Certification UK	UKAS		Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Quality Management Systems (ISO 9001) UKAS accredited certification body No.0063
SOCOTEC Certification UK	UKAS		Accreditation	ISO 50003 : 2021 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Energy Management Systems (ISO 50001) UKAS accredited certification body No.0063
SOCOTEC Certification UK	UKAS		Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Environmental Management Systems (ISO 14001) UKAS accredited certification body No.0063
SOCOTEC Certification UK	UKAS		Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Occupational health and safety management systems (ISO 45001) UKAS accredited certification body No.0063
SOCOTEC Certification UK	UKAS		Accreditation	ISO/27006 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Information Security Management Systems (ISO 27001) UKAS accredited certification body No.0063
SOCOTEC UK	AVETTA	International	Authorisation	SCCP - Detection and recovery of all types of munitions, surveying and documentation
SOCOTEC UK	UVDB	International	Certification	SSIP CDM Scope : Contractor
SOCOTEC UK	CHAS	International	Accreditation	UVBD - Safety, Health, Environmental and Quality practices and procedures as a registered supplier on UVDB Verify Category B2 Audit - Category B2
SOCOTEC UK	CYBER ESSENTIALS PLUS	International	Certification	ISO 45001 - CDM Regulations 2015
SOCOTEC UK	SGS	International	Certification	Certificate of Assurance complies with the requirements of the cyber essentials plus schemes
SOCOTEC UK	SGS	International	Certification	ISO 45001 : 2018
SOCOTEC UK	SGS	International	Certification	ISO 9001 : 2015
SOCOTEC UK	RISQS	International	Certification	ISO 14001 : 2015
SOCOTEC UK	ALCUMUS	International	Accreditation	Safe Contractor accreditation Ability to Subcontract, Consultancy Services, Indoor Air Quality, Principal Contractor, Stack Emissions Monitoring, Water Treatment Services
SOCOTEC UK	FORS	International	Accreditation	FORS Bronze SOCOTEC Uxbridge
SOCOTEC UK	Environment Agency	International	Certification	Waste Carrier Licence
SOCOTEC Certification UK	FSSC FOUNDATION	Certification	Licence	License to audit and certify organisations against FSSC 22000 scheme v 5, 1 requirements

Entity	Issuer	Business	Type	Name
SOCOTEC Certification UK	SSIP	Certification	Membership	Certification Body Member of the Safety Schemes in Procurement (SSIP) Ltd Forum
SOCOTEC Certification UK	BAFE	Certification	Licence	Licence to use BAFE SP101 competency scheme
SOCOTEC Spain	ONAC	International	Accreditation	15-LAB-001 General requirements for the competence of calibration and testing laboratories Bogota (Colombia)
SOCOTEC Spain	OCA GLOBAL	International	Certification	Quality management systems
SOCOTEC Spain	OCA GLOBAL	International	Certification	Environmental management
SOCOTEC Spain	OCA GLOBAL	International	Certification	Safety Qualification Occupational health and safety management systems
SOCOTEC Spain	OCA GLOBAL	International	Certification	R&D&i management
SOCOTEC Certification Japan	JAB	Certification	Accreditation	General principles and requirements for bodies validating and verifying environmental information against ISO 14064-1 : 2018/ ISO 14064-2 (Greenhouse gases)
SOCOTEC Certification Japan	JAB	Certification	Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Quality Management Systems (ISO 9001)
SOCOTEC Certification Japan	JAB	Certification	Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Environmental Management Systems (ISO 14001)
SOCOTEC Certification Japan	JAB	Certification	Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for information security Management Systems (ISO 27001)
SOCOTEC Certification Philippines	PAB	Certification	Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Environmental Management Systems (ISO 14001)
SOCOTEC Certification Philippines	PAB	Certification	Accreditation	ISO/IEC 17021-1 : 2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems, for Quality Management Systems (ISO 9001)
SOCOTEC Certification Thailand	ACFS		Accreditation	Certification Body Management System ISO/IEC 17021-1 : 2015 Scope GMP/HACCP
SOCOTEC Certification Singapore	Singapore Accreditation Council		Accreditation	ISO/IEC 17065 : 2012 Conformity Assessment - Requirements for bodies certifying products, process and services -
SOCOTEC Certification Singapore	Singapore Accreditation Council		Accreditation	ISO/IEC 17021-1 : 2015 Conformity Assessment - Requirements for bodies providing audit and certification of management systems
SOCOTEC Africa	LRQA		Certification	Abidjan, Côte d'Ivoire - ISO 9001:2015 - Inspection, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOCONSULT	LRQA		Certification	Casablanca, Morocco - ISO 9001:2015 - Technical assistance, Project management support services, Consultancy, Organisation of training
SOCOTEC Infrastructure Maroc	LRQA		Certification	Rabat Hassan, Morocco - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Maroc	LRQA		Certification	Casablanca, Morocco - ISO 9001:2015 - Inspections, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment
SOCOTEC Maroc	Kingdom of Morocco - Ministry of Infrastructure and Water		Authorisation	Verification of lifts and hoisting equipment
SOCOTEC Maroc	Kingdom of Morocco - Ministry of Economic Inclusion		Authorisation	Verification of lifting devices other than lifts and hoisting equipment
SOCOTEC Maroc	Kingdom of Morocco - Ministry of Economic Inclusion		Authorisation	Machinery verification
SOCOTEC Maroc	Kingdom of Morocco - Ministry of Energy		Authorisation	Verification of pressurised devices: Ministerial decision to renew the authorisation to carry out regulatory control of unpressurised and pressurised gas steam devices
SOCOTEC Lebanon	LRQA		Certification	Beirut, Lebanon - ISO 9001:2015 - Inspection, Technical assistance, Project management support services, Consultancy, Organisation of training, Studies and works control, Security, risk and danger assessment



## 7.2. SCOPE OF CONSOLIDATION

France, UK, US, Germany, Italy, Spain, Netherlands (excluding acquisitions in 2023)

### LIST OF GROUP COMPANIES

Country	Company	Registered office	SIREN No./Trade and Companies Register (RCS)
Germany	Canzler GmbH	Alaunstrasse 39 01099 DRESDEN	Dresde HRB 8883
Germany	GeoFact GmbH	Von-Hymmen-Platz 53121 BONN	Bonn HRB 9383
Germany	Gericon GmbH	Lise-Meitner-Allee 11 44801 BOCHUM	Bochum HRB 16604
Germany	LauPlan Lausitz Planung GmbH	Albert-Einstein-Str. 47 02977 HOYERSWERDA	Dresden HRB 18110
Germany	Schollenberger Kampfmittelbergung GmbH	Industriestraße 4a 29227 CELLE	Lüneburg HRB 207000
Germany	SOCOTEC Deutschland Holding GmbH	Lise-Meitner-Allee 11 44801 BOCHUM	Hamburg HRB 152922
Germany	ZPP Ingenieure AG	Lise-Meitner-Allee 11 44801 BOCHUM	Bochum HRB 16414
Belux	SOCOTEC Belgium ASBL (previously CIB ASBL)	Rue de Turi L-3378 LIVANGE	Luxembourg F 211
Belux	SOCOTEC Belgium A.S.B.L. (anciennement CIB ASBL)	rue des Semailles 14/4 4400 FLÉMALLE	Belgique Entreprise n° 0406.671.312
Belux	SOCOTEC Belgium S.P.R.L.	Registered office: Avenue Louise, 240 PO Box: 14 - 1050 Ixelles Offices: Chaussée de Malines/ Mechelsesteenweg 455 1950 Kraaneim	Belgique Entreprise n° 0862.742.249
Belux	SOCOTEC Luxembourg S.A.R.L.	Rue de Turi L-3378 LIVANGE	Luxembourg Section B N° 26097
French overseas departments	SOCOTEC Antilles Guyane	Centre Commercial La Rocade Grand Camp Nord 97142 LES ABYMES	Pointe à Pitre 321 058 299
French overseas departments	SOCOTEC Réunion	33, rue André Lardy - La Mare 97438 SAINTE MARIE	Saint Denis de la Réunion 321 936 197
Spain	Bac Engineering Consultancy Group S.L.	Ávila 138, 3ª Planta 08018 BARCELONA	Barcelona Tomo 44110, Folio 185, Hoja B-447248
Spain	SOCOTEC Control Spain S.L.U.	Calle Ávila 138, 3ª puerta, 08018 BARCELONA	Barcelona Tomo 32.473, folio 104, Hoja B-212.503
France	Ascaudit	Bâtiment Energy III 155 rue du Docteur Bauer 93400 Saint-Ouen-sur-Seine	Bobigny 519 558 803
France	AXE	Rue Siméon Poisson Campus de Ker Lann 35170 BRUZ	Rennes 429 489 966
France	BIM in Motion	5 place des Frères Montgolfier 78280 GUYANCOURT	Versailles 814 375 242
France	Contrôle Inspection Supervision CIS	377 rue Eugène Freyssinet - ZA le Mesnil 76290 SAINT MARTIN DU MANOIR	Havre 791 173 701
France	S2M	377 rue Eugène Freyssinet - ZA le Mesnil 76290 SAINT MARTIN DU MANOIR	Havre 482 106 176

### LIST OF GROUP COMPANIES

Country	Company	Registered office	SIREN No./Trade and Companies Register (RCS)
France	SNER Société Novatrice d'Etudes et Réalisations	ZA la Bergerie 27600 GAILLON	Evreux 377 533 153
France	SOCOTEC Certification France	11-13 Cours Valmy - « Tour Pacifc » 92977 PARIS LA DEFENSE	Nanterre 490 984 309
France	SOCOTEC Civil Engineering	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 843 353 822
France	SOCOTEC Construction	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 834 157 513
France	SOCOTEC Diagnostic	21 route d'Albert 62450 AVESNES LES BAPAUME	Arras 479 076 838
France	SOCOTEC Environnement	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 834 096 497
France	SOCOTEC Équipements	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 834 096 695
France	SOCOTEC Formation	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 834 096 745
France	SOCOTEC Formation Nucléaire	Avenue de la Gironde Petite Synthé 59640 DUNKERQUE	Dunkerque 403 517 493
France	SOCOTEC Gestion	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 834 041 121
France	SOCOTEC Immobilier Durable	11-13 Cours Valmy Tour Pacifc 92977 Paris La Défense	Nanterre 849 272 505
France	SOCOTEC Infrastructure	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 790 980 098
France	SOCOTEC Monaco	8, avenue Pasteur Le Sagittaire 98000 MONACO	Principauté de Monaco 88 S 02353
France	SOCOTEC Monitoring France	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 507 759 611
France	SOCOTEC Power Services	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 067 704 650
France	SOCOTEC Smart Solutions	Bâtiment Energy III 155 rue du Docteur Bauer 93400 Saint-Ouen-sur-Seine	Bobigny 312 195 977
France	SOCOTEC Technical Consulting	5 Place des Frères Montgolfier 78280 GUYANCOURT	Versailles 905 299 137
France	URBADS	85 Espace Neptune rue de la Calypso 62110 HENIN-BEAUMONT	Arras 487 779 704
France	URBYCOM	85 Espace Neptune rue de la Calypso 62110 HENIN-BEAUMONT	Arras 539 230 482
Italy	Eurogé	Via Sentirone 3/5 20037 PADERNO DUGNANO (MI)	MI-1531438
Italy	IMG SRL	Cascina Garbianotto 2 Piobesi d'Alba (CN)	2997310046
Italy	SOCOTEC Italia SRL	Via Bariola 101/103 CAP 20020 LAINATE (Milan)	Milan MI - 2093480
Italy	Tecnolab SRL	Contrada Cucullo - Zona Industriale ORTONA (Chieti Pescara)	Chieti Pescara CH - 99996
Netherlands	Hanselman Groep BV	Utrechtseweg 161 6862 AH Oosterbeek GELDERLAND (Province)	Netherlands 09109037

**LIST OF GROUP COMPANIES**

Country	Company	Registered office	SIREN No./Trade and Companies Register (RCS)
Netherlands	Invent Advies BV	Reeuwijkse Poort 100, 2811 MX Reeuwijk	Netherlands 04058335
Netherlands	ProScan BV	Maanlander 35-A 3824 MN Amersfoort	Netherlands 18050952
Netherlands	SOCOTEC Building Performance (formerly CAG Amned BV)	Reeuwijkse Poort 100, 2811 MX Reeuwijk,	Netherlands 24272410
Netherlands	SOCOTEC Geotechnics (formerly Sonar Geotechniek BV)	Ekkersrijt 2058 5692 BA Son en Breugel	Netherlands 17068712
Netherlands	SOCOTEC Netherlands BV	Utrechtseweg 161 6862AH OOSTERBEEK	Netherlands 83270698
UK	4SEE Ltd	Socotec House Bretby Business Park, Bretby BURTON-UPON-TRENT, DE15 0YZ	England and Wales 05013988
UK	Quadrant Building Control Ltd	4 Henley Way, Doddington Road Lincoln LINCONSHIRE, LN6 3QR	England and Wales 10462383
UK	Shore Engineering Ltd.	The Mill, Station Road, Ardleigh, COLECHESTER ESSEX CO7 7RS	England and Wales 4563547
UK	SOCOTEC Advisory (formerly Base Quantum)	2nd Floor Queens House 55-56 Lincoln's Inn Fields London, England, WC2A 3LJ	England and Wales 8008548
UK	SOCOTEC Asbestos Ltd	Socotec House Bretby Business Park, Bretby BURTON-UPON-TRENT, DE15 0YZ	England and Wales 4951688
UK	SOCOTEC Building Control Ltd (formerly Butler & Young Approved Inspectors Ltd)	Airport House Unit 10, Purley Way, CROYDON, CRO OXZ	England and Wales 03183083
UK	SOCOTEC Forensic Services Ltd	Socotec House Bretby Business Park, Bretby BURTON-UPON-TRENT, DE15 0YZ	England and Wales 15018441
UK	SOCOTEC Monitoring UK Ltd	Socotec House Bretby Business Park, Bretby BURTON-UPON-TRENT, DE15 0YZ	England and Wales 07101640
UK	SOCOTEC UK Ltd	Socotec House Bretby Business Park, Bretby BURTON-UPON-TRENT, DE15 0YZ	England and Wales 02880501
UK	TOR Drilling Ltd	3 Landmark House Wirrall Park Road Glastonbury, SOMERSET, BA6 9FR	England and Wales 04418876
UK	Trenton Fire Ltd	30 Murdock Road Bicester, OXFORDSHIRE OX26 4PP	England and Wales 06336226
US	LPI Engineering, Inc	151 W 42nd Street, 24th Floor, NEW YORK, NY 10036	46-3879743 (FEIN)
US	SOCOTEC Advisory, LLC	27412 Aliso Creed Road Aliso Viejo, CA 92656 California	36-4785100 (BEIN)
US	SOCOTEC AE Consulting, LLC	250 Dorchester Avenue Boston, MA 02217	04-3108573 (FEIN)
US	SOCOTEC Consulting, Inc. (formerly Vidaris of Florida, Inc)	151 W 42nd Street, 24th Floor, NEW YORK, NY 10036	47-4054993 (FEIN)
US	SOCOTEC Engineering, Inc	151 W 42nd Street, 24th Floor, NEW YORK, NY 10036	13-1330690 (FEIN)
US	SOCOTEC U.S. Holding, LLC	151 W 42nd Street, 24th Floor, NEW YORK, NY 10036	Delaware 35-2664604 (FEIN)



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SOCOTEC Gestion - SAS [simplified public limited company]  
with share capital of €1,000,100 - 834 041 121 RCS Versailles  
- Registered Office: Bâtiment Mirabeau - 5, place des Frères  
Montgolfier - Guyancourt - CS 20732 - 78182 St-Quentin-en-  
Yvelines Cedex - France

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