

SOCOTEC

● **SOCOTEC GROUP**
● **SUSTAINABILITY**
● **REPORT**
● 2024



EDITORIAL



SOCOTEC was founded in 1953 to meet the need for building-related technical control and building safety after two World Wars, and is now the international leader in building sustainability, serving the construction, real estate, infrastructure and industry sectors. The SOCOTEC group has positioned itself as an independent third party specialising in compliance, technical performance and risk management, particularly in relation to the environmental and energy transitions in the built environment. As a business committed to sustainable buildings and infrastructure, we have 250 certifications and accreditations from government ministries, industry organisations and supervisory authorities, which we obtain or renew following rigorous audits performed every year. The construction, real estate and infrastructure sectors are bearing the full brunt of the newbuild housing crisis, particularly in Europe, and the hesitancy regarding investment in those markets. 2024 brought geopolitical crises, along with extreme climate events in both Europe and the US (floods, landslides, wildfires, extreme winds etc.) that were caused by global warming, leading to a major impact on buildings and people. Given these crises, obtaining advice from an expert such as SOCOTEC has become more crucial than ever. Only by doing so is it possible to reduce risks and ensure that buildings are safer and more sustainable throughout their life cycles. The SOCOTEC group’s CSR strategy is clearly central to its market position, reflecting its initial purpose of ensuring the sustainability of buildings. The IPCC’s most recent report shows that it is absolutely imperative to develop sustainable practices and limit impacts on the environment. The transitions in the energy, environmental, digital and regulatory sectors have made them pivot and embrace sustainability issues more wholeheartedly. The stakes are very high and are now common to all involved: builders, developers, lessors, operators, clients, planners and investors. Everyone concerned is aware that sustainability is now a key component of their project. Against that backdrop, SOCOTEC is achieving its objectives and confirming both its robustness and its growth potential. In 2024, the Group generated revenue of €1,476.6 million⁽¹⁾ (pro forma revenue of €1,645.9 million), EBITDA margin of 20.7% and EBITDA of €306.4 million (€339.6 million pro forma). Revenue grew 12.8%, with 6 points coming from organic growth and 6.8 points from acquisitions⁽²⁾.

Our core purpose – building trust for a safer and sustainable world – is fully aligned with the services provided by our 13,000 engineers and technicians worldwide. Our Green Trust⁽³⁾ services aim to help our clients reduce their carbon footprint, optimise the energy performance of their assets and become greener. Since 2022, we have been verifying the eligibility of Green Trust services under the European Taxonomy. We also follow the recommendations of the TIC Council – the international trade body for the testing, inspection and certification sector – as set out in its guide, in order to categorise our revenue in a way that is more closely aligned with taxonomy requirements.

The Group is committed to supporting its clients with their transition to net zero, energy sufficiency efforts and sustainable projects, and to lowering our own carbon emissions, and we provide full data on our carbon footprint in this sustainability report⁽⁴⁾. SOCOTEC is voluntarily producing a sustainability report in accordance with the requirements of the GRI and CSRD with respect to 2024. We carried out a double materiality assessment⁽⁵⁾ in late 2023, allowing us to devise action plans focusing on the topics that our internal and external stakeholders regard as the most material in both impact and financial terms.

We also put our deeply held views on sustainability into action through our social commitment to equal opportunities. 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 act on our convictions, and for more than six years we have helped early school leavers struggling to find work to obtain their first job through the “Rebond Favorable” programme and by setting up our sector’s first ATC⁽⁶⁾, accredited by France Compétences and Qualiopi, to develop the apprenticeship route into employment. We have a number of initiatives that promote equal opportunities across all our geographies.

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

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.

Guyancourt, 1 April 2025.

Hervé Montjotin
CEO of the SOCOTEC group

(1) N.B. 2024 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, those financial statements have been prepared in accordance with the IFRSs issued by the International Accounting Standards Board (IASB).

Reported revenue (€ '000) IFRS	2023	2024	% of total in 2024
France	603.0	672.6	45.55%
UK	199.1	230.01	15.58%
US	137.2	169.4	11.47%
Spain	36.6	38.2	2.59%
Germany	148.2	155.2	10.51%
Italy	94.1	110.5	7.48%
Netherlands	46.5	50.3	3.41%
Other countries	49.1	56.01	3.79%
Intercompany	-5.2	-5.5	-0.37%
Total	1308.5	1476.6	100.00%

2024 proforma revenue totalled €1,645.9 million (source: management reporting).

(2) Acquisitions: 18 acquisitions completed in 2024.
They helped strengthen existing business lines in countries where the Group is already present (France, United States, United Kingdom, Italy, Germany, Spain and the Netherlands). They are excluded from the data in the sustainability report because the companies concerned must go through a preparation phase with respect to the Group’s CSR strategy and the disclosure of ESG data. However, they are included in the SOCOTEC group’s consolidated financial report and in the Group’s proforma 2024 revenue figure of €1,654.3 million

2024: 18 acquisitions	Country	Closing Date	SD / AD	Activity
Alhyange	France (Angers)	February 2024	Share Deal	Construction and real estate
E-Scentia*	Spain (Barcelona)	February 2025	Asset Deal	Construction
Lengkeek*	Netherlands (Rotterdam)	March 2024	Asset Deal	Construction
FTC	USA (New York)	April 2024	Share Deal	Construction and real estate
Walter gorman*	USA (New York)	April 2024	Asset Deal	Construction and real estate
Euroconsult	Spain (Madrid)	May 2024	Share Deal	Infrastructure
MOS Grondmechanica	Netherlands (Rotterdam)	May 2024	Share Deal	Construction (infrastructure)
FOX Certification	Germany (Stuttgart)	June 2024	Share Deal	Certification
WeGroup	France (Aix en Provence)	July 2024	Share Deal	Construction and real estate
Impulse Geophysics	UK (Bedford)	July 2024	Share Deal	Infrastructure
Artifex	France (Albi)	July 2024	Share Deal	Environment
Tecnoverifiche	Italy (Trento)	August 2024	Share Deal	Infrastructure
Carsico	Italy (Torino)	September 2024	Share Deal	Infrastructure
A4E	Italy (Varese)	September 2024	Share Deal	Infrastructure
Aspect Land & Hydro. Surveys	UK (Irvine)	November 2024	Share Deal	Environment
Trigis	Germany (Berlin)	December 2024	Share Deal	Geo data
Ninyo & Moore	USA (San Diego)	December 2024	Share Deal	Infrastructure
Vermeer	Netherlands (Elst)	December 2024	Share Deal	Construction

(3) Green Trust: see section 2.1, “Environmental information”.
(4) The Group’s GHG inventory: see section 2.3.8, “The Group’s GHG inventory”.
(5) Double materiality and IRO: see section 1.6.1.
(6) Apprentice Training Centre.

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1.1. BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT [BP1 – BP2]

GENERAL BASIS FOR PREPARATION OF SUSTAINABILITY STATEMENTS [BP-1]

The 2024 statement relating to sustainability at the SOCOTEC group has been produced on a voluntary basis, in order to report on the commitments made by the Group regarding sustainability and the results achieved. The 2024 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 published on the SOCOTEC website every year.

The Sustainability Report provides a consolidated review of CSR performance in the SOCOTEC group, including the following seven platforms: France (including French overseas territories), the United Kingdom, Germany, the Netherlands, Spain and Italy. Beyond the seven main platforms, the Group has also included information from the Belux countries when possible. Together, these regions account for 95% of the SOCOTEC group's business activity. The most recent geographical platforms – the Netherlands and Spain – have been included in the scope of analysis since 2023. The Group's other regions (Asia, Middle East, Morocco and Africa) are not covered by the present sustainability report. Together, they account for less than 5% of the Group's revenue and 5% of its workforce. Finally, acquisitions made in 2024 are not included in the scope of the 2024 sustainability report (see scope of consolidation in Appendix 7 and the list of 2024 acquisitions in footnote ² to the editorial).

The 2024 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. With respect to 2024, we are again carrying out sustainability reporting on a voluntary basis, following the requirements of the European Union's CSRD, which was transposed into French law in December 2023, and the ESRS standards developed by EFRAG. SOCOTEC's aim is to prepare for the regulatory requirements that it will have to meet in 2026 (or 2028 if the Omnibus proposals for wave 2 companies are accepted) based on its 2025 (or 2027) sustainability data. The related reports will have to be verified by an external auditor. Accordingly, this 2024 sustainability report covers the Group's material activities in the environmental, social, ethics and governance fields, following a double materiality assessment carried out in December 2023 with the Group's seven main platforms: France, the United Kingdom, the United States, Germany, Italy, the Netherlands and Spain.

This 2024 sustainability report has four sections: general information (ESRS2), environmental information (E1, E5), social information (S1, S4) and governance information (G1). 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 provides clients with services related to the energy and environmental transitions in the built environment and to building sustainability. Accordingly, it has started this CSR reporting process for its main geographical platforms in order to develop sector best practice in terms of sustainability.

Finally, the Group has carried out its GHG inventory (Scopes 1, 2 and 3) in alignment with the GHG Protocol. Scope 3 emissions figures are either "activity-based" or "spend-based" depending on the geography and category, and the relevant emission factors are applied to them. Uncertainties about GHG emissions may arise from data from the value chain (see methodological note 5.4) or from geographical platforms outside France, which have been unable to calculate all of their GHG emissions, particularly Scope 3 emissions. In those cases, estimates have been made in order to avoid omitting results.

Report publication date: April 2025.
Reporting period: 1 January 2024 to 31 December 2024.
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DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES [BP-2]

Estimates and uncertainties

Despite its best efforts, SOCOTEC is aware of the limitations and uncertainties in the preparation of certain information presented, foremost among which are the following:

- The SOCOTEC group does not yet have an exhaustive transition plan for climate change mitigation, although it has defined and implemented policies in view of its future plan and is continuing its efforts to prepare a formal plan by the end of 2026 (see Section 2.3. "Climate change"). The SOCOTEC group has published its commitment letter on the SBTi website, thereby officially adopting a proactive approach to reducing its carbon emissions in alignment with the Paris Agreement.
- The calculation of Scope 3 carbon emissions is subject to uncertainties relating mainly to the variability and quality of incoming data and the methodological assumptions used. Activity data, particularly that provided by third parties, may be incomplete or inaccurate; emission factors that convert activity data into CO₂ emissions are themselves subject to change depending on the source and the context in which they are applied; and each emissions category has its own uncertainties depending on the process for disclosing information, which may be automated to varying degrees, and on local sources. However, the SOCOTEC group has sought to comply with the GHG Protocol methodology (see section 2.3.5 "Reducing GHG emissions").
- The Group does not use internal carbon pricing because all of its business is in the tertiary sector and its GHG inventory is mainly based on its vehicle fleet, which it intends to make fully electric by the end of 2028, a unique ambition in the Testing, Inspection and Certification sector (see section 2.3.5 "Reducing GHG emissions").
- As mentioned in the section on the green taxonomy (2.2), the SOCOTEC group has only been able to carry out verification work on its eligible activities. Verification work on the alignment of its revenue will be carried out in 2026 based on 2025 data and will rely on the expected simplification (Omnibus proposals of 26 February 2025) of the Technical Screening Criteria (TSC) and the "Do No Significant Harm" (DNSH) criteria in relation to its value chain.
- In the absence of reliable data, information relating to the circular economy and local waste management is not exhaustive. Since the Group operates in the tertiary sector, it believes that its waste has no real pollutive impact. However, the Group has taken the decision to publish only data submitted by its subsidiaries rather than making projections or extrapolations based on unsupported data (see section 2.4 "Circular economy").
- ESRS E2 is not covered by the present report since it is currently impossible for SOCOTEC to disclose policies, initiatives, resources, targets and indicators relating to its own operations. This is because the Group's tertiary activities generate little or no pollution of water, soil or air, or any substances of concern. However, SOCOTEC does support its clients in the construction, infrastructure and industry sectors through Green Trust pollution measurement, inspection and control services. This material information is reported in section 2.1. "Green Trust" as opportunities that affect the company's position and sustainability activities in its markets, alongside other Green Trust services.
- Where there is a high level of uncertainty regarding the measurement of a quantitative indicator or monetary amount, that uncertainty and the assumptions, approximations or judgements made by the entity to measure the indicator or amount are disclosed in the same section as that indicator or amount within the present sustainability statement. In particular, where a geographical platform has not obtained the data it needs to calculate consolidated figures from all subsidiaries, the excluded entities are mentioned.
- The Group carried out 18 acquisitions in 2024 (see note⁽²⁾ to the editorial in the present report) including one large acquisition in the United States on 31/12/2024, and so it is not consolidating CSR data over the CSR reporting period. The employees of acquired entities are included in the Group's CSR approach and CSR report in the year following the acquisition, i.e. in 2025, and will be reflected in the 2026 sustainability report based on 2025 data.

Disclosures stemming from other legislation or generally accepted reporting standards

In addition to the information required by the ESRS, where the present sustainability statement contains sustainability information whose publication is required by other legislation or information arising from generally accepted sustainability reporting standards or frameworks, that information is marked as such in the same location as the information itself.

Incorporation by reference.

The SOCOTEC group sustainability report makes references to the requirements of the CSRD where the information relates to them directly. A cross-reference table is provided in section 1.6.2 "Disclosure requirements in ESRS covered by the sustainability statement [IRO-2]", which shows how sustainability information is incorporated via references to the sections concerned.

1.2. GROUP GOVERNANCE [GOV-1]

1.2.1. THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-1]

ESRS 2.21.A -> 2.23.B.1

MEMBERS OF THE SOCOTEC GROUP'S MANAGEMENT COMMITTEE

The Group's management, including its CEO, the CEOs of its main subsidiaries in France and abroad and the heads of its 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.

The SOCOTEC group's Executive Committee consists of 15 executive members.



Hervé Montjotin
CEO of the SOCOTEC group since 2016

- Previously Chair and CEO of Norbert Dentressangle
- Graduate of France's elite École Normale Supérieure and ESCP Europe



Jean-François Landry
Chief Financial Officer

- Previously spent nine years as CFO of the CEP group, four years as Vice-President, Corporate Finance at JCDécaux, Vice-President, M&A at Valeo and partner at BNP Paribas Private Equity
- Graduate of ESCP Business School



Sébastien Botin
Chief HR Officer

- Several years of experience in human resources as Senior Executive Manager at Michael Page and Head of HR at SMC Lavalin
- Degree in biological engineering from AgroParisTech



Romain Dumas
Chief IT Officer

- Previously spent eight years as Head of IT for several companies including Geodis, Louis Dreyfus Company and Schneider Electric
- Graduate of the Institut National Polytechnique de Grenoble



Cédrik Gallien
EVP M&A and Strategy

- 20 years of experience in mergers and acquisitions (M&A)
- Degree in finance and banking from ESC Rouen



Jean-Marc Fort
EVP International and Infrastructure

- Extensive managerial experience: 1 year as Chair and CEO of CIS, 7 years as Deputy Chair and CEO of Elis
- Graduate of Paris Dauphine university and ESSEC



Gabrielle Mendes
Chief Communications and Marketing Officer, Chief Sustainability Officer

- Previously spent 4 years as head of communications and head of marketing at PwC France and 7 years as head of marketing, communication and digital at Adecco
- Executive MBA from HEC and graduate of Paris Business School.



Eleonore Larramendy
General Counsel

- 9 years of experience as general counsel at Elis and 6 years as general counsel at France Boissons
- Degree in law from IAE in Nantes



Delphine Villard
EVP TIV & Industry, France

- Degree in engineering and master's degree in business law from ESSEC.
- Previously CEO of IRH Environnement after spending several years in managerial roles at Engie Cofely and Suez.
- Head of infrastructure activities, particularly in the EMEA region, at SOCOTEC for the last three years.



Franck Pettex-Sorgue
EVP Building & Real Estate, France

- Previously spent 2 years as head of a business unit at Qualiconsult and 18 years at Bureau Veritas.
- Civil engineering degree from INSA Lyon and degree in land law from ICH



Massimo De Iasi
CEO SOCOTEC Italy

- Extensive managerial experience: 23 years as Chair and CEO and technical manager at DIMMS Control, Elletipi, Geomarine and Labo Consult.
- Degree in geotechnical engineering from Federico II university in Naples.



Nicolas Detchepare
CEO SOCOTEC USA

- CEO of SOCOTEC USA since May 2024.
- Previously CEO of SOCOTEC UK between 2021 and 2024, after spending four years as CEO of the TIV & Industry business in France. Managerial roles at Strategy& and Alix Partners.
- Graduate of École Centrale de Nantes, master's degree from HEC and MBA from INSEAD.



Ludger Speier
CEO SOCOTEC Deutschland

- Extensive managerial experience: 17 years as Chair, CEO and managing partner at ZPP Ingenieure
- Degree in civil engineering from Ruhr University Bochum and doctorate in structural engineering from the Technical University of Dortmund



Matthew Marriott
CEO SOCOTEC UK

- Previously spent two years as Managing Director of Fire Solutions at Premier Technical Services Group Ltd. Vast experience in managerial roles, including Vice President of Field Operations and Quality at Otis Elevator, Managing Director for the UK, Ireland and Portugal at Stanley Black & Decker and a leadership role at Honeywell with P&L responsibility for 14 European countries.



Guillem Baraut
CEO SOCOTEC Spain

- Master's degree in civil engineering from UPC Polytechnic University of Catalonia, master's degree in emerging technologies and design from the Architectural Association (AA) in London and a Global Executive MBA from IESE business school.
- As well as his role as CEO of SOCOTEC Espagne, Guillem is responsible for the Global Master's programme in Circular and Sustainable Construction at the Ziguirat Institute of Technology, and is a Board member of several sector institutions.

BOARD OF DIRECTORS

Each of the Group's directors has a great deal of professional experience as both managers and specialists in their areas 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. Majority shareholder COBEPA acquired a stake in the SOCOTEC group in February 2013 and was joined by Clayton Dubilier & Rice in December 2019. Since April 2024, Bpifrance and Mubadala Investment have also held minority stakes in the company.

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 Schneppe - Director - Consultant at Clayton Dubilier & Rice
- Christian Rochat - Director - Partner at Clayton Dubilier & Rice
- Frédéric Van Heems - Independent Director
- Hervé Montjotin - CEO of the SOCOTEC Group
- Romain Dutartre - Partner at Clayton Dubilier & Rice (observer)
- Nikolaus Lachner - Partner at Clayton Dubilier & Rice (observer)
- Paul Philippe Bernier - Bpifrance (observer)
- Antoine Bettant - Mubadala Investment (observer)

At 31 December 2024, 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 and Hervé Montjotin are also members of this committee.
- Risk Committee, chaired by Aurélien Delavallée. Romain Boulanger and Romain Dutartre are also members of this committee.

COMPOSITION OF THE BOARD OF DIRECTORS AT 31 DECEMBER 2024

	Age range	Gender	Nationality	Date first appointed	Term of office ends	Years served on the Board	Involvement in Board Committees
Hervé Montjotin	Over 50	M	French	ASSP16/12/2019	Indefinite	5 years	Yes
Jean-Marie Laurent Josi	Over 50	M	Belgian	ASSP 10/06/2013	Indefinite	11 years	Yes
Romain Boulanger	30-50	M	Belgian	Board meeting of 09/07/2020 AGM of 17/06/2021	Indefinite	4 years	Yes
Aurélien Delavallée	30-50	M	Belgian	AGM of 07/02/2013	Indefinite	11 years	Yes
Christian Rochat	Over 50	M	Swiss	ASSP16/12/2019	Indefinite	5 years	Yes
Gilles Schneppe	Over 50	M	French	Board meeting of 10/11/2022 (1)	Indefinite	2 years	Yes
Frédéric Van Heems	Over 50	M	French	AGM of 17/12/2024	Indefinite	1 year	Yes

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

MAIN RULES REGARDING THE COMPOSITION OF THE BOARD OF DIRECTORS

The Company's articles of association state that the Board of Directors must comprise at least six directors, including the Chair 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 2024, the Company's Board of Directors comprised seven members, including one independent member and four 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 Chair 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 remain valid. The terms of office of the directors and observer(s) on the Board of Directors are determined by collective decisions 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 a shareholders' meeting.

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 deals with all matters relating to the Company's business operations, and through its resolutions addresses 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.

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 2024, the Company's Board Committees were as follows:

- **The Appointments and Remuneration Committee**, chaired by Jean-Marie Laurent Josi (Chair of the Board of Directors). Christian Rochat (director) and Hervé Montjotin (Chair of the SOCOTEC group) 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 changes 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 they may be supported in the work they do by dedicated committees in some cases (see above). Those dedicated committees develop action plans and monitoring plans in respect of the risks and opportunities identified. Please refer to section 1.2.5, "Risk management and internal controls over sustainability reporting" and section 1.6 (SBM.3, IRO.1, IRO.2).

SOCOTEC's sustainable investment strategy (material topic)

SOCOTEC's management bodies and shareholders follow a sustainable investment strategy aiming to develop business activities with higher levels of growth and profitability in the Group's promising markets, adopting a "bolt-on" approach of building on the Group's solid bases in its seven geographical platforms: France, the USA, the UK, Germany, Italy, the Netherlands and Spain. Each acquired company undergoes prior due diligence in order to assess its risks, opportunities, strengths and weaknesses and its value creation potential arising from market opportunities (regulatory developments, performance improvements and government investment plans) as well as opportunities for synergies in terms of sales, expertise and the development of distinctive tools and skills. In particular, the Group invests in companies whose market exposure is helpful to the development of the Group's sustainability position and Green Trust services.

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

1.2.2. INFORMATION OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2]

ESRS 2.26.A.1 -> 2.26.C.1, ESRS G1.5.A.1

The following committees provide information to the Group's administrative, management and supervisory bodies regarding material impacts, risks and opportunities, the implementation of due diligence, and the results and effectiveness of policies, actions, indicators and targets adopted to address them.

1.2.2.1. OPERATIONAL COMMITTEES

ETHICS COMMITTEE

The Ethics Committee consists of the Group Head of Human Resources, the Group Corporate Secretary and the Group Compliance Officer. SOCOTEC has built a network of local Compliance Officers to cover all of the geographies in which it operates. The Ethics Committee 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 each Group website in the language of the relevant country. Monitoring indicators are provided in the final section of the present report in the table summarising governance indicators.

THE COMMITMENT AND INVESTMENT COMMITTEE

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

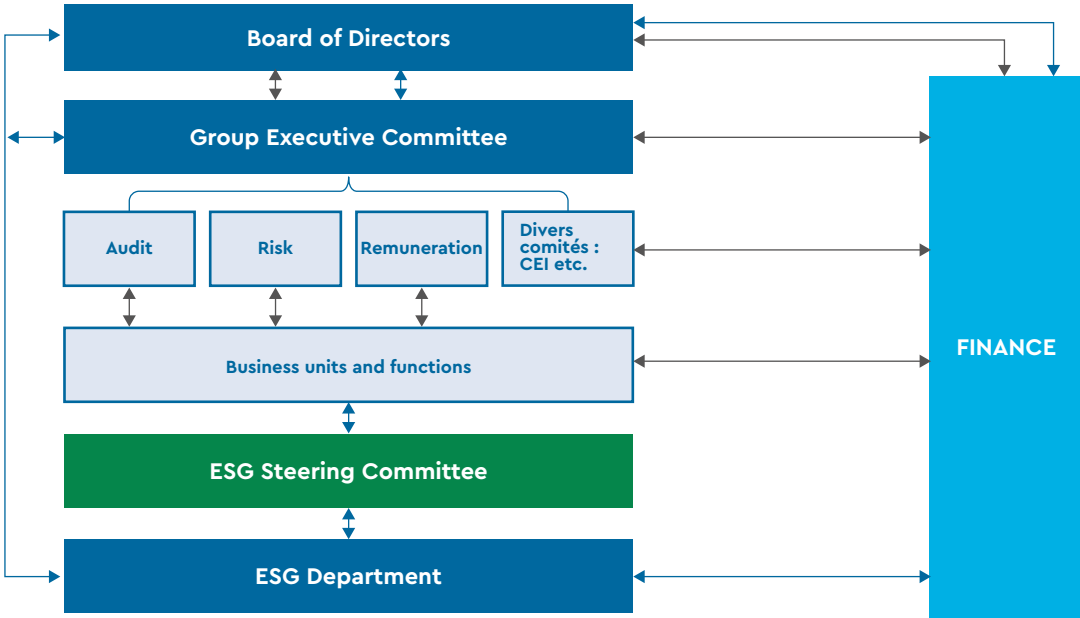
The Risk Committee is chaired by the Corporate Secretary and has two other members: the Group Head of Quality, Safety and Security and a regional manager in charge of contentious matters. It meets every week.

THE GROUP CSR COMMITTEE (INCLUDING FRANCE)

This committee 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) representing each strategic activity. 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

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 in each geographical platform. They have responsibility for CSR strategy and growth opportunities in their respective countries, and they have them validated by the CEO and the department heads in the relevant country.



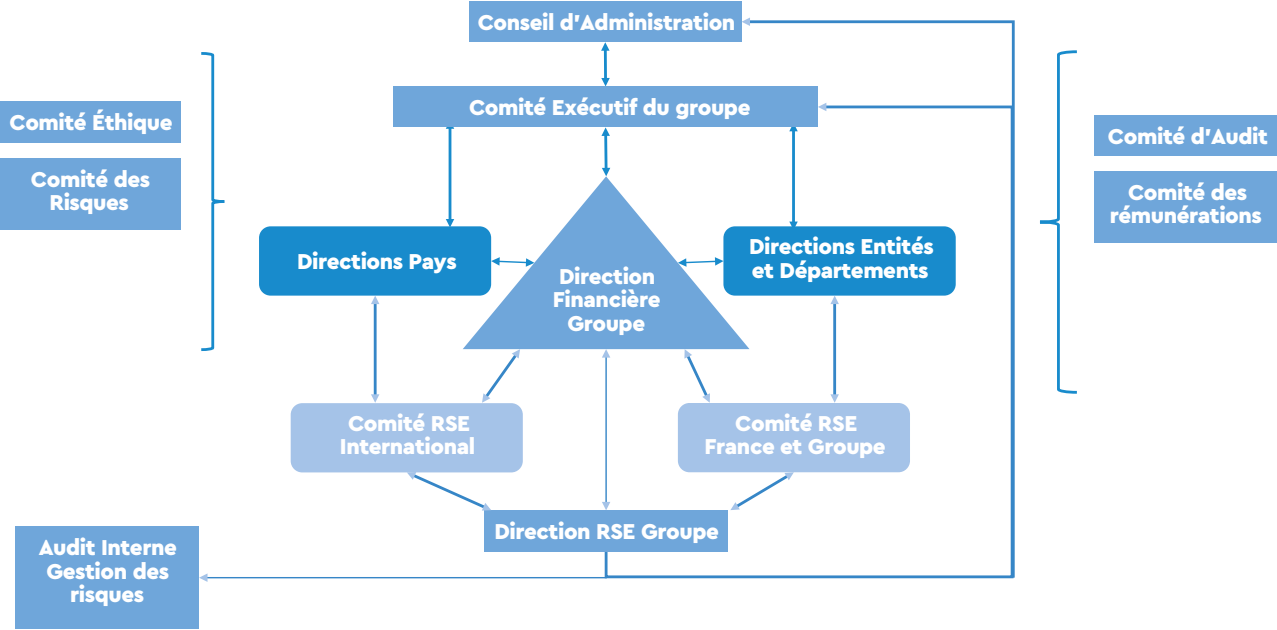
GRI 2.12, 2-13, 2-14, 2-22, 2-23, 2-24

1.2.2.2. GOVERNANCE OF CSR TOPICS

The Group's CSR strategy is overseen at the highest level of SOCOTEC's governance by the Chief 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, Spain and the Netherlands) have a CSR officer or manager who is a member of the international CSR committee, which meets every quarter in meetings led by the Chief 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.

The Group Finance Department has representatives in both CSR committees (international and France). It plays an integral role in sustainability reporting, particularly as regards preparing for quantitative reporting of taxonomy-eligible activities, capex and opex, and improving performance in terms of sustainable procurement. The Group's head of internal audit is invited to attend CSR committee meetings and 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 twice 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. The dialogue between the Audit Committee and Risk Committee, which assess and manage 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. Meetings take place three times per year with the Group CSR Department. This 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 1.2.5 "Risk management and internal controls over sustainability reporting"). This increases consistency as regards the Group's risk management and material issues. 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, country scope). Each member seeks to make progress towards targets relating to the CSR strategy commitments of their French or international scope.



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
- 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, Spain and the Netherlands.

REMIT OF EACH CSR COMMITTEE

Strategy and aims

- The committee prepares the double materiality assessment, 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 managers in the areas concerned and the Group Executive Committee.
- It works with CSR, department 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 societal commitment:

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

Assessment and reporting:

- It monitors defined CSR indicators.
- 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 2-23, 2-24
1.2.2.3. GROUP CSR TRAJECTORY
ESRS 2.9.B.1, 2.17.D, 2.17.E**



SOCOTEC defined its purpose in late 2019 and then consulted its stakeholders in 2020. This enabled it to produce a single materiality analysis in late 2020 based on GRI (Global Reporting Initiative) questionnaires. SOCOTEC then 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 assessment in the fourth quarter of 2023 on a voluntary basis, with the help of consultancy EY, 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 a member of the Group's Executive Committee.
- The results of the double materiality assessment, 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.

1.2.3. INTEGRATION OF SUSTAINABILITY PERFORMANCE IN INCENTIVE SCHEMES [GOV-3]

ESRS 2.29.B.2. -> 2.29.E.1.

The Group has incentive arrangements for staff members, members of the Group Executive Committee and managers in each of its business lines and entities. Those arrangements involve the payment of variable remuneration, also referred to as bonuses. Annual bonuses are paid to all managers and salespeople. They are based on the achievement of targets relating to the company's performance in both economic and social terms. They factor in non-financial criteria relating to safety - with the accident frequency rate determining 10% of the potential bonus - and the quality of service provided to clients (based on the Net Promoter Score or NPS), and may also factor in criteria regarding environmental performance where the employee concerned is able to affect that performance (e.g. electrification of the vehicle fleet for the team in charge of managing the fleet).

1.2.4. STATEMENT ON DUE DILIGENCE [GOV-4]

ESRS 2.30.1.

Cross-reference table between key elements of due diligence regarding impacts on people and the environment, and information in the SOCOTEC group's sustainability statement.

Core elements of due diligence	General basis for preparation of sustainability statements	
A. Embedding due diligence in governance, strategy and business model	GOV-1 & GOV-2	1.2.1. The role of the administrative, management and supervisory bodies 1.2.2. Information of administrative, management and supervisory bodies
	SBM-1	1.3. Strategy, business model and value chain
B. Engaging with affected stakeholders in all key steps of the due diligence process	SBM-2	1.5. Interests and views of stakeholders
C. Identifying and analysing negative impacts	SBM-3	1.6 Impacts, risks and opportunities and their interaction with strategy and business model
D. Taking actions to address those adverse impacts	SBM-3	1.6 Impacts, risks and opportunities and their interaction with strategy and business model policy and action columns)
E. Tracking the effectiveness of these efforts and communicating	SBM-3	1.6 Impacts, risks and opportunities and their interaction with strategy and business model (results and 2028 targets columns)

GRI 2-13, 2-15, 2-25, 2-26

1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING [GOV-5]

ESRS 2.36.A.1. -> 2.36.E.1.

GOVERNANCE OF ECONOMIC, ENVIRONMENTAL AND SOCIAL RISKS:

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. 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.

RISK ASSESSMENT METHOD

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. Mapping takes into account the probability of each risk's occurrence and its 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.

ESRS 2 GOV-2. RISK MANAGEMENT AND INTERNAL CONTROL PROCEDURES FOR SUSTAINABILITY DATA

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 Boards of Directors are held on a quarterly basis. 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.

MAIN RISKS IDENTIFIED AND STRATEGIES APPLIED IN THE SUSTAINABILITY REPORTING PROCESS TO MITIGATE THEM

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 13,500 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 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.

The Group 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. Finally, each of the Group's entities has a Business Continuity Plan, allowing it to put in place the necessary organisation and ensure operational continuity if Group systems go down. Each business unit and each geography 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), records are kept of all instances of data processing and they are subject to a preliminary risk analysis and/or 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:

The Group generates its revenue from short-term and long-term services. Long-cycle contracts, particularly in the building, real estate and infrastructure businesses, give rise to the recognition of revenue on a percentage of completion basis. Revenue is recognised on the basis of actual progress made with projects. At 31 December 2024, remaining progress on existing contracts represented revenue of €123.5 million xxx ai-je bien compris "montant des encours" ?. 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.

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 13,500 people in 27 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 hotline 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 comparable guidelines or standards in their business activities. Each business partner is therefore asked to comply with the following principles:

- Compliance with 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.
- Compliance with human rights (ban on child labour, forced labour, discrimination, etc.).
- Compliance with labour law.

INTERNAL CONTROL

In 2024, SOCOTEC defined an internal control and risk management system based on self-assessments.

The system complements the management and oversight of the Group's business activities. It involves a matrix that groups together the main controls, allowing internal control staff to identify and analyse the main risks and then address them by defining and implementing action plans.

The internal control system is shared by all of the Group's main geographical platforms. The answers obtained allow internal control staff to assess the suitability and effectiveness of internal control within each platform and to define any action plans that need to be implemented. In 2024, the matrix contained 92 key controls on seven processes, and it will be regularly updated.

The internal control system is intended to provide reasonable assurance regarding the achievement of its targets, which include:

- Ensuring compliance with laws, regulations and the Group's values;
- Ensuring the reliability and accuracy of accounting, financial and management information;
- Properly protecting assets;
- Separating executive functions from oversight functions;
- Assessing the achievement of targets;
- Preventing and detecting fraud and irregularities.

MANAGING CONFLICTS OF INTEREST

The Group's arrangements for preventing potential conflicts of interest are as follows:

- In every annual appraisal carried out in France, managers ask employees a mandatory question about conflicts of interest, which employees must answer. All conflict-of-interest situations must be disclosed during those appraisals, with enough detail that they can be analysed by the HR department and the Group Compliance Officer.
- The existence of a conflict of interest may also be brought to the attention of the Group's Ethics Committee.
- The Group's Code of Ethics contains provisions for preventing conflicts of interest. The Code is sent to all employees worldwide in the language of the country in which they work.
- Finally, the MAG (Manager Authorisation Guide) recaps the principles of the Group's policy regarding gifts and invitations and defines 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 four years, including in 2024.

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.

The SOCOTEC group's executives and managers make a sworn statement about any direct or indirect links between SOCOTEC and any potential conflict of interest.

As regards corporate officers and shareholders, in France the management of conflicts of interest is governed in particular 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 2024. 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.

1.3.1. OUR VISION AND OUR MISSION

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 depends on building sustainability, which 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, infrastructure and industry sectors. Those services allow us to support clients with the building-related energy, environmental and sustainability transitions and throughout the life cycle of their buildings.

OUR MISSION

The SOCOTEC group provides risk management and technical consultancy services. It therefore supports its clients in the construction, real estate, infrastructure and industry 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 buildings. It is a multi-specialist that provides testing, inspection and certification (TIC) services to 250,000 clients in 27 countries through its engineers, who are recognised experts in the construction, infrastructure, environment and industry fields.

SOCOTEC supports clients to help 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.

SOCOTEC operates as an independent trusted third party and is accredited by government ministries, supervisory organisations and industry authorities, which have audited the Group and provided the authorisations, accreditations and standards it needs to do its work. The Group has more than 300 external accreditations.



OUR BUSINESS LINES

-  BUILDING CONTROL
-  BUILDING COMPLIANCE AND ENERGY PERFORMANCE
-  SUSTAINABLE BUILDINGS
-  WORKSITE RISKS AND SAFETY
-  INFRASTRUCTURE
-  INDUSTRIAL FACILITIES
-  EQUIPMENT VERIFICATION
-  RENEWABLE ENERGIES
-  NUCLEAR ENERGY
-  ENVIRONMENTAL SERVICES
-  POLLUTION MEASUREMENT: WATER, SOIL, AIR
-  BIM & DATA MANAGEMENT
-  CERTIFICATION
-  TECHNICAL TRAINING
-  BUILDING-RELATED DISPUTE RESOLUTION
-  PROJECT ADVISORY

OUR HISTORY



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 rating. 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 produces its first CoP (Communication on Progress) reporting document 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 social initiatives in its main countries (Hello Handicap, Fedcap, etc.). SOCOTEC achieves Gold-level accreditation 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, the USA, the UK, Germany, Italy, the Netherlands and Spain, along with Belux. Together, they account for 95% of the Group's revenue and 95% of its workforce. The Group's 2024 GHG inventories based on 2023 data are aligned with the GHG Protocol methodology. SOCOTEC launches its employee share ownership programme in order to share value with its staff. SOCOTEC achieves Great Place to Work certification in 12 countries including France. All countries certified represent almost 71% of the total workforce. SOCOTEC achieves EcoVadis Platinum-level certification in France and Italy.

2025

SOCOTEC continues its efforts to make its sustainability report CSRD-compliant, and to make its Scope 3 emissions calculations compliant with the GHG Protocol. SOCOTEC in France is ranked among the top 10 Best Workplaces® by Great Place to Work® in the companies with more than 2,500 employees category.

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 single materiality analysis carried out 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 rating.

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 the taxonomy arising from the European Green Deal. Assessment of their taxonomy eligibility in conjunction with our trade body (TIC Council). Adoption of the Green Trust brand for the green services offered to our clients in order to make them more identifiable. 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.

In 2024, the Group generated IFRS revenue of €1,476.6 million (pro forma revenue of €1,645.9 million), EBITDA margin of 20.7% and EBITDA of €306.4 million (€339.6 million pro forma). Revenue grew 12.8%, with 6 points coming from organic growth and 6.8 points from acquisitions.

The Group made 18 acquisitions in 2024 (see footnote 2 to the Editorial). In 2024, 36% of the Group’s revenue came from the infrastructure sector, 35% from construction and real estate, 12% from building equipment, industrial facilities and energy and 12% from environmental services. The remainder came from certification and technical training activities.

2024 KEY FIGURES

27
COUNTRIES, INCLUDING 7 PLATFORMS

- GERMANY
- SAUDI ARABIA
- AUSTRIA
- BELGIUM
- COLOMBIA
- CÔTE D’IVOIRE
- SPAIN
- UNITED STATES
- UNITED ARAB EMIRATES
- FRANCE
- IRELAND
- ITALY
- JAPAN
- LEBANON
- LUXEMBOURG
- MADAGASCAR
- MOROCCO
- MAURITIUS
- MONACO
- NETHERLANDS
- PHILIPPINES
- POLAND
- ROMANIA
- UNITED KINGDOM
- SINGAPORE
- THAILAND
- VIETNAM

250,000
CLIENTS

12,795⁽¹⁾
EMPLOYEES

8,000
ENGINEERS

3,000
PEOPLE RECRUITED

200
APPRENTICES

300
EXTERNAL ACCREDITATIONS

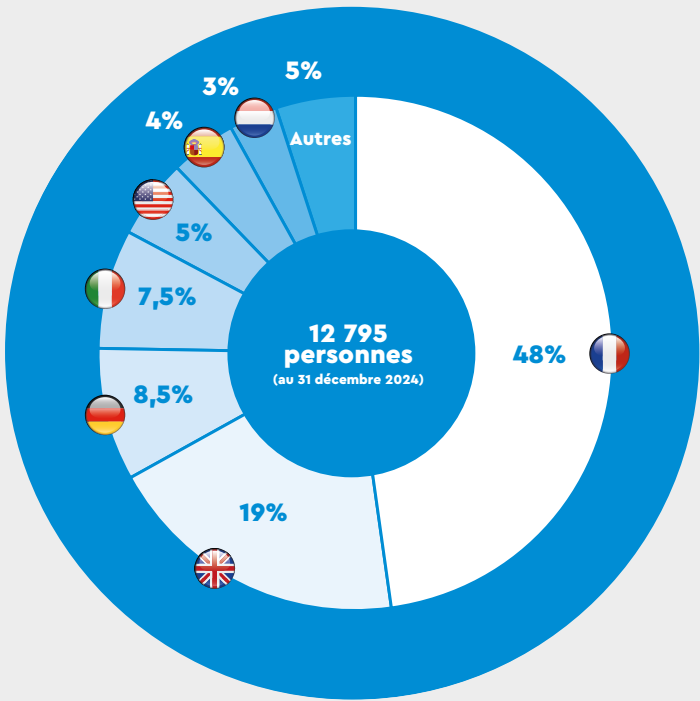
€1,645.9 MILLION
REVENUE (PRO FORMA)

7
PLATFORMS

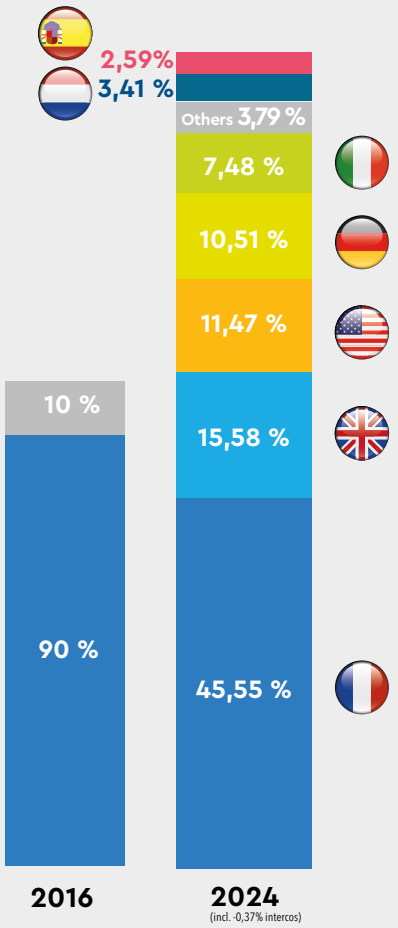
40+
ACCREDITED LABORATORIES
340 LOCATIONS
33 TECHNICAL TRAINING CENTRES AND
17 NUCLEAR WORKSITE TRAINING SCHOOLS

(1) Source: HR Dashboard, December 2024. Source: 2024 Annual Financial Report, average headcount of 11,812.

INTERNATIONAL EXPANSION :
BREAKDOWN OF THE GLOBAL WORKFORCE IN 2024
BY GEOGRAPHY



INTERNATIONAL EXPANSION :
BREAKDOWN OF 2024 REVENUE BY
GEOGRAPHY

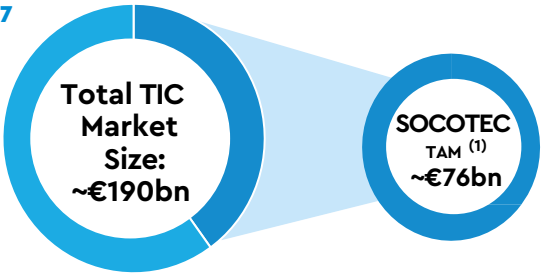


SOCOTEC: A LEADING PURE PLAY IN AN ATTRACTIVE MARKET

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

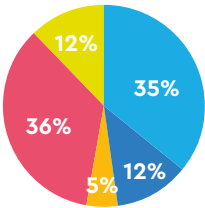
GLOBAL TIC INDUSTRY EXPECTED TO
GROW AT A CAGR OF AROUND 4% FROM 2022-2027

- 3 MAJOR TAILWINDS:
- Massive investment plans in infrastructure renovation
 - Environmental and energy transition in buildings / cities
 - Electrification



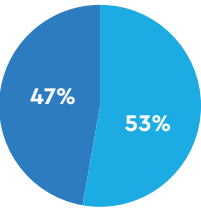
2 SOCOTEC HAS A BALANCED AND DIVERSIFIED BUSINESS MODEL, WITH A COMPREHENSIVE RANGE OF SERVICES FROM REGULATORY COMPLIANCE TO ADVISORY

By End Market



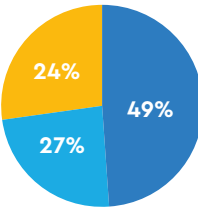
- ▶ Industry & Equipment
- ▶ Building & Real Estate
- ▶ Training & Certification
- ▶ Infrastructure & Energy
- ▶ Environmental services

Opex / Capex



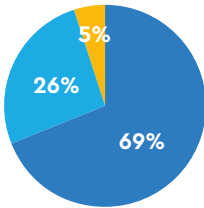
- ▶ Capex
- ▶ Opex

Regulatory / Discretionary



- ▶ Regulatory
 - ▶ Non Discretionary
 - ▶ Discretionary
- Professional Services

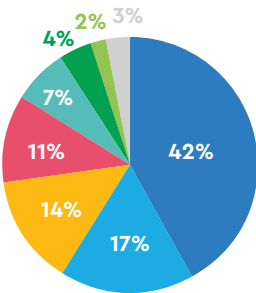
TIC profile



- ▶ Inspection
- ▶ Testing
- ▶ Certification

3 GLOBAL FOOTPRINT

- France
- UK
- US
- Germany
- Italy
- Netherlands
- Spain
- Others



4 SOCOTEC'S LEADERSHIP

- #1 in Building Control in France and in the UK
- #1 in Infrastructure Inspection in Italy
- #1 in EOD in Germany

A recognised provider of Project Advisory and Dispute Resolution services to the Building, Infrastructure and Energy sectors in the UK, US and Netherlands

SOCOTEC Power Services: 500 experts in low-carbon energies (nuclear, wind, photovoltaic, hydro and biomass)

(1) Total addressable market or market size of built environment
*TIC: Testing, Inspection, Certification and Compliance.
(2) EOD: Explosive Ordnance Detection



POSITIVE

MACROECONOMIC TRENDS THAT AFFECT US

- 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 sufficiency. Increasing awareness among the general public. Strong momentum in building refurbishment and renovation.
- Accelerating the 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 renovation projects: addressing the pollution of water, soil and air, combating substandard housing, managing building-related waste, dealing with issues related to growing urbanisation, and increasing the role of analysis, inspection and advisory services in order to achieve sustainable cities.
- Digitalisation and a greater role for data in buildings and infrastructure, with the aim of limiting building-related capex and opex.

NEGATIVE

- Geopolitical risk.
- Cybersecurity risk.
- Risk of inflation in energy and fuel prices.
- 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 the useful lives of those assets, 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 the energy transition (compliance and performance), environmental transition (regulatory and voluntary) and digital transition.

OUR STRATEGIC SERVICES

- Building life cycle: construction, operation, renovation, refurbishment, decommissioning
- Infrastructure life cycle
- Sustainable buildings and green solutions for 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: inspections, controls and testing based on standard or custom reference texts as well as regulations.
- Technical and regulatory assistance to enhance performance and achieve technical optimisation.
- Technical consultancy and risk management, project management, construction disputes (US, UK, Netherlands).
- Certification and technical training.

OUR STRENGTHS

- 12,795 employees (as of 31/12/2024), engineers and technicians working in the fields of construction, civil engineering, environment, industry and data, all pursuing a strategy entirely focused on the built environment.
- SOCOTEC's Employee Value Proposition, which sets us apart in our various markets: a value-sharing programme for all employees in France in 2024 (due to be extended to other geographies in 2025), a share ownership plan for managers around the world, attention to employee health and safety, attention to employees' remuneration and measures to safeguard their real incomes, our sector's most competitive company car arrangements, support for employees' professional development and training with unique programmes, and a business culture based on entrepreneurship and operational excellence.
- We are pioneers in the field of BIM and CIM and we act as building data specialists in 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, through which we provide green solutions for buildings throughout their life cycles, are a key strategic aspect of SOCOTEC's operations.
- 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: COBEPA, which has been our majority owner since 2013, and Clayton Dubilier & Rice, which has owned a minority stake since 2019. In April 2024, Bpifrance and Mubadala (the UAE's sovereign investment fund) acquired a combined 4% stake in SOCOTEC, showing the Group's appeal and strong strategic position in its markets.
- 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 of our markets. Our Risk Committee and Ethics Committee help safeguard SOCOTEC's operations.

GROUP PERFORMANCE IN 2024
Consistent, profitable growth ⁽¹⁾:

- 12.8% growth in Group revenue in 2024, including 6% organic growth.
- EBITDA margin in 2024: 20.7%
- Pro forma 2024 revenue: €1,645.9 million ⁽¹⁾
- Growth through supporting transitions related to energy, the environment and climate change
- Green Trust revenue: €527.4 million or 35.85% of total Group revenue

Solid growth:

- €126.698 million of equity

ROBUST OPERATIONAL PERFORMANCE

- Accident frequency rate: 4.4
- Injury severity rate: 0.16
- 250 authorisations and accreditations
- 1,500 new joiners in France
- 3,000 new joiners worldwide
- 100% of employees covered by initiatives to raise awareness of the Code of Ethics
- 73.3% of managers in France receiving management training
- 2.84 days of training per year on average for each employee taking part in training ⁽²⁾
- Proportion of women: 27%
- Proportion of managers promoted internally in France: 71%
- Proportion of employees on permanent contracts: 93% (based on the average headcount)

(1) Source: pro forma management reporting data
(2) Number of training days per employee receiving training during the year. Excluding the US and Netherlands (where 35% of employees are trained) because information is not available for those countries. Excluding Hutton+Rostron, SOCOTEC Asbestos, Quadrant and Shore in the UK.

1.3.4. THE SOCOTEC GROUP'S CSR STRATEGY

1.3.4.1. OUR 5 GLOBAL CSR COMMITMENTS

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 was selected to perform a gap analysis between the 2024 CSR report (2023 data) and the CSRD's ERS requirements. EY also assisted the SOCOTEC group with its double materiality assessment, which it completed in December 2023.

The SOCOTEC group's CSR strategy is based on a roadmap designed to last until 2028, as part of its Ambitions 2028 plan. It was defined on the basis of stakeholder priorities and material issues arising from the Group's double materiality assessment, which is enclosed with this report. Dialogue was established with Green Trust employee ambassadors and the CSR Committees in order to finalise the Group-wide CSR roadmap and the CSR roadmaps for each geographical platform. The CSR Committees then defined their targets for 2028, which were validated by the Group Executive Committee.

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

4 DIMENSIONS OF SUSTAINABILITY:

Environmental, Social, Societal and Ethical

5 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 societal sustainability approach for people with remote employment prospects, helping them to undertake training and return to work.
5. Promoting the Group's ethical principles: acting with integrity and responsibility and combating all forms of corruption.

The CSR strategy and the essential documentation related to it are published on our websites and brought to the attention of clients that request them and Group employees via in-house channels in each country. CSR initiatives are also covered each month in a CSR newsletter sent to all employees in France and the UK.

1.3.4.2. SOCOTEC'S CSR STRATEGY AND AMBITIONS 2028 PLAN

SOCOTEC'S 2024-2028 CSR COMMITMENTS

ENVIRONMENT

Carbon emissions
tCO2 eq/€ m of revenue (GHG Protocol from 2023)

ENVIRONMENT

Green Trust activities (including audits of European taxonomy eligibility)

SOCIAL

Staff engagement
measured via the annual Great Place to Work® score

SOCIETAL

Social inclusion

ETHICS

Business ethics and governance

2028 TARGETS

30% reduction in carbon emissions between 2023 and 2028 (SBTi committed)

GREEN TRUST = 50% of 2028 group revenue

65% - **TRUST INDEX**®

Local initiatives to promote equal opportunities in terms of accessing work

>90% of staff members taking part in ethics-related awareness-raising initiatives

RESULTS

14% reduction between 2021 and 2024
(Scope 1 and 2) - Scope: France and Italy

Carbon intensity
Scope 1 and 2: 23.34 tCO2eq/€ m of revenue

Carbon intensity
Scope 1, 2 and 3: 42.03 tCO2eq/€ m of revenue

tCO2eq/€ m of revenue	2022	2023	2024
FRANCE	35	38.6	32.8
ITALY	59	56.2	60.6
UK	53	46.0	78.5
USA	23	26.3	34
GERMANY	26	24.6	27
NETHERLANDS	-	37.8	29.5
SPAIN	-	28.3	41*

2024 Green Trust revenue

Green Trust revenue

	2021	2022	2023
	26%	30%	33.45%

2024 Trust Index > 65% Great Place To Work®

	2022	2023	2024
Participation rate	65%	68%	74%
TRUST INDEX®	60%	64%	69%

12 countries certified in 2024

Local initiatives to help people with remote employment prospects

- Rebond Favorable (France)
- CFA (France)
- Drilling Academy (Italy)
- Apprenticeship programme (UK)
- Fedcap (UK)
- Charities (USA)

% des collaborateurs sensibilisés au code éthique

	2022	2023	2024
	97%	59%	63%

A CSR STRATEGY WITH 5 KEY ASPECTS

- Reduce our carbon footprint
- Develop our services related to the energy and environmental transitions
- Increase employee engagement as measured by the Great Place to Work® score
- Support social inclusion by helping people with remote employment prospects
- Put ethics at the heart of our practices

2024-2028 CSR COMMITMENTS

ENVIRONMENT

Carbon emissions
tCO2 eq/€ m of revenue (GHG Protocol from 2023)

ENVIRONMENT

Green Trust activities (including audits of European taxonomy eligibility)

SOCIAL

Staff engagement
measured via the annual Great Place to Work® score

SOCIETAL

Social inclusion

ETHICS

Business ethics and governance

2028 TARGETS

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A CSR STRATEGY WITH 5 KEY ASPECTS

- Reduce our carbon footprint
- Develop our services related to the energy and environmental transitions
- Increase employee engagement as measured by the Great Place to Work® score
- Support social inclusion by helping people with remote employment prospects
- Put ethics at the heart of our practices

*Scope 3 completed or newly included

1.3.5. BUSINESS MODEL

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 that prompts action in terms of conformity or technical performance is crucial, creating the trust among end-clients that is vital for the long-term future of any business activity.

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, sustainability and solidity and ensure the safety of the people that use them.

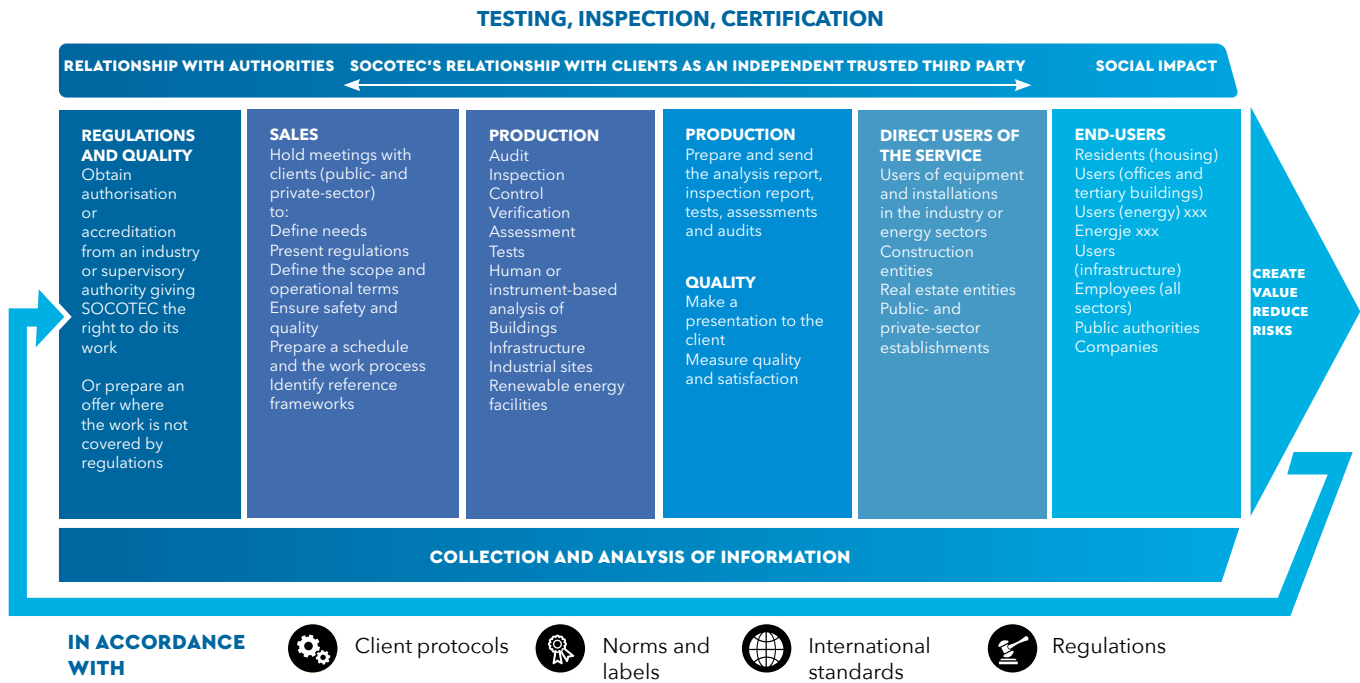
Our engineers and technicians visit clients' sites to assess situations. Testing, inspection, controls, audits and assessments reduce risk and allow construction, renovation, performance improvement and compliance projects to be carried out, helping clients meet requirements in terms of building quality, safety and reliability. An assessment report is produced and sent to the client at the end of each project. In its certification activities, SOCOTEC guarantees that services, processes and systems comply with standards and regulations, both national and international.

1.3.6. 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. When a project is carried out in accordance with regulations and is validated as compliant with a certain standard or reference framework by our experts, this ensures safety for users, upholds the client's reputation, helps control risks and therefore costs, and ensures business continuity for the client.

As SOCOTEC is a provider of business services, its cost structure depends to a large extent on its payroll. Our technicians and engineers provide services to our clients. Revenues come from sales of Testing, Inspection, Training and Certification services.

SOCOTEC'S VALUE CHAIN



In 2024, SOCOTEC's growth enabled us to set up a plan to share value with our employees via an employee share ownership programme.

We also support society's most vulnerable people with dedicated social inclusion programmes. Finally, training is a key part of our DNA. Since our business model is based on our engineers and technicians, SOCOTEC has extensive technical training and personal development arrangements to increase knowledge levels and create value both in the present and in the future. 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 2024 Annual Financial Report and the Group's consolidated financial statements.

INPUTS	AMOUNTS	SOCOTEC	AMOUNTS	VALUE CREATED	AMOUNTS
FINANCIAL CAPITAL					
Capital	€624.1 million	Revenue (IFRS 16) reported Revenue (IFRS 16) pro forma	€1,476.6 million (+12.8%) €1,645.9 million	Wages	€747.025 million ⁽²⁾
Equity	€126.698 million	EBITDA margin (IFRS 16)	20.7%	Taxes other than on income	€12.644 million
Prior-year profit	€41.003 million ⁽¹⁾	FCF	€25.370 million	Value sharing	Employee share ownership plan ⁽³⁾
CAPITAL EXPENDITURE					
Investments	€47.067 million			Local presence in our communities: optimisation of our teams' routes and journeys Local investments Knowledge of the local economy and local regulations Proximity to clients: reducing planning time and increasing client satisfaction	
Real estate and improvement works	€6.370 million	Sites and offices	340		
Other	€40.697 million ⁽⁴⁾				
INTELLECTUAL CAPITAL					
Goodwill - intangible assets	€1,033.698 million	A strong brand	Increased IT protection and business continuity Innovation: processes, data, business tools, productivity gains, customer satisfaction measurement ⁽⁵⁾ Employee satisfaction measurement (Great Place to Work®)		
Group IT capex	€18.544 million	IT performance and latest-generation tools / Cybersecurity of IT systems Investments in generative AI and business-line AI			
Days of training	24,600	8,708 people taking part in training ⁽⁶⁾	360 Learning platform in all our geographies French managers course at EMLyon: 73% of managers have taken part in this programme Creation of an apprentice training centre (CFA) for technician roles in France: 28 CFA apprentices Total apprentices (all platforms): 595 Total professional development contracts: 86		
HUMAN CAPITAL					
Employees (at 31/12/2024)	12,795 ⁽⁷⁾	Proportion of women See "Gender equity in compensation and in promotion" ⁽¹⁰⁾	27%	Proportion of managers who were promoted internally	71%
				Global GPTW – Trust Index 2024	69%
				Social inclusion initiatives	913 people supported ⁽⁸⁾
				Donations to non-profit organisations ⁽⁹⁾ Equal treatment	€3,408,784
Health and safety	Quality, Safety and Security Department, international network of Quality, Safety and Security Correspondents	Group accident frequency rate Group injury severity rate	2024: 4.4 ⁽¹¹⁾ 2024: 0.16 ⁽¹¹⁾	Best accident frequency and injury severity rates in the French testing inspection and certification sector Safety at work and road safety 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. 63% of employees in total across the platforms 100% of employees in functions-at-risk taking part in training (France) Whistleblowing procedure operational and accessible internally and externally (websites) to all in the language of each country	
NATURAL CAPITAL					
Electricity consumption (MWh)	17,382 ⁽¹²⁾	GHG emissions (tCO2e)	60,120 ⁽¹⁴⁾	Reduction in the Group's carbon impact	
Fuel consumption (litres)	112,702,867 ⁽¹³⁾ 12,875,947	The Group's Green Trust revenue in 2024	€527.4 million ⁽¹⁵⁾	Development of Green Trust services and projects for clients to support the energy and environmental transitions in the building sector. (Compliance and performance issues)	

(1) Net income attributable to owners of the parent - Source: Group Annual Financial Report 2023
(2) Wages and social security costs - Source: Group Annual Financial Report 2024
(3) Please refer to section 3.1.1.2. "Remuneration"
(4) Intangible assets, IT hardware, equipment - Source: Group Annual Financial Report 2024
(5) Please refer to section 4.1.1, "Operational performance"
(6) Employees receiving training excluding those working for entities that did not respond: USA, UK: Quadrant, Shore, Hutton & Rostron and SOCOTEC Asbestos, Netherlands: Geotechnics and Risk Management & Claims. UK: training only via e-learning.
(7) Workforce at 31/12/2024. The average headcount in 2024 was 11,812 (see the Group's 2024 Annual Financial Report).
(8) Total number of people across all platforms supported through social inclusion initiatives / people on professional development contracts / apprentices (excluding interns) / people attending the Apprentice Training Centre

(9) Mines de Paris, Palladio, Sport dans la Ville, Université de Lyon, Observatoire de la Parité de l'Immobilier, MSF, Red Cross etc.
(10) Please refer to section 3.1.4. "Equality" See indicators in section 5.2.
(11) Scope of global accident frequency and injury severity data: France, US, UK, Germany, Italy, Netherlands, Spain and the rest of the world
(12) Includes: consumption of buildings + vehicle charging (SOCOTEC and external charging points)
(13) Litres of fuel consumed by company vehicles and non-road machinery (e.g. drilling machines)
(14) Total Scope 1+2+3 GHG emissions (France, UK, US, Germany, Italy, Netherlands, Spain, Belux)
(15) Green Trust revenue = 35.85% of the Group's 2024 revenue

GRI 2-23, 2-28 1

1.3.7. CSR PARTNERSHIPS AND COMMITMENTS

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

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 for the sharing of best practice, and facilitate dialogue with supervisory authorities and partners in our network. 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.

SOCIETAL RESPONSIBILITY

The Group has selected five priority SDGs (8, 9, 10, 11 and 13) in connection with its CSR strategy, representing its contribution to the UN's Sustainable Development Goals. SOCOTEC an active and committed member of the following organisations. Our commitment is shown by the action we take and the monitoring and reporting work we do with respect to each organisation.

- Global Compact of the United Nations. SOCOTEC has been a signatory since 24 May 2022. Our commitment extends to all Group geographies.
- EcoVadis: Platinum accreditation in France and Italy and Bronze accreditation 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
- 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 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 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'Energie 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 and 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.
- France Datacenter (France)
- The International Institute of Building Enclosure Consultants: Presidency of the IIBEC (USA)
- Tecniberia (environment, industry, energy, urban agenda): <https://tecniberia.es/> (Spain)

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 relating to tunnels) (Italy)

ENVIRONMENT

- Union des Professionnels de la Dépollution des Sites: Presidency of the Engineering panel (France)
- 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> [gov.uk] (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/>
- 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>

SOCIAL

- Donations to the French and international Red Cross
- Fedcap: Supporting equal opportunities and people with disabilities as a "Disability confident employer": <https://www.fedcapemployment.org/about-us> (UK)
- Donations to Mind: Commitment to mental health in the workplace <https://www.mind.org.uk/> (UK)
- The 5% club: SOCOTEC UK awarded gold status for its apprenticeship commitments: <https://www.socotec.co.uk/media/news/we-have-now-achieved-gold-status-5-percent-club>

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

1.4 SOCOTEC GROUP'S CSR ROADMAP

ESRS 2.40.E.1., 2.40.G.1

The SOCOTEC group's CSR roadmap relates to the Group's material topics as determined by stakeholders following an analysis of the group's IRO and a double materiality assessment. 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 that are vital to SOCOTEC's performance regarding four key commitments:

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

1.4.1 YOU GROW WE GROW

In 2024, SOCOTEC recruited almost 3,000 people worldwide including 1,500 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. Making our expertise unique and investing in the service we deliver to our clients and encouraging knowledge transfer between teams and through the year-round technical training we offer to our employees: these are central to our commitments and enable us to offer a package of Testing, Inspection and Certification solutions 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 a key part of our sustainability 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 the inspection of equipment and wind turbines, 3D, 4D and 5D BIM, and the use of blockchain technology in monitoring a decentralised approval chain.

SOCIAL: 2028 ROADMAP

Our skills development programme involves:

- Ensuring that all our employees are treated fairly and without discrimination, while upholding fundamental rights.
- Developing an EVP (Employee Value Proposition), which is a genuinely distinctive social 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.
- Adopting initiatives to increase employee engagement, which we measure using an independent annual barometer (Great Place to Work) and management action plans.
- Delivering customised training programmes, both in person and remotely, and a digital platform called 360Learning in all of our geographies.
- Valuing, sharing and disseminating innovation.
- Developing value-sharing in our various geographies after its introduction in France in 2024 (Blue Alliance).

OUR EVP: EMPLOYEE VALUE PROPOSITION

Be the most preferred company of our industry

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

Technical and regulatory content is made available through the Group's LMS (Learning Management System), which is regularly updated and enables employees to develop both their 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.

A showroom showcasing all of our technological innovations and aimed at making buildings more sustainable was set up at the Group's head office in late 2022, and SOCOTEC Monitoring developed its own version of the showroom in mid-2024. 100% of managers promoted and 100% of people recruited in France who have joined the Group since 2022 have 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.

1.4.2 TAKING ACTION TO PROMOTE SOCIAL INCLUSION

SOCOTEC is an inclusive company. We firmly believe that we can take action to promote equal opportunities and help young people with remote employment prospects get their first job. We have therefore developed technical training that is accessible to people from all backgrounds, offer permanent contracts to those that complete their training and provide funding to help people obtain a driving licence as well as a company car after they have completed their training. Our societal 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 related to 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.

SOCIETAL: 2028 ROADMAP

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

- Continuing our efforts to promote mentoring and apprenticeship programmes for young people.
- Promoting equal opportunities and employing young people through specific initiatives in each country.
- Increasing gender diversity in all our business lines through practical action plans.
- Creating a SOCOTEC foundation to lead and strengthen our social commitments.

1.4.3. SUPPORT WITH IMPLEMENTING ENVIRONMENTAL TRANSITION PROJECTS

ESRS E1.16H.1

SOCOTEC proposes solutions to the issues involved in the energy and environmental transition in buildings. 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 in terms of their eligibility under the taxonomy arising from the European Green Deal. The first alignment analysis will take place in 2025. 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 building resilience, particularly resilience to climate change; biodiversity impact analyses; BREEAM and LEED certification; energy management certification; technical advice aimed at improving energy performance; inspections; sufficiency plans in relation to the consumption of resources; and support for the energy transition. Through all of these services, and more besides, the Group helps clients assess their environmental impact and supports them with their sustainability programmes.

ENVIRONMENT:
2028 ROADMAP

- To contribute to the environmental transition, SOCOTEC intends to step up its efforts and:
- Help clients to reduce their environmental impact by developing Green Trust services and measure progress;
 - Reduce the SOCOTEC group's carbon footprint, particularly by stepping up the electrification of the vehicle fleet;
 - Actively contribute to the development of the circular economy in the construction sector and within SOCOTEC itself (recycling and reuse of materials);
 - Optimise the energy performance of SOCOTEC's buildings;
 - Make increased use of sustainable procurement;
 - Obtain SBTi validation after adopting a "science based" carbon reduction approach.

GRI 2-27

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

SOCOTEC works to manage and mitigate risks related to the construction, infrastructure and industry sectors for public- and private-sector entities that need accurate, independent and transparent assessments of their buildings, installations, equipment and projects. At SOCOTEC, ethics are developed through training and awareness-raising initiatives: ethics relating to business, data and confidentiality, non-discrimination, and ethics in terms of how we conduct ourselves at work with our internal and external partners (Code of Ethics: see Section 4.1.3). These key rules are central to our training programmes and ongoing awareness-raising initiatives, and our managers pay constant attention to them. The Code of Ethics 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 4.1.5) allows all Group employees and anyone else to report any crime, misdemeanour, inappropriate conduct or threat to the public interest. All of our managers in all our countries must also sign up to a guide to best practice regarding compliance with internal rules. This Manager Authorisation Guide (MAG, see Section 4.1.2) is distributed every year in all of our countries. 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 and on fairly assessing people's career journeys. 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 local Compliance Officers working within our geographical platforms. The Group's Internal Audit and Risk Department assesses risks every year and draws up progress plans with the entities concerned.

1.4.5. MAIN SUSTAINABILITY INDICATORS AND TARGETS FOR 2028

ESRS 2.40.E.1

SOCOTEC GROUP SUSTAINABILITY TARGETS				
ECOVADIS	2023 results	2024 targets	2024 results	2028 targets
EcoVadis performance	France Gold 74/100 Italy Gold 73/100	Platinum level	France Platinum 88/100 Italy Platinum 81/100	Platinum level maintained and assessment of new platforms
Environment				
Green Trust	2023 results	2024 targets	2024 results	2028 targets
% of Group revenue coming from Green Trust services	33.45%	1/3	35.85%	50%
Carbon	2023 results	2024 targets	2024 results	2028 targets
Reduction in carbon intensity (Scope 1 and 2 emissions per € million of revenue) Base year 2021 – post-Covid	4% reduction between 2021 and 2023 (Scopes 1 and 2 in France and Italy in 2023 versus 2021)	15% reduction between 2021 and 2024	14% reduction (Scopes 1 and 2 in France and Italy in 2024 versus 2021) SBTi commitment in Dec. 2024	30% reduction in Scopes 1 and 2 (base year 2023 – 7 platforms) Scope 3 to be defined by end-2026
Vehicle fleet	2023 results	2024 targets	2024 results	2028 targets
Proportion of electric vehicles (France)	2.26%	20%	18% weighted average 25% as of 31/12/2024	100%
Proportion of electric vehicles (UK)	0.55%	-	9%	50% including vans 80% excluding vans
Proportion of low-emission vehicles in the global vehicle fleet (100%-electric or plug-in hybrid vehicles)	2.38%	20%	16% weighted average	100%
Buildings	2023 results	2024 targets	2024 results	2028 targets
Change in electricity consumption in France	11% reduction in 2023 vs. 2022	10% reduction between 2022 and 2024	-19.00%	25% reduction between 2022 and 2028
Change in total energy consumption related to buildings (electricity, natural gas, fuel oil etc.) in France	0.76% increase between 2022 and 2023		-21%	
Change in total energy consumption related to buildings (electricity, natural gas, fuel oil etc.) worldwide	2.34% increase between 2022 and 2023		-8.00%	
Proportion of electricity consumed coming from renewable sources (France)	0.27%	-	0.54%	-
Proportion of electricity consumed coming from renewable sources (worldwide, including buildings)	20%	-	15%	-
Social				
Safety - worldwide	2023 results	2024 targets	2024 results	2028 targets
Accident frequency rate (worldwide)	4.55	Maximum: 5	4.4	Maximum: 4
Injury severity rate (worldwide)	0.11	Maximum: 0.20	0.16	Maximum: 0.10
Significant road incident rate in France	30%	Maximum: 30%	20.3%	Maximum: 18%
Significant road accident rate worldwide	-	Maximum: 30%	28.2%	Maximum: 20%
Operational performance/quality	2023 results	2024 targets	2024 results	2028 targets
NPS (France in 2023, platforms in 2024 and 2028)	73	> 70	73	> 70
Global workforce	2023 results	2024 targets	2024 results	2028 targets
Proportion of employees on permanent contracts (worldwide)	> 95%	98%	93%	98%
Number of apprentices (worldwide)	495	500	595	750
Number of apprentices in France excluding the ATC	205	220	219	300
GPTW: Trust Index - Engagement rate (worldwide)	64%	>65%	69%	>65%
GPTW: Trust Index - Engagement rate (France)	64%	> 65 % (=certification)	71%	>65%
Number of GPTW-certified countries	8	15	12	100%
% of employees taking part in an annual appraisal (worldwide)	71%	80%	76%	100%
Resignation rate (worldwide)	12.6%	<12%	11.8%	<12%
Proportion of employees who are women (worldwide)	20%	30%	27%	33%
Number of training days / Total average headcount (worldwide)	2.49	>2	2.39	>2
% of the workforce taking part in training each year (worldwide)	80%	>80%	83%	>80%

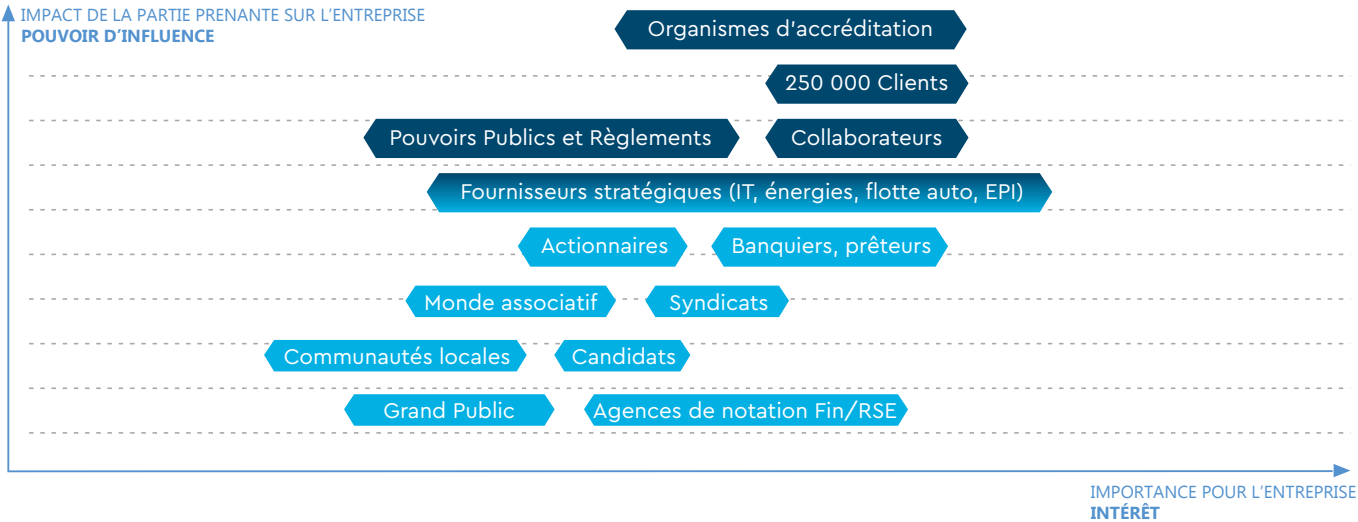
Social				
Diversity	2023 results	2024 targets	2024 results	2028 targets
Gender equity in compensation (worldwide)= % of women who received a pay increase / % of men who received a pay increase (scope: 7 platforms + Belux)	1.01	>=1	1.07	>=1
Gender equity in promotion (worldwide) = % of women promoted / % of men promoted	1.19	>=1	1.28	>=1
Percentage of disabled people in the workforce (France)	3.1	3.3	3.75	>3.8
Governance				
Ethics	2023 results	2024 targets	2024 results	2028 targets
Knowledge of the Code of Ethics (% of average workforce with knowledge of the Code of Ethics) xxx parenthese manquant en francais xxx Scope: 7 platforms + Belux	59% in 2023	70% in 2024	63%	95%
Awareness of personal data protection rules (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)	81% of the target employee group in France taking part in awareness-raising (4,436 taking part in training out of 5,465 invited)	80% of employees in Europe (excluding the UK) taking part in training (GDPR training certificate)
Anti-corruption awareness (Sapin II) (7 platforms + Belux)	59% (1,059 taking part in training out of 1,802 invited)	50% of total average workforce taking part in awareness-raising	60% or 2,506 people out of 4,182 invited, representing 21% of the total workforce	90% of total average workforce taking part in awareness-raising
Proportion of functions-at-risk covered by ethics training programmes	100%	100%	100%	100%
Cybersecurity	2023 results	2024 targets	2028 targets	2028 targets
Number of major incidents during the year	1 (resolved, no impact)	-	7 (resolved, no impact)	0
Responsible procurement	2023 results	2024 targets	2028 targets	2028 targets
Deployment of the Responsible Procurement Charter across the 7 platforms	2 platforms (France, Italy)	-	4 platforms (France, Italy, Spain and the UK)	100% of the 7 main platforms

GRI 2-29

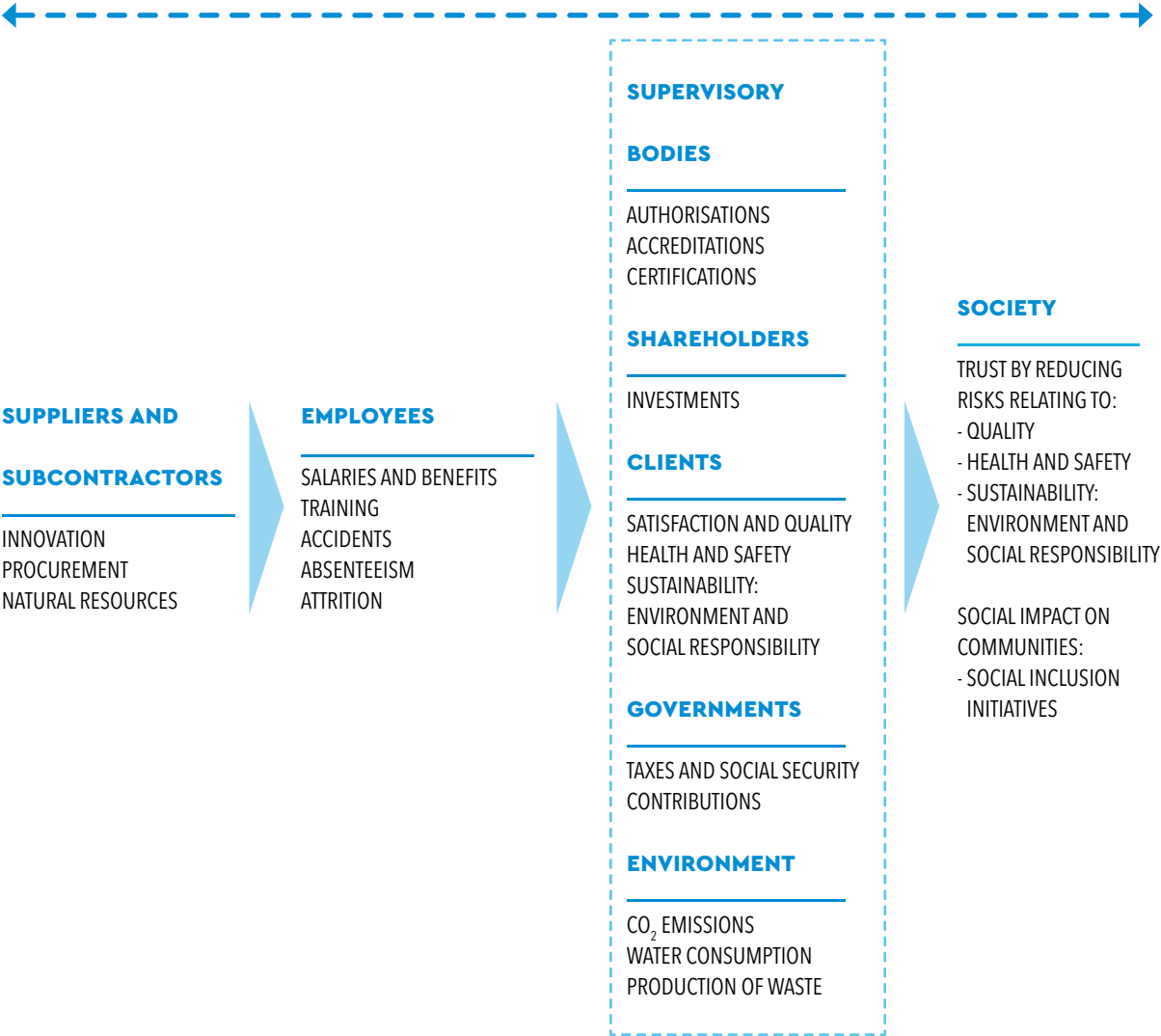
1.5. INTERESTS AND VIEWS OF STAKEHOLDERS [SBM-2]




ESRS 2-SBM-2: 2.45.A->D., E1.20.1., S1.12.1., S4.8.1.





As an independent third party, we work with numerous stakeholders that are essential to our development in our construction, real estate, infrastructure and industry 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, social 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.



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



STAKEHOLDERS	EXPECTATIONS AND OBJECTIVES	ORGANISATION AND DIALOGUE RESOURCES	Consultation for the double materiality assessment
 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 Relationships with journalists Trade shows and exhibitions Website and publications	NO because B2B activity No specific consultation but our experts and public affairs people take part in working groups and dialogue bodies and then pass on information internally.
 CLIENTS	Ethics Service quality Operational excellence Occupational health and safety Cybersecurity Reduction in GHG emissions	Client satisfaction survey at the end of every service Client contact at the heart of the service provided by SOCOTEC teams Almost 350 sites and branches around the world Digital channel with a response rate of almost 100% Alert line accessible via all our internal and external channels	YES
 SHAREHOLDERS AND INVESTORS	Reduction in CSR risks Financial performance CSR commitment Sustainability services	Board of Directors Group's Executive Committee: discussions and decisions Meetings with investors and bankers Shareholders: CSR monitoring via drills throughout the year	YES

 EMPLOYEES	Training and development Occupational health and safety Well-being at work Ethics Diversity and inclusion Societal values Fair pay and value-sharing	Code of Ethics and policies/procedures Annual appraisals / Service meetings Social dialogue, Economic and Workforce-Relations Committee (EWRC), works council Alert line accessible via our internal and external channels SOCOTEC – EMLyon management course for 100% of managers Technician days and presence on the ground all year round Connect Days for managers promoted or recruited during the year / Welcome Days and integration days throughout the year Feedback through line management throughout the year	YES (staff questionnaire, works council meetings, social dialogue, manager feedback as part of the arrangements mentioned)
 ACCREDITATION ORGANISATIONS	Operational excellence Ethics	Accreditation audits intended to obtain or renew an authorisation, certification or accreditation entitling SOCOTEC to operate in its markets.	YES
 BUSINESS PARTNERS (SUBCONTRACTORS, SUPPLIERS)	Occupational health and safety Fair pay Long-term relationships	Responsible Procurement Charter and discussions regarding purchasing terms / Assessments of key partners Whistleblowing line	YES (key suppliers)
 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	YES for TIC Council and Filiance

GRI 3-1, 3,2

1.6. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

[SBM-3]
ESRS 2 SBM.3: S1, S4, E1, ESRS 2 IRO-1: G1, E1, E5, S1, S4, ESRS 2.26.C.1, 2.40-E,F, ESRS S4.33, 34, 38

The resilience of SOCOTEC's business model is based on numerous internal and external factors.
Internally, the Group has a governance structure comprising bodies and staff members focusing on risk management (Head of Internal Audit, Risk Committee, Audit Committee, the network of Compliance Officers, the whistleblowing procedure, the Ethics Committee, involvement of executive managers and the Executive Committee in managing risks and raising managers' awareness of risk issues etc.). Externally, as a company that provides building-focused testing, inspection, and certification services to professionals in the construction, real estate, infrastructure and industry sectors, our environmental impact arises from our commercial offering, which generates major business opportunities, whereas the impact arising from our own operations is fairly low. Social matters are essential in a business that relies on technical services and expertise. Social matters present opportunities and risks, which are managed through dedicated methods. The same is true of ethical matters. Risks and opportunities are overseen through scorecards, committees and operational management, which receives training and takes action regarding SOCOTEC's business development and targets and the monitoring of results.

The tables below show the impacts, risks and opportunities (IROs) that SOCOTEC has identified and assessed as material in the double materiality assessment carried out in late 2023, in accordance with the CSRD and the methodologies developed by the European Commission and EFRAG (ESRS2-SBM3). Table heading below: I+: Positive impact, I-: Negative impact, RI: Risk, OP: Opportunity



ESRS E1-E2-E5: ENVIRONMENT

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICY AND ACTIONS	2024 RESULTS	2028 TARGETS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM						
ESRS E1-1 Climate change mitigation Transition plan	RI		X		Short Medium Long	Implement a climate transition plan in order to adopt a trajectory for decarbonisation and climate change adaptation at the heart of the company's strategy. This document meets the regulatory requirements of the CSRD. The aim is to ensure that companies put in place strategies compatible with limiting global warming to 1.5°C in line with the Paris Agreement.	Employees	Risks: Risk of an increase in the Group's carbon footprint from its own operations because of acquisitions and changes in scope, affecting the transition plan currently being prepared. Environment: plan to reduce SOCOTEC's GHG emissions. Energy sufficiency plan for SOCOTEC's buildings and additional costs (opex). Risk of ESG rating agencies and lenders taking a negative view.	Annual GHG inventory (GHG Protocol) Plan to reduce SOCOTEC's emissions (buildings, digital, vehicle fleet) Start of the Group's SBTi decarbonisation approach (SBTi committed). Programme to electrify SOCOTEC's vehicle fleet, with the aim of increasing the proportion of electric vehicles from 25% at the end of 2024 to 100% in 2028 in France and 80% (excluding vans) in the UK.	Carbon intensity: 42.03 tCO ₂ eq/€ m of revenue (Scopes 1, 2 and 3) Carbon intensity: 23.34 tCO ₂ eq/€ m of revenue (Scopes 1 and 2) GHG emissions: 60,120 tCO ₂ eq (Scopes 1, 2 and 3) GHG emissions: 33,391 tCO ₂ eq (Scopes 1 and 2) Reduction in GHG emissions (Scopes 1 and 2) between 2021 and 2024: 14% Commitment Letter sent to the SBTi	Trajectory aligned with the SBTi methodology Reduction in GHG emissions between 2023 and 2028 (SBTi committed): 30% (Scopes 1 and 2) Reduction in GHG emissions between 2023 and 2030 (SBTi committed): 42% (Scopes 1 and 2) Scope 3 to be defined by end-2026
ESRS E1 -SBM 3 Climate change adaptation Climate risks	RI		X		Short Medium Long	Climate change is leading to climate events that are more extreme and frequent than before, such as droughts, heatwaves, heavy rainfall, flooding, strong winds, biodiversity loss and the acidification of water. These phenomena affect people and can disrupt or halt urban activity temporarily by affecting travel, forcing businesses to cease operating in part or in full, and even causing death.	Employees Clients	Risks: Climate risks that affect clients, which can have an impact on business continuity at the local level and limit the work done by SOCOTEC's experts or cause a temporary shutdown of local activity, thus preventing SOCOTEC from visiting client sites.	SOCOTEC business continuity plan in the event of a temporary health or climate risk. Work to be completed: Analysis of physical risks at SOCOTEC sites. Development of digital and AI tools that make it possible to carry out certain analysis work and monitoring remotely.	IT capex: €18.544 million Continuity plan for each business.	Analysis of physical risks at SOCOTEC sites.
ESRS E1-5 Energy Vehicle fleet	OP		X		Medium	Energy-related topics consist of energy efficiency, energy sufficiency, the energy mix and the use of renewable energies.	Employees Environment	Opportunities: Climate change mitigation by reducing the amount of fossil fuels consumed by the company vehicle fleet. Electrification of SOCOTEC's vehicle fleet. Government support for electrifying company vehicle fleets and ban on new combustion-engine vehicles from 2035 in Europe. Controlling costs by using less fossil fuel. Alignment with the expectations of stakeholders (clients, non-financial rating agencies, shareholders).	Acceleration of the programme to electrify SOCOTEC's main vehicle fleets (France, UK, Italy). Investments in fleet management tools. Investments in installing EV charging points at all sites concerned. Investments to help employees pay for EV charging solutions at home. Training relating to environmentally friendly driving Training for young drivers	% of the Group's GHG inventory accounted for by the vehicle fleet's carbon emissions: 61% % of the vehicle fleet consisting of EVs in France: 25% at 31/12/2024 (18% weighted average) % of the vehicle fleet consisting of EVs in the UK: 9% % of the vehicle fleet consisting of EVs in Italy: 0.78%	% of the vehicle fleet consisting of EVs in France: 100% % of the vehicle fleet consisting of EVs in the UK: 80% (excluding vans), 50% (including vans) % of the vehicle fleet consisting of EVs in Italy: 50%
ESRS E1 Climate change Specific topic: Improving the quality of buildings and mitigating risks Client services	I+ OP		X	X	Short Medium Long	Includes all activities 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 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 sufficiency etc.).	Clients, End users, Public authorities, Environment	Opportunities and positive impact on operations: Contribution to climate change adaptation and mitigation and to reductions in greenhouse gases through services to support building construction, operation and decommissioning projects. Development of our Green Trust services relating to buildings, infrastructure, industrial and energy facilities, which make buildings more sustainable and resilient to climate issues, as well as supporting the energy and environmental transitions relating to buildings. Revenue development opportunities arising from the numerous climate issues affecting buildings and the built environment, which lie at the heart of SOCOTEC's expertise, and because of regulatory and performance requirements related to the energy and environmental transitions.	Development of the Green Trust range of services to support these transitions and the management of climate issues in relation to buildings, infrastructure and industrial and energy facilities. Services offered around the world. Training and awareness-raising underway in all our geographies. Business-line and regulatory training Recruitment of specialists: energy specialists, ecologists, electricity experts, geotechnicians, people with specialised skills relating to the environment, GHG inventories, sustainable buildings etc. Acquisitions of specialist environmental companies in our main markets	Taxonomy-eligible revenue as a % of the Group total: 21.94% Green Trust revenue as a % of the Group total: 35.85% NPS: 73	Green Trust revenue as a % of the Group total: 50% NPS > 70
ESRS E1-3 Climate change adaptation Client services	I+ OP		X	X	Short Medium Long	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, End users, Public authorities, Environment	Opportunities and positive impact on operations: Promotion of solutions that make buildings and structures more resilient through construction methods suited to withstanding droughts, heatwaves, floods, high water levels and other extreme climate events. Development of our expertise, services and current and future revenue in relation to these topics, which are central to our purpose. Examples: timber construction projects, bio-sourced materials, eco-districts, active travel infrastructure, projects involving low-carbon concrete, off-site construction, and wind and solar power facilities.	Development of the Green Trust range of services to support these transitions and the management of climate issues in relation to buildings, infrastructure and industrial and energy facilities. Services offered around the world. Training and awareness-raising underway in all our geographies. Business-line and regulatory training Recruitment of specialists: energy specialists, ecologists, electricity experts, geotechnicians, people with specialised skills relating to the environment, GHG inventories, sustainable buildings etc. Acquisitions of specialist environmental companies in our main markets	Taxonomy-eligible revenue as a % of the Group total: 21.94% Green Trust revenue as a % of the Group total: 35.85% NPS: 73	Green Trust revenue as a % of the Group total: 50% NPS > 70
ESRS E1-2 Climate change mitigation Client services	I+ OP		X	X	Short Medium Long	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 Agreement (COP21 - 2015).	Clients, End users, Public authorities, Environment	Opportunities and positive impact on operations: Help for clients (in the construction, real estate, infrastructure and industry sectors) to reduce their CO ₂ emissions and optimise their buildings' energy use, and support in relation to France's RE2020 environmental regulation for newbuild properties, the Décret Tertiaire aimed at improving the energy performance of commercial buildings, energy-saving certificates, local regulations, energy sufficiency plans and services related to renewable energies. Increase in revenue from growth in services related to the refurbishment and inspection of buildings and equipment to meet regulatory requirements, advisory services, renewable energy services and carbon reduction services. Improvement in SOCOTEC's image among investors/clients/end-users.	Development of Green Trust services to mitigate carbon emissions, optimise the use of essential resources and optimise consumption of electricity and the energy mix. Services offered around the world. Training and awareness-raising underway in all our geographies. Business-line and regulatory training Recruitment of specialists: energy specialists, ecologists, electricity experts, geotechnicians, people with specialised skills relating to the environment, GHG inventories, sustainable buildings etc. Acquisitions of specialist environmental companies in our main markets	Taxonomy-eligible revenue as a % of the Group total: 21.94% Green Trust revenue as a % of the Group total: 35.85% NPS: 73	Green Trust revenue as a % of the Group total: 50% NPS > 70

ESRS E1-E2-E5: ENVIRONMENT (CONT.)

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICY AND ACTIONS	2024 RESULTS	2028 TARGETS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM						
ESRS E1-5 Energy Client solutions	I+ OP		X	X	Short Medium Long	Energy-related topics consist of energy efficiency, energy sufficiency, the energy mix and the use of renewable energies.	Clients, End users, Public authorities, Environment	Opportunities: For SOCOTEC, this covers work including building energy assessments, energy audits, renewable and low-carbon energy projects, energy mix projects, energy performance monitoring, regulatory compliance and environmental certifications. Improvement in cost control in relation to buildings with low energy efficiency or poor energy choices. Help reducing GHG inventories in the countries concerned by supporting clients. Help reducing clients' energy costs. Development of SOCOTEC's reputation as an energy expert. Gains in market share through SOCOTEC's specialist teams in countries where these issues are crucial: France, UK, Germany, Italy, Spain and the Netherlands.	Development of the Green Trust range of services to support the energy transition in buildings. Training and awareness-raising underway in all our geographies. Business-line and regulatory training. CFA: training apprentices to do energy-related work, making them experts in electricity, nuclear power, hydroelectric power, biomass, and wind and solar power. Acquisitions of specialist energy companies in our main markets.	Taxonomy-eligible revenue as a % of the Group total: 21.94% Green Trust revenue as a % of the Group total: 35.85% NPS: 73	Green Trust revenue as a % of the Group total: 50% NPS > 70
ESRS E2 Pollution Air, soil, water Microplastics Client solutions	I+ OP		X	X	Short Medium Long	Air pollution refers to atmospheric pollution arising from human and industrial activity. Water pollution arises from the effects of floods, industrial discharges and waste, and chemicals used by certain sectors (farming, metals etc.). 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 consequences for human health and ecosystems.	Clients, End users, Public authorities, Environment	Opportunities and positive impact on operations: Environment: Improvement in air, water and soil quality and biodiversity by putting in place solutions for our clients to measure, prevent and control pollution and to reduce pollution of the air (e.g. through road asphalt mixes that do not emit nitrogen oxides etc.), water and soil, and to help clients reduce CO ₂ emissions. Help for clients to comply with regulations related to substances of concern: fine particles, NOx, SOx, refrigerant fluids, asbestos, PFAS etc. Increase in revenue from selling services related to pollution and pollution-reduction: regulatory compliance, environmental protection at facilities and sites, environmental solutions, fauna and flora surveys, PFAS etc. Enhancement of SOCOTEC's credibility and reputation as a company addressing environmental and building sustainability issues. Gains in market share as a result of the environmental transition in the construction, infrastructure and manufacturing sectors.	Development of the Green Trust range of services as regards pollution and reducing pollution in water, soil and air and reducing substances xxx subtasnces xxx of concern such as asbestos and PFAS. Training and awareness-raising underway in all our geographies. Business-line and regulatory training Recruitment of specialists: ecologists, people with specialised skills relating to the environment, GHG inventories, sustainable buildings etc. Acquisitions of specialist environmental companies in our main markets	Taxonomy-eligible revenue as a % of the Group total: 21.94% Green Trust revenue as a % of the Group total: 35.85% NPS: 73	Green Trust revenue as a % of the Group total: 50% NPS > 70
ESRS E5 Circular economy Client solutions	OP		X	X	Medium Long	The use of resources includes inputs (entering the production cycle) and outputs (leaving the production cycle). Waste is regarded as any substance or object discarded by its owner or that the owner has the intention or obligation to discard.	Clients, End users, Public authorities, Environment	Opportunities: Involvement in establishing best practice in the construction sector. Involvement in preserving natural resources and natural spaces through better management of waste and by recycling/reusing equipment from buildings being renovated or at the end of their lives. Local communities: Long-term negative impact on habitats and the living conditions of local communities (consequences for health, local pollution). Increased revenue from growth in services that factor in the circular economy. Improvement in SOCOTEC's image among investors/clients/end-users.	Development of the Green Trust range of services to support the circular economy in building-related projects. Training and awareness-raising underway in all our geographies. Business-line and regulatory training. Development of the Ecocycle label by SOCOTEC for its clients. Development of partnerships with circular economy organisations in the building sector: Up'Cycle, Booster du Réemploi, etc.	Taxonomy-eligible revenue as a % of the Group total: 21.94% Green Trust revenue as a % of the Group total: 35.85% NPS: 73	Green Trust revenue as a % of the Group total: 50% NPS > 70
ESRS E5 Circular economy WEEE (waste xxx pas waste of xxx electrical and electronic equipment)	I+		X	X	Short Medium	Waste electrical and electronic equipment here refers to all electrical devices at the end of their lives: computers, telephones, cables, screens, keyboards etc.	Employees, Communities	Positive impacts: Societal impact from the reuse of reconditioned computers, smartphones, screens by low-income families. Promotion of employment among disadvantaged people and equal opportunities through partnerships with WEEE reuse and recycling workshops that employ them. Reduction in pollution from our WEEE by breaking down the waste and sending it for recycling. Improvement in SOCOTEC's image among employees, investors, local communities and end-users by setting an example in terms of managing the recycling and reuse of obsolete WEEE.	Waste management plan: - sending WEEE arising from SOCOTEC's business for recycling/recovery - waste sorting at source - responsible procurement Development of partnerships with recycling and reuse workshops that promote equal opportunities (Emmaus Connect, ECODAIR, Ateliers du Bocage, etc.)	100% of WEEE in France, Belux and the UK sent for recycling and/or recovery	100% of WEEE in France, Belux and the UK sent for recycling and/or recovery Efforts to maintain and extend best practice regarding recycling and recovery to cover the Group's main types of waste beyond France and Belux. More accurate measurement of waste flows.

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICY AND ACTIONS	2024 RESULTS	2028 TARGETS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM						
ESRS S1-14 Company workforce Health and safety	RI		X		Short	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".	Employees Clients	Risks: 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). Legal and financial risks in the event that 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 (opex) related to higher staff turnover and an increase in social-security contributions due to accidents. Reputational risks and client-related risks. Potential loss of accreditations.	Occupational health and safety management system. Occupational health and safety policy. Provision of PPE and safety drills several times per year Monthly monitoring of safety indicators by entity/country and worldwide. MySafety App to monitor incidents/accidents and arrange follow-up meetings between managers and staff members. Annual global safety week to raise awareness among staff members. Participation in Road Safety Week. Involvement of managers in road accident meetings. SOCOTEC is a signatory to government road safety charters in France and the UK (covering over 85% of its vehicle fleet). Occupational health and safety workshops all year round. xxx "long" au lieu de "lond" en francais xxx	Accident frequency rate (worldwide): 4.4 Injury severity rate (worldwide): 0.16 Significant road accident rate (France): 20.30% Significant road accident rate (worldwide): 28.2%	Accident frequency rate < 4 Injury severity rate < 0.1 Significant road accident rate (France) < 18% Significant road accident rate (worldwide) < 20%
ESRS S1-1 ESRS S1-6 Company workforce Recruitment	RI	X	X		Short	As a company providing business services (building-related testing, inspection and certification), 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.	Candidates and employees	Risks: The risks are operational and financial in nature, and they relate to SOCOTEC's ability to provide services to clients in the event of a shortage of labour or difficulties recruiting staff in markets where there is high demand for these skills and particularly for energy specialists, civil engineers, construction engineers, building equipment technicians, ecologists and environmental specialists and sustainable real estate experts.	Teams of local recruiters focused on specific professions and business areas. Action plans related to the EVP (Employee Value Proposition), aiming to communicate the best EVP externally. Training for recruiters. Inclusive, diversity-focused recruitment process. Onboarding process starting as soon as an application has been validated and before the employee arrives, and integration via the Workelo platform. Participation in university recruitment fairs in all our countries. Participation in recruitment fairs. Marketing and communication materials regarding the employer brand.	3,000 people recruited worldwide including 1,500 in France. Global launch of a new employer brand in 2024. Great Place to Work: Trust Index of 69% with a participation rate of 74% worldwide. GPTW certification in 12 countries. SOCOTEC France ranked among the Best Workplaces (category of over 2,500 employees).	3,000 people recruited every year on average. Great Place to Work Trust Index > 65% and 100% countries certified. Proportion of employees on permanent contracts (worldwide) = 98%
ESRS S1-9 Company workforce Gender equality	RI	X	X		Short	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.	Employees Candidates	Risks: Operational risks related to a failure to attract applications from experts and loss of revenue through lower productivity (absenteeism, strikes, low motivation). Higher operating costs (opex) 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. Legal and financial risks: legal challenges and/or criminal sanctions related to gender discrimination. Risk arising from women making up a small proportion of the workforce, affecting employees' opinions of their company.	Operations Efforts to ensure employee well-being Attractiveness of the brand image	Proportion of women: 27%	Proportion of women: 33%
ESRS S1-13 Own workforce Training and skills development	OP		X		Long	Growth in business activities aimed at making buildings more sustainable and supporting the energy and environmental transitions 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 in order to increase the satisfaction of clients and in-house teams. Passing on knowledge is also vital in specialist and advanced activities.	Employees	Opportunities: Improvement in satisfaction and motivation among employees. Development of expertise to improve the company's performance and client satisfaction (NPS, operational excellence). Development of employee engagement (Great Place to Work). Improvement in the employability of Group staff members. Attractiveness of the employer brand. Increasing compliance requirements (training related to Sapin II, GDPR, cybersecurity, Code of Ethics). Development of skills related to new business-line regulations and to building-related transitions and innovations. Passing on expertise and greater inclusion of people recruited as part of our social commitment efforts (young people with remote employment prospects, career-changers, first-time employees etc.). New accreditations and easier renewal of them.	Staff training programme accessible to all (training plan, 360Learning platform, coaching on the job etc.) integration of new recruits (full day of onboarding activities) and Workelo process before employees arrive 18-month manager training course at EM-Lyon leading to a certificate. Quarterly Connect meetings for managers recruited or promoted during the year, involving the Executive Committee and the CEO. 5 technical training centres, 17 worksite training schools, 33 training centres. Technical mentoring. SOCOTEC apprenticeship (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 training days / Total average headcount = 2.39 Number of days of training per person taking part in training = 2.84 Proportion of the total average workforce taking part in training = 83% Number of apprenticeship contracts: 595 (including the UK apprenticeships partnership) Number of apprentices trained via the SOCOTEC France Apprentice Training Centre = 28 in 2024 (93 since 2021)	Number of training days / Total average headcount > 2 Proportion of the total average workforce taking part in training > 80% Number of apprenticeship contracts: 750
ESRS S4 Safety of consumers and end-users	I+			X	Long	End-consumers are defined as people who are the final users of a particular product or service. The safety of end-users refers to the quality of structures on which SOCOTEC has worked (thermal performance, sound insulation, accessibility, green spaces, sustainability, climate resilience, energy sufficiency etc.).	Clients and end-users Public authorities	Positive impacts: Clients and end-users: Improvement in the well-being of individuals through greater comfort and greater safety for users of public or private buildings and structures delivered by SOCOTEC clients. Building resilience and sustainability. Major reputational impact: SOCOTEC has been a leading player in sustainability, fully focused on buildings, since 1953.	Dedicated training plan aimed at constantly developing our employees' expertise and maintaining knowledge of building regulations throughout a building's life cycle. Safety policy and quality/safety management system. Anti-corruption policy	NPS (France): 73 Accident frequency rate: 4.4 No complaints or alerts from consumers or end-users	NPS: >70 Accident frequency rate: 4 maximum No complaints or alerts from consumers or end-users

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICY AND ACTIONS	2024 RESULTS	2028 TARGETS
	I+ I-	UPWARD	OWN	DOWNWARD	TERM						
	RI OP										
ESRS G1-1 Corporate Culture	I+		X	X	Long	The corporate culture guides the company in its business activities through a set of policies, shared actions and common standards such as values, mission statements and day-to-day attributes. It defines the company and strengthens its reputation and its collective spirit. It determines how the company expresses itself both internally and externally, and has an impact on its performance.	Employees, Candidates Suppliers	Positive impact: Employees and other workers: Feeling of belonging, increased engagement, cohesion and collaboration, retention rate, productivity, safety, skills development through constant training 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	Numerous culture-related initiatives throughout the year including: Learning Week, learning culture, training and passing on skills. 360 Learning platform SOCOTEC management training with EMlyon Apprenticeship programme in the UK, Italy and France. Safety Week and numerous initiatives including monthly safety monitoring (results and initiatives) at Group level. The ONESOCOTEC programme and annual event, 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.	Employee engagement measured through the annual Great Place to Work questionnaire: Great Place to Work: Trust Index 2024: 69% 2024 participation rate: 74% 12 countries with Great Place to Work certification in 2024 SOCOTEC France among the Best Workplaces in the Great Place to Work ranking, in the top 10 of companies with over 2,500 employees.	Trust Index >65% Participation rate > 70%
ESRS G1-1 Business Conduct Ethics	OP		X	X	Long	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 include the protection of whistleblowers.	Employees, Suppliers Public authorities	Opportunities: Improved corporate citizenship and engagement. Processes and committees in place to ensure fluid, controlled governance that facilitates business relationships all along the value chain. Sustainable, fair and transparent commercial practices. Reputation as an independent and ethical trusted third party.	Ethics policy (code of ethics, whistleblowing system) and training. Privacy policy (GDPR) and training. Process in place for managing personal data protection. Network of local Compliance Officers. Ethics Committee in place. Risk Committee in place. Internal Audit Department and annual review of the global risk map. Due diligence policy: the Group does not yet have a due diligence policy because it is already subject to strict legal obligations that govern its operations and commitments, and it has already put in place the necessary oversight framework. SOCOTEC will adopt a due diligence policy in 2027.	Ethics governance in place. Risk governance in place. 100% of employees in functions-at-risk taking part in ethics training 63% of employees worldwide taking part in awareness-raising initiatives 100% of managers worldwide have signed the Manager Authorisation Guide GDPR training: 81% of the target population taking part in training in France Number of alerts: 6 in 2022, 6 in 2023 and 8 in 2024	95% of staff members taking part in ethics-related awareness-raising initiatives 100% of employees taking part in Code of Ethics training
ESRS G1-2 ESRS G1-6 Business Conduct Payment times	RI	X	X		Short	Management of relations with suppliers, particularly regarding payment practices.	Suppliers Public authorities	Risks: Regulatory, reputational and financial risks in the event of breaches of applicable legislation against late payments in commercial transactions, particularly with SMEs. Sapin II: A company found guilty of bribery can be fined €5 million or ten times the proceeds of the offence. The AFA (French anti-corruption agency) can impose a fine if the company's compliance programme is insufficient and for actual breaches of anti-corruption laws.	Ethics policy (code of ethics, ethics alert system) in place in all our countries. Training and monitoring. 100% of managers worldwide validate and sign the Manager Authorisation Guide regarding validation rules and thresholds, along with processes for entering into contracts binding on the company. The Group does not have a specific formal policy regarding payment times because the related legal obligations are directly included in the contractual and operational processes of each Group entity. Monthly monitoring of the DSO (days of sales outstanding) indicator and the overdue payment rate xxx taux déchus ??? in each entity and at the Executive Committee level.	Payment deadlines met Procurement to Pay tool for monitoring supplier payments	Payment deadlines met
ESRS G1-3 ESRS G1-4 Business Conduct Corruption risk	RI	X	X		Short	Managing relationships with suppliers, particularly regarding corruption and the payment of bribes.	Suppliers Public authorities	Risks: Regulatory, reputational and financial risks in the event of breaches of applicable anti-corruption legislation. Penalties or loss of revenue caused by the loss of contracts with clients, suppliers or partners.	Ethics policy (code of ethics, ethics alert system) in place in all our countries and sent to suppliers as part of the approval procedure. Anti-corruption policy. Sapin II training. Suppliers must validate the Responsible Procurement Charter in order to be approved by SOCOTEC. Anti-corruption policy. Sapin II training. 100% of managers worldwide validate and sign the Manager Authorisation Guide regarding validation rules and thresholds, along with processes for entering into contracts binding on the company.	Sapin II training: 60% of target employees taking part in training across the main 7 platforms 100% of managers worldwide have signed the Manager Authorisation Guide Deployment of the Responsible Procurement Charter in 4 platforms	90% of total average workforce taking part in awareness-raising Deployment of the Responsible Procurement Charter across the 7 platforms
ESRS S4-4 Business Conduct Cybersecurity	RI	X	X	X	Short	Risks arising from the use of digital technologies as regards the confidentiality, integrity or availability of data and information systems. Risks may relate to unintentional human error (e.g. involuntary downloading of malware) or an accident. They may relate to intentional malicious IT activity such as an attack by a hacker via software that installs a virus (malware), an attempt to obtain confidential information by pretending to be a known entity (phishing), interception of communications on a public WiFi network, the exploitation of weaknesses in software and ransomware.	Employees, Clients Suppliers	Risks: Operational, financial and reputational risks in the event of an attack aimed at obtaining data and using it for wrongful purposes, stealing the identity of a manager in order to carry out transactions in their name, and disrupting economic activity in a way that temporarily causes a total or partial shutdown of the activity. This may lead to the total loss of historical data that is essential to the company's operations, or the loss of confidential personal data.	Cybersecurity policy Cyber crisis management process in place IT department policy and charter Governance: The Group CISO oversees cybersecurity matters and action plans. Large-scale tests carried out throughout the year. Oversight and measurement of remediation plans. Insurance policies covering cyber risks. Capex related to cybersecurity. Training and awareness-raising throughout the year.	Number of major incidents during the year: 7 (resolved, no impact)	Proportion of major incidents resolved with no impact: 100%
ESRS G1 - Specific topic Sustainable investment strategy	OP		X	X	Long	The sustainable investment strategy takes into account environmental, social and governance (ESG) aspects when companies are acquired (ESG due diligence). The approach consists of factoring ESG criteria into all investment processes, from risk analysis/due diligence to the integration of acquired companies within SOCOTEC.	Employees, Investors, Environment	Opportunities: Environment: favouring solutions that increase the resilience of communities, support the transition to low-emission activities, reduce pollution, reduce consumption of raw materials and encourage energy sufficiency. Co-operation with the sustainable finance industry to strengthen assets intended to protect the environment and facilitate the climate transition. Strengthening of SOCOTEC's position in activities related to transitions and the resilience of buildings and enhancement of its sustainable growth.	Due diligence including analysis of the target's environmental activities and services, as well as its ability to achieve sustainable growth in its markets and to safeguard jobs. Analysis of social matters, key skills and key retention and safety ratios is also essential. Financial aspects and possible disputes are also analysed. Potential synergies represent an opportunity as part of SOCOTEC's approach to acquisitions. Sharing of value created with employees/managers. Better ratings from ESG rating agencies, resulting in the company benefiting from better terms for its investment plans.	18 companies acquired in 2024, all of which contribute to the energy and environmental transitions in buildings and the sector's efforts to address climate change and manage resources (water, soil, biodiversity etc.). Arrangements to share value with staff members and managers adopted in 2024: 40% of employees in France subscribed to the Blue Alliance employee share ownership plan. 25% of managers worldwide are shareholders of the Group. Revenue from green solutions (Green Trust) accounted for 35.85% of the total in 2024.	10 acquisitions per year on average until 2028. 50% of revenue from Green Trust services in 2028.

Connect material impacts, risks and opportunities with SOCOTEC's strategy and business model.

SOCOTEC's IROs stem from its strategy and business model. We support the energy and environmental transitions along with building sustainability, so we have a positive impact on the built environment. These transitions that are underway and the impact of climate change on buildings are opening up numerous business opportunities in all markets in which we operate. SOCOTEC works in a regulated environment. In accordance with the CSRD methodology, SOCOTEC's risk management framework already covers the material risks identified in the double materiality assessment. Those material risks are gross risks, in accordance with the CSRD and the methodologies developed by the European Commission and EFRAG. The degree of control we have over those risks is defined in our risk management governance. SOCOTEC does not expect any material adjustment to its financial statements as a result of those material risks, which are already factored into the way it operates.

GRI 3-1, GRI 2-14

1.6.1. DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IROS [IRO-1]

ESRS 2 – IRO-1, ESRS 2.53.A.1 -> 2.53.H.2

SOCOTEC has compiled a list of potential IROs based on the list of sustainability matters covered by the ESRS topical standards, in accordance with ESRS 1, Annex A, AR16, down to the level of granularity of the sub-topics defined in that standard. To that list, SOCOTEC has added other potential IROs relevant to SOCOTEC that are not covered or insufficiently covered in the sustainability topics described in ESRS 1, AR 16. To identify additional risks, SOCOTEC has compared the list of potential IROs with risks identified in its Testing, Inspection and Certification markets.

SOCOTEC's double materiality assessment

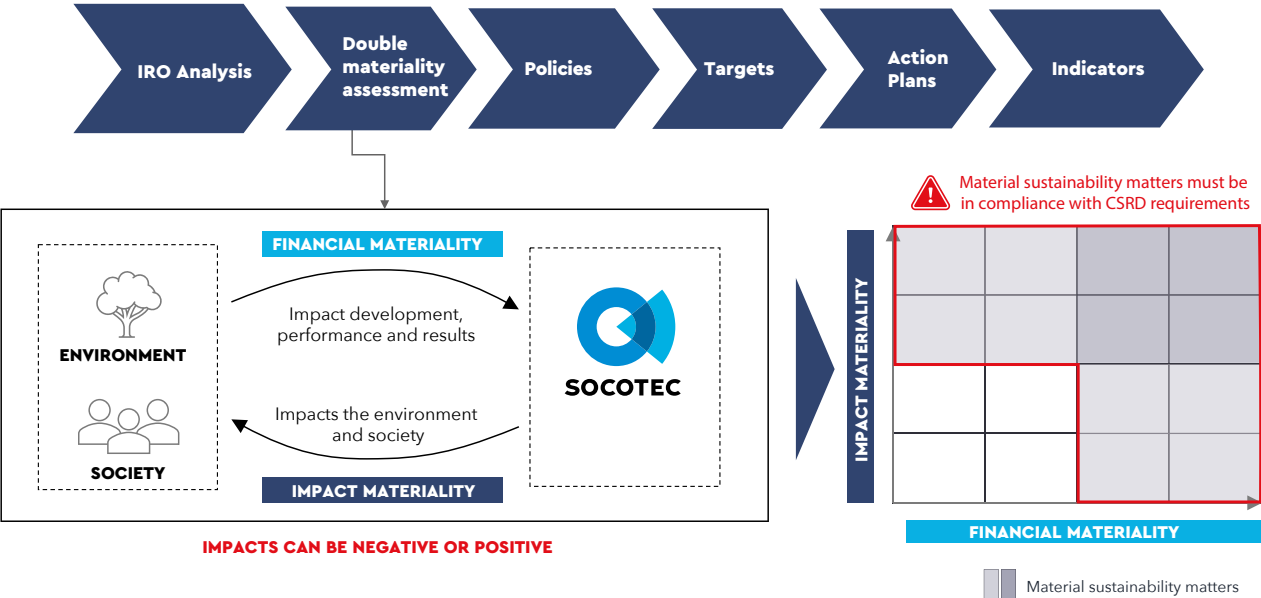
SOCOTEC prepared its double materiality assessment (DMA) methodology in late 2023, in accordance with the guidelines relating to ESRS 1 (IG 1 Materiality assessment and IG 2 Value chain, versions of 23 December 2023). In SOCOTEC's DMA methodology, EFRAG guidelines are incorporated into its risk management procedures and thresholds.

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), 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:
Explain double materiality to stakeholders and contribute to the dialogue about the ESRS and their importance.



PHASE 2:
Produce a questionnaire based on the topics and sub-topics of the CSRD's ESRS.

ENVIRONMENT (9+1)	SOCIAL (13)	GOVERNANCE (3+3)
ESRS E1 – CLIMATE CHANGE Climate change adaptation Climate change mitigation Energy management	ESRS S1 - EMPLOYEES Working conditions Health and safety Equality between women and men Training and development Inclusion, diversity and equal opportunity	ESRS G1 - GOVERNANCE Corporate culture Business ethics Sustainable procurement
ESRS E2 - POLLUTION Air pollution Soil and water pollution Hazardous substances and microplastics	ESRS S2 – WORKERS IN THE VALUE CHAIN Working conditions Equal treatment and opportunities for all Respect for human rights	SUSTAINABILITY MATTERS SPECIFIC TO SOCOTEC (VOLUNTARY REPORTING): Sustainable investing strategy ESG-based incentives for top management Sharing the value created by the company
ESRS E3 – WATER Water management	ESRS S3 – AFFECTED COMMUNITIES Rights of local communities (economic, social, cultural, civil, political) Indigenous peoples' rights	
ESRS E4 – BIODIVERSITY & ECOSYSTEMS Biodiversity	ESRS S4 – CUSTOMERS AND END USERS Implications related to consumer and/or end-user information Consumer and/or end-user safety Social inclusion of consumers and/or end-users	
ESRS E5 – RESOURCE USE AND CIRCULAR ECONOMY Resource management, waste and circular economy		
SPECIFIC SUSTAINABILITY MATTER FOR SOCOTEC (VOLUNTARY REPORTING): Improving building quality and reducing risks		

N.B. The sub-topics 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 matters when consulting with stakeholders.

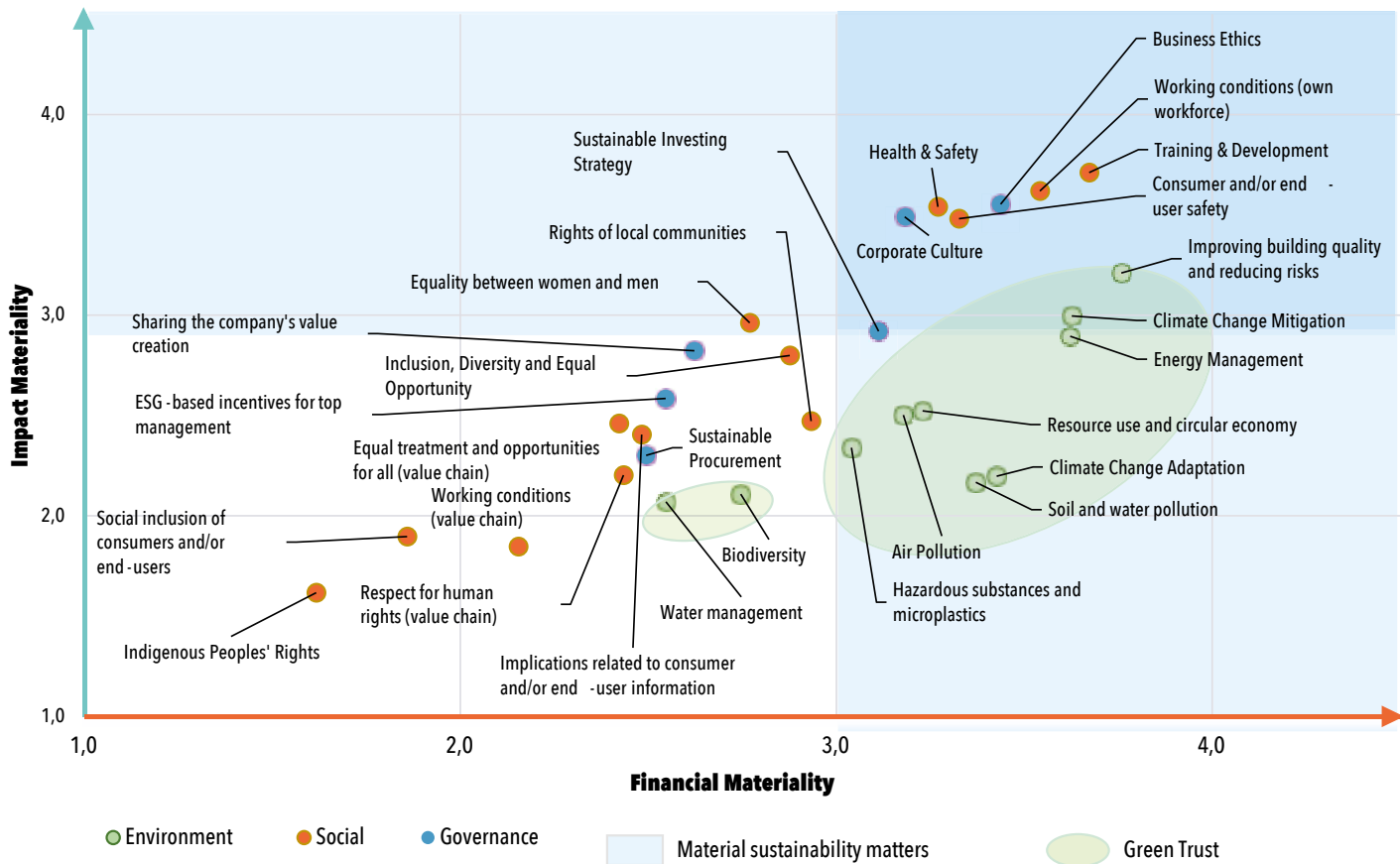
PHASE 3:
Consulting with stakeholders (through in-person meetings or questionnaires) and attributing scores to the various topics.

Methodology for the double materiality assessment: definition of criteria and scoring scales: **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

Scoring criteria	1	2	3	4
	LOW	MODERATE	CRITICAL	STRATEGIC
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



List of material topics assessed by stakeholders and topics subject to voluntary reporting

ESRS	ESG	TOPICS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	FINANCIAL RISK OR OPPORTUNITY	MATERIALITY OF THE TOPIC
E1	ENVIRONMENT	Climate change adaptation	2.2	3.4	Opportunity > Risk	Material
E1	ENVIRONMENT	Climate change mitigation	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	Hazardous substances 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 VOLUNTARY
S2	SOCIAL	Working conditions (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 (workers in the value chain)	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	Information-related impacts for consumers and/or end-users	2.4	2.5	Risk	Non-material
S4	SOCIAL	Personal safety of consumers and/or end-users	3.5	3.3	Opportunity > Risk	Material
S4	SOCIAL	Social inclusion of consumers and/or end-users	1.9	1.9	Opportunity	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 VOLUNTARY
G1	GOVERNANCE	Sustainable investment strategy (GOV-1: see 1.2.1)	2.9	3.1	Opportunity > Risk	Material
G1	GOVERNANCE	Executive pay linked to ESG criteria (see 1.2.3)	2.6	2.5	Opportunity > Risk	Non-material
G1	GOVERNANCE	Value sharing linked to ESG criteria (S1-1: see 3.1.1.2)	2.8	2.6	Opportunity > Risk	Non-material VOLUNTARY

ESRS 2.53.E.1, F.1
PHASE 5:
The double materiality matrix, CSR strategy and the Group's 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 assessment were fully in line with the major risks noted by Internal Audit in its annual assessment. The shareholders have validated the strategic CSR aspects resulting from the SOCOTEC group's double materiality assessment.

1.6.2. DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE SUSTAINABILITY STATEMENT [IRO-2]

ESRS 2.58.1

ESRS disclosure requirements with which the company has complied.

ESRS	DISCLOSURE REQUIREMENTS	SECTION OF THE SUSTAINABILITY STATEMENT
ESRS 2	BP-1 - General basis for preparation of sustainability statements	1.1.
ESRS 2	BP-2 - Disclosures in relation to specific circumstances	1.1.
ESRS 2	GOV-1 - The role of the administrative, management and supervisory bodies	1.2.1.
ESRS 2	GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.2.2.
ESRS 2	GOV-3 - Integration of sustainability-related performance in incentive schemes	1.2.3.
ESRS 2	GOV-4 - Statement on due diligence	1.2.4.
ESRS 2	GOV-5 - Risk management and internal controls over sustainability reporting	1.2.5.
ESRS 2	SBM-1 - Strategy, business model and value chain	1.3.
ESRS 2	SBM-2 - Interests and views of stakeholders	1.5.
ESRS 2	SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	1.6.
ESRS 2	IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities	1.6.1.
ESRS 2	IRO-2 - Disclosure requirements in ESRS covered by the undertaking's sustainability statement	1.6.2.
ESRS E1	E1.GOV-3 - Integration of sustainability-related performance in incentive schemes	2.3.1.
ESRS E1	E1.IRO-1 - Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.3.2.
ESRS E1	E1.SBM-3 Material impacts, risks and opportunities related to climate change	2.3.3.
ESRS E1	E1-1 Transition plan for climate change mitigation	2.3.4.
ESRS E1	E1-2 Policies related to climate change mitigation and adaptation	2.3.5.
ESRS E1	E1-3 Actions and resources in relation to climate change policies	2.3.5.
ESRS E1	E1-4 Targets related to climate change mitigation and adaptation	2.3.6.
ESRS E1	E1-5 Energy consumption and energy mix	2.3.7.
ESRS E1	E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	2.3.8.
ESRS E1	E1-7 GHG removal and mitigation projects financed through carbon credits	2.3.9.
ESRS E1	E1-8 Internal carbon pricing	2.3.10.
ESRS E1	E1-9 Expected financial impact of material physical and transition risks and potential opportunities related to the climate	2.3.11.
ESRS E5	E5.IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy	2.4.1.
ESRS E5	E5.SBM-3 Material impacts, risks and opportunities related to resource use and circular economy	2.4.1.

ESRS E5	E5-1 Policies related to resource use and circular economy	2.4.2. & 2.4.3.
ESRS E5	E5-2 Actions and resources related to resource use and circular economy	2.4.2. & 2.4.3.
ESRS E5	E5-3 Targets related to resource use and circular economy	2.4.2. & 2.4.3.
ESRS E5	E5-4 Resource inflows	2.4.4.
ESRS E5	E5-5 Resource outflows	2.4.5.
ESRS E5	E5-6 Anticipated financial effects from material resource use and circular economy-related risks and opportunities	2.4.6.
ESRS S1	S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	3.1.
ESRS S1	S1-1 Policies related to its own workforce	3.1.1.
ESRS S1	S1-2 - Processes for engaging with own workers and workers' representatives about impacts	3.1.2.
ESRS S1	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	3.1.3.
ESRS S1	S1-4 Taking action on material impacts on own workforce	3.1.4.
ESRS S1	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.5.
ESRS S1	S1-6 Characteristics of the undertaking's employees	3.1.6.
ESRS S1	S1-8 Collective bargaining coverage and social dialogue	3.1.7.
ESRS S1	S1-9 Diversity metrics	3.1.8.
ESRS S1	S1-10 Adequate wages	3.1.9
ESRS S1	S1-11 Social protection	3.1.10
ESRS S1	S1-12 Persons with disabilities	3.1.11.
ESRS S1	S1-13 Training and skills development metrics	3.1.12
ESRS S1	S1-14 Health and safety metrics	3.1.13
ESRS S1	S1-15 Work-life balance metrics	3.1.14
ESRS S1	S1-16 Compensation metrics	3.1.15
ESRS S1	S1-17 Incidents, complaints and severe human rights impacts	3.1.16
ESRS S4	S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	3.2.
ESRS S4	S4-1 Policies in relation to consumers and end-users	3.2.1.
ESRS S4	S4-2 Processes for engaging with consumers and end-users about impacts	3.2.2.
ESRS S4	S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	3.2.3.
ESRS S4	S4-4 Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions and approaches	3.2.4.
ESRS S4	S4-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2.5.
ESRS G1	G1.GOV-1 The role of the administrative, management and supervisory bodies	4.
ESRS G1	G1.SBM-3 Material impacts, risks and opportunities related to business conduct	4.
ESRS G1	G1-1 Corporate culture and business conduct policies	4.1.
ESRS G1	G1-2 Managing relationships with suppliers	4.2.
ESRS G1	G1-3 Prevention and detection of corruption and bribery	4.3.
ESRS G1	G1-4 Confirmed incidents of corruption or bribery	4.4.
ESRS G1	G1-5 Political influence and lobbying activities	4.5.
ESRS G1	G1-6 Payment practices	4.6.

SOCOTEC GROUP ENVIRONMENTAL POLICY

SOCOTEC was founded in 1953 to improve the safety of buildings after two World Wars, and so sustainability is an integral part of its purpose. Sustainability is now more broadly defined: it includes protecting the environment, increasing resilience to climate change, reducing carbon emissions and ensuring safety and solidity. SOCOTEC naturally addresses all these topics through a comprehensive range of services that it has developed both organically and through acquisitions. SOCOTEC's Green Trust activities consist of green solutions to help clients with their projects. They echo the six categories of the European taxonomy and address SDGs 9, 11 and 13, which are central to our CSR strategy. 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 expertise, and more broadly maintaining the Group's reputation regarding this key topic - the environment - which is central to our purpose of "Building trust for a safer and sustainable world".

SOCOTEC has adopted a formal environmental policy based on five key aspects 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 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 and 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 other commitments)
- Manage pollution risks related to our business activities and take action to recycle and reuse waste, particular in relation to WEEE.
- Limit consumption of resources when providing our services (paper, printers, cartridges, fuel, PPE etc.) through a responsible procurement policy and by raising awareness among Group employees via regular campaigns.

MITIGATE THE IMPACT OF CLIMATE CHANGE BY REDUCING OUR CARBON FOOTPRINT

- Measure greenhouse gas (GHG) emissions arising from the Group's activities every year.
- 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 SUFFICIENCY 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.
- Implement a "Science Based" carbon reduction approach, which is currently being developed.

ACTIVELY CONTRIBUTE TO THE DEVELOPMENT OF THE CIRCULAR ECONOMY

- Support clients with 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 in the day-to-day management of waste arising from our own business activities.

2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION

Increasing the sustainability and resilience of the built environment has always been a growth driver for SOCOTEC. For its business partners and the companies that buy SOCOTEC's services, the Group provides a way for them 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 the equipment installed in them. 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, adapt new and existing buildings in view of climate change and energy issues, and limit pollution. SOCOTEC's Green Trust services relate to topics that echo the environmental objectives of the taxonomy arising from the European Green Deal.

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, helping clients with projects in the following areas:

- Improving the quality of buildings and mitigating risks;
- ESRS E1: climate change adaptation and mitigation and energy management;
- ESRS E2: Pollution of air, water and soil, substances of concern and microplastics;
- ESRS E5 - Resource use and circular economy.

The Group is committed to SDG 13, Climate action. Please refer to section 1.6. "Material impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model".

GRI 302-5

2.1.1. GREEN TRUST: POLICY, ACTION AND RESOURCES

ESRS E1-2

As a trusted partner, SOCOTEC provides its client companies with solutions that improve the performance of buildings and equipment installed in them, in technical, energy, environmental, reuse and sustainability terms and not just in France but in all the 27 countries in which it operates. Manufacturers and construction businesses face a three-pronged challenge: keeping their operations running, controlling costs and making their projects more sustainable. SOCOTEC, via its subsidiaries, offers expertise, services and solutions to help clients take the right decisions: building assessments, energy audits, GHG inventories, assessments of the energy mix including renewable energies, measures to deal with pollution, sustainable building projects, low-carbon infrastructure monitoring services, reviews of compliance with regulations and standards in force, and environmental certifications, among others. As a company specialising 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 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 thereby support its growth and reputation as a service provider focused on sustainability.

Accordingly, SOCOTEC's CSR department has prepared materials that define Green Trust assignments and activities and disseminates them across all its geographies in order to make developing Green Trust a core part of the Group's strategy. Once per year, the CSR department measures Green Trust revenue across its seven main geographical platforms with the help of the Finance department, local CSR officers and their technical managers, along with the Group's environmental experts. The aim is to establish a routine for tracking revenue related to Green Trust-branded building sustainability services.

2.1.2. GREEN TRUST: GREEN INITIATIVES AND SOLUTIONS TO INCREASE BUILDING SUSTAINABILITY

ESRS E1-3, E1-4

Within the services it provides, SOCOTEC has identified those that relate more specifically to environmental issues and has applied the Green Trust brand to them. SOCOTEC has sought to grow the Green Trust services it offers to its clients both organically and through acquisitions. These services relate to the environmental aspect of CSR. They address the need to reduce the environmental impact and optimise the energy use of buildings, facilities, equipment and engineering structures. They may include work eligible under the EU taxonomy. They also involve work done 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.

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 has almost 500 experts who specialise in low-carbon energy facilities and infrastructure, working to ensure their safety, compliance, performance and sustainability. Many Group subsidiaries are also dedicated to supporting clients with matters relating to buildings and low-carbon energies.

Renovation and refurbishment – sustainable construction and real estate

The construction sector has a significant environmental impact: the construction, operation and renovation of buildings account for up to 40% of carbon emissions across all sectors worldwide. SOCOTEC Immobilier Durable has almost 1,000 experts around the world, offering ways for the real estate sector to limit its environmental impact while creating more efficient, resilient and sustainable buildings, using eight specific skills:

- Visual and instrument-based technical analysis
- Energy sufficiency
- Testing and monitoring
- Environmental quality in buildings
- Property 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 active travel. Some services are taxonomy-eligible, while others relate to sustainability and are provided under the Green Trust banner.

Environmental impact assessments – GHG inventory and energy audit

Energy audits and GHG inventories are essential tools in assessing the environmental impact of any activity and in identifying measures for mitigating 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 sufficiency 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 and analysing the worksite’s resources in order to move towards recycling and reusing those resources via partner platforms.

EXAMPLES OF GREEN TRUST SERVICES

ESRS E1.28.1

COMPLIANCE – RISK MANAGEMENT – PERFORMANCE

**Mitigating climate change
Adapting to climate change**

- GHG inventory
- Certifications including ISO 14001, 26001 and 50001
- 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
- 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

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 measurements

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 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.



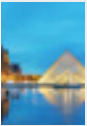
POST-ACCIDENT MEASUREMENTS AT ICPE ENVIRONMENTALLY CLASSIFIED FACILITIES AND CRISIS MANAGEMENT

In the Nouvelle Aquitaine region, SOCOTEC's teams have developed a joint system for chemical producers to take 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 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.



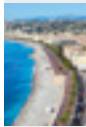
YMAGEO: ENERGY-POSITIVE, TIMBER FRAME AND STRAW BALE BUILDINGS

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 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.



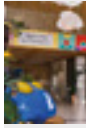
PERFORMANCE AUDIT FOR THE FIRST ENERGY-POSITIVE WASTEWATER TREATMENT PLANT

Our teams carried out a full set of performance measurements at the new Aériss 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 Greater Paris region. SOCOTEC has used its expertise to validate calculations, show that the improvements are effective and measure the carbon footprint.



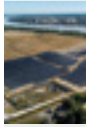
SUPPORTING UBISOFT'S EFFORTS TO COMPLY WITH FRANCE'S DÉCRET TERTIAIRE

French video game developer Ubisoft has called upon SOCOTEC's experts to help it meet its obligations under France's Décret Tertiaire, which is 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: at the upstream stage with environmental surveys, followed by technical controls and health and safety co-ordination, commissioning certificates and regulatory checks on equipment.

EXAMPLES OF GREEN TRUST AWARENESS AND TRAINING INITIATIVES
ESRS E1-3

The SOCOTEC group started rolling out its Green Trust campaign internally in 2023 in order to increase sales of Green Trust services. As part of that effort, the Group adopted various training, communication and awareness-raising initiatives in 2023 and 2024:

- raising awareness among top management (Group executive committee, management committees in the platforms, top 100 managers in France, top 300 managers worldwide);
- disseminating a Green Trust deployment kit to help staff members make commercial presentations of Green Trust services (brochures, use of the Green Trust logo on invoices for relevant services);
- raising employee awareness about Green Trust services: a dedicated section of the intranet, videos, LinkedIn campaigns, internal campaigns;
- creating a Climate Fresk-type game, developed in-house and focusing entirely on the impact of the construction industry;
- deploying Green Trust-specific workshops and games to teach employees about the environmental impact of the construction industry and how the SOCOTEC group can address it with its Green Trust services.

These Green Trust workshops were initially held for certain priority groups: 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. In late 2023 and 2024, 100% of the Group's global top managers attended the Group's annual conference in and over 2,500 people have now taken part in Climate Fresk-inspired awareness workshops relating to Green Trust services and CSR, which have taken place in France, Italy, the UK, Germany and Spain. They will be rolled out in the Netherlands and United States in 2025 and other geographies in 2026 and 2027.

The workshops raise awareness among SOCOTEC staff members of the Group's CSR strategy and environmental ambitions, which are material issues for the company as well as opportunities for revenue growth via Green Trust services. 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 roles that make a meaningful difference to the environment. The workshops also foster dialogue between internal stakeholders and develop a CSR culture.

External Green Trust and CSR workshops

SOCOTEC presents issues relating to building sustainability and explains the energy and environmental transitions by giving talks at schools and universities across its five main platforms (France, UK, Italy, Germany and Spain).

SOCOTEC Italia held a sustainability conference in 2024. The three-day event focused on Green Trust services, including round-table discussions and brainstorming sessions with national and international experts, to show the important role our services can play in making infrastructure more sustainable. SOCOTEC Italia 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.



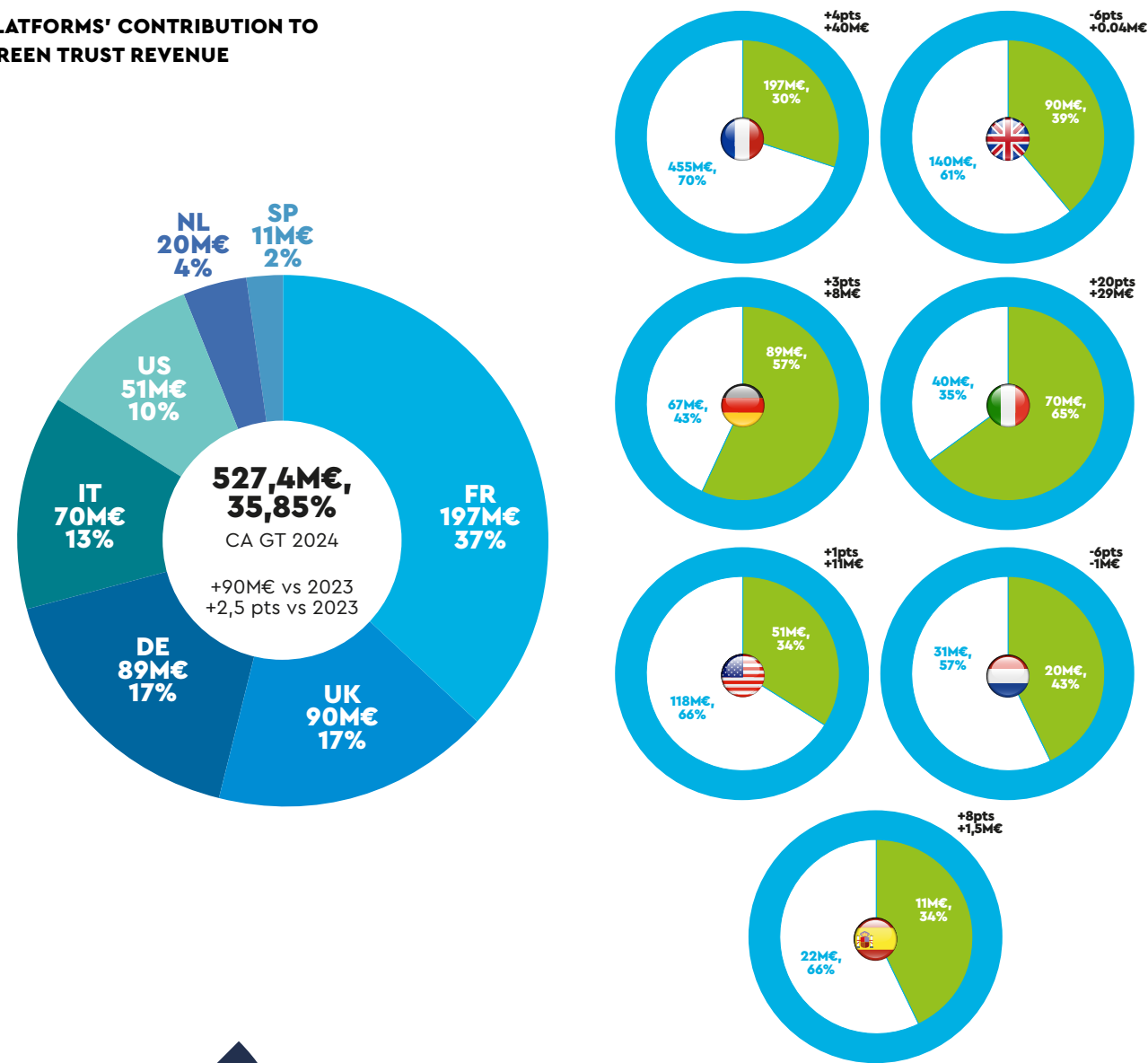
Green Trust workshops: raising awareness of the impact and risks of the construction, real estate, infrastructure and manufacturing sectors, the benefits of Green Trust solutions in terms of mitigating risks, and opportunities arising from the energy and environmental transitions in relation to buildings.

2.1.3. GREEN TRUST: 2024 RESULTS

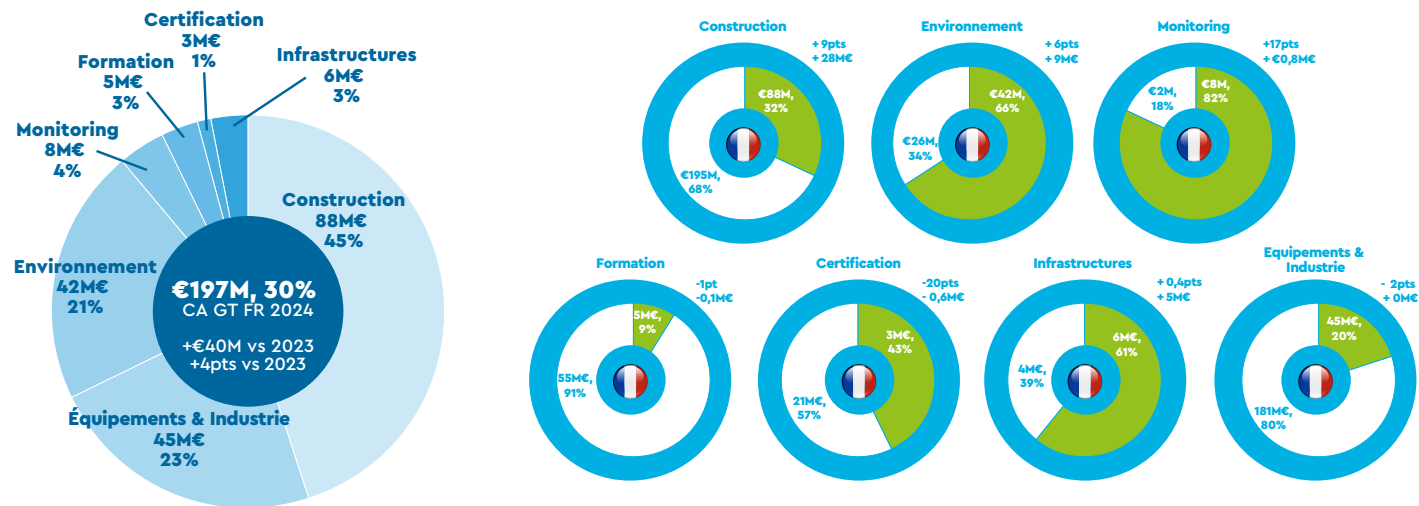
In 2024, Green Trust revenue amounted to €527.4 million, equal to 35.85% of the Group total, in France, the UK, the US, Germany, the Netherlands, Spain and Italy, i.e. geographies that account for 95% of our global revenue. In 2023, we achieved a figure of 33.45%, hitting our end-2024 target of 33% a year ahead of schedule. In 2022, Green Trust revenue equalled 26% of the Group total.

COUNTRY	SHARE OF TOTAL REVENUE	COUNTRY REVENUE (M€) (EXCL. INTERCOMPANY REVENUE)	GREEN TRUST		
			GT REVENUE (M€)	% OF COUNTRY REVENUE	% OF GROUP REVENUE
GROUP	100%	1,471	527.4	35.85%	35.85%
FRANCE	45%	667	197	30%	13.40%
UNITED KINGDOM	16%	230	90	39%	6.11%
GERMANY	11%	155	89	57%	6.03%
ITALY	8%	111	70	64%	4.78%
UNITED STATES	12%	169	51	30%	3.48%
NETHERLANDS	3%	50	20	39%	1.34%
SPAIN	2%	33	11	32%	0.72%
REST OF THE WORLD	3%	56	N/A	N/A	N/A

PLATFORMS' CONTRIBUTION TO GREEN TRUST REVENUE



GREEN TRUST RESULTS IN FRANCE, THE GROUP'S MAIN PLATFORM



Business areas that contributed the most to Green Trust revenue in 2024

The services below relate to a large extent to climate change mitigation and adaptation, along with pollution reduction.

- Services, design and consultancy relating to environmentally friendly buildings
- Testing of environmentally friendly building materials
- Biosourced materials for environmentally friendly construction
- Audits and assessments relating to energy performance and compliance
- Professional services related to the energy performance of buildings
- RT2012 / RE2020 / DPE / CEE for France Energy assessments.
- Decontamination services related to asbestos, lead and other building-related pollution
- Services related to polluted sites and soil
- Atmospheric pollution and internal air quality measurement
- Consultancy services relating to pollution measurement and pollution control
- Testing and analysis relating to water and water network leaks, pollution measurement
- REACH and CLP regulatory consultancy services
- 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 and active travel methods
- Testing and monitoring of rail infrastructure
- Engineering services for rail transport infrastructure and active travel methods
- Biodiversity services and fauna and flora impact surveys
- Detection of buried explosive hazards (regulatory requirement in Germany)
- Consultancy services relating to climate change adaptation, for example addressing the risk of landslides

2.1.4. GREEN TRUST: 2024-2028 TARGETS

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 Group is aiming for Green Trust revenue to account for 50% of its total revenue in 2028. That ambition relates to Green Trust services sold to clients in all geographies in 2028, and puts SOCOTEC's environmental policy at the heart of its operations, growth and business strategy. The target has been validated by the Group's executive committee and shared with shareholders and all other internal and external stakeholders.

GREEN TRUST	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
% of Group revenue coming from Green Trust services	33.45%	1/3	35.85%	50%

Action plans and deployment plans are in place across our seven main platforms. They will be rolled out to other countries from 2026.

2.2. GREEN TAXONOMY: ELIGIBLE SERVICES AND ACTIVITIES

ESRS E1 – ESRS E2 – ESRS E5

2.2.1. GREEN TAXONOMY: POLICY

The Group's CSR department has placed the European taxonomy at the heart of its international approach. It educates managers in each of its main geographical platforms in order to make them aware of the importance of these regulations and the related annual reporting requirements. Since building sustainability is central to the Group's purpose, it has developed a policy of promoting taxonomy-eligible services as part of its strategy.

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\ CIRCULAR ECONOMY
- 4\ SUSTAINABLE USE OF WATER AND MARINE RESOURCES

5\ POLLUTION PREVENTION AND CONTROL

6\ PROTECTION OF BIODIVERSITY

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.

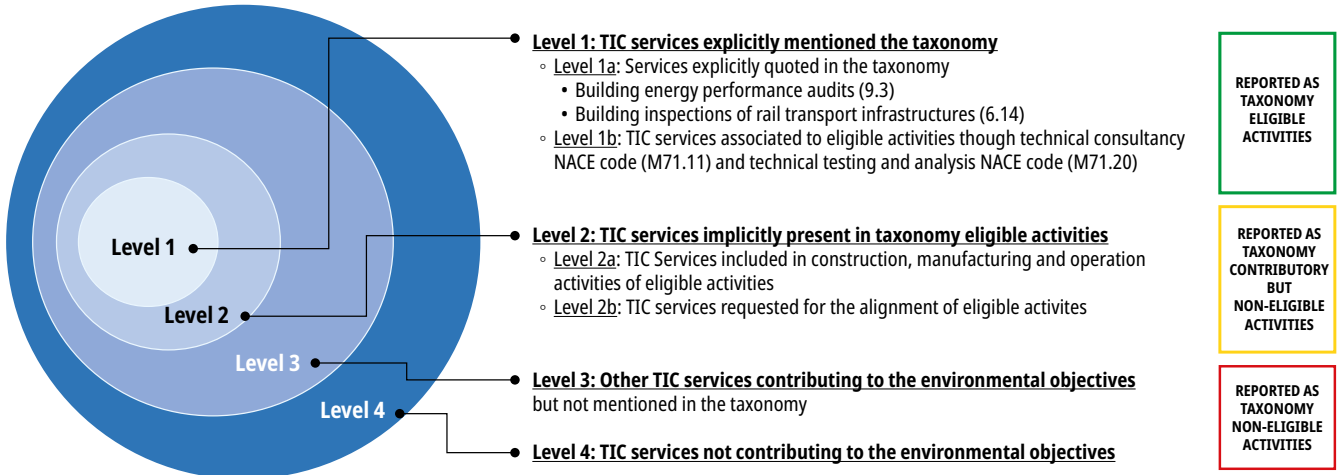
SOCOTEC has carried out its taxonomy reporting on the basis of the regulatory criteria used to establish which activities are eligible with respect to one or more environmental objectives. As regards alignment, where the Group is unable to meet the technical screening criteria in terms of substantial contributions – which are often integrated into its value chain – a prudent approach seems appropriate. Data must be collected for each individual service. This requires the full involvement of clients and other stakeholders, which makes the exercise difficult in practical terms. As a result, the Group does not report on alignment at the moment, preferring to adopt a conservative position. This is despite the fact that the Group meets the minimum safeguards – in terms of human rights, labour law and 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. The Group has started to analyse the alignment of its eligible activities with the aim of carrying out reporting in 2026.

2.2.2. GREEN TAXONOMY: REPORTING METHODOLOGY

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

A methodological guide has been produced by the TIC Council, an international trade body for 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 and its member companies. SOCOTEC contributed to this dialogue, working with environmental experts in its sector, 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:
 - level 2: TIC services impliedly included in taxonomy-eligible activities;
 - level 3: other TIC services that make a substantial contribution to at least one environmental objective;
 - level 4: TIC services that do not contribute to environmental objectives.



2.2.3. GREEN TAXONOMY: 2024 INDICATORS AND RESULTS

Only level 1 activities are reported as eligible by the SOCOTEC group in accordance with the taxonomy and the TIC Council guide. The following methodological points were used in the 2024 reporting:

- 2024 taxonomy figures exclude intercompany revenue and exclude acquisitions made in 2024, since new entities joining the Group need some time to learn how to review taxonomy-eligible revenue.
- The 2024 figures include the Group's seven geographical platforms (France, UK, US, Germany, Italy, Spain, Netherlands).
- Eligible revenue is reported for each business unit in France and for each entity in other countries.
- The scope of reporting relates solely to the six environmental objectives and eligibility.

SOCOTEC's taxonomy-eligible business activities in 2024 (in € m)

CCM 6.14 Infrastructure for rail transport	43.00	2.92%
CCM 9.3 Professional services related to energy performance of buildings	85.50	5.81%
CCM 7.2 Renovation of existing buildings	3.71	0.25%
CE 3.4 Maintenance of roads and motorways	7.33	0.50%
CE 3.5 Use of concrete in civil engineering	3.02	0.21%
CE 4.1 Provision of IT/OT data-driven solutions	18.13	1.23%
PPC 2.4 Remediation of contaminated sites and area	140.91	9.58%
WTR 1.1 Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems	0.03	0.00%
WTR 4.1 Provision of IT/OT data-driven solutions for leakage reduction	-	0.00%
CCM 6.13 Infrastructure for low carbon mobility, cycle logistics	0.89	0.06%
CCA 9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change	0.41	0.03%
CCA 9.3 Consultancy for physical climate risk management and adaptation	0.14	0.01%
CCM 6.15 Infrastructure enabling low-carbon road transport and public transport	1.38	0.09%
CCM 6.16 Infrastructure enabling low carbon water transport	1.93	0.13%
CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment	5.11	0.35%
CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.23	0.02%
CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	0.12	0.01%
CCM 7.6 Installation, maintenance, and repair of renewable energy technologies	10.99	0.75%
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	322.82	21.94%
Turnover of taxonomy-eligible activities (A.1+A.2)	322.82	21.94%

PROPORTION OF TAXONOMY ELIGIBLE TURNOVER/TOTAL TURNOVER PER OBJECTIVE					
CCM	CCA	BIO	CE	PPC	WTR
10.39%	0.04%	-	1.94%	9.58%	0.00%

GREEN TAXONOMY:

FY24	2024			Substantial contribution criteria							DNSH ("Does Not Significantly Harm") criteria (h)											
Economic activities (1)	Code (a) (2)	Turnover (3)	Proportion of turnover in year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)			Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	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)	
		€ 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	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T	
A- TAXONOMY-ELIGIBLE ACTIVITIES																						
A.1. Environmentally sustainable activities (taxonomy-aligned)																						
Activity 1																						
Activity 1 (d)																				E	T	
Activity 2																						
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.00%	0%	0%	0%	0%			0%	0%	Y	Y	Y	Y	Y	Y	Y	0%			
Of which enabling		0	0.00%	0%	0%	0%	0%			0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	E		
Of which transitional		0	0.00%									Y	Y	Y	Y	Y	Y	Y	0%		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																						
				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		43.00	2.92%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 9.3 Professional services related to energy performance of buildings		85.50	5.81%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 7.2 Renovation of existing buildings		3.71	0.25%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CE 3.4 Maintenance of roads and motorways		7.33	0.50%	N/EL	N/EL	N/EL	N/EL			EL	N/EL											
CE 3.5 Use of concrete in civil engineering		3.02	0.21%	N/EL	N/EL	N/EL	N/EL			EL	N/EL											
CE 4.1 Provision of IT/OT data-driven solutions		18.13	1.23%	N/EL	N/EL	N/EL	N/EL			EL	N/EL											
PPC 2.4 Remediation of contaminated sites and area		140.91	9.58%	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		0.03	0.00%	N/EL	N/EL	EL	N/EL			N/EL	N/EL											
WTR 4.1 Provision of IT/OT data-driven solutions for leakage reduction		-	0.00%	N/EL	N/EL	EL	N/EL			N/EL	N/EL											
CCM 6.13 Infrastructure for personal mobility, cycle logistics		0.89	0.06%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCA 9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change		0.41	0.03%	N/EL	EL	N/EL	N/EL			N/EL	N/EL											
CCA 9.3 Consultancy for physical climate risk management and adaptation		0.14	0.01%	N/EL	EL	N/EL	N/EL			N/EL	N/EL											
CCM 6.15 Infrastructure enabling low-carbon road transport and public transport		1.38	0.09%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 6.16 Infrastructure enabling low carbon water transport		1.93	0.13%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 7.3 Installation, maintenance, and repair of energy efficiency equipment		5.11	0.35%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)		0.23	0.02%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings		0.12	0.01%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
CCM 7.6 Installation, maintenance, and repair of renewable energy technologies		10.99	0.75%	EL	N/EL	N/EL	N/EL			N/EL	N/EL											
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		322.82	21.94%	10.4%	0.0%	0.0%	9.6%			1.9%	0.0%											
Turnover of Taxonomy-eligible activities (A.1+A.2)		322.82	21.94%	10.4%	0.0%	0.0%	9.6%			1.9%	0.0%											
B- TAXONOMY-NON-ELIGIBLE ACTIVITIES																						
Turnover of Taxonomy non-eligible activities		1,148	78.06%																			
Total		1,471	100.00%																			

2.2.4. GREEN TAXONOMY: INVESTMENTS AND FUNDING

CAPEX
ESRS E1-16.C.3

In 2024, 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 leases entered into in 2024 (relating to offices, laboratories, buildings and electric vehicles) under IFRS 16. Other types of capex have been regarded as taxonomy non-eligible and non-aligned. They include expenditure on equipment, IT tools and intangible assets. Some of that capex is related to eligible activities, but cannot be immediately assigned to them in the Group's systems.

In 2024, capital expenditure relating to assets or processes associated with economic activities that could be regarded as sustainable in environmental terms under Annexes I and II of the taxonomy regulation include:

Acquisitions of in right-of-use assets under long-term leases, consisting of increases in the following (IFRS 16):

- Leases relating to offices, laboratories and vehicles (IFRS 16);
- Amounts relating to office and laboratory leases signed in 2024;
- Company vehicle leases signed in 2024.

Other types of capex are not taxonomy-eligible, consisting of increases in the gross value of assets:

- Property, plant and equipment (IAS 16);
- Intangible assets (software, patents etc.) (IAS 38).

The SOCOTEC group does not have any expenditure in the following capex categories:

- Investment property (IAS 40)
- Agricultural land (IAS 41).

Acquisitions of non-current assets resulting from business combinations and acquisitions (IFRS 3) are included.

Taxonomy-eligible capex	2024 (€ m)	%	2023 (€ m)	%
Leases (IFRS 16)	74.1	61%	60.6	62%
Offices and laboratories	41.7	34%	21.0	21%
Vehicles	29.9	25%	37.4	38%
Other leases	2.5	2%	2.2	2%
Total eligible capex (numerator)	74.1	61%	60.6	62%
Property, plant and equipment (land, equipment)	29.9	25%	24.9	26%
Intangible assets (software, patents etc.)	17.9	15%	12.2	12%
TOTAL capex (denominator)	122.0	100%	97.7	100%

OPEX
ESRS E1.16.C.2

SOCOTEC calculates its opex indicators in accordance with Article 9 of European Commission delegated regulation (EU) 2021/2178 of 6 July 2021, Annex I, 1.1.3.2, https://eur-lex.europa.eu/eli/reg_del/2021/2178/oj/eng .

Opex includes 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. Eligible expenditure equalled 5.4% of total opex in 2024 and so is not material in SOCOTEC's business model. Accordingly, SOCOTEC applies the exemption provided for in the regulations for recurring opex.

Total consolidated opex includes all recurring expenditure, which is neither financial nor exceptional, as recognised in accordance with IFRSs.

Recurring opex	2024 (€ m)	%
Research and development expenditure	2.4	4%
Short-term leases	33.0	49%
Maintenance and refurbishment	31.3	47%
Total eligible opex (numerator)	66.7	100%
Opex exemption ratio	5.4%	

Amount in 2024 (€ m)	Total operating costs (a)+(b)+(c)	Personnel costs (a)	Other purchases and external expenses (b)	Other recurring expenses (c)
Group total opex	1,239.6	794.6	402.0	43.0

GRI 305: EMISSIONS 2016 (3-3), GRI 2-9

2.3. CLIMATE CHANGE [E1]

2.3.1. INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES [E1.GOV-3]

Climate-related considerations are not currently used to determine the remuneration of members of SOCOTEC's administrative, management and supervisory bodies.

Annual bonuses are paid to all managers and salespeople, including members of the Group's executive committee. They factor in non-financial criteria relating to safety (accident frequency rate) and the quality of service provided to clients (NPS), and may also factor in environmental performance criteria where the employee concerned is able to affect that performance (e.g. electrification of the vehicle fleet for the team in charge of managing the fleet).

2.3.2. DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES [E1.IRO-1]

Please refer to section 1.6.1. "Impacts, risks and opportunities and their connection with SOCOTEC's strategy and business model".

2.3.3. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IRO) AND THEIR INTERACTION WITH SOCOTEC'S STRATEGY AND BUSINESS MODEL [E1.SBM-3]

The material IROs identified are shown in the summary table below:

ESRS E1: ENVIRONMENT						
ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS E1-1 CLIMATE CHANGE MITIGATION Transition plan	RI		X		Short Medium	Employees
ESRS E1-2 Climate change mitigation Client services	I+ OP		X	X	Short Medium Long	Clients, End users, Public authorities, Environment
ESRS E1-3 Climate change adaptation Climate risk	RI		X		Short Medium Long	Employees Clients
ESRS E1-3 Climate change adaptation Client services	I+ OP		X	X	Short Medium Long	Clients, End users, Public authorities, Environment
ESRS E1-4 Energy Vehicle fleet	OP		X		Medium	Employees Environment
ESRS E1-4 Energy Client solutions	I+ OP		X	X	Short Medium Long	Clients, End users, Public authorities, Environment
ESRS E1 Climate change Specific topic: Improving the quality of buildings and mitigating risks	I+ OP		X	X	Short Medium Long	Clients, End users, Public authorities, Environment

GRI 305: EMISSIONS 2016
2.3.3.1. CLIMATE CHANGE MITIGATION AND ADAPTATION

The importance of climate change mitigation and adaptation was confirmed by the SOCOTEC group’s double materiality analysis in late 2023. They represent an opportunity for the Group to develop its business and grow its revenue related to Green Trust assessments and related services. They also strengthen SOCOTEC’s reputation in building sustainability and its contribution to more sustainable cities where buildings, equipment, facilities and infrastructure are safer, consume less energy, are resilient to climate change and are more environmentally friendly, i.e. pollute less and involve fewer carbon emissions. As climate phenomena accelerate and as regulations relating to the energy and environmental transitions become tougher, SOCOTEC’s stakeholders believe that the Group is particularly well placed to help clients with environmental matters, relating to both regulations and performance, by taking action to prevent, mitigate, adapt to and remedy the situations concerned. By taking that position, SOCOTEC ensures its own economic, social and technological resilience, and can thereby respond to the growth in its markets.

Aside from the solutions it offers to its clients, the Group has adopted a policy, targets, action plans and resources, along with dedicated monitoring indicators so that can be sure of its ability to reduce the climate impact of its own operations. Climate change is a material topic for the Group. Please refer to table 1.6. "Material impacts, risks and opportunities and their connection with SOCOTEC’s strategy and business model [SBM-3]".

GRI 302: ENERGY 2016 (3-3), 302-1-> 302-4
2.3.3.2. ENERGY

SOCOTEC group’s double materiality analysis also confirmed the importance of energy management. This represents an opportunity for the Group to grow its revenue and develop its expert services for clients, such as those relating to the energy performance of buildings, energy mix issues – relying on solutions that use renewable energies for example – and control and inspection work on nuclear sites. Please refer to section 2.1.2. "Green Trust: green initiatives and solutions to increase building sustainability". The Group also has an energy sufficiency policy, which includes electrifying its vehicle fleet and improving the energy performance of its buildings. As a result, energy management is an opportunity for the Group to decarbonise its business and reduce the climate impact arising from its own operations. Please refer to section 1.6. "Material impacts, risks and opportunities and their connection with SOCOTEC’s strategy and business model [SBM-3]".

2.3.3.3. IMPROVING THE QUALITY OF BUILDINGS AND MITIGATING RISKS

Improving the quality of buildings and infrastructure relies on services that aim to manage and reduce building-related risks. This is a material sustainability topic for the SOCOTEC group. It relates mainly to the services provided by SOCOTEC to support worksite safety, structural surveys that check the condition of structures and the safety of their users or occupants, and more broadly any service intended to assess risks throughout a building's life cycle. Please see the description of the "Improving the quality of buildings and mitigating risks" topic in table 1.6. "Material impacts, risks and opportunities and their connection with SOCOTEC’s strategy and business model [SBM-3]".

2.3.4. ENVIRONMENTAL TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION [E1-1]

ESRS E1.14.1 -> E1.25.E.2

In this section, SOCOTEC is for the first time formally setting out its transition plan for climate change mitigation, having made a commitment to it in its 2023 sustainability report. The SOCOTEC group has identified two main types of action through which it intends to achieve the transition:

ESRS E1.16.A.1, E1.16.B.1

The first represents the Group's commitment to reducing GHG emissions from its own operations in order to mitigate climate change. In December 2024, SOCOTEC made a commitment to the SBTi (Science Based Targets initiative), which involves short-term targets (5-10 years) to reduce emissions in its value chain in accordance with the Paris Agreement trajectory for limiting global warming to 1.5 °C. The Group's first efforts, which are aligned with but not yet validated by the SBTi, resulted in a trajectory in which the Group will reduce its Scope 1 and 2 emissions by 42% between 2023 and 2030.

ESRS E1.16.B.1

To achieve that, the SOCOTEC group has since 2022 been deploying an energy sufficiency plan across all its platforms, to reduce GHG emissions related to its main emission sources. The plan includes various ways of reducing carbon emissions: streamlining business travel including better management of journeys from client to client and the electrification of the vehicle fleet ("fleet first approach"), but also improving the energy performance of branches and sites and promoting renewable energies, adopting an energy sufficiency plan for digital activities and adopting a responsible procurement policy (impacts related to the supply chain). Please refer to section 2.3.5. "Reducing GHG emissions related to our own operations: policies [E1-2], initiatives and resources [E1-3]" and section 2.3.6. "GHG emission reduction targets" [E1-4].

The second key aspect of the SOCOTEC group's transition plan consists of adapting its business model and commercial strategy by focusing on development of "Green Trust" services. This relates to all of the green solutions offered to clients by SOCOTEC experts to help them address the challenges of carbon reduction, sustainability and the energy performance of buildings, the reduction of greenhouse gas emissions and more broadly all services that help clients have a positive impact on the environment. Please refer to section 2.1. "Green Trust: green solutions to support clients with the environmental transition".

2.3.4.1. INVESTMENTS AND FUNDING SUPPORTING THE IMPLEMENTATION OF THE TRANSITION PLAN

ESRS E1.16.C.1 -> E1.16.C.3

Capital expenditure relating to assets associated with economic activities regarded as sustainable in environmental terms are detailed with respect to Annexes I and II of the taxonomy regulation. They include investments in energy performance and leasing contracts for electric vehicles included in the vehicle fleet. (IFRS 16) Please refer to section 2.2.4. "Taxonomy: investments and funding".

2.3.4.2. GROUP'S GOVERNANCE FRAMEWORK FOR CLIMATE-RELATED RISKS AND OPPORTUNITIES

ESRS E1.16.H.1

The Group's environmental transition plan, including its commitment to reducing the climate-change impact of its own operations and the deployment of Green Trust services among its clients, is overseen by the members of the Group CSR Committee and the International CSR Committee within their respective areas of responsibility, and by entity, business and internal department heads. The whole system is subject to the oversight of the SOCOTEC group’s executive managers who are members of the SOCOTEC 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 makes presentations on the Group’s strategic direction in terms of CSR, its action plans and outcomes achieved (particularly ESG indicators) to the highest level of Group governance. The proportion of revenue generated by Green Trust services and the reduction in the Group's carbon footprint are two of the five strategic priority KPIs identified as part of the 2024-2028 CSR strategies validated by the Executive Committee. Please refer to sections 1.2.2.1. "Operational committees" and 1.2.2.2. "Governance of CSR matters". Please refer to section 1.3.4.2. for the five strategic key aspects of the SOCOTEC group's CSR policy.

GRI 302: ENERGY 2016 (3-3), GRI 305: EMISSIONS 2016 (3-3)

2.3.5. REDUCING GHG EMISSIONS FROM OUR OWN OPERATIONS:

POLICIES [E1-2], INITIATIVES AND RESOURCES [E1-3]

ESRS E1.25.A., ESRS E1.25.B

Since 2022, SOCOTEC has implemented an energy sufficiency action plan related to the operational management of its own activities. SOCOTEC aims to achieve improvements in its energy consumption through various policies to implement the energy sufficiency plan, which aims to mitigate climate change and adapt to it.

As regards our Scope 1 and 2 GHG emissions:

- **Sustainable travel policy:** electrification of the vehicle fleet, plan to install charging points at SOCOTEC sites and employees' homes, optimisation of business travel, efforts to raise awareness of eco-driving, alternative studies related to active travel etc.
- **A digital real estate policy to optimise the energy performance of SOCOTEC branches:** monitoring and managing energy consumption at 100% of our buildings and sites, eco-friendly habits, power purchase agreements based on renewable energy.

As regards our Scope 3 GHG emissions:

- **Sufficiency in relation to digital activities:** 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 each year, etc.
- **Responsible procurement policy:** inclusion of CSR criteria in invitations to tender, choice of the "strict minimum", extension of product lifetimes, recycling of products at the end of their lives, sourcing from local suppliers, CSR assessments of suppliers.
- **Responsible operational waste management policy:** reduce, reuse and recycle waste arising from our own operations.

2.3.5.1. ELECTRIFICATION OF THE VEHICLE FLEET
ESRS E1-2, E1-5

SOCOTEC's company vehicle fleet is essential to its operations, allowing its expert technicians and engineers to do their work at clients' premises. The fleet is also a uniquely attractive aspect of the Group's Employee Value Proposition (EVP) as well as a factor that supports the real incomes of its employees.

Journeys made by employees using the company vehicle fleet represent the Group's largest item of energy expenditure and source of carbon emissions, particularly in France. In 2024, the fleet's GHG emissions were as follows:

- 90% of Scope 1 and 2 emissions across the seven main platforms and Belux (61% of Scope 1, 2 and 3 emissions)
- 98% of Scope 1 and 2 emissions in France (93% of Scope 1, 2 and 3 emissions)

Accordingly, to reduce its carbon impact, SOCOTEC is prioritising efforts to optimise the energy performance of its vehicle fleet by gradually moving from combustion-engine vehicles to low-emission vehicles (mainly 100%-electric vehicles). At the same time, the Group is taking steps to raise 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 is also installing charging points in all locations where its electric vehicle fleet is used, and provides financial support for installing charging points at employees' homes.

Initiatives to reduce energy consumption originating from SOCOTEC's business travel:

ESRS E1-3, E1-4

" Fleet first approach": making the company vehicle fleet more environmentally friendly

- Increase the proportion of electric vehicles very significantly
- Optimise the environmental performance of vehicles (100%-electric, hybrid and combustion-engine vehicles that meet the Euro 6 standard).
- Increase the availability of electrical charging facilities in SOCOTEC car parks (installation of charging points by the company) and facilitate charging at home.

Supporting the transition to electric vehicles

Electrifying the Group's vehicle fleet is SOCOTEC's main way of reducing its GHG emissions:

- In France, which accounts for 65% of the Group's global vehicle fleet, a higher proportion of vehicles are electric, and the French fleet accounts for 57% of total GHG emissions from SOCOTEC vehicles worldwide. In addition, the Group has the ambitious target of having a fully electric fleet in France by 2028.
- The Group is also aiming to have 50% of its fleet – vans included – consisting of electric vehicles in the UK and Italy, and 80% excluding vans, by 2028.

The shift to electric vehicles in SOCOTEC's vehicle fleet will make a major contribution to achieving its target as regards reducing the Group's overall greenhouse gas emissions. In France, various steps have been taken to help employees make the switch, such as:

- Installing charging stations at branches (335 charging points installed worldwide in 2024 versus 210 in 2023 and 103 in 2022).
- 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 France.

In addition, the Lesquin site near Lille – which has Bepos and Effinergie 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. The same is true of Italian sites that have installed solar panels.

Optimising business travel and making greater use of alternative travel methods

- Minimise the distance travelled on trips to visit multiple clients, limit journeys by employing remote communications (videoconferencing), assess the adoption of active travel solutions that offer alternatives to cars, such as the introduction of company bicycles, as well as 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).

Each geographical platform is currently defining active travel plans suited to its local context. The platforms are also exploring the "fleet first approach" along with other ways of optimising travels, and are also addressing travel-related emissions included in Scope 3 – (mileage allowances, train, plane and commuting)- for example by:

Promoting road safety and careful driving

- Educating employees about eco-driving (regular poster campaigns, training, videos, challenges etc.).
- Monitoring significant road incidents in monthly key performance indicators and ensuring that the relevant manager speaks to the person involved whenever an incident occurs.

2024 results and 2028 targets

ESRS E1-4

Vehicle fleet	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Proportion of electric vehicles in France	2.26%	20%	18% weighted average 25% as of 31/12/2024	100%
Proportion of electric vehicles in the UK	0.55%	-	9%	50% including vans 80% excluding vans
Proportion of electric vehicles in Italy	0%	-	0.78%	50%
Proportion of low-emission vehicles in the global vehicle fleet (100%-electric or rechargeable hybrid vehicles)	2.38%	20%	16% weighted average	100%

In line with the environmental transition roadmap in France and around the world, SOCOTEC has committed to reducing the GHG emissions of its vehicle fleet by increasing the proportion of low-emission vehicles, mainly electric vehicles but also hybrid vehicles. Overall, such vehicles accounted for almost 16% of the global fleet in 2024, as opposed to 2.5% in 2022 and 5% in 2023. After comfortably beating its 2024 target of having 25% of its vehicle fleet in France consisting of electric vehicles, the SOCOTEC group has set more ambitious targets in terms of electrifying its vehicle fleet across all of its platforms:

- low-emission vehicles accounting for 50% of the total in 2025
- low-emission vehicles accounting for 100% of the total in 2028

Key performance indicators

- Electrification of the company vehicle fleet: 14% in 2024 worldwide (seven platforms plus Belux), 25% in France as of 31/12/24
- Proportion of low-emission vehicles (100%-electric or rechargeable hybrid vehicles): 16% worldwide (seven platforms plus Belux)
- Number of electric vehicle charging stations: 335
- Road risk prevention and eco-driving training – number of employees taking part and number of days of training: 451 employees trained in 2024 (3,267 employees trained in France in the last three years)

In France, the shift towards electric vehicles in the company fleet accelerated in 2024. 100%-electric vehicles accounted for 25% of the fleet as of 31/12/2024. The proportion had risen to 30% by the end of March 2025 and should break through the 50% barrier by the end of 2025. In addition, 33% of the fleet will consist of hybrid vehicles with CO₂ emissions of 105g per 100 km (as opposed to 130 g with current combustion-engine vehicles) and fuel consumption reduced to 1.1 litres per 100 km.

GRI 302: ENERGY 2016 (3-3)

2.3.5.2. SUSTAINABLE BUILDINGS

ESRS E1.25.C., ESRS E1.25.D.

Policy regarding the energy performance of SOCOTEC buildings

ESRS E1-2

Efforts to reduce the energy consumption of buildings is central to the Group's energy sufficiency plan and are led by its Real Estate Department, which reports to the Group's Finance Department. Both of those departments have a representative on the Group's 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.

Energy sufficiency in buildings: plan of action

ESRS G1-3

The Group has various initiatives to promote energy sufficiency in its agencies: 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 (in the US, France, Spain and Germany).

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.

EXAMPLE OF THE PLAN OF ACTION TO PROMOTE ENERGY SUFFICIENCY IN BUILDINGS IN FRANCE	PROGRESS		
1. MEASURE AND MONITOR CONSUMPTION:	ACHIEVED IN 2023	IN 2024	2025
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 GHG inventory, available on the intranet.	X	X	X
2. SET UP A MONITORING PROCESS FOR ENERGY CONSUMPTION AND ALERTS			
The publication of SOCOTEC's energy sufficiency 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 sufficiency action plan for buildings as approved by the Chief Real Estate Officer.	X	-	X Update
In a meeting on 07/01/2025, all site managers (197 people) were reminded of how to use the consumption monitoring software NEMO GREEN. That software is also presented in all CONNECT manager onboarding sessions and branch results are disclosed in order to increase awareness among managers.	Q4 2022	X	X
Monthly reporting regarding consumption per m². Benchmarking between branches with identical floorspace, for example, or within the same region.	X	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 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	X
Update on progress towards the target of reducing consumption by 10% => 22% reduction between 2022 and 2024. New target to be adopted in 2025.	-	X	X
3. CHAMPION ENVIRONMENTALLY RESPONSIBLE BEHAVIOURS IN THE OFFICE:			
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. 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 unoccupied meeting rooms, offices or hubs, in corridors and in unused shared areas.	X	X eco-friendly habits	X eco-friendly habits
4. UNLOCK ENERGY SAVINGS AT THE BRANCHES:			
Stress the importance of buildings' energy performance to owners with operational responsibilities.	X ⁽¹⁾	X	X
Implement minor improvements to unlock energy savings: LED relamping, presence detectors, automatic lighting and heating cut-outs, heating system servicing, etc.	X ⁽²⁾	X	X
Implement a multi-year annual works plan to eliminate heating consumption at night and at weekends: - Audit the branches consuming the most energy - Draft a 2023/2024 energy works plan - Implement the plan to improve branches' energy efficiency	-	X	X
5. PROMOTE THE GENERATION AND/OR CONSUMPTION OF RENEWABLE ELECTRICITY			X
Carry out a feasibility study regarding branches requiring a portion of their consumption to be covered by renewable energies. There are no plans to arrange these kinds of agreements in France. In France, around 70% of electricity is produced by nuclear power plants. That source of energy produces almost no CO2, which contributes to what is already a very low-carbon energy mix. In 2023, EDF generated 97.8% of its electricity without any CO2 emissions through its use of nuclear and renewable energies.		X	
6. RELOCATION/BUILDING ACQUISITION POLICY			
Programme to refurbish all branches underway since 2019.	X	X ⁽³⁾	To be continued
New high-energy-performance sites rented with photovoltaic panels on the roof (e.g. Lesquin)	X ⁽⁴⁾	X	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. In 2024, that was the case for the Echirolles site. In 2025, the lessor of the Rouxmesnil Bouteille site confirmed the upgrade all of the building's thermal insulation.

(2) In France in 2024, 22 buildings (vs. 16 in 2023 and 13 in 2022) underwent minor energy-efficiency upgrades, with a total investment budget of €255,000 (vs. €201,400 in 2023). The Group is not currently in a position to calculate the corresponding GHG emissions avoided. The work consists mainly of relamping, the installation of presence detectors that control lighting, additional insulation and the reprogramming of heating/air conditioning systems.

(3) Relocation plans in 2024 allowed the sites concerned to move to recently constructed buildings that comply with thermal regulations in force (Périgueux, Villeurbanne, Nancy and Dijon). 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. The plan to move the Corbas training centre (Rhône department) to a new HQE-certified building, which can generate its own electricity using photovoltaic panels, was originally scheduled in 2024 but has been pushed back to April 2025.

(4) The Lesquin site was fitted with photovoltaic panels in 2022, and the new GENAS site will also have PV panels.

Examples of initiatives adopted in 2024 to promote energy sufficiency in buildings worldwide.

- In 2024, minor works were carried out in 22 buildings to improve their energy performance at a cost of more than €255,500 (relamping, boiler maintenance etc.) worldwide.
- In France, major energy renovation work began on buildings in 2024 and will be continued by landlords in 2025. Examples are upgrading the thermal insulation at the Echirolles site in France and changing the air conditioning cassettes at SOCOTEC's head office in Guyancourt. In 2025, work has begun on upgrading the thermal insulation at the Roumesnil Bouteilles site in Limoges. We also plan to relocate the Besançon branch from its current premises, which currently has low energy efficiency. In 2026, we will continue the process with the Dunkirk site.
- In the United Kingdom, SOCOTEC has undertaken to buy 100% renewable electricity until 2025, representing 90% of SOCOTEC's total consumption in that country.
- In Italy, SOCOTEC has also put in place an energy sufficiency 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 and a geothermal solution at Eurogeo's site.

GRI 302-4
2024 results and 2028 targets regarding energy sufficiency in SOCOTEC buildings
ESRS E1.4

Buildings	2023	2024 TARGETS	2024 RESULTS	ACHIEVEMENT OF 2024 TARGETS	2028 TARGETS
Change in electricity consumption in France	11% reduction between 2022 and 2023	10% reduction between 2022 and 2024	-19%	Yes	25% reduction between 2022 and 2028
Change in total energy consumption related to buildings (electricity, natural gas, fuel oil etc.) in France	0.76% increase between 2022 and 2023		-21%	Yes	
Change in total energy consumption related to buildings (electricity, natural gas, fuel oil etc.) worldwide	2.34% increase between 2022 and 2023		-8%	Partial 80% of the target achieved	
Proportion of electricity consumed coming from renewable sources (worldwide, including buildings)	20%	-	14.92%	-	-
Proportion of electricity consumed coming from renewable sources (Italy)	27.5%	-	4.52%	-	20% increase in electricity consumed coming from renewable sources in Italy (solar panels and geothermal)

Indicators
Please refer to Chapter 5, "Sustainability indicators" – Environment section – Buildings table

2.3.5.3. RESPONSIBLE USE OF DIGITAL TECHNOLOGY

Policy on the responsible use of digital technology
ESRS E1.2.

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 sufficiency action plan published in 2022. Promoting and integrating responsible digital practices is a practical way of meeting the Group's commitment to decarbonise its value chain by:

- streamlining its hardware in terms of telephones, IT hardware and printers, and optimising the use of workstations.
- buying sustainable and repairable equipment.
- recycling and reusing end-of-life electrical and electronic equipment.

Action and resources
ESRS E1.3.

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

- Buy sustainable and repairable equipment
- 100% of SOCOTEC's screens and computers have the EnergyStar label.
 - Our computer supplier HP has achieved Ecovadis Platinum certification.

- Optimise equipment (telephones, IT hardware and printers) and the operation of workstations.
- Equipment pack customised to suit 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.

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).

Educate employees about eco-friendly habits via regular campaigns.

GRI 306-4
2024 results and 2028 targets

ESRS E1.4.

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

WEEE	2023	2024 TARGETS	2024 RESULTS	ACHIEVEMENT OF 2024 TARGETS	2028 targets
% of WEEE (electrical and electronic waste) sent for recycling or reuse	100% in France	Extend the partnership to Belgium and Luxembourg	100% of WEEE in France, Belgium, Luxembourg and the UK	Yes Target exceeded after the approach was rolled out to the UK	100% of Group WEEE

2.3.5.4. RESPONSIBLE PROCUREMENT

Responsible procurement policy

ESRS E1.2.

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.

For details of the SOCOTEC group’s responsible procurement policy, please refer to section 4.2, "Managing relations with suppliers".

Action and resources

ESRS E1.3.

The Group takes action to promote its responsible procurement policy in order to help decarbonise its value chain.

- Commitment by suppliers to signing the Group’s Responsible Procurement Charter, which includes an undertaking to protect the environment and decarbonise products.
- Inclusion of responsible procurement criteria in the process of selecting and assessing suppliers.
- Sourcing decisions including the selection of local suppliers wherever possible.
- Notion of "strict minimum" included in the wording of tender specifications.
- Extension of the useful life of equipment where possible (e.g. extending the printer lease term from 4 years to 7/8 years).
- Improvements to production processes, reducing wasteful consumption and promoting recycling and product reuse.

Responsible procurement – 2024 results and 2028 targets

ESRS E1.4.

RESPONSIBLE PROCUREMENT	2023	2024 TARGETS	2024 RESULTS	ACHIEVEMENT OF 2024 TARGETS	2028 TARGETS
Deployment of the Responsible Procurement Charter in the platforms	3 platforms (France, Italy, Spain) out of 7	-	4 platforms (France, Italy, Spain and UK) out of 7	-	100% of the 7 main platforms
Signature of the Responsible Procurement Charter by suppliers > €50,000 (France)	52 suppliers (29% of suppliers) > €50,000 representing 25% of total purchases	35% of suppliers having signed the charter	42% of suppliers > €50,000 having signed the charter, representing 51% of total purchases	Yes	100% of suppliers
Adoption of a method for carrying out CSR assessments of suppliers	-	Adoption of a method for carrying out CSR assessments of suppliers in France	Number of suppliers that have completed the procurement and CSR questionnaire (top 200) in France: 82 / 200	Yes	Method applied across 100% of platforms
CSR questionnaire introduced for tender procedures and/or addition of CSR clauses or inclusion of the Responsible Procurement Charter in contracts		Deployment of the supplier questionnaire in France Addition of CSR clauses or inclusion of the Responsible Procurement Charter in contracts	CSR criteria included in all tenders managed by the procurement department in France Responsible Procurement Charter included in contracts signed during the year	Yes	Method applied across 100% of platforms Introduction of a KPI relating to CSR clauses in contracts

2.3.5.5. MANAGING WASTE FROM OWN OPERATIONS

For more information about the policy implemented within the Group, action taken and results achieved, please refer to section 2.4.3. "Management of waste arising from our operations".

2.3.6. TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION [E1-4]

ESRS E1.32.1, E1.33.2

2.3.6.1. GHG EMISSION REDUCTION TARGETS – SCOPE 1 AND 2 EMISSIONS

New targets for 2028 and 2030, aligned with the SBTi methodology

SOCOTEC took its first step down this path in December 2024, when it made a commitment to the Science Based Targets initiative (SBTi), involving short-term targets to reduce emissions in its value chain in accordance with the Paris Agreement trajectory to limit global warming to 1.5 °C. Following the SBTi's recognised methodology, the SOCOTEC group has defined a trajectory for reducing its Scope 1 and 2 carbon emissions from a 2023 baseline:

- 30% reduction in Scope 1 and 2 emissions in absolute terms by 2028.
- 42% reduction in Scope 1 and 2 emissions in absolute terms by 2030.

ESRS E1.34.E.1.

This trajectory was based on the scientific data of the SBTi methodology so that it is compatible with the target of limiting global warming to 1.5°C. It will be audited by the SBTi for validation purposes in the next two years, in accordance with the SBTi engagement process.

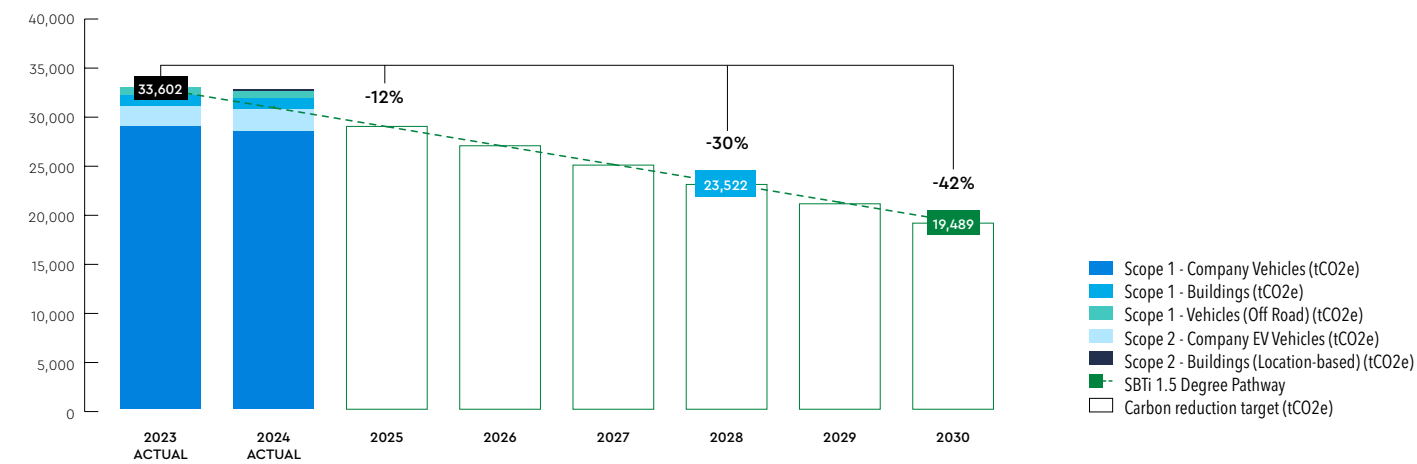
These targets are included in the “Implementing the environmental transition” part of the CSR strategy, and are two of the five priority indicators targeted by the Group and approved by the Group Management Committee.

ESRS E1.34.B.1, E1.34.C.1

	SCOPES	TYPE	AMBITION %	BASELINE YEAR	Target year	GROSS TARGET EMISSIONS IN TCO2EQ SCOPE 1	GROSS TARGET EMISSIONS IN TCO2EQ SCOPE 2	APPROVAL OF THE SBTI INITIATIVE
Short-term target	Scopes 1 & 2	Absolute	-30%	2023	2028	21,889*	1,633*	Committed to be validated
Short-term target	Scopes 1 and 2	Absolute	-42%	2023	2030	18,136*	1,353*	Committed to be validated
Short-term target	Scope 3	To be defined by end-2026						Committed to be validated

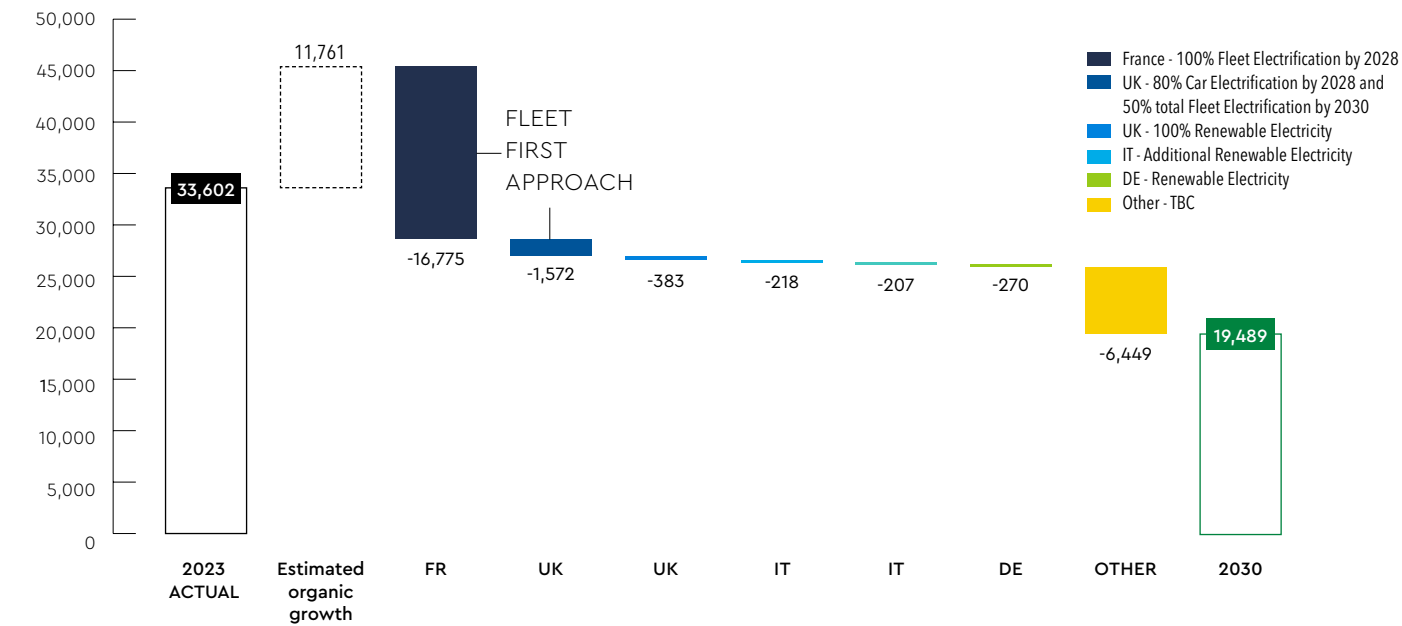
* Gross emissions targets to be achieved according to the SBTi 1.5°C reduction trajectory. This estimate does not take into account the Group’s growth.

SOCOTEC GROUP: CARBON REDUCTION - TARGET 2030
SCOPES 1 AND 2



ESRS E1.43.F.1

ESTIMATED CONTRIBUTION OF CARBON REDUCTION SOURCES BETWEEN 2024 AND 2030 IN TCO2E



2.3.6.2. GHG EMISSION REDUCTION TARGETS – SCOPE 3 EMISSIONS
ESRS E1.34.B.3.

For three years now, the SOCOTEC group has gradually expanded the scope of its reporting regarding emissions in categories including travel, waste management, purchases of goods and services, transport and distribution and upstream energy. These categories are the most relevant ones as regards SOCOTEC's business activities and are aligned with the categories identified in the GHG Protocol.

In 2025, as part of its continuous improvement approach, SOCOTEC is installing specific software to estimate emissions related to its supply chain (Scope 3) based on available expenditure and business data. In 2024, the pilot project in the UK allowed the Group to estimate all emissions associated with "goods and services purchased" and "capital goods" (GHG Protocol categories 1 and 2) based on 2023 expenditure. Those emissions were included in the 2024 GHG inventory and explain the sharp increase in the UK platform's Scope 3 emissions, and therefore the increase in the Group's Scope 3 emissions. The Group intends to apply the same approach to all of its platforms by the end of 2026.

The Group's ability to estimate Scope 3 emissions as exhaustively as possible is essential to its aim of implementing a value chain decarbonisation strategy in which reduction targets and actions to be taken will be defined on that basis, and within the timeframe imposed by the SBTi, i.e. by the end of 2026.

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

2.3.7. ENERGY CONSUMPTION AND ENERGY MIX [E1-5]

TOTAL CONSUMPTION OF ENERGY RELATED TO OWN OPERATIONS

ESRS E1-5	ENERGY CONSUMPTION AND ENERGY MIX	UNIT	TOTAL PLATFORMS	
			2023	2024
	FOSSIL FUEL ENERGY CONSUMED			
E1.37.a.1.	Total consumption of fossil fuel energy related to vehicles and buildings	MWh	133,177.04	131,267.4
	NUCLEAR ENERGY CONSUMED			
E1.37.b.1	Consumption of nuclear energy (buildings + electric vehicles using SOCOTEC charging points and other charging points)	MWh	4,611.01	6,850.83
E1.37.c	RENEWABLE ENERGY CONSUMED			
ESRS E1.37.c.i.1	Consumption of fuel from renewable sources including biomass (also including industrial waste and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (in MWh)	MWh		2.39
ESRS E1.37.c.ii.1	Total consumption of renewable energy in MWh related to own operations - consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	2,672.66	2,617.97
ESRS E1.37.c.iii.1	Total consumption of renewable energy in MWh related to own operations - consumption of self-generated non-fuel renewable energy	MWh	42	183
	Proportion of renewable sources in total energy consumption (%)	%	1.93	1.99
	Proportion of renewable sources in total building energy consumption (%)	%	13.73	15.6
	Proportion of electricity consumed from renewable sources (%)	%	19.41	14.92

ESRS E1.38 -> 40

Since the SOCOTEC group is a service provider, it does not operate in sectors that have a major impact on the climate.

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

2.3.8. GROSS GHG EMISSIONS IN SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [E1-6]

SOCOTEC's annual GHG inventory is carried out 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 represents the foundation for the SOCOTEC group's drive to reduce its GHG emissions under its commitment to advance the Group's environmental transition. The SOCOTEC group has committed to making an annual declaration of its GHG emissions, and it updated its GHG inventory in 2024.

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.
- The acquisitions completed in the 2024 reporting period were excluded because a period of integration is required.

Methodology

- The carbon footprint has since 2021 been calculated in accordance with the ISO 14064 and 14069 frameworks.
- Since 2023, the GHG inventory has followed the recommendations of the internationally recognised GHG Protocol.

For more details on the methodology, please refer to section 5.4. "Reporting methodology".

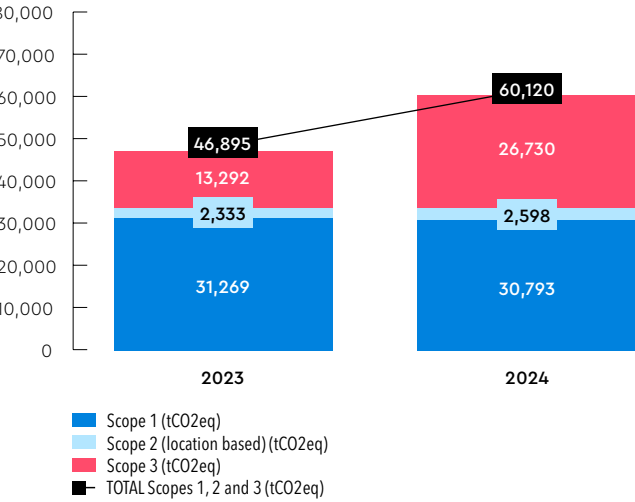
2.3.8.1. THE SOCOTEC GROUP'S 2024 GHG INVENTORY
ESRS E1-52.A.

SOCOTEC GROUP TOTAL GHG EMISSIONS (SCOPES 1, 2 AND 3)

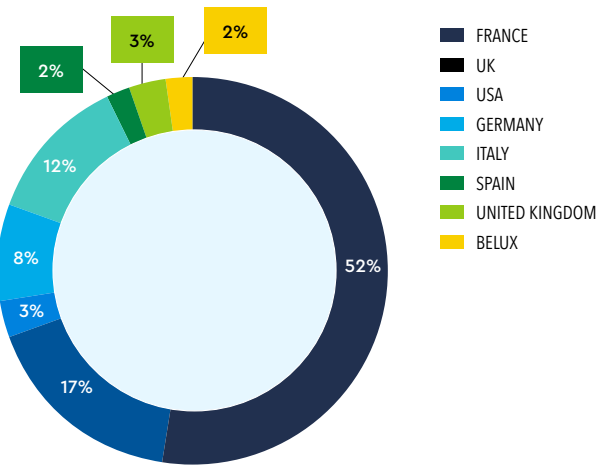
In 2024, the Group's total GHG emissions in Scopes 1, 2 and 3 amounted to 60,120 tCO₂eq (versus 46,895 tCO₂eq in 2023). The total increase in emissions across all scopes was due in particular to improvements made in 2024 to the way the Group measures new Scope 3 emissions categories, i.e. indirect emissions related to its value chain. Scope 1 and 2 emissions, which are directly related to the Group's operations, fell slightly (-1%) in 2024 despite a 13% increase in revenue and a 6% increase in headcount.

SOCOTEC GHG INVENTORY BREAKDOWN OF EMISSIONS BY SCOPE		UNIT	2023	2024
ESRS E1.44.a.1	Gross Scope 1 GHG emissions	tCO ₂ eq	31,269	30,793
ESRS E1.44.b.1	Gross Scope 2 GHG emissions (location-based)	tCO ₂ eq	2,333	2,598
	Total gross indirect GHG emissions (Scope 3)	tCO ₂ eq	13,292	26,730
ESRS E1-52.a	Total Scope 1, 2 and 3 GHG emissions (location-based)	tCO ₂ eq	46,895	60,120
ESRS E1.53.1.	Scope 1, 2 and 3 GHG emissions intensity (revenue-based)	tCO2eq/€ m of revenue	37.31	42.03

SOCOTEC GROUP: GHG EMISSIONS
SCOPES 1, 2 AND 3 IN ABSOLUTE TERMS



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



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

- 61% of GHG emissions (vs. 76% in 2023) originate from the corporate vehicle fleet (Scopes 1, 2 and 3);
- 14% of GHG emissions (unchanged vs. 2023) originate from journeys by train or by plane, employee mileage allowances, rental cars, hotel stays and employee commuting (Scope 3);
- 7% of GHG emissions (vs. 8% in 2023) originate from buildings' energy consumption (Scopes 1, 2 and 3);
- 3% of GHG emissions (vs. 2% in 2023) originate from other indirect emissions: goods transportation, internet, data centres, hazardous and non-hazardous waste (Scope 3);
- 15% of GHG emissions originate from goods and services purchased and 2% from capital goods in the UK (included in Scope 3 for the first time in 2024, affecting that country's Scope 3 emissions figure).

When looking at these results, a distinction should be made between:

- the change in Scope 1 and 2 emissions directly related to the Group's operations, which we can influence directly by taking direct action (e.g. regarding the energy consumption of the vehicle fleet and buildings);
- the change in Scope 3 indirect emissions. To reduce Scope 3 emissions, two methods are required, i.e. streamlining purchases and adopting a more responsible approach to supplier relations, with the aim of reducing carbon emissions throughout the supply chain.

GROUP GHG EMISSIONS DIRECTLY RELATED TO OPERATIONS: SCOPES 1 AND 2

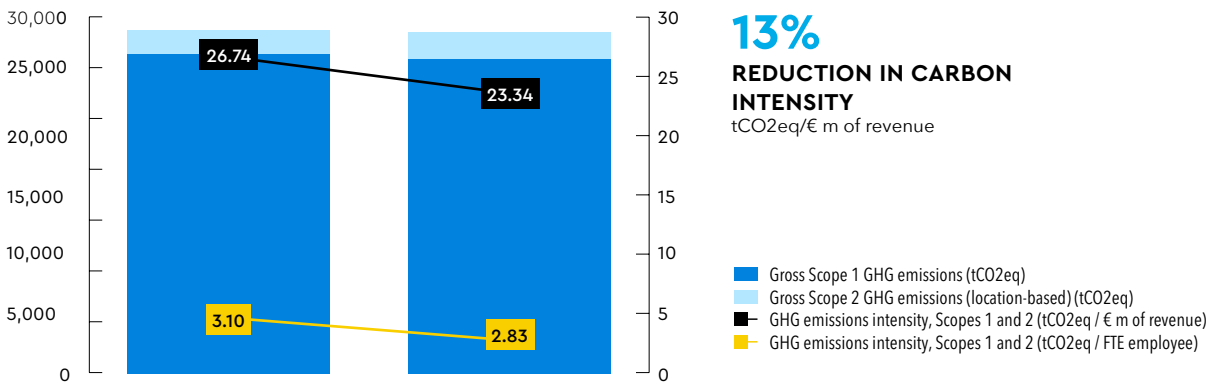
The overall trend is downward, both in absolute terms (-1%) and in terms of intensity (-13%). This is partly due to the beneficial effect of the initiative to electrify SOCOTEC's vehicle fleet, which began in France in 2023 and is gradually being rolled out across the Group: 16% of the fleet consisted of low-emission vehicles across almost all platforms in 2024, as opposed to 4.6% in 2023.

The SOCOTEC group's 2024 GHG inventory (Scopes 1 and 2) was as follows:

ESRS E1.53.1

- in absolute terms, 33,391 tonnes of CO₂eq (versus 33,602 tonnes of CO₂eq in 2023), representing a slight decrease (-1%) despite increases in revenue and headcount in the relevant scope between 2023 and 2024.
- in terms of intensity per million euros of revenue, 23.34 tonnes of CO₂eq (versus 26.74 tonnes of CO₂eq in 2023), i.e. a reduction of 13%.
- in terms of intensity per full-time-equivalent employee, 2.83 tonnes of CO₂eq (versus 3.10 tonnes of CO₂eq in 2023), i.e. a reduction of 22%.

SOCOTEC GROUP: GHG EMISSIONS
SCOPES 1 AND 2 (TCO2eq)



SOCOTEC GROUP: GHG EMISSIONS SCOPES 1 AND 2		2023	2024	2023/2024
				CHANGE
ESRS E1.44.a.1	Gross Scope 1 GHG emissions (tCO ₂ eq)	31,269	30,793	-2%
ESRS E1.44.b.1	Gross Scope 2 GHG emissions (location-based) (tCO ₂ eq)	2,333	2,598	11%
	Total Scope 1 and 2 GHG emissions (location-based) (tCO ₂ eq)	33,602	33,391	-1%
ESRS E1.53	GHG emissions intensity, Scopes 1 and 2 (tCO2eq / € m of revenue)	26.74	23.34	-13%
	GHG emissions intensity, Scopes 1 and 2 (tCO2eq / FTE employee)	3.10	2.83	-22%

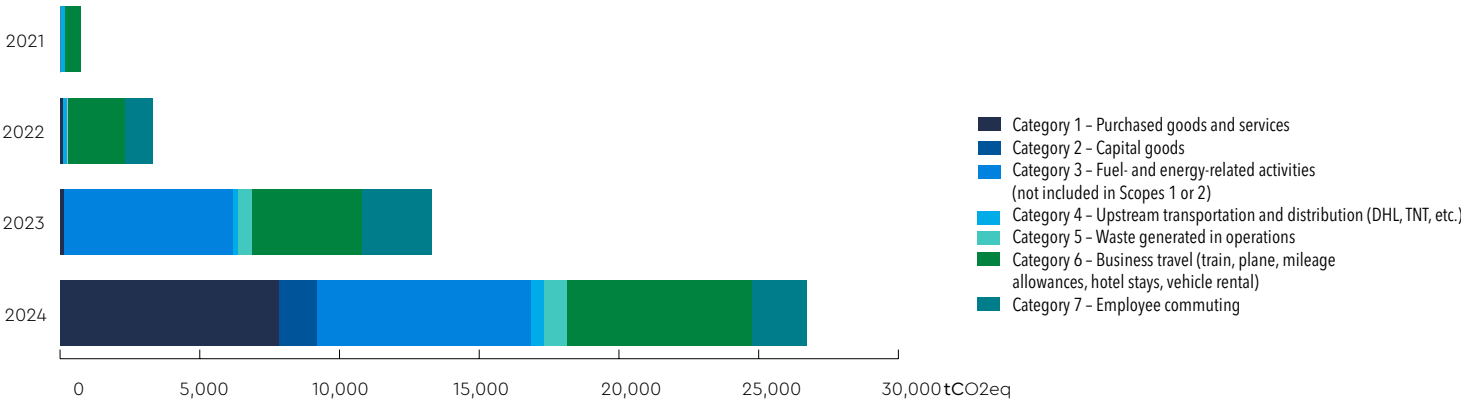
GROUP INDIRECT GHG EMISSIONS: SCOPE 3

The sharp rise in Scope 3 emissions in 2024 relative to 2023 was due to the addition of emissions related to purchases of goods and services (GHG Protocol category 1) and capital goods (category 2) in the UK: these emissions could be estimated for the first time in 2024 based on expenditure, using specialist software. As part of its continuous improvement approach, the SOCOTEC group has acquired the resources to carry out these calculations across all platforms in 2025. The aim is to achieve 65% coverage of its Scope 3 emissions so that it can adopt reduction targets aligned with the SBTi (Science Based Targets initiative) methodology.

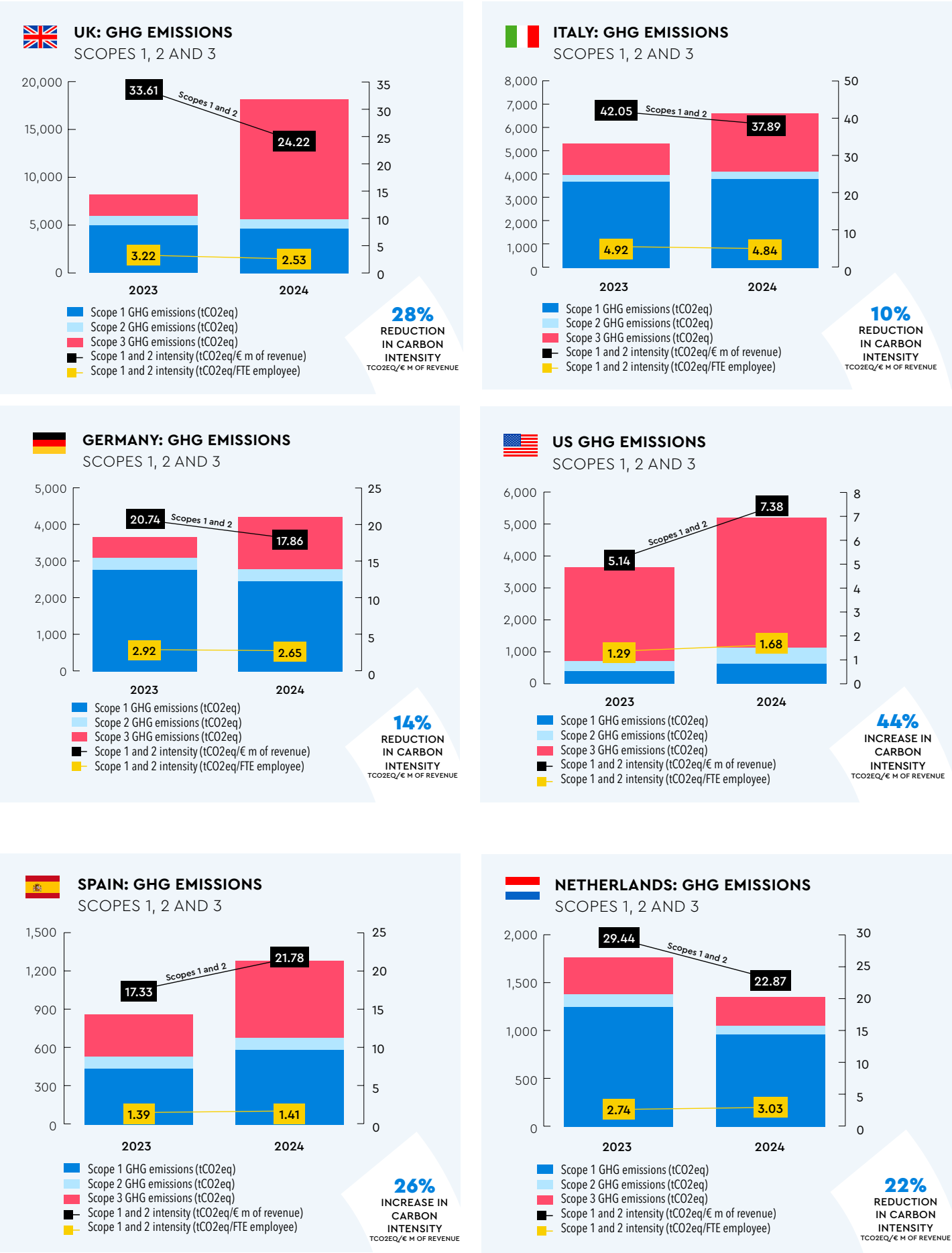
SOCOTEC GROUP: GHG EMISSIONS BY GHG PROTOCOL CATEGORY (SCOPE 3)		UNIT	TOTAL PLATFORMS	
			2023	2024
	TOTAL GROSS INDIRECT GHG EMISSIONS (SCOPE 3)	TCO2EQ	13,292	26,730
ESRS E1.44.c.1	Gross Scope 3 GHG emissions – Purchased goods and services	tCO2e	141	7,812
ESRS E1.44.c.2	Gross Scope 3 GHG emissions – Capital goods	tCO2e		1,365
ESRS E1.44.c.3	Gross Scope 3 GHG emissions – Fuel- and energy-related activities	tCO2e	6,041	7,658
ESRS E1.44.c.4	GHG emissions related to the transport of materials (e.g. by DHL or TNT)	tCO2e	184	496
ESRS E1.44.c.5	Gross Scope 3 GHG emissions – Waste generated in operations	tCO2e	476	794
ESRS E1.44.c.6	Gross Scope 3 GHG emissions – Business travel	tCO2e	3,967	6,638
ESRS E1.44.c.7	Gross Scope 3 GHG emissions – Employee commuting	tCO2e	2,483	1,967

Scope 3 emissions figures have increased continuously since 2021 as calculations have become more exhaustive each year, as the various geographical platforms have been integrated into the system and as the Group has aligned itself with the GHG Protocol categories.

SOCOTEC GROUP: EMISSIONS BY GHG PROTOCOL CATEGORY
SCOPE 3 IN TCO2EQ



2.3.8.2. 2024 GHG INVENTORY BY PLATFORM



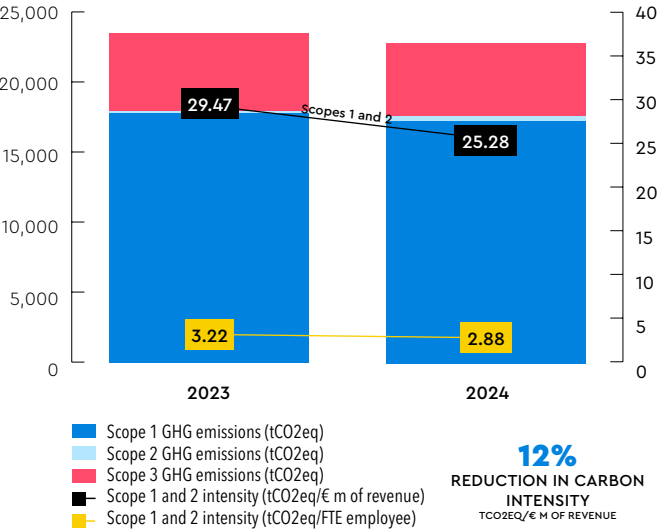
SOCOTEC IN FRANCE

In 2024, total Scope 1, 2 and 3 GHG emissions in France amounted to 22,723 tCO2e (versus 23,411 tCO2e in 2023). 2024 brought the first decline in GHG emissions, with:

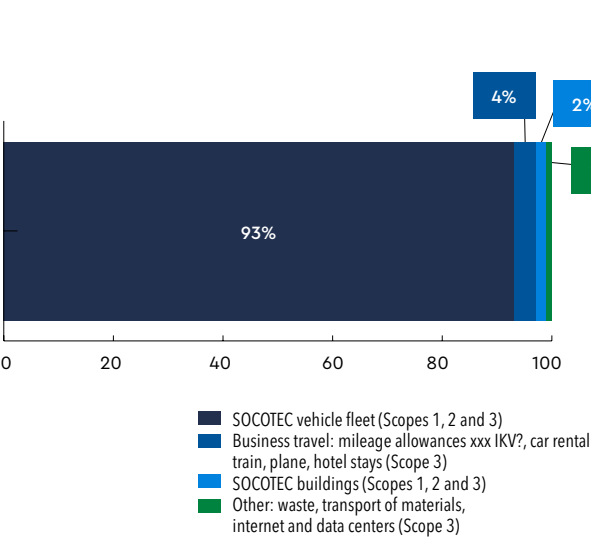
- A 3% reduction in GHG emissions in absolute terms, despite a 13% increase in revenue and a 6.7% increase in headcount.
- A 12% reduction in total carbon intensity (Scopes 1, 2 and 3) in tCO2eq per million euros of revenue.
- A 14% reduction in carbon intensity relating to direct emissions (Scopes 1 and 2) in tCO2eq per million euros of revenue.

These positive results are due in particular to the electrification of the vehicle fleet, with electric vehicles making up 18% of the fleet in 2024 on a weighted average basis and 30% as of 31 March 2025. The Group is well on track to hit its target of having its fleet consist entirely of electric vehicles in 2028, and the impact of its efforts is already visible.

FRANCE: GHG EMISSIONS
SCOPES 1, 2 AND 3



FRANCE: BREAKDOWN OF EMISSIONS BY USE
SCOPES 1, 2 AND 3



2.3.8.3. END OF THE AMBITIONS 2021-2024 PROGRAMME

2024 marked the end of the first four-year cycle in terms of analysing the SOCOTEC group's GHG emissions with the aim of reducing them by 15% compared with the 2021 baseline. The Group did not hit that target in absolute terms, since emissions rose in line with its organic growth. However, it almost hit its target in terms of carbon intensity, with a 14% reduction in GHG emissions per million euros of revenue. Sufficiency efforts made in the last few years have had a positive impact on the carbon intensity of SOCOTEC's own operations (Scopes 1 and 2). Emissions figures have been improving particularly since 2024, when they finally benefited from the electrification of the Group's vehicle fleet.

GROUP EMISSIONS 2021-2024 (France and Italy)

To ensure comparability, the four-year analysis only includes France and Italy, which were the first platforms to carry out a GHG inventory in 2021 across Scopes 1 and 2. Those two countries saw a 37% increase in revenue and a 17% increase in headcount during the period. Their performance must therefore be considered in the light of that strong growth.

Nevertheless, their carbon intensity results are positive. In particular, direct emissions (Scopes 1 and 2) per million euros of revenue fell 14%, missing by one point the Group's target of a 15% reduction between 2021 and 2024.

Group - France ⁽¹⁾ and Italy ⁽²⁾	2021	2022	2023	2024	2021/2024 change	Achievement of the -15% target
Total Scope 1 and 2 GHG emissions in tCO2eq (including upstream fuel-related emissions in France) (3)	20,664	21,447	24,976	24,196	17%	No
Intensity, Scopes 1 and 2 (tCO ₂ eq / € m of revenue)	37.39	35.53	37.67	32.07	-14%	Partial 93% of the reduction target achieved
Intensity, Scopes 1 and 2 (tCO ₂ eq / FTE employee)	3.62	3.57	4.08	3.63	0%	No However, emissions per employee remained stable, given the 17% increase in headcount during the 4-year period.

(1) The following French entities are included in the analysis: Environment BU: AXE, SOCOTEC Environnement. Construction & Real Estate BU: BIM in Motion, Monaco, SOCOTEC Construction (including CSPS Consulting), SOCOTEC Diagnostic, SOCOTEC Immobilier Durable, SOCOTEC Smart Solutions (including ASCAUDIT since 2023). TIV & Industry BU: CIS, Power Services, S2M, SNER, SOCOTEC Équipements. Monitoring: SOCOTEC Monitoring. Infrastructure: SOCOTEC Infrastructure France. Certification: SOCOTEC Certification France. Training: SOCOTEC Formation, SOCOTEC Formation Nucléaire. Holding company: SGE (SOCOTEC Gestion and Holding SOCOTEC).

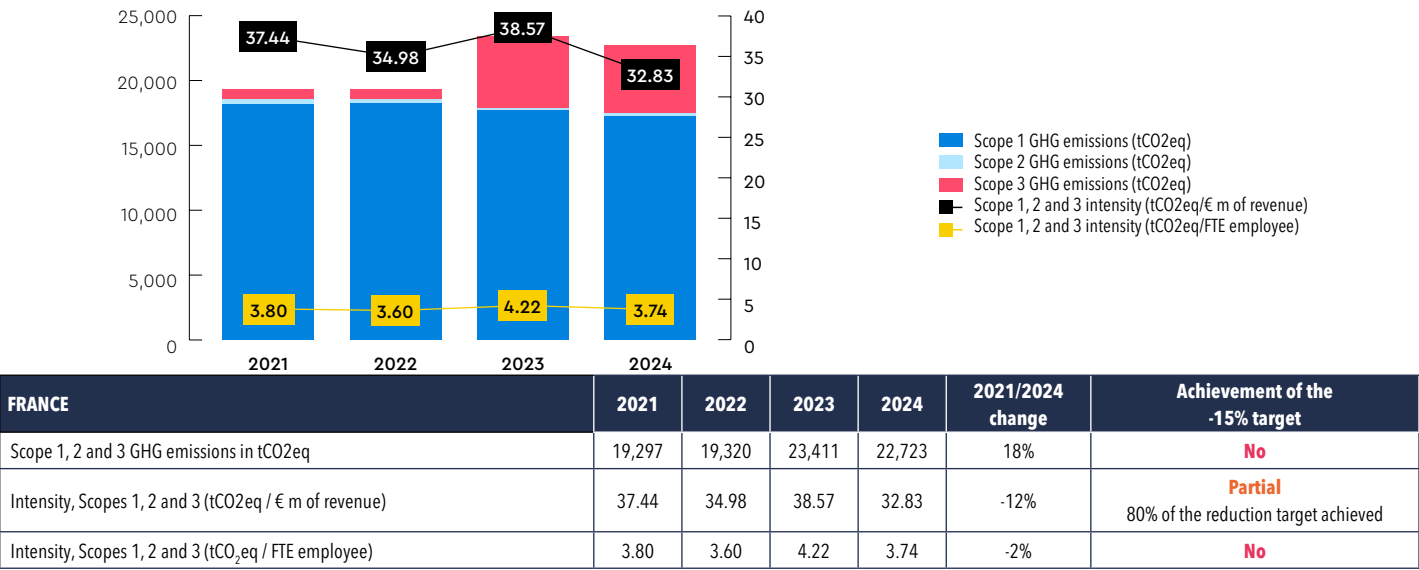
(2) The following Italian entities are included in the analysis: SOCOTEC Italia (offices in Avellino, Ferrara, Genova, Lainate, Senigallia), Tecnolab Ortona.

(3) Upstream fuel-related emissions have been added back to Scope 1 in 2023 and 2024 to ensure a consistent methodology so that the analysis is comparable over the 2021-2024 period.

FOCUS ON 2021-2024 RESULTS IN FRANCE

Total change in Scope 1, 2 and 3 GHG emissions: in absolute terms, the Group’s Scope 1, 2 and 3 emissions rose by 18%. However, that result should be viewed in the light of a 30% increase in revenue and a 17% increase in headcount. In terms of intensity, SOCOTEC in France reduced its GHG emissions by 12% per million euros of revenue and by 2% per full-time-equivalent employee between 2021 and 2024

FRANCE: GHG EMISSIONS
SCOPES 1, 2 AND 3

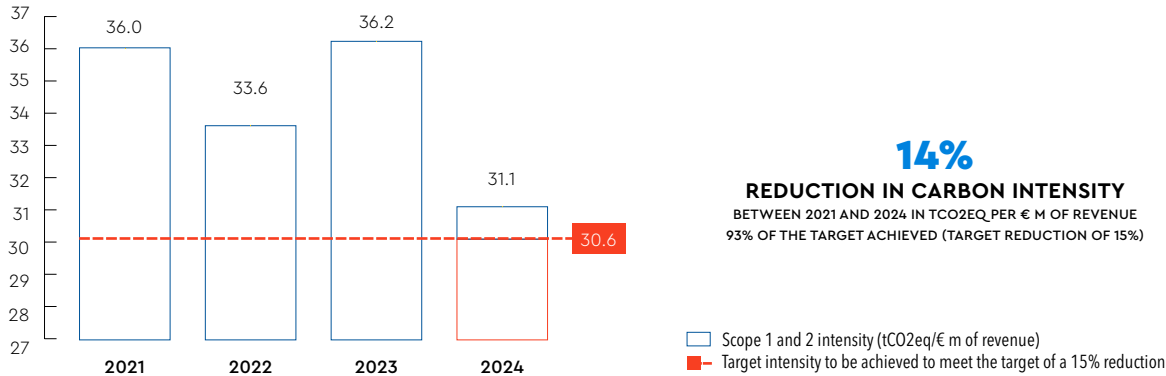


Change in emissions directly related to own operations (Scopes 1 and 2) between 2021 and 2024:
In absolute terms, the Group's Scope 1 and 2 emissions rose by 16%, in line with its 17% increase in headcount. In terms of intensity, SOCOTEC in France reduced its GHG emissions directly related to its own operations by 14% per million euros of revenue, only 1 point short of the target reduction of 15% set for the period. Emissions per full-time-equivalent employee fell only slightly, by 3% between 2021 and 2024.

FRANCE	2021	2022	2023	2024	2021/2024 change	Achievement of the -15% target
Total Scope 1 and 2 GHG emissions in tCO2eq (including upstream fuel-related emissions) ⁽¹⁾	18,552	18,583	21,976	21,523	16%	No
Intensity, Scopes 1 and 2 (tCO2eq / € m of revenue)	36.00	33.64	36.21	31.10	-14%	93% of the target achieved
Intensity, Scopes 1 and 2 (tCO2eq / FTE employee)	3.66	3.46	3.96	3.54	-3%	No However, emissions per employee fell, given the 17% increase in headcount during the 4-year period.

(1) Upstream fuel-related emissions have been added back to Scope 1 in 2023 in 2024 to ensure a consistent methodology so that the analysis is comparable over the 2021-2024 period.

FRANCE: CARBON INTENSITY
SCOPES 1 AND 2



2.3.9. GHG REMOVAL AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS [E1-7]

The SOCOTEC group has not implemented a dedicated GHG emissions removal method based on carbon credits. Only a few isolated supplier initiatives are included in the calculation such as the offsetting of carbon emissions related to Canzler's vehicle fleet by its leasing provider.

CANZLER (SUBSIDIARY OF SOCOTEC ALLEMAGNE)		UNIT	TOTAL PLATFORMS		
			2022	2023	2024
E1.58.a*	GHG REMOVALS AND STORAGE				
E1.58.a.1	Total quantity of GHG removals and storage stated in tonnes of CO2 equivalent resulting from the undertaking's own operations – removal activity	tCO ₂ eq			
E1.58.a.2	Total quantity of GHG removals and storage stated in tonnes of CO ₂ equivalent resulting from the upstream and downstream value chain – removal activity	tCO ₂ eq	256.43	4.43	199.44
E1.59*	CARBON CREDITS				
E1.59.a.1	Total amount of carbon credits outside the undertaking's value chain stated in tonnes of CO ₂ equivalent verified against recognised quality standards and cancelled in the reporting period	tCO ₂ eq			
E1.59.a.1	Total amount of carbon credits outside the undertaking's value chain stated in tonnes of CO ₂ equivalent intended to be cancelled in the future, whether they are based on existing contractual agreements or not	tCO ₂ eq			

2.3.10. INTERNAL CARBON PRICING [E1-8]

ESRS E1.62.1

The SOCOTEC group has not implemented an internal carbon pricing system.

2.3.11. EXPECTED FINANCIAL IMPACT OF MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL OPPORTUNITIES RELATED TO THE CLIMATE [E1-9]

ESRS E1.66

SOCOTEC has not carried out an analysis of physical climate-related risks that could affect its business, or of their financial impact. However, since SOCOTEC is a service provider, those risks appear to show a low level of materiality with respect to its business.

ESRS E1.67

SOCOTEC is aware of the potential material opportunities related to the climate, and particularly the growth potential of markets relating to the environmental transition through client projects that aim to improve the quality of buildings and mitigate risks, adapt to and mitigate climate change and manage the energy consumption of construction assets. Those opportunities were identified in the double materiality assessment.

Accordingly, the SOCOTEC group is implementing a transition plan to adapt its business model and commercial strategy by focusing on the development of Green Trust services. This relates to all of the innovative solutions offered to clients by SOCOTEC experts to help them address the challenges of decarbonising and improving the energy performance of buildings, reducing greenhouse gas emissions and more broadly services that help clients have a positive impact on the environment. SOCOTEC has assessed the proportion of its revenue that comes from Green Trust services. That proportion was 35.85% in 2024 and the Group has a target, validated by the executive committee, of 50% in 2028. The Group has also assessed the eligibility of all its business activities with respect to the European taxonomy. Please refer to section 2.1. "Green Trust: green solutions to support clients with the environmental transition". Please refer to section 2.2.3. "Green taxonomy: 2024 indicators and results"

2.4. USE OF RESOURCES AND CIRCULAR ECONOMY [E5]

2.4.1. DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [E5.IRO-1] [E5.SBM-3]

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. Please refer to section 1.6. "Material impacts, risks and opportunities and their connection with SOCOTEC’s strategy and business model [SBM-3]".

ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS E5 Circular Economy Client solutions	OP		X	X	Medium Long	Clients, End users, Public authorities, Environment
ESRS E5 Circular Economy - Own Operations WEEE (waste electrical and electronic equipment)	I+		X	X	Short Medium	Employees, Communities

2.4.2. HELPING CLIENTS WITH THEIR CIRCULAR ECONOMY PROJECTS: POLICY [E5-1], INITIATIVES [E5-2] AND TARGETS [E5-3]

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

Policy
ESRS E5-1
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.

Actions and resources related to resource use and circular economy for clients

ESRS E5-2
SOCOTEC Immobilier Durable’s teams - more than 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, the 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:

- 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.

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, through:

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

- Identify the volume of materials and products that the operation will produce
- Categorise materials in order to assess their reuse potential
- 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:

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

Circular economy training services, intended to:

- Raise awareness of the circular economy among participants in the construction and real estate industries
- Provide effective tools to make the circular economy an integral part of works operations
- Make it easier to integrate circular economy aspects into contracts

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

2024 results and targets

ESRS E5-3
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. In 2024, the Construction & Real Estate BU's "reuse and recycle" branch allowed the Group to complete the development of its circular economy offering through:

- Widespread use of DPEMD analysis and resources, with staff members receiving training in this area
- A formal materials reuse service for project owners and the provision of assignment packs
- Initial feedback from materials categorisation projects
- The high profile of the Ecocycle label

The target for 2025 is currently to roll out circular economy practices across operational teams, and a Building Environmental Quality (BEQ) unit focusing on sustainability activities (environmental certifications and reuse of materials) has been set up. The unit will be in charge of marketing all of these services, particularly those related to the circular economy, increasing staff skill levels in these activities and developing the tools required to provide services. The BEQ unit will be supported by the Deployment and Methods unit, which will train employees and devise technical methods.

Indicators

Key figures concerning the circular economy and the Ecocycle label

- 5 Ecocycle projects completed
- 137 DPEMD/resource analyses performed
- 120,107 tonnes of materials found to be reusable out of a total of 637,808 tonnes in 2024

Please refer to Chapter 5 "Sustainability indicators".

GRI 306 : WASTE 2020

2.4.3. RESPONSIBLE MANAGEMENT OF WASTE ARISING FROM OUR OPERATIONS

POLICY [E5-1], INITIATIVES [E5-2] AND TARGETS [E5-3]

Policies
ESRS E5-1
The SOCOTEC group, as a service provider belonging to the tertiary sector, generates little waste in its operations. However, the Group aims to reduce, reuse and recycle waste - both hazardous and non-hazardous - arising from its own operations. Those efforts focus particularly on waste electrical and electronic equipment (WEEE), and the Group’s policy is to recover this waste and send it for reuse and/or recycling. As regards workstations and screens that it no longer requires, its partnership with Ecodair and Emmaüs Connect means that 100% of its WEEE* is sent for reuse and/or recycling every year in France, Belux and the UK. The Group's branches carry out selective sorting of their waste. In addition, our procurement policy now features recyclability criteria in France, the UK and Italy.

Initiatives

ESRS E5-2

2.4.3.1. MANAGEMENT OF HAZARDOUS WASTE

Recycling waste electrical and electronic equipment

Since 2021, the Group has sent 100% of obsolete or non-functioning IT hardware in France (laptops, desktops, screens, keyboards and various accessories) to Ecodair and Emmaüs under a partnership signed that year. The reused devices have 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. This approach was extended to Belgium, Luxembourg and the UK in 2024.

2.4.3.2. MANAGEMENT OF NON-HAZARDOUS WASTE

As part of its waste management policy, the Group helps its branches and country platforms implement selective sorting in order to recycle the main types of waste: paper, cardboard, cans, plastic bottles, ink cartridges and batteries. It is currently deploying biowaste sorting techniques in Europe.

2.4.3.3. REDUCING WASTE THROUGH A 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 as well as 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 overconsumption resulting from the automatic allocation of multiple devices.
- Unused hardware is returned and employees are encouraged to reuse it instead of buying new hardware, in order to prolong its life.
- The number of multifunction copiers 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 2023 relative to 2022, thus avoiding some of the related waste.

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.

2024 results and 2028 targets

ESRS E5-3, ESRS E5.23.1 - E5.24.D.2 - E5.24.E.2

WEEE	2023	2024 TARGETS	2024 RESULTS	ACHIEVEMENT OF 2024 TARGETS	2028 targets
% of WEEE (electrical and electronic waste) sent for recycling or reuse	100% in France	Extend the partnership to Belgium and Luxembourg	100% of WEEE in France, Belgium, Luxembourg and the UK	Yes Target exceeded after the approach was rolled out to the UK	100% of Group WEEE
% of branches in France that have adopted sorting of non-hazardous waste	28%	Continue rolling out waste sorting in branches	50%	Yes	Continue rolling out waste sorting in the international platforms

Other qualitative targets for 2028

- Limit environmental pollution arising from the use of digital technology while favouring IT-based and digital collaboration solutions instead of travel.
- Ensure that 100% of obsolete IT hardware in France, the UK 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.
- Take into account reparability indicators.

2.4.4. RESOURCE INFLOWS [E5-4]

As SOCOTEC is a service provider, it has no production activities and so is not concerned by resource inflows into its own operations.

2.4.5. RESOURCE OUTFLOWS [E5-5]

ESRS E5.36>37

2.4.5.1. WASTE FROM OWN OPERATIONS

In 2024, the Group produced 3,328 tonnes of waste (1,471 tonnes reported in 2023). The increase was due in particular to a more comprehensive reporting scope:

- 2023 scope: France, Italy, United Kingdom, Spain
- 2024 scope: France, Italy, United Kingdom, Spain, Germany, Netherlands, Belux

TOTAL HAZARDOUS + NON-HAZARDOUS WASTE		UNIT	2023	2024
ESRS E5.37.a.1	Total amount of waste generated (tonnes)	t	1,471	3,328
ESRS E5.37.b.i.1	Total amount (weight) of hazardous waste diverted from disposal for reuse purposes (t)	t	0.54	1.23
ESRS E5.37.b.i.2	Total amount (weight) of non-hazardous waste diverted from disposal for reuse purposes (t)	t	0	0
ESRS E5.37.b.ii.1	Total quantity (weight) of hazardous waste recycled (t)	t	1.32	3.32
ESRS E5.37.b.ii.2	Total quantity (weight) of non-hazardous waste recycled (t)	t	665.94	2442.89
ESRS E5.37.c.1	Total amount of hazardous waste directed to disposal (t)	t	1.49	5.21
ESRS E5.37.c.2	Total quantity (weight) of non-hazardous waste directed to disposal (t)	t	802.28	875.14
ESRS E5.37.d.1	Total quantity of waste not recycled, in tonnes	t	804	880
ESRS E5.37.d.2	Total percentage of waste directed to disposal (not recycled or reused) (t)	%	55	26
	Total percentage of waste recycled or reused (t)	%	45	74

ESRS E5.38.A.1

The scope includes the main types of waste associated with the services that the SOCOTEC group provides to clients:

- Hazardous waste: asbestos (32%), WEEE (29%), batteries (23%), cartridges (16%)
- Non-hazardous waste: concrete (76%), iron (12%), paper/cardboard (10%), plastic (2%)

For detailed indicators for each type of waste, please refer to Chapter 5 "Sustainability indicators".

2.4.5.2. HAZARDOUS AND RADIOACTIVE WASTE GENERATED BY THE UNDERTAKING

ESRS E5.39

Because SOCOTEC is a service provider, it has no production activities.

2.4.6. ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL RESOURCE USE AND CIRCULAR ECONOMY-RELATED RISKS AND OPPORTUNITIES [E5-6]

The anticipated financial effects correspond to the revenue the Group generates from circular economy-related services provided to clients.

The financial impact related to resource use and the circular economy in SOCOTEC's own operations is taken into account in the budgets of the IT department as regards WEEE recycling, and in the budgets of the Real Estate department as regards work done by housekeeping teams to manage coffee capsules and batteries and sort waste. Please refer to section 2.2.4. Green taxonomy: green capex, green opex.

ESRS S1.20.A1-B1

The following topics are material. As an independent trusted partner for the commercial sector, SOCOTEC puts these topics at the heart of its strategy (ESRS S1 and S4): working conditions, health and safety, training and development of its own workforce. These elements are the result of an analysis of the Group’s material IROs and their ranking by stakeholders in SOCOTEC’s double materiality analysis. In addition, the Group has pledged to abide by SDG 8: Decent work and economic growth.

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 recruited 3,000 new people in 2024 across all its geographies.

Since SOCOTEC’s business model is based on the expertise, skills and commitment of its 13,500 employees, engineers and technicians, human resources management is central to its strategy since it underpins the Group’s economic viability and its 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 (Employee Value Proposition or EVP, see section 3.1.1 below). SOCOTEC wants to help every employee achieve personal fulfilment in their daily work by providing them with a safe and secure environment, supporting their development and their employability, and encouraging them to engage with colleagues and clients. It firmly believes they are positively impacting society by providing their expertise, particularly in relation to the major environmental and social issues of the 21st century. A bold, difference-making Employee Value Proposition is tailored to each of the Group’s geographies.

Given SOCOTEC’s rapid growth, the international HR network focuses 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.

3.1. OWN WORKFORCE [S1]

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL [S1.SBM-2, S1.SBM-3]

ESRS S1.12.1, 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 therefore crucial for client satisfaction. Teamwork is essential because client projects require SOCOTEC to provide various complementary services. SOCOTEC is an independent trusted third party with 12,795 (headcount at 31 December 2024) technicians and engineers in France and abroad, who are acknowledged to be some of the most experienced experts in terms of risk management and technical consultancy in the construction, real estate, infrastructure and manufacturing sectors.

Since our core inspection and control activities subject to government authorisation and certifications by national bodies do not permit us to bring in external staff to perform our services, either by outsourcing or by calling on temporary service providers, non-employees account for barely 1% of the Group’s total workforce and the majority of these are IT consultants.

The Group operates in a market in which specialist engineers and technicians are in short supply. SOCOTEC 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, under which the Group has committed to being a “great place to work”. The independent annual Great Place to Work® survey assesses employee engagement and the areas for improvement targeted every year, 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 a high standard of service, which relies on the expertise delivered to SOCOTEC’s 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 tailored to complex, frequently regulatory requirements and incorporating advanced technologies. The ultimate goal is to make structures, buildings and facilities more sustainable and keep people safe.

ESRS S1-S4: OWN WORKFORCE						
ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS S1-14 Own workforce Health and safety	RI		X		Short	Employees Clients
ESRS S1-1 ESRS S1-6 Own workforce Recruitment	RI	X	X		Short	Applicants Employees
ESRS S1-9 Own workforce Gender equity	RI	X	X		Short	Employees Applicants
ESRS S1-13 Own workforce Training and skills development	OP		X		Long	Employees
ESRS S4 Safety of consumers and/or end-users	I+		X		Long	Clients and/ or end-users Public authorities

ESRS S1.14.B.1.

No temporary or systematic impact (forced labour in certain countries outside the EU, child labour, etc.) was reported in connection with SOCOTEC’s testing, inspection and certification business, which relies on the expertise of highly qualified employees.

3.1.1. POLICIES RELATED TO OWN WORKFORCE [S1-1]

ESRS S1.14.B.1.

3.1.1.1. EVP: EMPLOYEE VALUE PROPOSITION

The importance of the Working Conditions topic was confirmed by the SOCOTEC group’s IRO and double materiality analysis.

SOCOTEC aims to develop the best EVP in its sector in order to show that it values the commitment of its employees and to become a more attractive employer. As a leading provider of risk management and technical consultancy services in the construction, real estate, infrastructure and environment sectors, SOCOTEC values its employees throughout their career, and the Employee Value Proposition helps it achieve this goal. **The EVP - the objective value that employees receive in exchange for their work - encompasses the value proposition that SOCOTEC offers to its employees and to potential job applicants. It has five key aspects: Recognise - Protect - Encourage - Attract - Retain**



GRI 2-19, 2-20, 2-21
3.1.1.2. REMUNERATION POLICY
ESRS S1.A.3, S1.69.1

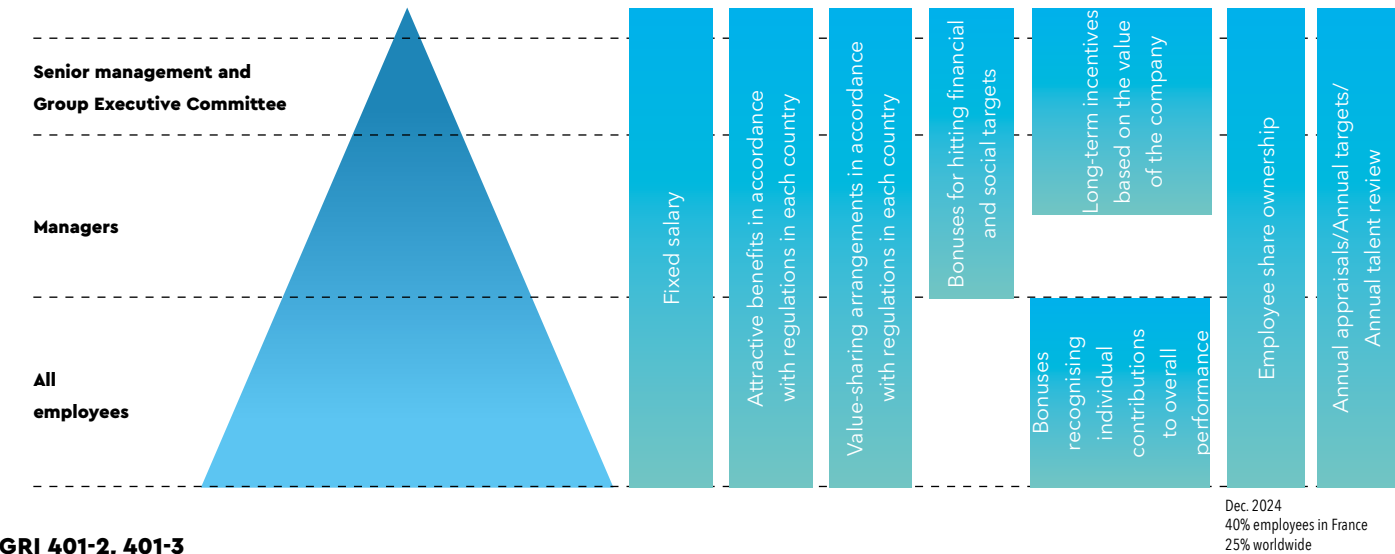
The Group’s total payroll in 2024 was close to €800 million. Fairness, equal treatment and pay for performance form the cornerstone of the SOCOTEC group’s remuneration policy. It includes attractive benefits and value-sharing arrangements geared to each of its countries. In addition to paying a fixed salary, we recognise individual commitment by paying bonuses and making ex-gratia payments, which account for over 5% of the total payroll. 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 programmes recognising individual contributions:

- Bonuses for managers aligned with market practices; these incorporate financial and non-financial criteria: safety, quality of service delivered to clients (NPS) and may also include environmental performance criteria provided that the relevant employee is capable of making a difference in this area,
- Construction performance bonuses (unique in the TIC sector),
- Bonuses for ambassadors and assessors,
- Exceptional bonuses,
- Employee referral bonuses, etc.

REMUNERATION STRUCTURE
ESRS 2.29.A.1, S1-10

Principles underpinning the HR policy:

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



GRI 401-2, 401-3
3.1.1.3. EMPLOYEE BENEFITS POLICY
ESRS S1.74.1

All SOCOTEC employees (100%) are covered by social protection under public- and private-sector programmes in all the countries where we operate or under those offered by the company, protecting them against loss of income caused by major life events such as illness, unemployment, accidents and acquired disability, parental leave and retirement. Please refer to section 5.2. Social indicators.

GRI 404 (3-3), 404-1, 404-2
3.1.1.4. CAREER TRAINING AND CAREER MANAGEMENT POLICY

WORKFORCE TRAINING POLICY

The importance of training and development was confirmed by the SOCOTEC group’s IRO and double materiality analysis.

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 fiercely contested market, with the aim of addressing the needs of clients who face increasingly complex building-related issues. These include the more onerous regulatory requirements, energy and environmental transitions, decarbonisation, sustainability, the health of users and occupants and building safety.

At a time of rapid growth organically and via acquisitions, in France and internationally, SOCOTEC group employees benefit from new training and professional advancement opportunities and attractive projects in which they can support clients in sectors in which the Group operates.

SOCOTEC, a learning organisation, has committed to developing the potential of teams in order to attract and retain talent, which is crucial 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 a technical mentoring capability at the local level (branch-based training, on-the-ground training, knowledge transfer), helping SOCOTEC to increase its regional presence through local 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, promoting social inclusion and helping them to 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 programmes – such as SOCOTEC Learning, the SOCOTEC Management Campus with EMLyon, the SOCOTEC Apprentice Training Centre (ATC), the first of its kind in the TIC sector, the Apprenticeship programme in the UK, the MAPS programme in the USA, the Drilling Academy in Italy, etc. show its commitment to being a learning organisation and responding to the material nature of the topic of attracting and retaining talent.

Example:

SOCOTEC UK: support for 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.

CAREERS AND SKILLS MANAGEMENT POLICY

The Group’s HR policies support a culture of feedback in order to identify talent. To enhance its career and skills management, SOCOTEC uses the Blue Talent tool, 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 2024, 77% of women and 75% of men worldwide had at least an annual appraisal with their line manager. Career opportunities are also enhanced by the priority that the Group places on internal promotion, as reflected by the fact that 71% of its managers were promoted internally. The SOCOTEC group wants to increase the number of employees moving to different roles and locations within each country, and internationally where opportunities arise. This internal transfer programme is made possible and encouraged by the number of the Group’s locations (340 sites across the Group’s seven platforms) and by SOCOTEC’s growth momentum. The importance of the Working Conditions topic was confirmed by the SOCOTEC group’s IRO and double materiality analysis.

3.1.1.5. WORKING ENVIRONMENT POLICIES

The importance of the Working Conditions issue was confirmed by the SOCOTEC group’s IRO and double materiality analysis.

SECURE EMPLOYMENT POLICY

ESRS S1.74.1

The Group’s preference is to hire people on permanent contracts, and it uses short-term contracts only occasionally. It provides social protection in excess of the levels required by agreements. In France, 94% of employees are on permanent contracts, and the figure is 93% across our seven geographical platforms plus the BeLux countries, showing the importance the Group places on retaining talent and offering secure employment to its experts. SOCOTEC’s spending on training works out at 3% of its payroll, supporting its aim of honing the skills and enhancing the employability of its staff by helping them develop their careers at SOCOTEC and by fostering a working environment that motivates them, respects them as people and is highly ethical.

WORK/LIFE BALANCE POLICY

ESRS S1-15

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, or the new agreement regarding older workers signed in 2025. These agreements supplement working time agreements and the remote working charter.

All companies in France are covered by the provisions of four collective agreements, and/or 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.

GRI 403 (3-3)

3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY

ESRS S1.23.1

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.

Safeguarding the health and safety of employees is paramount 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 SOCOTEC group conducts its business activities on its clients’ premises, in locations and business environments that can present major risks, such as plant rooms, construction sites, nuclear zones, energy and transport infrastructure (rail, road, tunnels, etc.), renewable energies installations, etc. Activities in those sectors can pose significant risks for the health and safety of in-house teams and clients. These are subject to stringent requirements from local and/or international regulators. Its status as an independent trusted third party also requires it to set an example and reach a high level of performance in its role as an expert in health and safety. This is vital for the Group’s image and reputation. The Group helps its clients prevent and manage building-related risks in the construction, infrastructure and manufacturing sectors. SOCOTEC takes action to prevent risks and comply with health and safety measures within its sectors.

Our core inspection and control activities subject to government authorisation and certifications by national bodies do not permit us to bring in external staff to perform our services, either by outsourcing or by calling on temporary service providers. The few non-employees (accounting for barely 1% of the Group’s total workforce) are predominantly IT consultants who work on-premise and are covered by the Group’s health & safety management system.

GRI 403-2

The Group is exposed to various types of risks relating to work-related injuries:

- road safety risks relating to employees commuting daily to client 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 27 countries and strives to prevent health and safety risks consistently across all its entities and regions, regardless of the maturity and demands of local regulators.

GRI 403-1

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, the right 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 tracked on a monthly basis.
- 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.

- As in previous years, the Group’s focus during 2025 will remain on the following priorities:
- 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.

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. SOCOTEC’s 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 and countries. By setting out rules and sharing best practices, the Group enables people from both inside and outside SOCOTEC to guard against all the risks they encounter 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. These are monitored and evaluated from time to time once they have been applied.

This approach is adopted in all of the Group’s geographical platforms. 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 break down into two levels:

- Central – the Human Resources Department, the occupational health and safety officer, the Quality, Safety and Security Department 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 Department reviews the occupational health and safety system for all strategic platforms. It analyses the results of internal and external audits, trends in 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 (Papripacts) and the occupational health in the workplace 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 403-3, 403-6

HEALTH

All SOCOTEC group entities give employees access to a healthcare service and to medical cover. Preventative healthcare 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 should be the first port of call 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.

3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY

ESRS S1.24.A.1 -> S1.24.D.2

SOCOTEC is committed to SDG 10: reduced inequalities.

SOCOTEC is committed to championing diversity and inclusion for ethical and performance reasons and for a fairer society:

- by combating all forms of discrimination: SOCOTEC establishes clear recruitment, onboarding and career-long rules and protocols favouring the inclusion of people of all profiles, without discriminating on the grounds of gender, ethnic, geographical or social origin. Ensuring equal opportunities is paramount, with training courses provided on how to treat employees equally in every scenario.
- by providing fair access to employment and training: SOCOTEC champions fair access to employment and training to help build a fairer society.
- SOCOTEC also promotes diversity and equal opportunities, for reasons of ethics, fundamental values and performance.

These commitments are backed up by the following policies:

POLICY OF EQUAL OPPORTUNITIES FOR WOMEN AND MEN

The importance of gender equality was also confirmed by the SOCOTEC group’s double materiality analysis (non-material topic but treated as material). Please refer to section 1.6. Material impacts, risks and opportunities.

A Group agreement regarding gender equality and quality of life 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. Progress made under agreement is reviewed twice per year together with the relevant unions to ensure it is applied properly and to champion fresh initiatives to amplify its impact/deliver better outcomes.

INCLUSION POLICY FOR PEOPLE WITH DISABILITIES

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.

GRI 203, 203-1, 203-2
POLICY OF EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME
ESRS S1.24.A.1

Job creation and indirect economic impacts have been identified as material CSR topics for the SOCOTEC group: see the double materiality matrix in section 1.6.1. The Group is also committed to SDG 8: Decent work and economic growth. SOCOTEC is an inclusive company. We firmly believe we can promote employment among young people and people who are struggling to find employment by offering technical training that is accessible to people of all kinds of profiles. Equal opportunities lie at the heart of the way SOCOTEC operates. The Group values people of all backgrounds, helping target groups to 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 the chance to train in our occupations and to obtain their first steady job to young people who have dropped out of education or are marginalised from society.

GRI 2-30, GRI 407
3.1.2. PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS (SOCIAL DIALOGUE) [S1-2]
ESRS S1-2, ESRS S1-8, S1.20.B.1, S1.28.1 , S1.27.1, S1.27.2, S1.27.A.2->E.1 , S1.47.A.2->C2.

3.1.2.1. SOCIAL DIALOGUE

Policy
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 social 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 social relations in Germany, the Netherlands, Belgium, Luxembourg, Spain 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 it 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 extended in 2023) and a Group negotiation body.

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.

Actions
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. The Syntec collective agreement covers 94% of employees in France.

It should be noted that the agreement regarding the resourcing of Group unions in France is more generous than statutory requirements in terms of time off for employee representation activities, financial allocations and salary guarantees. The agreement currently covers 88% of employees and was renegotiated 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 Immobilier Durable regarding job and career management, and gender balance.
- Deployment of agreements relating to disabilities, gender equality, older workers, and quality of life at work and working conditions.

In France, three negotiations impact on sustainability and social dialogue:

- A disabilities agreement covering 24 companies (of which two merged on 1 January 2024) out of 28, or 96% of employees.
- An agreement on gender equality and quality of life at work and working conditions covering 25 companies (of which two merged on 1 January 2024), while the legal requirement applies to just 8, or 96% of employees.
- An agreement regarding unions' communication resources: scope expanded from 12 to 21 companies, or 95% of companies.

Two agreements covering jobs and career management and gender balance were signed:

- regarding SOCOTEC Construction on 25 September 2023
- regarding SOCOTEC Equipements on 1 February 2023
- Extension of the Group's Profit-sharing and Incentive agreements

Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
SOCOTEC's initiatives also include:

- Negotiations aimed at updating and amending the Economic and Workforce-Relations Committee's internal rules.
- An agreement on union resourcing, signed in 2022 and renewed in 2024.

SOCOTEC did not experience any strikes in 2024.

Targets

- Signature of an amendment to the agreement on unions' resourcing within the SOCOTEC group in France in 2024, which provides for a 10% increase in the budget allocation for Group unions.
- Ongoing coverage of all employees by collective bargaining agreements.
- Integration of new companies as they are acquired within the common social framework.

3.1.2.2. GREAT PLACE TO WORK: LISTENING TO AND ENGAGING WITH EMPLOYEES
ESRS S1.12.1, S1.20.B, S1.28.1, S1.27.1 & 2, S1.27.A.1-B.1-C.1-E.1

Policy
For current employees and joiners, SOCOTEC intends to offer an Employee Value Proposition (EVP) that sets it apart from its competitors. The goal is to make a real difference throughout the employee's career. This extends from their initial contact with the Group, through the recruitment process, right through until their departure. It also encompasses a carefully designed and personalised onboarding and integration process, fair pay in relation to our competitive environment, value-sharing mechanisms (profit-sharing, incentive payments, employee share ownership), training opportunities, internal transfer and promotion opportunities, and participation-based management fostering employee autonomy.

To gauge employee engagement and continue developing the way the SOCOTEC group listens to its employees, in 2022 it set up an annual survey measuring employee perceptions in partnership with the internationally renowned organisation Great Place to Work®. The goal is to help it take into account the views of its staff members in all the countries where it operates and promote continuous improvement.

GREAT PLACE TO WORK®, a channel for listening to and engaging with employees
The annual 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. Ultimately, it probes each employee's ability to recommend SOCOTEC as being a Great Place to Work. The globally renowned Great Place to Work® (GPTW) questionnaire sets the standards for employee engagement everywhere it is used. The questionnaire is anonymous and responses are processed directly by GPTW, 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 2024, in 10 different languages and covering all SOCOTEC employees across all of its geographical platforms. It gauged 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, overseen 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 significantly the experience of SOCOTEC employees. Action plans are essential, and are aimed at addressing the material topic of employee retention and engagement. An experimental new tool consolidating action plans specific to each branch will be introduced in the upcoming 2025 survey.

Target

Employee engagement, measured using the GPTW questionnaire, is central to the Group’s CSR strategy. For most countries, the threshold required for certification is a 65% positive response rate or Trust Index® (60% for Italy and 70% for Belgium, the Netherlands).

The Group’s target is for the majority of its employees to work in a certified country and secondly for each country to make continuous improvement.

The target for 2025 is thus for all our main platforms to achieve a Trust Index® score of at least 65%, which would entitle them to use the organisation’s Great Place to Work® label of quality.

Indicators

The 2024 survey results show that we are on the right track. The Group’s positive response rate averaged 69% in 2024 both for the Trust Index® (average of 60 theme-based questions) and for the Overall Perception® index. In all, 12 of SOCOTEC’s countries achieved certification, up from 8 in 2023. See the Trust Index results from the Great Place To Work survey in section 5.2. Social indicators – Listening to and engaging with employees.

GRI 2-25

3.1.3. PROCEDURES TO REMEDIATE NEGATIVE IMPACTS [S1-3]

3.1.3.1. PROCESS FOR ASSESSING THE EFFECTIVENESS OF INTERACTIONS WITH EMPLOYEES
ESRS S1.32.A1, A2.

In the event of a material negative impact on its employees, SOCOTEC would draw on clearly and precise processes that primarily aim to analyse the – direct and underlying – causes of the impact and then to assess the scale of the impact. This analysis is based on:

- reporting by the relevant employees: via their representatives, via the whistleblowing system introduced, via the managerial line or via answers to the Great Place to Work® questionnaire.
- analysis of indicators monitored on a regular basis for each of the social policies with a material impact on SOCOTEC’s own workforce.

The next step is to identify solutions based on a rapid implementation approach incorporating:

- existing resources (procedures in place, existing training courses, materials, managerial or HR support, etc.).
- external benchmarking.
- sharing of inter-company best practices.
- potential investments (financial, human, training, security and prevention, etc.).

Lastly, action plans are rolled out. This may be short-term remediations or long-term prevention initiatives. To ensure the effectiveness of the measures taken, the Group carefully monitors trends in indicators and achievement of the relevant targets.

See Great Place to Work in section 3.1.2.2 and the Whistleblowing Procedure in section 4.1.5.

3.1.3.2. STEPS TAKEN TO GAIN INSIGHT INTO THE PERSPECTIVES OF PEOPLE IN ITS OWN WORKFORCE WHO MAY BE PARTICULARLY VULNERABLE TO IMPACTS AND/OR MARGINALISED
ESRS S1.32.A.3. -> S1.34.1.

Employees from all SOCOTEC group entities can trigger a whistleblowing procedure introduced by the Group: see section 4.1.5. Whistleblowing procedure. This procedure is laid out in the Group’s Code of Ethics, which all employees pledge to follow on an annual basis, and also via the following channels: posters, intranet, websites of all the Group’s countries. The country’s local language can be used, and the procedure can be activated 24 hours a day.

Training courses on ethics are held on a regular basis and mandatory for joiners. The procedure safeguards the anonymity of and protects whistleblowers. In addition, a procedure has been introduced in France to combat violence and harassment in the workplace. Action taken includes:

- E-learning module on harassment.
- Sexual harassment representatives in every company and a national representative.
- Safety newsletter sent out to all managers, spotlighting the issue of harassment.
- Annual CSR newsletter: article on harassment to coincide with France’s anti-sexism day.

The annual Great Place to Work® survey encompasses all the Group’s countries (74% participation rate in 2024). It covers aspects such as adherence to SOCOTEC’s values, its ways of working and to ethical principles through 60 questions. The questionnaire is sent out by the Great Place to Work® organisation, and the responses returned by all staff members in all our countries are received directly, compiled and analysed by the same organisation, which provides a guarantee of confidentiality. The programme is overseen by the Group’s Human Resources Department. It provides information that helps SOCOTEC prepare action plans aimed at developing best practices and making progress in priority areas for improvement.

Individual annual appraisals are another important channel through which personal views and opinions are fed back, with 76% of staff members having attended annual performance or career development appraisals. These reviews allow employees to raise what they regard as positives and areas requiring improvement with their managers, including well-being at work (e.g., workload, a mandatory point for discussion in an annual appraisal). The role of managers should also be highlighted, even though it is not a channel as such. The managerial approach promoted within the Group relies on the concept of an empowering relationship built on trust that encourages employees to voice their opinions freely to their manager. In return, the manager’s role is to listen to what employees have to say and to advise human resources representatives, if need be.

3.1.4. TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE [S1-4]

3.1.4.1. TAKING ACTION RELATED TO REMUNERATION POLICY

SOCOTEC aims to develop the best EVP in its sector in order to show that it values the commitment of its employees and to become a more attractive employer. In recognising each employee’s efforts to make it a leading player in its market and seeking to offer attractive pay and working conditions for all, SOCOTEC reaffirms its commitment to make its teams its number one priority. In 2024, 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 made a commitment to supporting its teams, particularly during the period of persistently high inflation during late 2023 and early 2024, which drove up the cost of living and put their real incomes under real pressure.

- Renewal of the employee incentive agreement
- Renewal of transport bonus arrangements (applied voluntarily)
- Reimbursement of public transport expenses increased from 50% to 75% (exceeding the level required by law)
- Value sharing bonus (applied voluntarily)

VALUE-SHARING

The Group decided in 2024 to introduce an employee share ownership plan, following on from the overhaul during 2023 of the value-sharing arrangements in France. Its approach aims to redistribute the value it creates more widely among its employees, through more attractive plans, in order to show solidarity with its workforce and reward performance.

In July 2024, the Group carried out a €5 million capital increase reserved solely for its employees in France. As a result, more than 2,200 of them, or 40% of the workforce, became shareholders in the SOCOTEC group under the Actionnariat Blue Alliance employee corporate mutual fund. The highly successful capital increase was 120% oversubscribed, with employees’ own investment topped up by a 20% employer contribution. This transaction supported the overhaul of the SOCOTEC group’s Management Package in April/May 2024, which significantly increased the number of managers who are its shareholders from around 100 to almost 400 today.

Two additional programmes launched in 2024 supported those already in place in Germany, the UK, the US, Spain, Italy and the Netherlands. Today, close to 25% of SOCOTEC’s employees are shareholders in the Group and thus have a direct stake in its future and in its success.

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.

3.1.4.2. TAKING ACTION ON EMPLOYEE BENEFITS

- In all the countries where the SOCOTEC group operates, it offers teams an attractive package of employee benefits, including:
- Health, death and disability insurance that provide some of the highest levels of coverage in the TIC (Testing, Inspection, Certification) sector combined with the lowest employee contributions.
 - A company car policy that offers the best value within our sector for employees in terms of the model of car relative to employee contributions (France, UK, Italy).
 - A supplementary pension plan under which contributions as a percentage of salary are 2% above the statutory rate (i.e., 25% higher), an unrivalled level 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

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 benefits and social protection. Employees can choose to refuse the benefits offered, but the benefits must be proposed to all full-time employees.

GRI 404-2

3.1.4.3. TAKING ACTION RELATED TO THE TRAINING AND SKILLS MANAGEMENT POLICY

ONBOARDING NEW ARRIVALS

- The Group pays particular attention to integrating new recruits, who benefit from a comprehensive onboarding programme that includes:
- Workelo, a digital platform that welcomes new recruits through a fluid, fun and secure onboarding process even before they start working at SOCOTEC, helping them find out about its business activities, safety priorities, organisation, core 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. In the UK, a mobile platform provides the same onboarding arrangements.
 - The Welcome Day programme, under which representatives of the Human Resources Department meet and greet new recruits for their first day at head office or at regional sites in the countries concerned, equipping new recruits with 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 programme 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 also 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 the EMLyon Business School

This is a training programme through which participants can gain a recognised qualification, aimed at strengthening the Group’s managerial approach 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 forges links between the Group’s various business areas, building 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, with stronger managerial leadership a key component of this. 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, 808 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 33 training centres, including two 3,000 m2 technical hubs in Dunkirk and Lesquin, soon to be joined by three additional facilities in Montpellier, Lyon and Paris. These venues host practical training sessions for 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 goes hand in hand with practical application. 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 while learning new skills and expertise. **The MAPS programme: a case study in the US**
In the US, the MAPS programme supports employee onboarding and mentoring (Construction and Real Estate – ATIC business unit). All inspectors are mentored, 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.

RECOGNITION OF PRIOR LEARNING

A number of employees have progressed through the professional opportunities afforded them, but do not have a qualification to show for it or do not possess a qualification commensurate with their current level. We empower these employees by offering them recognition of their prior learning. Under a partnership with a specialised organisation, SOCOTEC provides personalised support, from assistance with identifying a relevant qualification through to taking the exam.

PERSONAL TRAINING ACCOUNT (PTA)

SOCOTEC has also committed to help employees who so wish to use their PTA to take a training course related to the Group’s business lines and strategic priorities. It may jointly fund up to 100% of the outstanding balance, depending on the employee’s individual project.

SOCOTEC LEARNING TOOLS AND PLATFORM

The SOCOTEC Learning platform regularly adds new 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 productivity software, data management, AI and technical and regulatory aspects, along with essential topics relating to compliance, anti-corruption (Sapin II), ethics 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. The range of courses available on the SOCOTEC Learning platform is supported by various solutions available via the intranet. It hosts the schedule and access to virtual classroom training on cross-functional issues, such as “Developing your creativity”, “Becoming more self-confident” and “Mastering the art of the prompt”. SOCOTEC Learning has now been deployed on a number of the Group’s international platforms, including France, the UK, Spain and Italy.

LEARNING WEEK

Since 2023, under the Group’s co-ordination, each country has held a week-long event to make employees aware of the training and learning available. The aim is to facilitate access to training, help them understand the Group’s key training priorities and explain how they can take their preferred course. Close to 1,200 people took part in the 2024 event in France. In March 2025, over 3,000 employees around the world participated.

WORK-STUDY TRAINING AND APPRENTICESHIPS

SOCOTEC has been committed to training and increasing access to employment since 2019. Its work-study and apprenticeship policy plays an important role in this. It aims to train these work-study trainees and recruit them at the end of their course. 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 programme. **Example in France: SOCOTEC’s Apprentice Training Centre (ATC).**

The SOCOTEC ATC, which was set up in September 2020, 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 ATC develops 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 work-study courses involving 30% training and 70% work with the company, preparing people for the Level 4 RNCP “Periodic verification of electrical installations” professional certification.
- A two-year work-study course in partnership with the IDSchool providing training in how to become a real estate assessor.
- A course preparing candidates for the CAREB (Building Energy Retrofit Advisor) professional qualification in France

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 work-study programmes. Since it opened, the SOCOTEC ATC has helped train and onboard more 100 work-study trainees. Ultimately, the goal is to host 250 work-study trainees within SOCOTEC in France, with around 100 trained at the SOCOTEC ATC. SOCOTEC is the first company in its sector accredited by the France Compétences official authority to issue qualifications in these technical occupations. 80% of trainees attending the ATC are hired after completing their courses.

In recognition of the opportunities created by SOCOTEC’s programme for the TIC sector and for jobs in general, its application to create the certification programme and register 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. On 15 February 2023, SOCOTEC’s ATC received further recognition by obtaining Qualiopi accreditation. This certification confirms the quality of the skills development process adopted by SOCOTEC, and further raises 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.

Since 5 November 2024, the French Ministry of Labour has authorised the SOCOTEC ATC to organise training and exams for a professional qualification.

Example in the UK: the Apprenticeship programme

In the UK, SOCOTEC UK is also committed to apprenticeships and in 2022 received DBC Training’s Employer of the Year award 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. Over the past three years, more than 300 apprentices have worked at SOCOTEC UK. In 2023, the company joined “The 5% Club” – a UK association of almost 1,000 businesses investing in helping younger generations access training – and now targets training 200 apprentices at the SOCOTEC Academy in the UK by year-end 2025.

Example in the US: Training and work-experience programme for interns.

Every year, SOCOTEC USA offers a full eight-week programme of work experience to 20 interns. They 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.

Example in Italy: the Drilling Academy

This training and social inclusion project developed by SOCOTEC Italia aims to help unemployed people or people who want to undertake a comprehensive technical training course and land their first job. The course was set up in 2022 and paid for by the company. In total, 18 people have received training in the geotechnical methods of using a drilling machine as part of a 650-hour course. Twelve people have successfully completed the course and have joined the company’s teams of senior geotechnical experts. The course will run again during 2025.

INNOVATION AND TECHNOLOGY TRAINING

SOCOTEC has a course that raises awareness and provides an introduction to using generative AI and new technologies for analysing building-related data, developing new inspection practices, testing new ways of unlocking productivity gains and raising performance using AI. The programme is also intended to enable all participants to see these technologies as opportunities and to make the best use of them, but also to understand their limitations and biases. At 31 December 2024, all managers had taken part in this course in France, the US and the UK. In 2025, the training is being rolled out across our other geographical platforms. It will be supplemented by a module on using AI 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 the AI Driving Hub in London, an international task force with representatives from all our platforms, to devise AI awareness and training sessions for the Group’s entire workforce and to prepare the company for the transformation in society that AI will bring.

3.1.4.4. TAKING ACTION RELATED TO THE WORKING ENVIRONMENT

TAKING ACTION RELATED TO SECURE EMPLOYMENT FOR EMPLOYEES

100% of the Group’s employees worldwide are covered by an employment contract compliant with labour law. In addition, the SOCOTEC group provides welfare benefits for employees in each of its geographies, through social protection (personal risk and healthcare cover) in accordance with statutory rules and agreements.

TAKING ACTION TO PROMOTE WORK/LIFE BALANCE

In France, the SOCOTEC group has adopted various initiatives to promote a healthy work/life balance:

- The gender equality agreement includes provisions relating to work/life balance. For example, it extends the duration of entitlements to paternity and maternity leave without loss of pay (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 opt for part-time work: 80% of the workforce in France covered.
- A charter on the right to disconnect for all its companies in France covering 100% of employees.

3.1.4.5. TAKING ACTION RELATED TO EMPLOYEE HEALTH AND SAFETY AT WORK

In 2025, SOCOTEC is focusing 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.
- Developing “prior observation period” practices, which form the cornerstone of the Safety policy and training already in place.
- Augmenting our road traffic prevention policy by introducing a “safe driving” programme applicable to all our platforms throughout the year.
- Putting in place systems to detect and analyse near-misses in all countries.

GRI 403-2, 403-7

MAKING ALL OUR OPERATIONAL TEAMS AWARE OF THE IMPORTANCE OF ROAD TRAFFIC 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 safe driving plan launched 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 up 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 drinking 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, Germany and Spain, 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 apprentices and interns. Particular attention is paid to onboarding new employees, since accidents most frequently occur just after their recruitment.
- Safety training also covers “business-line” risks, i.e. those arising from the various specialities or areas of expertise of SOCOTEC’s employees. This training is provided by specialists in the areas concerned, and backed up with mentoring. Some safety training regarding business-line risks is delivered by external providers (use of harnesses, radiation protection, etc.).
- Specific training is provided for employees allocated to tasks that involve specific risks, which usually require specific authorisations (electrical, CACES®, N1 and N2 chemical risks, etc.).

GRI 2-29, GRI 2-24, GRI 405, GRI 406 (3-3)

3.1.4.6. TAKING ACTION TO CHAMPION INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES

TAKING ACTION TO CHAMPION EQUAL OPPORTUNITIES FOR WOMEN AND MEN

In France, SOCOTEC has signed a new gender equality, quality of life at work and working conditions agreement covering 25 companies (two of these merged at 1 Jan. 2024, or 23 in 2024), whereas the law only requires eight companies to negotiate an agreement on this theme, covering 96% of employees. SOCOTEC's coverage goes beyond the requirements of the 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 strike a healthy 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 area.

The gender equality, quality of life at work and working conditions agreement is being implemented through an action plan based on four major commitments and practical measures, some of which are listed below, and through the introduction and monitoring of progress indicators.

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.

Communicate and raise awareness to shift mindsets - Combat gender stereotypes.

- Ensure fair representation of genders in messages and publications.
- Ensure the absence of gender stereotypes.

Combat sexual harassment and sexist behaviour in the workplace.

- Appoint representatives to combat sexual harassment and sexist behaviour within all Group companies and nominate 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.

Allow all people to strike a healthy work/life balance that takes into account their status as parents as appropriate.

- 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 under 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 fulfilling it: the Human Resources Department regularly monitors indicators and raises awareness among branch and site managers and recruiters across all of our geographical platforms. SOCOTEC also implements training and awareness-raising initiatives aimed at changing mindsets, combating gender stereotypes and breaking through 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 ways in which we can achieve equal treatment supporting 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.

TAKING ACTION TO CHAMPION PEOPLE WITH DISABILITIES

In 2021, the Group established a disabilities unit to lead efforts to integrate people with disabilities within its workforce and avoid the exclusion of people who experience a disability and/or a disabling illness during their career. The Group also has a network of disability correspondents in the regions to support people with disabilities from the recruitment stage onwards,

listen to them in order to onboard them more effectively, make any necessary adjustments and accommodations (technical, organisational), keep them in employment, develop their skills and forge strong ties between them and the company.

Example in France:

Fresh impetus was injected into the initiative in 2023, by involving unions in the disability policy and jointly formulating an agreement for 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. The goal is 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 a guide, the proportion of employees with disabilities among business services companies in France is around 3.4%, shy of the national target of 6% for private- and public-sector companies. Annual budget projections have been prepared in line with regulatory requirements based on a maximum estimated total right of use averaging €600,000 per year over the three years of the agreement (assuming a constant proportion of people with disabilities within the workforce). As well as negotiating the agreement and having it signed by all unions, the main initiatives in 2023 and 2024 were as follows:

- Recruitment of an HR integration officer, who spends 50% of her time overseeing the Disability policy in France.
- Improvements to our administrative onboarding processes (Workelo software for joiners) and assistance for people applying for recognised disabled worker (RQTH) status.
- Participation twice a year in the Hello online recruitment fairs for people with disabilities, which allow 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 positions.
- Training for all disability representatives and the main members of the HR department involved in dealing with employees with disabilities (16 people).
- Appointment and training of two volunteer 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 PTA personal training accounts, etc.).
- Annual participation in European Disability Employment Week (EDEW) in November, including initiatives such as awareness workshops and a spotlight feature showcasing four of SOCOTEC's partner disability-oriented social enterprises (ESATs).
- Membership of inter-company theme-based working groups (Club ETI, Réseau des Yvelines) in order to capitalise on other companies' experiences.
- Launch in summer 2024 of a confidential "Health and Disability" hotline operated by AVISEA, an external partner, which SOCOTEC employees can call on to receive advice, opinions and, where appropriate, administrative support with completing their application to obtain recognised disabled worker (RQTH) status.
- Launch in 2024 of a training and awareness campaign to promote a disability-friendly environment aimed primarily at managers, but expanded to cover all staff members. The goal is to be more accommodating for employees with disabilities and to help everyone adopt the right approach and attitude towards their colleagues with disabilities working under the BOETH programme.
- Additional training course for all Economic and Workforce-Relations Committee members (autumn 2024) in regulatory culture and a proper understanding of the remuneration arrangements provided for in the agreement.

Example in the UK:

DISABILITY CONFIDENT PROGRAMME
We achieved level 1 status in 2022. The aim is to achieve Level 3: Disability Confident Leader
✓ Disability equality awareness training: Management Fundamentals & 360 E-Learning
✓ Fully inclusive and accessible recruitment process
✓ Promote our Disability Confident culture - Neurodiversity Celebration Week 18 March
✓ Provide support networks for staff - Disability Forum
✓ Be flexible and make reasonable adjustments as required -Being flexible on a hot-desk policy to give someone a permanent desk

Example in France: Rebond Favorable inclusion programme

In France, SOCOTEC continues its commitment and investments as part of its Rebond Favorable social inclusion programme. This was established in June 2020 for young people who have dropped out of education and who do not have any qualifications, and it helps them learn a trade and get a job. The programme pursues social innovation-based approach by creating a supportive comprehensive learning environment for various roles, including 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, with financial support provided by the Île-de-France region. The training provided is unique in terms of the intended occupations and the people they are aimed at, and includes catch-up learning in core subjects (maths, physics, chemistry, 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. This programme allows young people to get their first job with SOCOTEC (fixed-term, permanent or apprenticeship position) and to take their first steps in 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, young people who are struggling to find a job or are from priority urban areas are given 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. Since September 2023, four new cohorts, each with eight or nine interns, have been run as part of a second season of the Rebond Favorable programme, with 10 positive outcomes achieved (29%). Two new intakes will be enrolled during the first four months of 2025.

Example in France: SOCOTEC’s 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 the TIC (testing, inspection and certification) sector. The ATC develops skills in business areas in which labour is in short supply and in which SOCOTEC has major recruitment needs.

Example in the UK: social inclusion initiatives

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 foster an environment in which all employees feel valued and respected. To achieve that, it has implemented a series of initiatives such as training on unconscious bias and prejudice, diversity and inclusion workshops, resource packs for employees, a Diversity Day, etc.

SOCOTEC UK’s volunteering programme

SOCOTEC UK launched its SOCOTEC Volunteers programme in 2023 to support local communities. Under 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 2023 to 2024.

SOCOTEC UK has formed a partnership with Fedcap, an organisation through which it is helping people with disabilities and long-term unemployed people 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. See indicators in section 5.2 Social indicators/Workforce integration.

GRI 401-1

3.1.5. TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES [S1-5]

ESRS S1-12 - S1.24.D.2

3.1.5.1. EMPLOYEE VALUE PROPOSITION TARGETS

The SOCOTEC group aims to develop and promote the best employee value proposition in the TIC (testing, inspection and certification) industry and to make sure it is recognised internally and externally. It has set the following targets for 2028:

Employee Value Proposition	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Voluntary turnover (worldwide)	12.6%	<12%	11.8%	<12%
Proportion who are women (worldwide)	20%	30%	27%	33%
GPTW: Trust Index - Engagement rate (worldwide)	64%	>65%	69%	>65%
GPTW: Trust Index - Engagement rate (France)	64%	>65% (=certification awarded)	71%	>65%
Number of GPTW-certified countries	8	15	12	100%

3.1.5.2. REMUNERATION POLICY TARGETS

SOCOTEC intends to pursue a remuneration policy that is predicated on the following criteria to safeguard its appeal and to retain its talent:

- Pay for performance to guarantee the alignment of remuneration with the TIC market median.
- Provision of basic social benefits across all companies and all collective agreements.

To deliver further progress with sharing value where the budgets have been exceeded, the SOCOTEC group aims to:

- Negotiate in 2025 a new employee incentive agreement.
- Introduce employee share ownership programmes to share value more effectively in the UK, Italy, Spain and the Netherlands, along the same lines as the programme deployed in France during 2024.

3.1.5.3. WORKFORCE TRAINING AND CAREER MANAGEMENT TARGETS

The SOCOTEC group has set training and career and skills management targets.

Workforce training and career management	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Number of training days/Total average headcount (worldwide)	2.49	>2	2.39	>2
% of the workforce taking part in training each year (worldwide)	80%	>80%	83%	>80%
Number of apprentices (worldwide)	495	500	595	750
Number of apprentices (France) excluding ATC	205	220	219	300
Number of GPTW-certified countries % of employees taking part in an annual appraisal (worldwide)	71%	80%	76%	100%

In addition, the SOCOTEC group aims to have a common training system that can provide both standardised and specific content across the whole Group. That will also allow it to monitor employees’ completion of training sessions. The tool also aims to allow every employee to take ownership of their own career and development through the training and guidance offered by SOCOTEC throughout their career.

In the career and skills management arena, 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, the Group aims 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.

3.1.5.4. WORKING ENVIRONMENT TARGETS

The SOCOTEC group has set the following secure employment goals.

Secure employment	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Proportion of employees on permanent contracts (worldwide)	>95%	98%	93%	98%

SOCOTEC has also set a 2025 target of maintaining its commitment to a healthy work/life balance by entering into further agreements supporting this aim and by extending agreements reaching their end.

3.1.5.5. OCCUPATIONAL HEALTH AND SAFETY TARGETS

Ensuring the health and safety of employees is a paramount objective for the SOCOTEC group, and a central part of its purpose. The SOCOTEC group’s main targets are:

- reduce losses involving the vehicle fleet and thereby reduce the number of physical injuries.
- reduce our accident rates (accidents with and without lost time).

SOCOTEC tracks the following indicators on a monthly basis across all its platforms and has set the following goals for 2028:

Occupational health and safety	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Accident frequency rate (worldwide)	4.55	Maximum: 5	4.4	Maximum: 4
Accident severity rate (worldwide)	0.11	Maximum: 0.20	0.16	Maximum: 0.10
Number of significant road incidents in France	30%	Maximum: 30%	20.3%	Maximum: 18%
Rate of significant road incidents (worldwide)	-	Maximum: 30%	28.2%	Maximum: 20%

3.1.5.6. DIVERSITY AND EQUAL OPPORTUNITY TARGETS

GENDER EQUITY

With the signature of the gender equality agreement, the Group committed to take action concerning each gender equity index component between 2023 and 2027:

- 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; 100%
- The number of women among the top ten earners.

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. The Group has set the following gender equity targets for 2028.

Diversity	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Gender equity (Scope: 7 platforms + Belux)				
Gender equity in compensation (worldwide) = % of women given a pay increase/% of men given a pay increase	1.01	>=1	1.07	>=1
Gender equity in promotion (worldwide) = % of women promoted/% of men promoted	1.19	>=1	1.28	>=1

INCLUSION OF PEOPLE WITH DISABILITIES

With the signature of the Disability agreement, the Group committed to meet the following targets between 2023 and 2025:

- Recruitment targets: in France, for example, 35 permanent contracts, 2 fixed-term (FTE) contracts, 5 work-study trainees and interns (training contracts)
- Employment target in France: > 3.8% by year-end 2028 (versus year-end 2024 rate of 3.6%).

Persons with disabilities	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Employees with disabilities as a percentage of the workforce (France)	3.1	3.3	3.75	>3.8

SOCOTEC UK has also set a target of achieving Level 3 certification from the Disability Confident organisation by evidencing its recruitment and accomplishments in this area during 2024 and 2025.

INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES

Rebond Favorable programme: sights trained higher for 2023-2025

In 2023, at the request of the Île-de-France region, SOCOTEC embarked on 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 season 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 few or no formal qualifications. Alongside the enhanced partnership with Sport dans la Ville, the main innovation for the Rebond Favorable season 2 is that all theoretical training is provided by in-house staff. Volunteer engineers and technicians have been trained and coached to put together educational programmes for interns. Please refer to section 5.2. Social indicators.

3.1.6. CHARACTERISTICS OF EMPLOYEES [S1-6]

See the breakdown by platform provided in section 5.2. Social indicators.

TOTAL WORKFORCE, MEN-WOMEN		TOTAL PLATFORMS	
Total average headcount		2023	2024
ESRS S1.50.a.1 ESRS S1.50.b.i.1	Total: Average workforce across all types of contract ⁽¹⁾	11,046	11,812
ESRS S1.50.a.2	Total number of men (all types of contract) – average headcount		8,597
ESRS S1.50.a.3	Total number of women (all types of contract) – average headcount		3,203
	Total number of employees (all types of contract) at 31 Dec. N	10,392	12,333

(1) Total for all contracts worldwide at 31 December 2024 = 12,795 employees

TOTAL NUMBER OF EMPLOYEES BY TYPE OF CONTRACT		TOTAL PLATFORMS	
Breakdown by type of contract – average workforce		2023	2024
ESRS S1.50.b.i.1	Number of employees on a permanent contract	10,086	10,996
ESRS S1.50.b.ii.1	Number of employees on a fixed-term contract	298	201
ESRS S1.50.b.i.1	Number of permanent employees at 31 Dec. N	10,392	11,523
ESRS S1.50.b.i.2	Total number of men on a permanent contract at 31 Dec. N	7,601	8,408
ESRS S1.50.b.i.3	Total number of women on a permanent contract at 31 Dec. N	2,791	3,115
ESRS S1.50.b.ii.1	Total number of employees on a temporary contract at 31 Dec. N		748
ESRS S1.50.b.ii.2	Total number of men on a fixed-term contract at 31 Dec. N		534
ESRS S1.50.b.ii.3	Total number of women on a fixed-term contract at 31 Dec. N		214
ESRS S1.50.b.iii.1	Total number of non-guaranteed hours employees		62
ESRS S1.50.b.iii.2	Total number of employees or full-time equivalents (FTE) of male employees based on the number of non-guaranteed hours		49
ESRS S1.50.b.iii.3	Total number of employees or full-time equivalents (FTEs) of female employees based on the number of non-guaranteed hours		13
Full time/part time (at 31 Dec. N)		2023	2024
ESRS S1.52.	% of full-time employees (on permanent contracts at 31 Dec. N)	93	93
ESRS S1.52.	% of part-time employees (on permanent contracts at 31 Dec. N)	7	7

EMPLOYEE TURNOVER		TOTAL PLATFORMS	
Staff Turnover		2023	2024
ESRS S1.50.c.1	Number of departures of employees on a permanent contract on a rolling 12-month basis	1,725	1,664
ESRS S1.50.c.2	Total employee turnover on the 7 platforms and Belux	17.10	15.13

NON-EMPLOYEES [ESRS S1-7]		TOTAL PLATFORMS	
		2023	2024
ESRS S1.55.a	Total number of non-employees in the workforce		127
ESRS S1.56.1	Our core inspection and control activities subject to government authorisation and certifications by national bodies do not permit us to bring in external staff to perform our services, either by outsourcing or by calling on temporary service providers. The few non-employees (accounting for barely 1% of the Group's total workforce) are predominantly IT consultants.		

3.1.7. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE [S1-8]

See the breakdown by platform provided in section 5.2. Social indicators.

		TOTAL PLATFORMS	
Collective bargaining coverage and social dialogue		2023	2024
ESRS S1.63.a.1	Global percentage of employees covered by workers’ representatives		59
ESRS S1.60.a.1	Percentage of all its employees covered by collective bargaining		65
Great Place to Work®		2023	2024
	Participation rate	68	74
	Trust Index for the annual Great Place to Work survey	64	69
	Overall Perception	61	68

3.1.8. DIVERSITY INDICATORS [S1-9]

See the breakdown by platform provided in section 5.2. Social indicators.

GENDER DISTRIBUTION IN NUMBER AND PERCENTAGE AT TOP MANAGEMENT LEVEL		TOTAL PLATFORMS	
		2023	2024
ESRS S1.66.a.1	Managers: Number of women on a permanent contract	224	255
ESRS S1.66.a.2	Percentage of managers who are women	20	17
BREAKDOWN BY AGE OF EMPLOYEES		2023	2024
ESRS S1.66.b.1	Percentage of employees under 30 years old	23	22
ESRS S1.66.b.2	Percentage of employees 30–50 years old	53	54
ESRS S1.66.b.3	Percentage of employees over 50 years old	24	24

GRI 405-2

Our gender equality results are assessed annually in the Group’s sustainability report and also published for France on the internet, as required by law, 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 2024 results for France are as follows:

(*) If indicator 1 cannot be calculated, the overall result cannot be calculated either.

Scopes	INDICATOR RELATING TO THE GENDER PAY GAP (40 POINTS)	INDICATOR RELATING TO THE GAP IN DISTRIBUTION OF INDIVIDUAL PAY INCREASES (20 POINTS > 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)	Total
SOCOTEC Construction	38	20	15	15	0	88
SOCOTEC Equipements	36	20	15	15	0	86
SOCOTEC Environnement	39	20	10	15	10	94
SOCOTEC Gestion	36	20	15	15	5	91
SOCOTEC Formation	36	35	NC	15	10	96
SOCOTEC Diagnostic	27	20	15	15	10	87
SOCOTEC Power Services	38	20	15	15	0	88
Ascaudit	31	35	NC	15	0	81
SOCOTEC Immobilier Durable	39	35	NC	15	5	94
SOCOTEC Monitoring France	Cannot be calculated	35	NC	Cannot be calculated	0	Cannot be calculated
SOCOTEC Infrastructure	Cannot be calculated	35	NC	15	5	Cannot be calculated
SOCOTEC Réunion	Cannot be calculated	35	NC	15	0	Cannot be calculated
CIS	Cannot be calculated	35	NC	15	5	Cannot be calculated
Smart Solutions	Cannot be calculated	35	NC	Cannot be calculated	0	Cannot be calculated

2022-2024 comparison in France

SOCOTEC in France	2022	2023	2024	2023/2024 CHANGE
SOCOTEC Construction	88	88	88	–
SOCOTEC Equipements	86	86	86	–
SOCOTEC Environnement	94	94	94	–
SOCOTEC Power Services	87	88	88	–
SOCOTEC Diagnostic	90	94	87	–
SOCOTEC Gestion	91	92	91	+
SOCOTEC Formation	94	94	96	+
SOCOTEC Monitoring France	87		Cannot be calculated	
Ascaudit		82	81	–
SOCOTEC Immobilier Durable		93	94	+
SOCOTEC Réunion			Cannot be calculated	
SOCOTEC Infrastructure			Cannot be calculated	
CIS			Cannot be calculated	
Smart Solutions			Cannot be calculated	

3.1.9. ADEQUATE WAGES [S1-10]

ESRS S1.69.1

Remuneration structure: see section 3.1.1.2. Remuneration

The Group’s total payroll in 2024 was close to €800 million. Fairness, equal treatment and pay for performance form the cornerstone of the SOCOTEC group’s remuneration policy. It includes attractive benefits and value-sharing arrangements geared to each of its countries. In addition to an undertaking to pay a fixed salary in line with the market median, we recognise individual commitment by awarding bonuses and ex-gratia payments, which account for over 5% of the total payroll.

- Bonuses for managers aligned with market practices; these incorporate financial and non-financial criteria: safety, quality of service delivered to clients (NPS) and may also include environmental performance criteria provided that the relevant employee is capable of making a difference in this area,
- Construction performance bonuses (unique in the TIC sector),
- Bonuses for ambassadors and assessors,
- Exceptional bonuses,
- Employee referral bonuses, etc.

See the breakdown by platform provided in section 5.2. Social indicators.

Adequate wage		TOTAL PLATFORMS		
		2022	2023	2024
ESRS S1.69.1.	Whether all the employees are paid an adequate wage	Yes	Yes	Yes

3.1.10. SOCIAL PROTECTION [S1-11]

See the breakdown by platform provided in section 5.2. Social indicators.

		TOTAL PLATFORMS	
		2023	2024
ESRS S1.74.1	If all employees are covered, through public programmes or through benefits offered, by social protection against loss of income due to any of the following major life events listed here: unemployment, work-related injuries and acquired disability, parental leave and retirement	100%	100%

3.1.11. PERSONS WITH DISABILITIES [S1-12]

Disability		FRANCE		GERMANY		ITALY		SPAIN		NETHERLANDS		BELUX	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
ESRS S1.79.1	Percentage of persons with disabilities	3.1	3.75	2.62	3.1	4.0	3.8	2.0	2.3	0.7	0.7	1.0	1.0
ESRS S1.80.2	o/w percentage of persons with disabilities among its employees who are women	3.3	3.8	0.48	2.3		1.0	3.0	0.2	0.0	0.0	0.0	0.0
ESRS S1.80.1	o/w percentage of persons with disabilities among its employees who are men	2.8	3.6	2.14	3.5		2.8	5.0	2.1	1.0	1.0	0.5	0.5

GRI 401-1, GRI 404-1, GRI 401-3

3.1.12. TRAINING AND SKILLS DEVELOPMENT INDICATORS [S1-13]

See the breakdown by platform provided in section 5.2. Social indicators.

CAREER DEVELOPMENT		TOTAL PLATFORMS	
CAREER DEVELOPMENT		2023	2024
ESRS S1.83.a.1	Percentage of women that participated in regular performance and career development reviews	73.2	76.7
ESRS S1.83.a.2	Percentage of men that participated in regular performance and career development reviews	74.45	75.3

EMPLOYEE TRAINING		TOTAL PLATFORMS	
EMPLOYEE TRAINING		2023	2024
ESRS S1.83.b	Number of training days/Total average workforce	2.49 ⁽⁴⁾	2.39 ⁽⁴⁾
ESRS S1.83.b.1	Average training hours per male employee	2,622	3,080
ESRS S1.83.b.2	Average training hours per female employee	536	621

(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. The number of employees trained and the number of training days are not available for Quadrant, Shore, Hutton+Rostron and SOCOTEC Asbestosos.

(2) In the Netherlands, the training data do not include the Geotechnics and Risk Management & Claims business units

(3) The total percentage of employees trained is calculated based on the total excluding interns, excluding entities that did not respond: US, UK: Quadrant, Shore, Hutton+Rostron and SOCOTEC Asbestosos, the Netherlands: Geotechnics and Risk Management & Claims

(4) The number of training days/total average workforce is calculated based on the total excluding interns, excluding the United States, the Netherlands and United Kingdom entities that did not respond: Quadrant, Shore, Hutton+Rostron and SOCOTEC Asbestosos

3.1.13. HEALTH AND SAFETY INDICATORS [S1-14]

See the breakdown by platform provided in section 5.2. Social indicators.

MANAGEMENT SYSTEM		TOTAL PLATFORMS		
Adequate wage		2022	2023	2024
ESRS S1.88.a.1	Percentage of employees in its own workforce covered by the health and safety management system based on legal requirements and/or recognised standards or guidelines, such as ISO 45001 or MASE, an equivalent French certification system			100%
ESRS S1.88.a.2	Percentage of non-employees in its own workforce covered by the health and safety management system based on legal requirements and/or recognised standards or guidelines ⁽¹⁾			100% (excluding US, not available)
ESRS S1.90.1	Percentage of employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines (ISO 45001 or MASE) and which has been internally audited and/or audited or certified by an external party ⁽²⁾		46%	65%

(1) Our core inspection and control activities subject to government authorisation and certifications by national bodies do not permit us to bring in external staff to perform our services, either by outsourcing or by calling on temporary service providers. Non-employees account for barely 1% of the Group's total workforce and are predominantly IT consultants who work on-premise and are covered by the Group's health & safety management system.

(2) In 2024, 100% of employees of the entities holding at least at an ISO 45001 and/or MASE certificate are taken into consideration. In 2023, only ISO 14001 certifications were taken into account.

(3) SOCOTEC Infrastructure and CIS hold ISO 14001 certification

WORK-RELATED INJURIES

Work-related injuries		TOTAL PLATFORMS		
		2022	2023	2024
ESRS S1.88.b.1	Number of deaths caused by work-related injuries	0	0	1
ESRS S1.88.b.2	Number of non-employee deaths caused by work-related injuries and ill health			0
ESRS S1.88.d.1	Number of cases of recordable work-related ill health subject to legal restrictions on data collection			
ESRS S1.88.c.1	Number of accidents with lost time	102	84	93
ESRS S1.88.c.3	Number of accidents without lost time	276	383	379
ESRS S1.88.e.1	Number of days of lost time	2,174	2,010	3,420
ESRS S1.88.c.2	Accident frequency rate	6.4	4.064	4.40
ESRS S1.88.c.2	Injury severity rate	0.14	0.10	0.16
ESRS S1.88.c.3	Recordable accident number and frequency rate for non-employees			0

3.1.14 WORK/LIFE BALANCE INDICATORS [S1-15]

See the breakdown by platform provided in section 5.2. Social indicators.

		TOTAL PLATFORMS
		2023
ESRS S1.93.a.1	Percentage of employees entitled to take family-related leave	84.32
ESRS S1.93.b.1	Percentage of entitled employees that took family-related leave	32.79
ESRS S1.93.b.2	Percentage of entitled male employees that took family-related leave	22.83
ESRS S1.93.b.	Percentage of entitled female employees that took family-related leave	9.96

3.1.15. COMPENSATION INDICATORS [S1-16]

See the breakdown by platform provided in section 5.2. Social indicators.

		TOTAL PLATFORMS	
Gender equity in compensation (at 31 Dec. N)		2023	2024
Total: gender equity in compensation (% of women given a pay increase/% of men given a pay increase in 2024)		1.01	1.07

		TOTAL PLATFORMS	
Pay gap		2022	2023
ESRS S1.97.a.1	Gender pay gap (%)		Not communicated
ESRS S1.97.b.1	Total compensation ratio (excessive CEO compensation ratio)		Not communicated

The pay gap between men and women reflects the profile of the Group's workforce: the majority of engineers and technicians are male (82%), whereas a majority of administrative and support staff are female (72%). Gender equity in compensation reflects SOCOTEC's desire to ensure everyone receives equal treatment with regard to annual pay increases. Please refer to section 3.1.8. Diversity indicators.

3.1.16. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS [S1-17]

The Group does not report incidents, complaints or severe human rights incidents.

		TOTAL PLATFORMS	
		2023	2024
ESRS S1.103	Number of incidents of discrimination, including harassment, reported in the reporting period		
ESRS S1.103.a.1	Total number of incidents of discrimination, including harassment, reported in the reporting period		
ESRS S1.103.b.1	Number of complaints filed through channels for people in the own workforce to raise concerns		
ESRS S1.103.c.1	Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints		
ESRS S1.103	Severe human rights incidents (e.g., forced labour, human trafficking, child labour)	2023	2024
ESRS S1.104.a.1	Number of severe human rights incidents connected to the workforce in the reporting period	0	0
ESRS S1.104.a.2	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	0
ESRS S1.104.a.3	If no such incidents (severe human rights incidents) have occurred, please state so	0	0
ESRS S1.104.b	Fines, penalties and compensation for damages for the incidents (severe human rights incidents) described in a) above	0	0
ESRS S1.104.b.1	Total amount of fines, penalties and compensation for the incidents (severe human rights incidents) described in point a) above	0	0

GRI 2-26

3.2. CONSUMERS AND END-USERS [S4]

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL [S4. SBM-3]

For a detailed description of the stakeholders, including consumers and end-users, please refer to section 1.5 and for Impacts, risks and opportunities, and their interaction with strategy and business model, please refer to section 1.6.

ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS S4 Safety of consumers and/or end-users	I+			X	Long	Clients and/or end-users Public authorities
ESRS S4-4 Cybersecurity	RI	X	X	X	Short	Employees Clients Suppliers

The importance of consumer and end-user safety was confirmed by the SOCOTEC group’s double materiality analysis.

It is considered and assessed from three different angles:

- By virtue of its control, inspection and verification assignments in existing buildings and the construction and renovation projects of its B2B clients, SOCOTEC **is directly involved in making projects more secure and thereby indirectly in keeping occupants, users and future users of the buildings and infrastructure safe, too. The impact of SOCOTEC’s assignments is critical to the safety and security of the assets under construction and thus can be considered as having a positive impact on the sustainability of buildings, clients and end users.**
- 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 took precautionary steps to ensure that its subsidiaries comply with GDPR. The plan involved two phases at the SOCOTEC group’s subsidiaries and included the appointment of a Data Protection Officer (DPO) and the adoption of various formal, entirely operational procedures.
- **Cybersecurity is also regarded as a material risk in SOCOTEC’s risk analysis and in the IRO analysis.** 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.

3.2.1. POLICIES RELATED TO CONSUMERS AND END-USERS [S4-1]

Various Group policies address the material impacts of its services on consumers and end-users, as well as associated material risks and opportunities.

GRI 3-3
MANAGEMENT SYSTEM FOCUSED ON THE SATISFACTION OF DIRECT CLIENTS AND THE SAFETY OF END USERS.

To maintain tight control over the Group’s operations and the performance of subsidiaries while ensuring client satisfaction, the Group has introduced a management system in conformity 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.

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 solutions 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, focused on operations.
- Ensuring continuous improvement in a structured way by regularly assessing our practices and performance and by monitoring the progress made by action plans.

WHISTLEBLOWING PROCEDURE

To double down on the fight against corruption, conflicts of interest and unethical conduct more generally, the SOCOTEC group set up a whistleblowing procedure in accordance with France’s Sapin II act, the EU Directive of 23 October 2019 on whistleblower protection and the French act of 21 March 2022 that transposed this Directive. Everyone can access the procedure outlined in the Group’s Code of Ethics. It is available online on the intranet and on the websites of the Group’s entities in each country’s local language.

The whistleblowing system allows anyone from within or outside the Group, such as clients, or any end user (building occupant or infrastructure user) to report any crime, misdemeanour, inappropriate conduct or threat to the public interest. Any other person or third party may report an actual or potential breach of laws, regulations or the Group Code of Ethics. Alerts should be handled with the utmost care and attention and a swift response provided: please refer to section 4.1.5. Whistleblowing procedure, 4.1.6. Business Partners, 4.1.7. Anti-corruption, and 1.2.5. Risk management and internal controls.

GRI 418 (3-3)
PERSONAL DATA PRIVACY POLICY

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. Please refer to section 4.1.8. Personal data privacy.

GRI 418
CYBERSECURITY POLICY

Cybersecurity is an integral part of our operational and management methods. A global information system security policy has been introduced and is integrated with SOCOTEC’s management system (no. M1.PK.PR.02) via the Group’s Quality and Security Department.

Please refer to section 4.1.9. Cybersecurity.

GRI 2-16

3.2.2. PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS [S4-2]

MANAGEMENT SYSTEM FOCUSED ON CLIENT SATISFACTION

The quality expected by clients is given continuous consideration by means of:

- A monitoring system that can analyse the environment in which our organisation needs to operate.
- A system of listening to clients’ needs to collect the relevant information in order to define the service offering.

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, including:

- in real time by any employee, with confirmed details of how it is being handled being given to their manager and the Quality Department.
- during external audits.
- during internal monitoring programmes.
- during reviews of the management system’s effectiveness.
- in connection with satisfaction surveys or client complaints.

PROCESS OF ENGAGING VIA THE WHISTLEBLOWING PROCEDURE

The alert may be given internally or externally, including by the consumer or end-user. Internally, the alert may be issued:

- either by directly contacting their Compliance Officer, line manager, or the Legal Department, which must inform the Group’s Chief Compliance Officer.
- or directly on the SOCOTEC Group’s whistleblowing platform: <https://alerts.socotec.com/entreprises>. This platform is secure and confidential. It allows whistleblowers to issue an alert anonymously if they so wish via ethics.committee@socotec.com

The Group’s Corporate Secretary, the Group Head of Human Resources and the Group’s Chief Compliance Officer receive the alert via the whistleblowing platform. They may also bring in local Compliance Officers to help them conduct the requisite local research and analysis. In the process of handling the alert, the recipients of the alert may conduct any investigations they deem necessary, including bringing in any employee or external service provider that may assist them in investigating the matter. For external parties, the alert may be issued on the same platform established for this purpose and available via all our websites in the country’s local language, or on the contact forms of our websites or by calling one of our sites. If these channels are used, the alerts are sent in the same manner to the Group’s Corporate Secretary, the Group Head of Human Resources and the Group’s Chief Compliance Officer.

PERSONAL DATA PRIVACY
ESRS S1.43.1, S4.31.A. -> C.

In France, GDPR correspondents have been appointed in each business unit and support function to guide teams on day-to-day GDPR matters, in conjunction with the Group’s DPO. GDPR correspondents have also been named at the Group’s main platforms. The local compliance officer is responsible for the smooth operation of the process and for supporting local teams with personal data protection issues. Please refer to section 4.1.8. Personal data privacy.

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 covers all personal data collected, managed and/or processed by SOCOTEC group subsidiaries.
- Article 35 of the GDPR provides for a Privacy Impact Assessment to be carried out where personal data processing may pose a high risk to the rights and freedoms of data subjects.
- Each new instance of processing is analysed by the GDPR correspondents to determine whether a PIA is required. If so, a PIA is carried out before the processing begins with input from the GDPR correspondent, the Group DPO and an IT representative.

3.2.3. PROCEDURES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS [S4-3]

GRI 416-1
MANAGEMENT SYSTEM FOCUSED ON CLIENT SATISFACTION

Clients make ongoing observations and assessments, which enables SOCOTEC to take the action required in each situation and to appoint managers to resolve it under the strict supervision of the Quality, Safety and Security Department, which is in charge of ensuring that the process is properly applied. Processing takes place in real time and records are kept by our IT systems.

WHISTLEBLOWING PROCEDURE
ESRS S4.25.A.1–S4.31.B.2

The Group’s Corporate Secretary, the Group Head of Human Resources and the Group’s Chief Compliance Officer receive the alerts issued via the whistleblowing platform. They may also bring in local Compliance Officers to help them conduct the requisite local research and analysis. In the process of handling the alert, the recipients of the alert may conduct any investigations they deem necessary, including involving any employee or external service provider that may assist them in investigating the matter. SOCOTEC handles every alert issued comprehensively. It acknowledges receipt within seven days, then handles it with due care and attention to a timeline reflecting the complexity of the matter at hand.

PERSONAL DATA PRIVACY
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 of the 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 categories of processing activities carried out as processor. Processing forms are filled in by GDPR correspondents, in co-ordination with operational teams and the Group DPO.

Management of third parties

Each contract is analysed by operational teams, in co-ordination with the Group Legal and IT departments in order to include GDPR clauses, if necessary. SOCOTEC is committed to forming contracts only with data controllers and processors that comply with GDPR. A generic email account has been set up in France (dataprotection@socotec.com) and is available on the [socotec.fr](https://www.socotec.fr) website alongside the Group’s GDPR-related disclosures. GDPR contact email addresses are also provided on all our websites.

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 covers all personal data collected, managed and/or processed by SOCOTEC group subsidiaries in its various activities (administrative management of staff, management of training, management of the client base, etc.). It is operational and records are kept by the relevant departments, which take action in real time to handle any requests they receive. The applicant ultimately receives a processing notification with regard to all the following requests.

Under articles 13 to 22 of Regulation (EU) 2016/679 of 27 April 2016, any natural person using a service has the following rights:

- Right of information: people have the right to be informed that their personal data is being processed.
- Right of access: people can ask for a copy of data that concerns them personally.
- Right of rectification: people can ask for inaccurate data relating to them to be modified.
- Right to object: people can object to our processing of their data, subject to article 21 of the GDPR.
- Right of erasure: people can ask us to delete data relating to them subject to article 17 of the GDPR.
- Right to object to profiling.
- Right to restriction of profiling: in certain cases, people have the right to restrict processing of their personal data.
- Right to data portability: people have the right to receive their personal data in a structured, commonly used and machine-readable format and to send it to another controller;
- Right to withdraw consent: when people give their consent to the processing of their personal data, they may withdraw it at any time.

We do not carry out any profiling.

Procedure for notifying security flaws

The purpose of this procedure is to set out the process for notifying the regulator and/or data subjects should a personal data breach be detected. The aim is to ensure that SOCOTEC group subsidiaries are able to meet the requirements of article 33 of the GDPR. That article makes it mandatory for the DPO to notify the supervisory authority (the CNIL or the equivalent in the place of residence of 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 of the 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, the freedom of expression, of thought, of religion and of movement, and where the breach concerns vulnerable people) at the earliest opportunity. Any employee may notify the Group’s Head of Cybersecurity of a data phishing attempt merely by clicking on the “Phishing alert” button prominently displayed in every employee’s messaging software. The Head of Cybersecurity then receives an immediate alert and can launch an investigation. A response bringing the matter to a close or escalating it should be provided promptly in every instance.

CYBERSECURITY

Procedure for managing and communicating about a cyber crisis:

The Group Information Systems Department is responsible for overseeing the proper application of this procedure, ensures its effectiveness and proposes the requisite improvement measures.

Detect, issue an alert and deal with the initial crisis phase

In general, SOCOTEC’s management takes a preventative approach to issuing alerts: it is better to issue an alert promptly without having all the information than issue it too late but in full knowledge of the facts.

Please refer to section 4.1.9. Cybersecurity.

External communication rules

Spokespeople appointed by the crisis unit are authorised to communicate under the authority 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.

3.2.4. TAKING ACTION ON MATERIAL IMPACTS, APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS [S4-4]

ACTION RELATED TO THE MANAGEMENT SYSTEM FOCUSED ON CLIENT SATISFACTION

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 carried conducted to help 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 Department 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.

ACTION RELATED TO PERSONAL DATA PRIVACY

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). A new e-learning module on personal data protection will be rolled out during the first quarter of 2025 on the Group’s main platforms and European companies and will be available in six languages. Completion of the new e-learning module will be tracked, with reminders issued to employees who have not yet completed or passed the course. Employee awareness-raising campaigns on these topics will be run on a regular basis, targeting HR employees in particular.

ACTION RELATED TO CYBERSECURITY

Cybersecurity campaigns are run internally throughout the year.

- Various initiatives took place in 2024:
- General rollout of the NAC solution securing IT network access across all the international entities managed by the Information Systems Department (France, Spain, Italy, Belgium, Luxembourg, Africa, Middle East, Asia).
- Extension of the privileged access management system (Wallix) to all external partners and service providers to enhance security.
- Efforts to improve employees’ knowledge and provide them with training in how to deal with phishing attacks, with full-scale tests.
- External audit to confirm the level of Corporate Security Standards.
- Internal audit of platforms (UK, US and Germany).
- Market analysis and comparative study of Security Operation Center (SOC) service providers. Call for tenders and selection of a partner to provide the service. The build phase is currently underway, and the service will be operational by the second quarter of 2025.

3.2.5. TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES [S4-5]

CLIENT SATISFACTION TARGETS

The Net Promoter Score – over 73 on a consolidated basis and no lower than 67 across any of our businesses in France – puts SOCOTEC well ahead of the scores posted by our rivals in France, demonstrating client satisfaction and the value of the SOCOTEC brand.

Operational performance/quality	2023	2024 TARGETS	2024 RESULTS	2025 TARGET	2028 TARGETS
NPS (France in 2023, platforms in 2024 and 2028)	73	>70%	73	>70%	>70%

NPS indicators have risen sharply in France as SOCOTEC has added this goal to all its entities’ roadmaps. Monthly measurements are taken, providing both a continuous flow of data and the ability to measure client satisfaction after an assignment ends.

WHISTLEBLOWING INDICATORS AND TARGETS

The aim is to deal with the concern promptly and efficiently while keeping the identity of the people involved (the whistleblower and any person implicated by the alert issued) confidential. **All the information provided in a whistleblowing report is dealt with on a confidential basis:** the identity of the whistleblower, any persons implicated by the concern raised, the documents or information shared. Provided that the whistleblower complies with the conditions for whistleblowing, they cannot be sanctioned under civil liability law. In line with the regulations, an acknowledgement of receipt is sent to them within no more than 7 business days, then an investigation is carried out within 3 months (except in specific or complex cases).

		TOTAL PLATFORMS		
ESRS S4.25.a.3	Ethical alerts	2022	2023	2024
ESRS S4.4., S4.5.	Total number of ethical alerts	6	8	11
ESRS S4.4., S4.5	Number of ethical alerts received on time for the Ethics Committee meeting	6	8	11
ESRS S4.4., S4.5	Total number of ethical alerts closed	6	6	8
ESRS S4.4., S4.5	Number of alerts processed during the year and closed after ethics-related action was taken	2	4	2
ESRS S4.4., S4.5	Percentage of alerts taken into account within the deadline	100	100	100
ESRS S4.4., S4.5	Percentage of ethical alerts closed	100	75	73
ESRS S4.4., S4.5	Percentage of closed alerts that resulted in ethics-related action being taken	33	50	18

PERSONAL DATA PRIVACY TARGETS

The Group constantly strives to ensure it remains 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.

Ethics & GDPR	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Awareness of personal data protection (GDPR)	77% of 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)	81% of target employee group in France taking part in awareness-raising (4,436 taking part in training out of 5,465 invited)	80% of employees in Europe (excluding the UK and the US) taking part in training (GDPR training certificate)

CYBERSECURITY TARGETS

The Group has set the following targets for 2028:

- Upgrade the cybersecurity of the main geographical platforms.
- Equip itself with monitoring and real-time alert handling solutions and systems.
- Adapt the system to AI technologies which are set to transform the types of attack and thus the defence required.

Cybersecurity	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Number of major incidents during the year	1 (resolved with no impact)	-	7 (resolved with no impact)	-

ESRS G1: BUSINESS CONDUCT – BUSINESS ETHICS: MATERIAL TOPIC

The importance of business ethics was confirmed by the analysis of the SOCOTEC group’s material impacts, risks and opportunities and prioritised in the double materiality analysis by stakeholders.

The importance of consumer and/or end-user safety was confirmed by the SOCOTEC group’s double materiality analysis.

THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [G1.GOV-1]

Please refer to section: 1.2. Group Governance

DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [G1.IRO-1]

The material impacts, risks and opportunities for business conduct are those presented in the summary table below and in detail in section 1.6. Material impacts, risks and opportunities and their interaction with the strategy and business model.

ESRS G1: BUSINESS CONDUCT						
ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS G1-1 Corporate Culture	I+		X	X	Long	Employees, Applicants Suppliers
ESRS G1-1 Business Conduct Ethics	OP		X	X	Long	Employees, Suppliers Public authorities
ESRS G1-2 & ESRS G1-6 Business Conduct Payment terms	RI	X	X		Short	Suppliers Public authorities
ESRS G1-3 & ESRS G1-4 Business Conduct Corruption risk	RI	X	X		Short	Suppliers Public authorities
ESRS S4-4 Business Conduct Cybersecurity	RI	X	X	X	Short	Employees, Clients Suppliers
ESRS G1- Specific topic Sustainable investment strategy	OP		X	X	Long	Employees, Investors, Environment

4.1. BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE [G1-1]

Providing strong international leadership in the construction, infrastructure and manufacturing sectors requires an ethical and rigorous approach in our day-to-day activities to ensure compliance with professional codes of conduct, laws, regulations, standards, rules and procedures – both internal and external – with respect to our stakeholders, clients and partners.

SOCOTEC takes steps 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.

GRI 205, 406, 418 (2016), GRI 403 (2018), GRI 3.3, GRI 2.25, 2.27.

4.1.1 OPERATIONAL EXCELLENCE

ESRS G1-10 À G1-11, S4.15.1, S4.16.B.1, S4.20 À 21, S4.25. À 26, ESRS S4.31 & 32, S4.37, S4.41

The policies and actions presented in this section set out the Group’s response to the following material topics identified during the double materiality analysis: ethical business conduct, improvement in the quality of buildings in client projects and reduction in the associated risks and safety of consumers and/or end-users.

4.1.1.1. MANAGEMENT SYSTEM FOCUSED ON CLIENT SATISFACTION

Topics related to technical expertise and client relationships.

As a trusted independent third party, the SOCOTEC group helps its clients prevent and manage quality, health, safety, security and environmental risks connected with buildings. 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 steps 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 maintain tight control over the Group’s operations and the performance of subsidiaries while ensuring client satisfaction, the Group has introduced a management system in conformity 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.

Since 2023, the Group has launched an Operational Excellence programme supported by all its employees. It aims to:

- spotlight the strong Quality, Safety, Environmental performance to employees, who embody this excellence through their day-to-day activities and help raise standards further.
- share KPIs, along with economic and growth metrics, which reflect the operational excellence of our activities and introduce benchmarking between subsidiaries, hubs, branches and platforms.
- facilitate QSE performance comparisons with the market at large and our rivals.
- support communication about our operating performance with our clients and stakeholders and extend our leadership in our markets.

This approach addresses five major operational priorities: occupational safety, road traffic risk prevention, client satisfaction, conformity of our operations and the environmental impact of our movements. Progress under the Operational Excellence programme is tracked using seven excellence indicators.

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 solutions 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, focused on operations.
- Ensuring continuous improvement in a structured way by regularly assessing our practices and performance and by monitoring action plans.

Actions and resources

Clients make ongoing observations and assessments, which gives SOCOTEC the resources with which to take the action required in each situation and to entrust managers with finding solutions under the strict supervision of the Quality, Safety and Security Department, 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 carried out to help 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 Department 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 2024, and the client complaint resolution rate was 80%.
- The 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.
- The conformity of our operations.

- The rate of significant road incidents (SRI) and the rate of SRI debriefings held afterwards.
- The GHG emissions arising from our movements.

Targets

The Net Promoter Score – over 73 on a consolidated basis and no lower than 67 across any of our businesses in France – puts SOCOTEC well ahead of the scores posted by our rivals in France, demonstrating client satisfaction and the value of the SOCOTEC brand.

Operational performance/quality	2023	2024 TARGETS	2024 RESULTS	2025 TARGET	2028 TARGETS
NPS (France in 2023, platforms in 2024 and 2028)	73	>70%	73	>70%	>70%
Number of significant road incidents in France	30%	Max. 30%	20.3%	Max. 20%	Max. 18%
Rate of significant road incidents (worldwide)	-	Max. 30%	28.2%*	Max. 25%	Max. 20%

NPS indicators have risen sharply in France as SOCOTEC has added this goal to all its entities’ roadmaps. Monthly measurements are taken, providing both a continuous flow of data and the ability to measure client satisfaction after an assignment ends. The SRI rate declined sharply in France. It has been deployed across all the international platforms since the beginning of 2025. 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 the Operational performance/Quality indicators in section 5.3.

4.1.1.2.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. The quality expected by clients is given continuous consideration by means of:
 - A monitoring system that can analyse the environment in which our 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, including:
 - in real time by any employee.
 - during external audits.
 - during internal monitoring initiatives.
 - during reviews of the management system’s effectiveness.
 - in connection with satisfaction surveys or client complaints.
4. Actions to be taken based on quality as perceived by clients.
5. Consideration of nuclear safety requirements.

GRI 3-3
4.1.1.3. EXTERNAL ACCREDITATIONS

The technical expertise of SOCOTEC’s specialists is assessed from time to time, most commonly on an annual basis, in order to obtain and then renew our authorisations, accreditations and certifications. This is a crucial factor for the Group because it entitles us to conduct our building-related risk management activities for our clients. These external accreditations also elevate business conduct standards to levels that are second-to-none, as well as increasing its capacity to guarantee building quality by leveraging its expertise, and reducing the risks associated with its clients’ projects, right through to the safety of end-users. 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 Department.

GRI 2-25, 2-26
4.1.2. BUSINESS CONDUCT: ETHICS-RELATED PROGRAMMES
ESRS G1.10.E.1, G1.10.G.1

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. This compliance programme is predicated 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 Department and the Technical Department, 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 whenever a situation is brought to its attention and needs to be considered so an ethically sound decision can be made.
- Efforts to protect the health and safety of teams are also of paramount importance.
- It has made 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).
- It pursues anti-corruption efforts, deploying 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, and so the Sapin II act training module is now mandatory for everyone joining the Group.
- Protection of personal and confidential data. The GDPR training module is mandatory for everyone joining the Group. A personal data protection policy and processes are applicable to all SOCOTEC subsidiaries.
- Prevention of any situations that may give rise to conflicts of interest (see section 1.2.5: Risk management and internal controls over sustainability reporting).
- The whistleblowing procedure is displayed on all the Group’s websites and directly accessible by all audiences in the country’s local language.
- 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 internal business practices and decision-making rules based on honest conduct, incorporating the Group’s business culture, and the ethical principles underpinning business conduct. The MAG was distributed to all managers worldwide after its annual update in March. It is available in seven languages (one per geographical platform). In 2024, as in the previous year, 100% of managers signed and accepted the MAG.
- The SOCOTEC group’s Code of Ethics was updated in late 2024 and rolled out during the first quarter of 2025 to all its employees. The revised Code of Ethics aims to present the Group’s ethical principles, high-risk practices and rules that must be upheld. It contains practical examples, including a mapping of corruption risks.

GRI 2-23, GRI 205-2
4.1.3. THE SOCOTEC GROUP'S CODE OF ETHICS
ESRS S1.20.A.1, S1.20.C.1, S1.22.1

Policy

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 commitments 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), in particular those concerning forced and child labour, and the principles of the UN Global Compact (SOCOTEC has been a signatory since May 2022 and publishes CoP reporting validated by the organisation on an annual basis).
 - 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 within the Group for any form of discrimination or harassment, 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 4.1.8, Personal data privacy).
- Defence of the Group’s interests: the SOCOTEC group is built on the honesty and reliability of its employees, who all 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 1.2.5, Risk management and internal controls over sustainability reporting)
- Relationships with clients and business partners require a spirit of mutual collaboration, respect and trust based on integrity and honesty. The Group has adopted a responsible procurement charter.
- 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 4.1.7 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 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.
- We strive to guarantee the safety and protect the health of our employees through rigorous prevention and an operational approach to risks.

Actions
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, Italy, Spain, the Handbook in the UK and the US, etc.). It is distributed every year to all employees worldwide in 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.

Indicators
Monitoring indicators are provided in the final section of this report (see section 5.3, Governance indicators).

Targets

Ethics	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 targets
Knowledge of the Code of Ethics (% of average workforce with knowledge of the Code of Ethics Scope: 7 platforms + BeLux	59% in 2023	70% in 2024	63%	95%
Proportion of functions-at-risk covered by ethics training programmes	100%	100%	100%	100%

GRI 2-9, 2-13
4.1.4. GOVERNANCE OF ETHICS
ESRS G1.5.A.1, B.1, G1.18.B.1, C.1

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 Chief Compliance Officer. Its role is to oversee the preparation and rollout of the compliance programme and to report on the implementation of the compliance programme to the Group's Board of Directors. It also aims to investigate and process the matters brought to its attention. Matters may be referred to it by any employee or third party by sending an email to ethics.committee@socotec.com or via the whistleblowing procedure circulated to all Group employees via websites in the country's local language.

A network of local compliance offers assists the Group's Chief Compliance Officer across the Group's various geographies. 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 make certain 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 country's local language.

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, updating the corruption risk mapping within its scope, and designing the procedure for assessing the integrity of third parties. Meetings between the Group's Chief Compliance Officer and each local compliance officer are held on a regular basis to discuss these issues.

Ethics and compliance issues are presented on an annual basis to the Group's Executive Committee and to the Group's Board of Directors. A report on whistleblowing in 2024 was presented to the Board of Directors.

The updated corruption risk mapping covering France was validated by the Group's Executive Committee in September 2024 and presented to the Board of Directors in November 2024. The update of the risk mapping covering Germany commenced in October 2024 and is currently being finalised. The update of the corruption risk mapping covering Italy commenced in January 2025. The updates to corruption risk mapping for other scopes (UK, US, Africa, Middle East, Asia, Spain and the Netherlands) are also scheduled to take place in 2025.

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 in terms of ethics, media coverage or conflicts of interests. The SOCOTEC group also has an Internal Audit and Risk Management Department. Ethics and compliance matters are also handled by this department as part of its audits and internal controls.

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 Department 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 4.1.6, 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 4.1.5, Whistleblowing procedure) is also publicly available on the Group's website, enabling any internal or external stakeholder to report, in the country's local language, any actual or potential breach of laws, regulations or the Group Code of Ethics.

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.

GRI 2-16, 2-27.
4.1.5. WHISTLEBLOWING PROCEDURE
ESRS S1.20.C.1, S1.32.A->D, G1.10.A.1 & 2, C.I.1, C.II.1, E.1, S4.16.C., S4.25. À 26.

Policy
To step up efforts to combat corruption, conflicts of interest and unethical conduct more generally, the SOCOTEC group set up a whistleblowing procedure in accordance with France's Sapin II act, the EU Directive of 23 October 2019 on whistleblower protection and the French act of 21 March 2022 that transposed this Directive. This procedure is referred to in the Group's Code of Ethics and it is available online on the intranet and on the websites of the Group's entities in each country's local language. Employees also receive training via the Group's e-learning system, which features a section on the whistleblowing procedure.

Actions
ESRS S1.32.D.1, S1.32.E.1, S1.32.2
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. The alert may be issued:

- either by directly contacting their Compliance Officer, line manager, or the Legal Department, which must inform the Group's Chief Compliance Officer.
- or directly on the SOCOTEC Group's whistleblowing platform: <https://alerts.socotec.com/entreprises>. This platform is secure and confidential. It allows whistleblowers to act anonymously if they so wish via ethics.committee@socotec.com

The Group's Corporate Secretary, the Group Head of Human Resources and the Group's Chief Compliance Officer receive the alerts via the whistleblowing platform. They may also bring in local Compliance Officers to help them conduct the requisite local research and analysis. In handling the alert, the alert recipients raised may conduct any investigations they deem necessary, including involving any employee or external service provider that may assist them in investigating the matter.

Indicators
In 2024, 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 the timeframes targeted. See the ethics alert indicators in section 5.3. Governance indicators.

Targets
The aim is to deal with the alert promptly and efficiently while keeping the identity of the people involved (the whistleblower and any person implicated by the alert issued) confidential. All the information provided in a whistleblowing report is dealt with on a confidential basis: the identity of the whistleblower, any persons implicated by the concern raised, the documents or information

shared. Provided that the whistleblower complies with the conditions for whistleblowing, they cannot be sanctioned under civil liability law.

In line with the regulations, an acknowledgement of receipt will be sent to them within no more than 7 business days, then an investigation will be carried out within 3 months (except in specific or complex cases).

GRI 2-23, 205-2.

4.1.6. BUSINESS PARTNERS: DUE DILIGENCE POLICIES AND ACTIONS

ESRS G1.15.A.1, G1.2.30.1, S1.14.F.I.1 & F.II.2

Please refer to section 1.2.4. Statement on due diligence [GOV-4] and 1.2.5. Risk management and internal controls over sustainability reporting [GOV-5].

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. In the course of its business activities, the Group may from time to time enter into agreement with various categories of third parties, including clients, partners, co-contractors, business referral partners, suppliers, subcontractors, acquisition targets, corporate philanthropy and sponsorship partners.

To this end, the SOCOTEC group has introduced certain rules that must be satisfied prior to any third-party commitment being made:

- the Legal Department and the Chief Compliance Officer must be consulted prior to entering into any contract with business referral partners so that they can assess the integrity of the business intermediary and the Legal Department can approve the contract;
- any corporate philanthropy and sponsorship initiatives must have been pre-approved by the entity’s CEO, the Group Communications Department and the Chief Compliance Officer, which must assess the integrity of the beneficiary of corporate philanthropy or sponsorship;
- any acquisition of a new company must first have been referred to the Group’s Chief Compliance Officer for consideration, so that an in-depth compliance investigation can be carried out into the acquisition target.

In addition, the relationship with the third party must be agreed formally by entering into a written undertaking setting out the following points in particular:

- The purpose of the relationship
- The nature of the services or assignments
- The amount of the remuneration paid, which must be consistent with the nature, volume and in line with market prices
- The payment arrangements.

An ethics and compliance clauses should be added to contracts (templates are available from compliance officers).

Suppliers, subcontractors and service providers listed by the Group must familiarise themselves with and sign the Group’s Responsible Procurement Charter. 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

In addition, the SOCOTEC group has committed to upholding all the international regulations on international economic sanctions. To this end, it provides its employees with a list of countries subject to financial and trade-related sanctions and restrictions imposed by the European and US authorities. This list is available on the intranet and from local compliance officers. It is strictly forbidden to participate in a project taking place in a country appearing on the list of sanctioned countries without having consulted in advance the Group’s Chief Compliance Officer, then obtained the agreement of the Commitment and Investment Committee.

Actions

The relevant employees must comply with the rules set out above.

In addition, the SOCOTEC group is currently working on designing a global procedure to assess the integrity of all its third parties. The goal is for the procedure to identify, prior to the formation of any agreements, potential warning signs that could carry a compliance risk. The third-party assessment levels will be carried out based on the third party’s risk profile, which is based on the corruption risk mapping.

GRI 3-3, 205-1, 205-2.

4.1.7. ANTI-CORRUPTION

ESRS G1.10.G.1, G1.11.1, G1.18.A.1

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 employees is a key topic for the Group because of its status as an independent third party.

Actions

ESRS G1.21.A, G1.10.H.1

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. A new e-learning module on corruption risks will be rolled out in the first half of 2025. It aims to identify high-risk practices in relation to corruption, fraud and conflicts of interest, to show participants how to prevent and manage them, to inform them about the applicable law and the SOCOTEC group’s internal rules and procedures. It is available in six languages. Completion of the new e-learning module will be tracked, with reminders issued to employees who have not yet completed or passed the course. Special in-person awareness-raising courses will be arranged for employees considered to be at greatest risk, such as salespeople.

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. 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

Please refer to the Group’s ethics indicators in section 5.3. Governance indicators.

Targets

The aim is to increase the proportion of new Group employees taking part in Code of Ethics training from 95% to almost 100% and to establish annual ethics training.

Ethics	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Anti-corruption awareness (Sapin II) (7 platforms + BeLux)	59% (1,059 taking part in training out of 1,802 invited)	50% of the total average workforce taking part in awareness-raising	60% or 2,506 people out of 4,182 invited, representing 21% of the total average workforce	90% of the total average workforce taking part in awareness-raising

GRI 3-3, 418.

4.1.8. PERSONAL DATA PRIVACY

ESRS S4.15.1 & S1.41.2, S4-16, S4.25.A, S4.31 & 32.

The importance of consumer and/or end-user safety was confirmed by the SOCOTEC group’s double materiality analysis.

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 at the SOCOTEC group’s subsidiaries 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.

Actions, Resources and Procedures

ESRS S1.43.1, S4.31.A. -> C.

In France, GDPR correspondents have been appointed in each business unit and support function to guide teams on day-to-day GDPR matters, in conjunction with the Group's DPO. GDPR correspondents have also been named at the Group's main platforms. In 2023, compliance across various platforms was assessed through a questionnaire in Germany, Spain, the UK and the Netherlands. The analysis continued in the Group's other platforms in 2024. The local compliance officer is responsible for the smooth operation of the process and for supporting local teams with personal data protection issues.

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 SOCOTEC Smart Solutions.
- Processing records for SOCOTEC's activities as a processor.
- A procedure for managing processing records.
- A register for keeping records of individuals' rights-related requests.
- A register for keeping records of personal data breaches.

A generic email account has been set up in France (dataprotection@socotec.com) and is available on the socotec.fr website alongside the Group's GDPR-related disclosures. Generic email accounts have also been created in Germany, the UK, Italy, Spain and Luxembourg.

ESRS S4.25.A.1-S4.31.B.2

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 of the 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 categories of processing activities carried out as processor.

Processing forms are filled in by GDPR correspondents, 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 covers all personal data collected, managed and/or processed by SOCOTEC group subsidiaries.

Article 35 of the GDPR provides for a Privacy Impact Assessment to be carried out where personal data processing may pose a high risk to the rights and freedoms of data subjects.

Each new instance of processing is analysed by the GDPR correspondents to determine whether a PIA is required. If so, a PIA is carried out before the processing begins with input from the GDPR correspondent, the Group DPO and an IT representative.

Management of third parties

Each contract is analysed by operational teams, in co-ordination with the Group Legal and IT departments in order to include 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.

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 covers all personal data collected, managed and/or processed by SOCOTEC group subsidiaries in its various activities (administrative management of staff, management of training, management of the client base, etc.).

Under articles 13 to 22 of Regulation (EU) 2016/679 of 27 April 2016, any natural person using a service has the following rights:

- Right of information: people have the right to be informed that their personal data is being processed.
- Right of access: people can ask for a copy of data that concerns them personally.

- Right of rectification: people can ask for inaccurate data relating to them to be modified.
- Right to object: people can object to our processing of their data, subject to article 21 of the GDPR.
- Right of erasure: people can ask us to delete data relating to them subject to article 17 of the GDPR.
- Right to object to profiling.
- Right to restriction of profiling: in certain cases, people have the right to restrict processing of their personal data.
- Right to data portability: people have the right to receive their personal data in a structured, commonly used and machine-readable format and to send it to another controller;
- Right to withdraw consent: when people give their consent to the processing of their personal data, they may withdraw it at any time.

We do not carry out any profiling.

Procedure for reporting security flaws

The purpose of this procedure is to set out the process for notifying the regulator and/or data subjects should a personal data breach be detected.

The aim is to ensure that SOCOTEC group subsidiaries are able to meet the requirements of article 33 of the GDPR. That article makes it mandatory for the DPO to notify the supervisory authority (the CNIL of the equivalent in the place of residence of 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 of the 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, 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). A new e-learning module on personal data protection will be rolled out during the first quarter of 2025 on the Group's main platforms and European companies and will be available in six languages. Completion of the new e-learning module will be tracked, with reminders issued to employees who have not yet completed or passed the course.

Employee awareness-raising campaigns on these topics will be run on a regular basis, targeting HR employees in particular.

Indicators

- Instances of rights being exercised
- PIAs completed
- Data breaches detected
- Requests processed
- Instances of processing identified
- Employees trained

See indicators for monitoring the data confidentiality policy in Section 5.3 Governance indicators.

Targets

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.

Ethics	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Awareness of personal data protection (GDPR)	77% of target employee group in France taking part in awareness-raising (3,845 taking part in training out of 4,991 invited)	90% employees in France trained (GDPR training certificate)	81% of target employee group in France taking part in awareness-raising (4,436 taking part in training out of 5,465 invited)	80% of employees in Europe (excluding the UK) taking part in training (GDPR training certificate)

GRI 418

4.1.9. CYBERSECURITY

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 and in the IRO analysis.

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 IT systems and vigilance best practice regarding access, data and electronic messages. 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 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.

Procedure for managing and communicating about a cyber crisis

The Group Information Systems Department is responsible for overseeing the proper application of this procedure, ensures its effectiveness and proposes the requisite improvement measures.

DETECT, RAISE THE ALARM AND DEAL WITH THE INITIAL CRISIS PHASE

In general, SOCOTEC’s management takes a preventative approach to raising the alarm: it is better to raise the alarm promptly rather than to wait to gather all the facts, but acting too late.

ANALYSE THE SEVERITY OF THE SITUATION AND THE MEASURES TO BE TAKEN, AND ACTIVATE 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 activate the crisis unit. If the crisis unit is activated, 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 authority 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.

Actions

Cybersecurity campaigns are run internally throughout the year.

Various initiatives took place in 2024:

- General rollout of the NAC solution securing IT network access across all the international entities managed by the Information Systems Department (France, Spain, Italy, Belgium, Luxembourg, Africa, Middle East, Asia).
- Extension of the privileged access management system (Wallix) to all external partners and service providers to enhance security.
- Efforts to improve employees’ knowledge and provide them with training in how to deal with phishing attacks, with full-scale tests.
- External audit to confirm the level of Corporate Security Standards.
- Internal audit of platforms (UK, US and Germany).
- Market analysis and comparative study of Security Operation Center (SOC) service providers. Call for tenders and selection of a partner to provide the service. The build phase is currently underway, and the service will be operational by the second quarter of 2025.

Indicators

See Cybersecurity indicators in Section 5.3, Governance indicators.

Targets

The Group has set the following targets for 2028:

- Upgrade the cybersecurity of the main geographical platforms.
- Equip itself with monitoring and real-time alert handling solutions and systems.
- Adapt the system to AI technologies which are set to transform the types of attack and thus the defence required.

Cybersecurity	2023 RESULTS	2024 TARGETS	2024 RESULTS	2028 TARGETS
Number of major incidents during the year	1 (resolved with no impact)	-	7 (resolved with no impact)	-

GRI 2-6, GRI 204 (2016)

4.2. MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS [G1-2]

ESRS G1.15A.1, B.1 & 2, G1.14.1

Non-material topic. Voluntary declaration.

Policy

As an independent third party working in the service 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 generally 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, 394 active suppliers representing expenditure in excess of €50,000 by SOCOTEC accounted for over 80% of its total purchases. As a service company, the five main categories of purchases for the SOCOTEC group are IT, vehicle fleet, real estate/ landlords, laboratory testing and intellectual services. SOCOTEC’s total purchases amount to close to one-third 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 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 agreement suppliers.

Actions and resources

The Group has adopted various initiatives to promote its responsible procurement policy:

- 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 should be signed systematically by new suppliers listed.
- Training and awareness-raising for people in the procurement department about sustainability matters and responsible procurement criteria.
- Responsible Procurement targets set for the procurement team.
- Collaborative management of calls for tenders: specifier, user, decision-maker, expert.
- Sourcing decisions including the selection of local suppliers wherever possible.
- Inclusion of responsible procurement criteria in the process of selecting and assessing suppliers.
- 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, streamlining and efforts to champion sustainable innovation (expenditure tracked during performance review: €16 million).
- Improvements to production processes, reducing wasteful consumption and promoting recycling and product reuse.
- Concept of “bare minimum” incorporated in the drafting of tender specifications.
- Extension, wherever possible, of periods of use (leasing terms of 7-8 rather than 4 years for printers)
- Compliance with agreed payment times and open and transparent communication about payment policies, including terms and conditions, to avoid any misunderstandings or disputes.
- Use of the Ecovadis, Platinum level rating in 2024.
- Diversity within the panel of suppliers.

GOVERNANCE:	2023	2024	2025
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	X
Establishment in 2022 of a special Procurement/CSR workgroup following up on and rolling out Responsible Procurement improvement measures.	X	X	X
RESPONSIBLE PROCUREMENT CHARTER:	2023	2024	2025
Preparation, update and publication of the Responsible Procurement Charter.	X	X	X
Introduction of indicators tracking sign-ups to the Responsible Procurement Charter.	X	X	X
Integration of the Charter within the procurement and digital listing (Procurement to Pay) platform. It is now mandatory for all new suppliers (Procurement to Pay platform). Mandatory automated stage requiring suppliers to accept and sign the Charter before being listed by SOCOTEC.	-	X	X
Translation of the Group's Responsible Procurement Charter for adoption by the Group's platforms.	X (IT, EN)	X (GE, ES)	X
Encouragement of the Top 100 suppliers and framework agreement suppliers to sign the Charter	X	X	X
List of suppliers who have refused to sign up to the Responsible Procurement Charter on the grounds they have an equally or more ambitious charter. Evaluation of the relevant charters to check alignment with the Group's commitments.	-	X	X
Monitoring programme for the main suppliers to increase the signature rate of the Charter by the top supplier accounting for over 80% of annual expenditure.	-	X	X
RESPONSIBLE PROCUREMENT TRAINING FOR BUYERS:	2023	2024	2025
Training for 100% of buyers in the French Procurement Department.	X	X	X
RISK ASSESSMENT BY PROCUREMENT CATEGORY	2023	2024	2025
CSR risk mapping of suppliers in the most material categories, and improvement plans.	-	X	X
SUPPLIER EVALUATION	2023	2024	2025
CSR questionnaire introduced for tender procedures and/or addition of CSR clauses to contracts/Responsible Procurement Charter annexed.	-	X	X
Introduction and monitoring of a CSR evaluation programme for suppliers accounting for over 80% of total expenditure: online assessment questionnaire incorporating CSR questions	-	X	X
Introduction of a collaborative programme with suppliers in CSR (performance review)	-	X	X
Audit of the highest-risk suppliers.	-	-	X

Example in France of the application of the SOCOTEC group’s Responsible Procurement Charter

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 Responsible Procurement 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 accepted 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 indicators.

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.

The main targets are to deploy the Group’s Responsible Procurement Charter across all the geographical platforms, make sure our suppliers are aligned with the principles laid down in our Responsible Procurement Charter by asking our main suppliers (>€50,000 and framework agreements) to sign it or provide evidence of a similar commitment (charter, code of conduct). Another of our aims is to raise awareness about responsible procurement and provide training in this area among all people involved in procurement. For other suppliers, our aim is to favour local suppliers as far as possible, allowing us to check their compliance with universal human rights, social rights in their country and environmental laws in their production and delivery systems.

RESPONSIBLE PROCUREMENT	2023	2024 TARGETS	2024 RESULTS	2025 TARGETS	2028 TARGETS
Deployment of Responsible Procurement Charter in the platforms	2 platforms (France, Italy) out of 7	-	4 platforms (France, Italy, Spain and the UK) out of 7	5 platforms out of 7	100% of the 7 main platforms
Signature of the Responsible Procurement Charter by suppliers > €50,000 (France)	52 suppliers, or 29% of suppliers > €50,000, representing 25% of total purchases	35% of suppliers have signed the Charter	42% of suppliers > €50,000 in purchases have signed the Charter, representing 51% of the total amount of purchases	50% of the total number of suppliers accounting for > €50,000 in purchases	100% of suppliers
Signature of the Responsible Procurement Charter by suppliers under framework agreements (France)	77%	-	51%	100% of suppliers (excluding landlords)	100% of suppliers (excluding landlords)
Training for personnel involved in purchasing (Procurement Department) in responsible procurement issues	100% of personnel involved in purchasing trained in 2022 in France	-	100% of personnel involved in purchasing in the French Procurement Department (refresh)	Proportion of personnel involved in purchasing maintained at 100%	Deployment of training to the platforms
Introduction of a CSR assessment programme for suppliers	-	Introduction of a CSR assessment programme for suppliers in France	Number of suppliers that have completed the procurement and CSR questionnaire (top 200) in France: 82/200	Assessment of suppliers in France, United Kingdom, Italy	Programme rolled out for 100% of platforms
CSR questionnaire introduced for tender procedures and/ or addition of CSR clauses to contracts/Responsible Procurement Charter annexed.	-	Implemented in France	CSR criteria incorporated in 100% of tender procedures in France held by the Procurement Department. CSR Charter annexed to contracts signed during the year.	-	Programme rolled out to 100% of platforms

4.3. PREVENTION AND DETECTION OF CORRUPTION [G1–3]

The Group applies a zero tolerance policy on corruption and the payment of bribes. Senior management, internal audit and the Risk Committee carefully monitor the allocation of the requisite resources for its implementation and oversight. This policy is incorporated in the policies specific to the Group’s various activities: anti-corruption policy and employee training, Code of Ethics and managerial follow-up, Responsible Procurement Charter and monitoring of the main suppliers on a semi-annual basis. The Compliance Department is responsible for implementing and overseeing the policy across all worldwide entities, with oversight provided by senior management and the Board of Directors.

The anti-corruption policy aims to prevent and combat all forms of corruption – both active and passive. It also covers the relevant behaviours, such as influence peddling and conflicts of interest. It also applies the provisions of the Sapin 2 act (French law no. 2016-1691 of 9 December 2016) on transparency, anti-corruption and economic modernisation. It aims to prevent the related legal, financial, business and reputational risks and to underpin the integrity of business relationships. It relates to the material impact and risk of ethics in business.

Please refer to section 4.1.3. The SOCOTEC Group’s Code of Ethics and the paragraph referring to anti-corruption; also 4.1.4. Governance of Ethics, and in particular the role of the committees and governance in preventing and detecting corruption. To safeguard the proper application of its anti-corruption policy, the SOCOTEC group has implemented a structured system of internal controls and audits at various levels of the organisation. Please refer to section 1.2.1. Role of the administrative, management and supervisory bodies [GOV-1], and in particular the Audit Committee and Risk Committee.

4.4. CASES OF CORRUPTION AND BRIBERY [G1-4]

Anti-corruption (Sapin II) - Incidents of corruption or bribes being paid	TOTAL PLATFORMS		
	2022	2023	2024
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
Number of convictions for a breach of anti-corruption and anti-bribery laws.		0	0
Fines for violation of anti-corruption and anti-bribery laws*.		0	0
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents.		0	0
Total number of confirmed incidents of corruption or bribery.		0	0

4.5. POLITICAL INFLUENCE AND LOBBYING ACTIVITIES [G1-5]

SOCOTEC conducts most of its lobbying activities via industry associations, to which it belongs at global, regional or national level. The financial contributions it pays to industry associations are assigned to their internal operation and to their awareness-raising activities. SOCOTEC relies on professional bodies for the testing, inspection, certification industry, namely Filiance in France and the TIC Council internationally. Their core role is to conduct lobbying activities promoting the member organisations of the testing, inspection and certification industry.

SOCOTEC’s own lobbying activities are generally limited in scale. They are conducted and led by the Group’s Head of Public Affairs or, where appropriate, by the CEO of the relevant country. They report to the Chairman of the Executive Committee. They are all extensively trained in ethics and anti-corruption issues as high-risk targets. These activities are non-material given the network operation of the Group’s activities and the close relationships formed with clients on the ground.

4.6 PAYMENT PRACTICES [G1-6]

Policy for preventing late payments, particularly with SMEs.

SOCOTEC pays close attention to meeting requirements regarding payment times in each of its supplier categories. The company applies the payment terms provided for by law in force in the countries where it operates for each type of service provided by its partners. In 2024, SOCOTEC in France paid its suppliers an average of 29.8 days after the invoice date (versus 29.2 days in 2023). SOCOTEC does not organise any actions at the level of the consolidated group, but applies rules on a case-by-case basis, in line with the local legislation and local agreements with suppliers. In the event of a late payment, they may warn the company and claim an immediate payment.

PAYMENT PRACTICES		2024
ESRS G1.33.a.1	Average time the undertaking takes to pay an invoice from the date when the contractual or	100.8
	statutory term of payment starts to be calculated, in number of days	
ESRS G1.33.b.1	Percentage of its payments aligned with the undertaking's standard payment terms	90
ESRS G1.33.c.1	Number of legal proceedings currently outstanding for late payment	5



5. SUSTAINABILITY INDICATORS

5.1. ENVIRONMENTAL INDICATORS

5.1.1. CLIMATE CHANGE [ESRS E1]

5.1.1.1. INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES [ESRS 2-GOV-3: E1]

		Unit	FRANCE	UNITED KINGDOM	UNITED STATES	GERMANY	ITALY	SPAIN	NETHERLANDS	BELUX	TOTAL PLATFORMS
		2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
ESRS E1.13.4	Percentage of actual remuneration during the period linked to climate considerations	%	0	0	0	0	0	0	0	0	0

5.1.1.2. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION [ESRS E1-1]

FINANCIAL RESOURCES ALLOCATED TO ACTION PLANS

TAXONOMY-ELIGIBLE CAPEX	2024 (€ M)	%	2023 (€ M)	%
Leases (IFRS 16)	74.1	61%	60.6	62%
Offices and laboratories	41.7	34%	21	21%
Vehicles	29.9	25%	37.4	38%
Other leases	2.5	2%	2.2	2%
Total eligible capex (numerator)	74.1	61%	60.6	62%
Property, plant and equipment (land, equipment)	29.9	25%	24.9	26%
Intangible assets (software, patents etc.)	17.9	15%	12.2	12%
TOTAL capex (denominator)	122	100%	97.7	100%

In 2024, 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 leases entered into in 2024 (relating to offices, laboratories, buildings and electric vehicles) under IFRS 16. Other types of capex have been regarded as taxonomy non-eligible and non-aligned. They include expenditure on equipment, IT tools and intangible assets. Some of that capex is related to eligible activities, but cannot be immediately assigned to them in the Group's systems. See also 2.2.4. Green taxonomy: investments and funding

OPEX
SOCOTEC calculates its opex indicators in accordance with Article 9 of European Commission delegated regulation (EU) 2021/2178 of 6 July 2021, Annex I, 1.1.3.2, https://eur-lex.europa.eu/eli/reg_del/2021/2178/oj/eng.
Opex includes 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. Eligible expenditure equalled 5.4% of total opex in 2024, and so it is not material in SOCOTEC's business model. Accordingly, SOCOTEC applies the exemption provided for in the regulations for recurring opex.
Total consolidated opex includes all recurring expenditure, which is neither financial nor exceptional, as recognised in accordance with IFRSs.

RECURRING OPEX	2024 (€ M)	%
Research and development expenditure	2.4	4%
Short-term leases	33	49%
Maintenance and refurbishment	31.3	47%
Total eligible opex (numerator)	66.7	100%
Opex exemption ratio	5.40%	

AMOUNT IN 2024 (€ M)	TOTAL OPERATING COSTS (A)+(B)+(C)	PERSONNEL COSTS (A)	OTHER PURCHASES AND EXTERNAL EXPENSES (B)	OTHER RECURRING EXPENSES (C)
Group total opex	1,239.60	794.6	402	43

GREEN TRUST		FRANCE			UNITED KINGDOM			UNITED STATES			GERMANY			ITALY			SPAIN		NETHERLANDS		TOTAL PLATFORMS		
SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2022	2023	2024
Green Trust revenue	(€ m)	147	157	197	95	90	90	13	40	51	74	80	89	19	41	70	9	11	21	20	348	437.7	527.4
Percentage of revenue deriving from Green Trust services	%	26	26	30	55	45	39	11	29	34	56	54	57	29	44	65	25	34	45	43	30	33.45	35.85
Number of people informed via the Green Trust Climate Fresk workshop																						800	2,500 ⁽²⁾
% of top managers informed via the Green Trust Climate Fresk workshop	%																					100% ⁽¹⁾	0

(1) 100% of top managers worldwide – approximately 300 people – brought together at the annual summit meeting in September 2023
(2) Climate Fresk-inspired awareness workshops relating to Green Trust services were held in France, Italy, the UK, Germany and Spain. They will be rolled out in the Netherlands and United States in 2025 and other geographies in 2026 and 2027.

5.1.1.3. TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION [ESRS E1-4]

SCOPES		TERM	TYPE	OBJECTIVE AS A %	BASE YEAR	TARGET YEAR	GROSS TARGET EMISSIONS IN tCO2eq	APPROVAL OF THE SBTi INITIATIVE
E1.34.b.1	Gross target emissions in tCO2eq – Scope 1	Short term	Absolute	-42%	2023	2030	18,136*	Committed, for validation
E1.34.b.2	Gross target emissions in tCO2eq – Scope 2	Short term	Absolute	-42%	2023	2030	1,353*	Committed, for validation
E1.34.b.3	Scope 3	Short term	To be defined by end-2026	To be defined by end-2026	To be defined by end-2026	2030	To be defined by end-2026	Committed, for validation

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

5.1.1.4. ENERGY CONSUMPTION AND ENERGY MIX [ESRS E1-5]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
Energy consumption and energy mix	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
TOTAL - ENERGY CONSUMPTION (MWH)																											
Vehicles																											
	Consumption (MWh) vehicle gasoline	MWh	26,721	63,850	65,027	1,015	1,535	2,733	961	972	1,386		1,091	1,421	1,789	253	46	291	228	426	2,480	2,350	54	560	30,042	70,586	74,563
	Consumption (MWh) vehicle diesel	MWh	31,974	7,097	5,070	22,502	16,731	14,223	0	134	32		8,507	8,217	6,770	9,758	12,863	13,019	1,504	1,871	2,135	1,185	389	1,733	72,741	49,070	43,902
	Consumption (MWh) vehicle LPG	MWh	323	967	199	1	1	0	0	0	0		0	0	0	31	1	118	0	51	0	32	0	0	356	969	401
	Electricity (MWh) consumed by vehicles (SOCOTEC and non-SOCOTEC charging stations)	MWh	52	90	3,871	0	0	132						17	95	0	0	3	0	0		165	2	0	52	110	4,266
	Total vehicle-related consumption (MWh) (all energy sources)	MWh	59,071	72,004	74,166	23,518	18,266	17,089	961	1,106	1,418		9,599	9,656	8,654	10,042	12,910	13,431	1,732	2,349	4,615	3,732	445	2,292	103,191	120,735	123,132
	Total vehicle-related consumption (gigajoules) (all energy sources)	Gigajoules	212,654	259,214	266,999	84,665	65,759	61,520	3,461	3,983	5,106		34,556	34,761	31,155	36,153	46,477	48,352	6,235	8,455	16,613	13,436	1,603	8,253	371,489	434,645	443,275
Buildings																											
	Total electricity consumption (MWh) of buildings (excluding vehicle charging)	MWh	6,110	5,380	4,969	5,484	4,894	4,435	1,053	910	1,354		586	636	594	1,074	1,061	1,227	325	357	454	181			14,307	13,657	13,116
	Consumption (MWh) of the legal entity's heating networks	MWh	0	0	0	0	0	0					311	393	397		0	0	0	0	0	0			311	393	397
	Consumption (MWh) of the legal entity's cooling networks	MWh	0	0	0	0	0	0					11	14	5		0	0	0	0	0	0			11	14	5
	Fuel oil consumption (MWh)	MWh	72	0	0	0	0	0					38	28	27	0	0	0	0	0	0	0		13	110	28	40
	Propane consumption (MWh)	MWh	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0			0	0	0
	Buildings' LPG consumption (MWh)	MWh		0	0	0	0	0					0	0	0	42	30	53	0	0	0	0			42	30	53
	Consumption of natural gas (MWh)	MWh	662	1,479	510	1,825	1,830	2,096	650	583	599		547	668	586	905	575	366	0	0	511	21		0	4,589	5,647	4,178
	Total building-related consumption (MWh) (all energy sources)	MWh	6,844	6,858	5,479	7,309	6,724	6,531	1,703	1,494	1,953		1,493	1,738	1,608	2,021	1,666	1,645	325	357	965	202		14	19,370	19,768	17,789
GRI 302-3	Legal entity's total building-related consumption (MWh) per m² (all energy sources) (formula)	MWh/m2	0.062	0.062	0.05			0.049707497	0.132	0.108	0.127		0.119	0.103	0.098	0.171	0.132	0.138	0.072	0.047	0.144	0.04			0.082	0.078	0.064
GRI 302-1	Total building-related consumption in gigajoules	Gigajoules	24,638	24,690	19,725	26,312	24,206	23,512	6,131	5,378	7,030		5,376	6,258	5,789	7,275	5,997	5,923	1,170	1,286	3,473	728		49	69,732	71,164	64,042
Total energy consumption (MWh), buildings + SOCOTEC's vehicle fleet																											
	Total energy consumption (MWh), buildings + vehicles	MWh	65,914.49	78,862.43	79,645.32	30,827.00	24,990.38	23,620.18	2,664.54	2,600.32	3,371.10		11,092.11	11,394.03	10,262.06	12,063.24	14,576.35	15,076.57	2,056.92	2,705.68	5,579.40	3,934.26	442.84	2,306.11	122,561.37	140,502.66	140,921.28
GRI 302-1	Total energy consumption, buildings + vehicles (gigajoules)	Gigajoules	237,292	283,905	286,723.16	110,977	89,965	85,033	9,592	9,361	12,136		39,932	41,019	36,943	43,428	52,475	54,276	7,405	9,740	20,086	14,163	1,594	8,302	441,221	505,810	507,317
ESRS E1.37.c	Energy consumption from renewable sources																										
	o/w Legal entity's biogas consumption (MWh)	MWh			0			0						0			0		0		0					0	
	o/w Consumption (MWh) of fuel oil from renewable sources (e.g., biofuel)	MWh			0			0						0			0		0		2.39					2.39	
	o/w Consumption (MWh) of renewable propane (from biomass, biogas or other renewable sources, etc.)	MWh			0			0						0			0		0		0					0	
ESRS E1.37.c.i.1	Consumption of fuel from renewable sources including biomass (also including industrial waste and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	MWh			0			0						0			0		0		2.39					2.39	
	o/w Consumption (MWh) of electricity related to electric vehicle-charging (excluding SOCOTEC charging stations) from renewable (or green electricity) sources	MWh			0			0						26.32			0		0		1.5		0			27.82	
	o/w Consumption (MWh) of electricity of buildings from renewable sources (or green electricity)	MWh	19.97	14.72	48.16	1,587.54	1,816.15	1,849.81					116.65	181.97	178.8	370.9	291.78	55.58	226.11	340.1	141.92	93.72			2,095.06	2,672.66	2,566.17
ESRS E1.37.c	Energy consumption from renewable sources																										
	o/w Consumption (MWh) of electricity from renewable sources (or green electricity)	MWh	19.97	14.72	48.16	1,587.54	1,816.15	1,849.81					116.65	181.97	205.12	370.9	291.78	55.58	226.11	340.1	141.92	95.22		0	2,095.06	2,672.66	2,593.98
	Percentage of electricity consumed from renewable sources (%)	%	0.32	0.27	0.54	28.95	37.11	40.5					19.92	27.85	29.79	34.54	27.5	4.52	69.56	95.23	31.28	27.52			14.59	19.41	14.92
	o/w Consumption (MWh) of the heating network from renewable sources (biomass, geothermal, solar thermal, biogas, etc.)	MWh			0			0							0			0		0		0				0	
	o/w Consumption (MWh) of the heating network from renewable sources (biomass, geothermal, solar thermal, biogas, etc.)	MWh			0			23.98							0			0		0		0				23.98	

			FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Energy consumption and energy mix		Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
TOTAL - ENERGY CONSUMPTION (MWH)																											
E1.37.c	Energy consumption from renewable sources																										
ESRS E1.37.c.ii.1	Total consumption (MWh) of renewable energy related to own operations - consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	19.97	14.72	48.16	1,587.54	1,816.15	1,873.79					116.65	181.97	205.12	370.9	291.78	55.58	226.11	340.1	141.92	95.22		0	2,095.06	2,672.66	2,617.97
ESRS E1.37.c.iii.1	Total consumption (MWh) of renewable energy related to own operations – consumption of self-generated non-fuel renewable energy	MWh	0	28.09	79.58	0	0	0					0	0	0	0	0	91	0	0	13.85	12.55		0	0	42	183
ESRS E1.37.c	Total consumption (MWh) of energy from renewable sources	MWh	19.97	42.81	127.74	1,587.54	1,816.15	1,873.79					116.65	181.97	205.12	370.9	291.78	146.15	226.11	340.1	155.77	110.16	0	0	2,095.06	2,714.6	2,803.06
	Proportion of renewable sources in total energy consumption (%)	%	0.03	0.05	0.16	5.15	7.27	7.93					1.05	1.6	2	3.07	2	0.97	10.99	12.57	2.79	2.8	0	0	1.71	1.93	1.99
	Proportion of renewable sources in total building energy consumption (%)	%	0.29	0.62	2.33	21.72	27.01	28.69					7.81	10.47	11.12	18.35	17.51	8.88	69.56	95.23	16.15	53.75	0	0	10.82	13.73	15.6
ESRS E1.37.b.1	Energy consumption from nuclear sources																										
	Consumption (MWh) of energy from nuclear sources (buildings + electric vehicles using SOCOTEC and non-SOCOTEC charging stations)	MWh	4,005	3,555	5,746	823	734	685	200	173	257		6	7	7	64	64	74	65	71	14	10	0	0	5,099	4,611	6,851
ESRS E1.37.a	Energy consumed from fossil sources																										
ESRS E1.37.a	Total consumption (MWh) of energy from fossil sources related to vehicles and buildings	MWh	61,889	75,264	73,772	28,417	22,440	21,061	2,464	2,427	3,114		10,970	11,206	10,050	11,628	14,221	14,857	1,766	2,294	5,410	3,814	443	2,306	115,368	133,177	131,267

* From 2024 onwards, the charging datapoints for electric vehicles are split out from the building datapoints, which accounts for the difference between the values published this year and those reported in the previous year.
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, which corresponds to 64.8% or 65% of the electricity generation mix in France.
United Kingdom: Nuclear energy in the UK - Statistics & Facts | Statista
Germany: Nuclear Power share in energy mix 2023 | Statista
Italy: Nuclear Energy in Italy: Italian Nuclear Power - World Nuclear Association (world-nuclear.org)

OTHER BUILDING-RELATED INFORMATION

BUILDINGS		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
Surface area																											
Legal entity's surface area in m²	m²	109,561	110,590	118,407			947	12,926	13,780	15,376		12,569	16,806	16,440	11,844	12,664	11,964	4,524	7,524	6,719	5,102	1,620	553	146,900	166,703	176,313	
Energy sufficiency																											
Number of buildings undergoing minor improvements to enhance buildings' energy performance		13	16	22		5	2						1	1		4	1	6	0	2	2			13	34	28	
Investments made in enhancing buildings' energy performance	€		201,399	255,500			0						0	65,000		1,344	56,273	11,392	0	50,000	25,020				264,134	401,793	
Water consumption																											
Total water consumption in m³	m³		7,648	17,807		26,384	15,685			3,042			2,850	2,902		9,991	9,526	1,621	1,861	1,360	1,369				49,853	52,192	
Total consumption of water for the undertaking's own activities in m³ per million euros of revenue	m³/€ m		12.6	25.7		148.5	67.9			20.1			19.2	18.7		106.1	88.0	53.5	60.0	29.2	29.9				39.7	36.5	

VEHICLE FLEET GRI 302		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
Number of vehicles by type																											
Number of gasoline vehicles	-	1,485	3,367	3,543	42	64	168	29	29	30		33	34	42	3	5	6	20	71	132	115	12	22	1,592	3,663	3,997	
Number of diesel vehicles	-	2,606	570	360	869	805	671	0	0			340	326	334	310	389	445	77	107	48	56	83	77	4,125	2,298	2,050	
Number of hybrid gasoline/rechargeable electric vehicles	-	67	18	41	0	41	12	0	0			29	49	59	12	17	20	8	0	17	16	5	5	108	155	153	
Number of dual-fuel LPG/gasoline vehicles	-	60	425	193	1	0	0	0	0			0	0	0	1	1	14	1	6	3	3	0	0	62	430	216	
Number of 100% electric vehicles	-	32	101	923	4	5	80	0	0			3	12	18	0	0	5	1	1	31	30	9	13	39	159	1,070	
Number of mobile off-road vehicles/non-road machinery (e.g., drilling rigs)	-		0	0		0	1		1	1			105	87		98	154	0	0	10	7	0	0		214	250	
TOTAL number of vehicles in the fleet	-	4,250	4,471	5,060	916	915	932	29	29	31		405	421	540	326	412	644	107	185	231	227	109	117	5,926	6,695	7,736	
Electrification of the vehicle fleet																											
Electricity (MWh) consumed by vehicles (SOCOTEC and non-SOCOTEC charging stations)	MWh	52.16	89.91	3,870.86	0	0	132.40		0				17.34	94.95	0	0	3.03	0	0		164.79	2.31	0	52.16	109.57	4,266.04	
o/w Consumption (kWh) of electricity related to electric vehicle-charging (excluding SOCOTEC charging stations)	MWh			3,251			132							72			1		0		135		0			3,590.73	
o/w Consumption (MWh) of SOCOTEC charging stations for electric vehicles	MWh	52.16	89.91	619.90	0	0	0						17.34	23.05	0	0	2.32	0	0		30.04	2.31		52.16	109.57	675.31	
Number of electric vehicle recharging stations	-	103	171	286	-	2	1		0				10	10		0	5	0	0	21	23	6	10	103	210	335	
Percentage of 100% electric vehicles	%	0.75	2.24	18.24	0.44	0.55	8.58	0	0			0.74	2.28	3.33	0	0	0.78	0.93	0.54	12.86	13.22	8.26	11.11	0.66	2.29	13.83	
% of low-emission vehicles (100% electric, hybrid and rechargeable)	%	2.3	2.8	19.1	0.4	5	9.9	0	0			7.9	14.5	14.3	3.7	4.1	3.9	8.4	0.5	20.8	20.3	12.8	15.4	2.5	4.6	15.9	
Km travelled																											
Number of km travelled per vehicle	-	142,965,802	140,608,648	113,252,331			3,787,269			1,406,824			11,335,673	10,533,986		13,187,935	36,435,671		2,851,228	3,637,725	4,824,875	454,042	3,017,645	142,965,802	169,224,023	176,109,829	
Average number of km travelled per vehicle	-	33,643	31,451	24,939			14,063			45,381			26,926	20,524		32,010	56,605		15,412	25,088	24,814	12,271	29,125	33,643	30,884	26,943	
Number of km travelled per € in revenue	km/€	0.26	0.23	0.18			0.07			0.01			0.08	0.07		0.14	0.34		0.09	0.11	0.12	0.09	0.22	0.26	0.19	0.15	
Vehicle-related fuel consumption																											
TOTAL fuel consumption of company vehicles and non-road machinery	litres	6,226,719	7,865,955	7,683,446	2,397,256	1,868,081	1,744,884	105,574	120,390	155,482		983,985	990,736	884,138	1,023,277	1,311,791	1,370,627	180,090	243,924	493,482	382,893	45,423	237,474	10,736,811	12,875,947	12,702,867	
Fuel consumption of company vehicles																											
Litres of gasoline consumed	litres	2,934,469	7,011,842	7,141,099	111,511	168,582	300,156	105,574	106,745	148,773		119,853	133,649	167,347	27,756	5,089	18,001	25,077	46,829	272,308	258,051	5,888	61,478	3,299,164	7,729,179	8,141,734	
Litres of diesel consumed	litres	3,247,718	720,856	514,941	2,285,586	1,699,396	1,444,728		6,822	0		864,132	752,433	617,836	991,203	1,144,256	1,182,312	152,719	190,026	216,874	120,370	39,535	175,995	7,388,638	4,732,892	4,246,208	
Litres of LPG consumed by vehicles	litres	44,532	133,257	27,406	159	103	0	0	0	0		0	0	0	4,318	163	11,253	2,294	7,069	4,300	4,472	0	0	49,009	140,117	50,199	
TOTAL fuel (litres)	litres	6,226,719	7,865,955	7,683,446	2,397,256	1,868,081	1,744,884	105,574	113,567	148,773		983,985	886,082	785,183	1,023,277	1,149,508	1,211,566	180,090	243,924	493,482	382,893	45,423	237,474	10,736,811	12,602,188	12,438,141	
Average fuel consumption per combustion-engined vehicle	-	1,476	1,781	1,857	2,629	2,053	2,102	3,640	3,916	4,959		2,448	2,166	1,805	3,139	2,790	2,498	1,699	1,326	2,467	2,015	1,228	2,283	1,824	1,947	1,945	
Fuel consumption of non-road equipment (e.g., drilling rigs)																											
Diesel (litres) consumed by mobile off-road vehicles/non-road machinery (e.g., drilling rigs)	litres		0	0		0	0		6,822	3,277			82,241	69,820		162,283	140,064	0	0		0	0	0		251,346	213,161	
Gasoline (litres) consumed by mobile off-road vehicles/non-road machinery (e.g., drilling rigs)	litres		0	0		0	0		0	3,432			22,413	29,135		0	13,998	0	0		0	0	0		22,413	46,565	
Total fuel (in litres) consumed by non-road machinery	litres		0	0		0	0		6,822	6,709			104,654	98,955		162,283	159,062	0	0		0	0	0		273,759	264,726	

GRI 305-1 TO 305-5

5.1.1.5. GROSS GHG EMISSIONS OF SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [ESRS E1-6]

GHG INVENTORY			FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
SOCOTEC		Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Intensity																											
Carbon intensity relative to revenue																											
	Legal entity's net revenue (€ m)	€ m	552.34	606.97	692.09	171.48	177.66	231.15	126.28	137.19	151.68		118.44	148.2	155.29	105.87	94.15	108.29	30.29	31.03	46.53	45.78	15.79	15.23	1,074.41	1,256.78	1,430.54
ESRS E1.53	GHG emissions intensity (total GHG emissions relative to revenue) – Scopes 1+2 (tCO2eq/€ m of revenue)	(tCO2eq per € m of revenue)	33.64	29.47	25.28	52.48	33.61	24.22	5.47	5.14	7.38		25.34	20.74	17.86	56.97	42.05	37.89	17.33	21.78	29.44	22.87	7.06	37.89	33.81	26.74	23.34
ESRS E1.53	GHG emissions intensity (total GHG emissions relative to revenue) – Scopes 1+2+3 (tCO2eq/€ m of revenue)	(tCO2eq per € m of revenue)	34.98	38.57	32.83	53.70	46.04	78.50	22.98	26.34	34.04		25.75	24.62	26.96	58.76	56.16	60.59	28.27	40.97	37.78	29.46	8.91	47.37	37.02	37.31	42.03
Carbon intensity per person																											
	Total GHG emissions per person, Scope 1+2	tCO2eq/ personne	3.46	3.22	2.88	4.91	3.22	2.53	1.57	1.29	1.68		3.11	2.92	2.65	4.85	4.92	4.84	1.39	1.41	2.74	3.03	0.69	4.01	3.73	3.10	2.83
	Total GHG emissions per person, Scopes 1+2+3	tCO2eq/ personne	3.60	4.22	3.74	5.02	4.41	8.21	6.60	6.62	7.76		3.16	3.46	4.00	5.00	6.57	7.73	2.27	2.65	3.52	3.91	0.87	5.01	4.08	4.32	5.09
Breakdown of emissions by Scope																											
Totals																											
ESRS S1.44.a.1	Gross Scope 1 GHG emissions	tCO2eq	18,231.40	17,701.88	17,197.00	7,939.62	4,957.95	4,639.99	324.29	391.10	623.80		2,717.01	2,750.57	2,436.75	3,351.98	3,682.04	3,781.61	436.14	583.00	1,238.34	953.58	111.40	576.88	32,564.30	31,269.40	30,792.62
ESRS E1.44.b.1	Gross Scope 2 GHG emissions (location-based)	tCO2eq	351.25	184.87	298.79	1,060.52	1,013.40	959.10	365.93	314.39	495.51		284.65	323.17	337.38	256.64	276.93	320.93	88.74	92.85	131.56	93.40			2,318.99	2,333.05	2,597.98
	Total gross indirect GHG emissions (Scope 3)	tCO2eq	737.85	5,524.06	5,227.30	208.81	2,207.31	12,546.41	2,211.92	2,908.49	4,043.34		48.04	574.84	1,412.65	113.32	1,328.62	2,458.61	331.24	595.28	388.25	301.60	29.29	144.39	3,319.93	13,292.10	26,729.60
	Total Scope 1+2 GHG emissions (location-based)	tCO2eq	18,582.65	17,886.74	17,495.79	9,000.14	5,971.35	5,599.09	690.22	705.49	1,119.31		3,001.66	3,073.74	2,774.12	3,608.63	3,958.96	4,102.55	524.88	675.86	1,369.91	1,046.98	111.40	576.88	34,883.30	33,602.45	33,390.59
ESRS E1-52.a	Total GHG emissions, Scopes 1+2+3 (location-based)	tCO2eq	19,320.50	23,410.80	22,723.10	9,208.95	8,178.65	18,145.50	2,902.14	3,613.98	5,162.66		3,049.70	3,648.58	4,186.77	3,721.94	5,287.58	6,561.16	856.11	1,271.14	1,758.16	1,348.58	140.68	721.28	38,203.22	46,894.55	60,120.19
Scope 1																											
Scope 1 GHG emissions – Vehicles																											
	GHG emissions from gasoline consumption	tCO2eq	7,923.07	15,426.05	15,710.42	309.46	354.02	624.32	206.68	248.56	346.42		284.05	316.75	396.61	74.94	12.06	42.66	56.17	104.90	592.54	561.52	12.95	135.25	8,798.20	17,019.11	17,922.10
	GHG emissions from diesel consumption	tCO2eq	10,067.93	1,794.93	1,282.20	7,240.05	4,268.99	3,629.25		18.38			2,289.95	1,993.95	1,637.27	3,072.73	3,112.38	3,215.89	379.96	478.10	535.25	297.07	98.44	438.23	22,670.65	12,202.28	10,978.01
	GHG emissions from vehicle LPG consumption	tCO2eq	82.83	213.21	43.85	0.28	0.16									8.03	0.27	18.90			7.03	7.31			91.14	220.68	70.07
	Greenhouse gas emissions – Scope 1 Company vehicles	tCO2eq	18,073.82	17,434.19	17,036.47	7,549.79	4,623.17	4,253.57	206.68	266.93	346.42		2,574.00	2,310.70	2,033.88	3,155.70	3,124.71	3,277.46	436.14	583.00	1,134.82	865.90	111.40	573.48	31,559.99	29,442.06	28,970.18
GHG Scope 1 – Other mobile off-road vehicles/non-road machinery (e.g., drilling rigs)																											
	GHG emissions related to consumption of mobile off-road vehicles/non-road machinery (e.g., drilling rigs)	tCO2eq		0	0		0	0		18.38	16.82			271.06	254.07		441.41	422.55	0	0	0	0	0	0		730.85	693.44
Total GHG emissions – Scope 1 SOCOTEC vehicle fleet																											
	Total Greenhouse gas emissions – Travelling for work purposes – Scope 1 (company vehicles, off-road vehicles/non-road machinery)		18,073.82	17,434.19	17,036.47	7,549.79	4,623.17	4,253.57	206.68	285.31	363.24		2,574	2,581.75	2,287.95	3,155.7	3,566.12	3,700	436.14	583	1,134.82	865.9	111.4	573.48	31,559.99	30,172.91	29,663.62
	Average GHG emissions per combustion-engined vehicle		4.29	3.95	4.12	8.28	5.08	4.99	7.13	9.51	11.72		6.4	5.02	4.38	9.68	6.99	5.79	4.11	3.17	5.4	4.4	1.11	5.51	5.36	4.44	4.46
Scope 1 GHG emissions – Buildings																											
	GHG emissions related to natural gas consumption	tCO2eq	135.76	267.68	92.28	389.83	334.77	386.42	117.60	105.79	260.56		131.36	160.37	140.67	185.46	109.08	69.32	0.00	0.00	103.52	4.24		0.04	960.02	1,081.21	953.54
	GHG emissions related to fuel oil consumption	tCO2eq	21.82	0	0	0	0	0					11.65	8.45	8.13	0	0	0	0	0	0	0		3.36	33.47	8.45	11.49
	GHG emissions related to propane consumption	tCO2eq	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0			0	0	
	GHG emissions related to LPG consumption for buildings	tCO2eq		0	0	0	0	0					0	0	0	10.82	6.83	12.29	0	0	0	0			10.82	6.83	12.29
	GHG emissions related to refrigerant losses	tCO2eq			68.25														0.00019			83.44				0.00019	151.68
	Total Building GHG emissions Scope 1	tCO2eq	157.58	267.68	160.53	389.83	334.77	386.42	117.60	105.79	260.56		143.01	168.82	148.80	196.28	115.91	81.61	0.0001908	0	103.52	87.68		3.40	1,004.31	1,096.49	1,129.00

GHG INVENTORY (cont'd)			FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
	SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
	Scope 2																											
	Scope 2 GHG emissions – Company Electric Vehicles																											
	GHG emissions related to consumption from recharging electric vehicles (non-SOCOTEC charging stations)	tCO2eq			109.88			27.80							30.20			0.19				36.38					204.46	
	GHG emissions from recharging electric vehicles at SOCOTEC charging stations (Scope 2)	tCO2eq	2.97	3.04	20.95									7.28	9.68			0.61				8.11	0.08		2.97	10.40	39.35	
	Scope 2 GHG emissions - Buildings																											
	GHG emissions related to buildings' electricity consumption (excluding SOCOTEC vehicle charging stations)	tCO2eq	348.28	181.83	167.96	1,060.52	1,013.4	931.3	365.93	314.39	495.51		246.01	267.14	249.3	256.64	276.93	320.14	88.74	92.85	131.56	48.91	0	0	2,277.38	2,273.90	2,305.98	
	GHG emissions from heating networks	tCO2eq	0	0	0	0	0	0					37.35	47.11	48		0	0	0	0	0	0			37.35	47.11	47.61	
	GHG emissions from cooling networks	tCO2eq	0	0	0	0	0	0					1.30	1.63	1		0	0	0	0	0	0			1.30	1.63	0.58	
	Scope 3																											
	Category 1 – Purchased goods and services																											
ESRS E1.44.c.1	Gross Scope 3 GHG emissions – Purchased goods and services	tCO2eq	74.61	113.97	106.26			7,571							107.80	1.61	16.15	15.46	8.92	8.54			2.30	2.77	76.23	141.34	7,811.83	
	GHG emissions, Internet service providers	tCO2eq	61.69	106.66	101.90			0							91.69		15.11	14.83	8.35	8.19			2.15	2.65	61.69	132.27	219.27	
	GHG emissions – Data centres or external hosting ⁽¹⁾	tCO2eq	12.92	7.31	4.36			0							16.11	1.61	1.04	0.63	0.57	0.35			0.15	0.11	14.53	9.07	21.57	
	GHG emissions – Other purchased goods and services	tCO2eq						7,571																			7,571	
	Category 2 – Capital goods																											
ESRS E1.44.c.2	Gross Scope 3 GHG emissions in metric tonnes of CO2 equivalent – Capital goods	tCO2eq						1,365																			1,365	
	Category 3 – Fuel- and energy-related activities																											
ESRS E1.44.c.3	Gross Scope 3 GHG emissions – Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	tCO2eq	0	4,089.22	4,027.27	0	1,435.65	1,394.48	0	78.58	169.65		0	0	579.16	0	19.31	913.92	5.92	152.62	385.09	282.83	26.99	138.28	0	6,040.75	7,658.20	
	Category 4 – Upstream transportation and distribution																											
ESRS E1.44.c.4	GHG emissions related to the transport of materials (e.g. by DHL or TNT)	tCO2eq	169.45	179.81	63.60			411.60						0	0	5.37	4.27	20.45						0	174.82	184.08	495.65	
	Category 5 – Waste generation in operations																											
ESRS E1.44.c.5	Gross Scope 3 GHG emissions in tCO2eq – Waste generation in operations	tCO2eq	2.77	140.46	153.01		86.06	92.70							106.01		247.12	398.19	1.98	41.55		0.04		2.12	2.77	475.62	793.62	
	Hazardous waste (tCO2e)																											
	Total GHG emissions related to hazardous waste	tCO2eq	2.77	3.71	5.39		1.08	13.55							4.36		1.89	4.07				0.04		0.30	2.77	6.69	27.72	
	Total GHG emissions related to asbestos waste	tCO2eq			2.41		1.08										0.40	3.84							1.48	6.25		
	Total GHG emissions related to varnished waste	tCO2eq															1.22	-							1.22	0		
	GHG emissions related to cartridges	tCO2eq			0.96										1.97			0.18				0.03				3.15		
	GHG emissions related to batteries	tCO2eq			0.02			0.40							0.37			0.01				0.01		0.00018		0.81		
	Total GHG emissions related to WEEE	tCO2eq	2.77	3.71	2.00			13.14							2.02		0.27	0.04						0.30	2.77	3.99	17.51	
	Non-hazardous waste (tCO2e)																											
	Total GHG emissions related to non-hazardous waste			136.75	147.62		84.98	79.15							101.65		245.23	394.12	1.98	41.55				1.81		468.93	765.90	
	Total GHG emissions related to paper waste	tCO2eq		59.07	119.78		10.58	9.81							44.34			1.80	1.55	1.40				0.74		71.20	177.87	
	Total GHG emissions related to cardboard waste	tCO2eq		60.51	23.37		6.72	5.34							32.75		0.16	0.00	0.28	0.57				0.43		67.68	62.46	
	Total GHG emissions related to plastic waste	tCO2eq		17.18	4.46		61.11	60.50							15.22		1.08	1.82	0.15	0.59				0.63		79.51	83.22	
	Total GHG emissions related to steel waste	tCO2eq													1.733		8.168								8.17	1.73		
	Total GHG emissions related to iron waste	tCO2eq					6.153	1.838							6.228		212.316	366.148		1.126				0.013		218.47	375.35	
	Total GHG emissions related to concrete waste	tCO2eq					0.416	1.670							1.375		23.501	24.357		37.862						23.92	65.26	

GHG INVENTORY (cont'd)			FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
	SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
	Category 6 - Business travel																											
ESRS E1.44.c.6	Gross Scope 3 GHG emissions – Business travel	tCO2eq	491.01	1,000.59	877.16	208.81	685.60	916.63	1,191.92	1,809.91	3,661.34		48.04	304.31	376.98	106.34	59.39	669.03	103.87	116.87	3.16	18.73		1.23	2,046.11	3,966.84	6,637.98	
	GHG emissions related to train travel	tCO2eq	17.89	19.70	34.31		14.12	20.18	12.23	37.42	25.39		39.03	0.14	0.02	16.29	24.36	25.27	0.09	5.05	0.22	0.03		0.04	85.44	96.04	110.28	
	GHG emissions related to air travel	tCO2eq	419.39	501.99	568.72		83.70	113.97	1,020.29	1,414.15	3,596.34		9.01	6.80	4.37	90.05	28.77	232.75	47.34	62.62	1.88	8.42		1.19	1,538.73	2,084.62	4,588.38	
	GHG emissions related to mileage allowances	tCO2eq	53.73	45.72	59.61	208.81	392.29	523.74	75.88	91.74				15.65	28.31		6.26		53.14	47.67		4.85		0	338.42	604.81	664.18	
	Scope 3 GHG emissions – freelancers' vehicles	tCO2eq		0	0		0	0		0				0	0				0			0		0		0	0	
	GHG emissions related to hotel nights	tCO2eq		433.18	214.53		195.49	258.75			24.81			281.62	341.66			411.01	3.31	1.53	1.07	5.43		0.00		914.67	1,257.71	
	GHG emissions related to car rentals	tCO2eq						0	83.52	266.59	14.80			0.10	2.62										83.52	266.69	17.42	
	Category 7 – Employee commuting																											
ESRS E1.44.c.7	GHG emissions related to employee commuting	tCO2eq						795	1,020	1,020	212.352			270.53	242.70		982.39	441.56	210.55	275.70					1,020	2,483.47	1,967.31	
ESRS E1.55.1	(1) The revenue considered is aligned with the consolidated revenue reported in the Financial report, but excludes 2024 acquisitions.																											

5.1.1.6. GHG REMOVAL AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS [ESRS E1-7]

			FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
	SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
E1.58.a*	GHG removals and storage																											
E1.58.a.1	Total quantity of GHG removals and storage stated in metric tonnes of CO2 equivalent resulting from the undertaking's own operations – removal activity	tCO2eq																										
E1.58.a.2	Total quantity of GHG removals and storage stated in tonnes of CO ₂ equivalent resulting from the upstream and downstream value chain – removal activity	tCO2eq	252	0	0		0	0		0					195	4.43	4.43	4.43	0	0	0	0	0		256.43	4.43	199.44	
E1.59*	Carbon credits																											
E1.59.a.1	Total amount of carbon credits outside the undertaking's value chain stated in tonnes of CO ₂ equivalent verified against recognised quality standards and cancelled during the reporting period.	tCO2eq																										
E1.59.b.1	Total amount of carbon credits outside the undertaking's value chain stated in tonnes of CO ₂ equivalent intended to be cancelled in the future, whether they are based on existing contractual agreements or not	tCO2eq																										

5.1.2.1. RESOURCE OUTFLOWS [ESRS E5-5]

	FRANCE			
ECOCYCLE	2021	2022	2023	2024
Diagnostics				
Number of resource and PEMD (Products, Equipment, Materials, Waste) diagnostics carried out during the year	6	98	220	137
TOTAL quantity in metric tonnes of materials identified as reusable during diagnostics	500	36,673		120,107
Label of quality				
Number of Ecocycle label of quality projects launched during the year	1	3	5	5
Training & awareness				
Number of Ecocycle ambassadors trained in 2022		30	30	19
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	

5.1.2.2. WASTE FROM OWN OPERATIONS

			FRANCE			UNITED KINGDOM			UNITED STATES						GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
	SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024		
	TOTAL Hazardous + Non-hazardous waste																												
E5.37.a.1	Total amount of waste generated (t)	t	1.39	178.30	200.67		97.08	138.47							192.59		1,192.79	1,333.16	2.61	1,460.59		0.04		2.27	1.39	1,470.77	3,327.80		
E5.37.d.1	Total quantity of waste not recycled, in metric tonnes	t	0	122.69	114.57		67.12	1.08							106.50		613.96	656.25	0	0.02		0.01		1.93	0	803.77	880.35		
E5.37.d.2	Total percentage of waste directed to disposal (not recycled or reused) (t)	%	0	69	57		69	1							55		51	49	0	0		13		85		55	26		
	Total percentage of waste recycled or reused (t)	%	100	32	43		31	99							45		49	51	100			88		15	100	45	74		
	Total amount of hazardous waste																												
	Total amount of hazardous waste (t)	t	1.39	1.86	2.74		0.54	1.74							3.04		0.95	2.05		0		0.04		0.15	1.39	3.35	9.76		
E5.37.b.ii.1	Total quantity (weight) of hazardous waste recycled (t)	t	1.1	1.32	1.01			1.12							1.07			0.02		0		0.035		0.06	1.10	1.32	3.32		
E5.37.b.i.1	Total amount (weight) of hazardous waste diverted from disposal for reuse purposes (t)	t	0.29	0.54	0.53			0.62							0			0					0.09	0.29	0.54	1.23			
E5.37.c.1	Total amount of hazardous waste directed to disposal (t)	t	0		1		0.54	0							1.96		0.95	2.03		0		0.005		0	0	1.49	5.21		
	Percentage of hazardous waste not recycled or reused	%	100	100	56			100							35			1		cannot be calculated		cannot be calculated		99.67	100.01	55.52	46.62		
	Total amount of non-hazardous waste																												
	Total quantity of non-hazardous waste	t		176.44	197.93		96.54	136.73							189.55		1,191.84	1,331.11	2.61	1,460.59				2.12		1,467.42	3,318.04		
E5.37.b.ii.2	Total quantity (weight) of non-hazardous waste recycled (t)	t		54.55	84.57		29.96	135.65							85.01		578.83	676.89	2.61	1,460.58				0.20		665.94	2,442.89		
E5.37.c.2	Total quantity (weight) of non-hazardous waste directed to disposal (t)	t		122.695	113.36		66.58	1.08							104.54		613.01	654.22	0	0.018				1.926		802.28	875.14		
	Hazardous waste																												
	Varnished waste stream																												
	Weight of varnished products	t															0.61								0.61				
	Weight of recycled varnished products (t)	t																											
	Weight of varnished products directed to disposal (t)	t															0.61								0.61				
	WEEE stream																												
	Weight, WEEE	t	1.39	1.86	1			0.62							1.01		0.14	0.02						0.15	1.39	2	2.81		
	Weight, WEEE recycled (t)	t	1.1	1.32	0.48			0							1.01			0.02						0.06	1.10	1.32	1.57		
	Weight, WEEE reused (t)	t	0.29	0.54	0.53			0.62							0			0						0.09	0.29	0.54	1.23		
	Weight, WEEE directed to disposal (t)	t	0		0			0							0		0.14	0						0	0	0.14	0		
	Asbestos waste stream																												
	Weight, asbestos waste (t)	t			1.205		0.54										0.2	1.92							0.74	3.13			

WASTE FROM OWN OPERATIONS (cont'd)		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
SOCOTEC	Unit	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Non-hazardous waste																										
Paper waste stream																										
Weight, paper waste	t		80.14	162.53		14.36	13.31							60.16			2.44	2.1	1.898				1		96.60	241.34
o/w Weight, recycled paper waste (t)	t		24.78	69.44		14.36	13.31							43.34			0.54	2.1	1.88						41.24	128.52
o/w Weight, paper waste directed to disposal (t)	t		55.89	93.09		0	0							16.82			1.896	0	0.02				1		55.89	112.82
Cardboard waste stream																										
Weight, cardboard waste	t		82.10	31.71		9.12	7.24							44.44		0.22	0	0.39	0.78				0.59		91.83	84.76
o/w Weight, recycled cardboard waste (t)	t		25.38	13.55		9.04	6.16							37.23			0	0.39	0.78				0.20		34.81	57.91
o/w Weight, cardboard waste directed to disposal (t)	t		56.93	18.16		0.08	1.08							7.21		0.22	0	0	0				0.39		57.23	26.84
Plastic waste stream																										
Weight, plastic waste	t		14.20	3.69		50.5	50							12.58		0.89	1.5	0.12	0.49				0.52		65.71	68.78
o/w Weight, recycled plastic waste (t)	t		4.39	1.58		0	50							4.2				0.12	0.49						4.51	56.27
o/w Weight, plastic waste directed to disposal (t)	t		9.88	2.11		50.5	0							8.38		0.89	1.5	0	0				0.52		61.27	12.51
Iron waste stream																										
Weight, iron waste	t					6.56	1.96							6.64		226.35	390.35		1.2				0.014		232.91	400.16
o/w Weight recycled iron (t)	t					6.56	1.96							0.24		201.47	390.35		1.2						208.03	393.75
o/w Weight iron directed to disposal (t)	t					0	0							6.4		24.88	0		0				0.014		24.88	6.41
Concrete waste stream																										
Weight, concrete waste	t					16	64.22							52.89		903.88	936.82		1,456.23						919.88	2,510.16
o/w Weight of recycled concrete (t)	t					0	64.22							0		316.86	286		1,456.23						316.86	1,806.45
o/w Weight of concrete directed to disposal (t)	t					16	0							52.89		587.02	650.82		0						603.02	703.71
Steel waste stream																										
Weight, steel waste	t													12.84		60.5	0								60.5	12.84
o/w Weight of recycled steel (t)	t													0		60.5	0								60.5	0
o/w Weight of steel directed to disposal (t)	t													12.84		0	0								0	12.84

FOCUS ON WEEE RECLAIM INDICATORS IN FRANCE

	FRANCE			UNITED KINGDOM	BELUX	TOTAL
SOCOTEC France	2022	2023	2024	2024	2024	2024
Total number of units of obsolete computer hardware (WEEE)	1,002	1,254	1,014	550	82	1,646
% of total number of units of equipment assigned to a circular economy for reuse, recovery or recycling	100%	100%	100%	100%	100%	100%

*Emmaus-Ecodair partnership established in France during 2021. The Belgium and Luxembourg WEEE was included in this for 2024.

5.2 SOCIAL INDICATORS

5.2.1. OWN WORKFORCE [ESRS S1]

GRI 2-7, 2-8
5.2.1.1. CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES [ESRS S1-6]

TOTAL NUMBER OF EMPLOYEES ON A HEADCOUNT BASIS		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Total average headcount		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.50.a.1 ESRS S1.50.b.i.1	Total: Average workforce across all types of contract ⁽¹⁾	5,463	5,554	6,075	1,833	2,048	2,210	440	546	665		964	1,054	1,046	744	805	849	377	479	500	345	162	144	9,444	11,046	11,812
	Total: Average workforce across all types of contract excluding interns	5,401	5,514	6,014	1,833	2,048	2,210	414	524	642		905	1,047	1,043	737	797	846	366	464	500	345	162	144	9,290	10,958	11,709
Breakdown by gender		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.50.a.2	Total number of men (all types of contract) – average headcount			4,458			1,512			462				759			696		338		262		110			8,597
ESRS S1.50.a.3	Total number of women (all types of contract) – average headcount			1,605			698			203				287			152		141		83		34			3,203
TOTAL employees on a permanent contract at 31 Dec. N																										
	Total number of employees (all types of contract) at 31 Dec. N	5,117	5,327	5,914	1,809	2,034	2,493		456	519		945	983	1,058	647	779	887	369	951	313	370	131	141	8,518	10,392	12,333

(1) Total for all contracts worldwide at 31 December 2024 = 12,795 employees (financial scope of consolidation)

TOTAL NUMBER OF EMPLOYEES BY TYPE OF CONTRACT ESRS S1.50.B		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
	Breakdown by type of contract - average workforce	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
ESRS S1.50.b.i.1	Number of employees on permanent contracts	5,127	5,215	5,701	1,809	2,017	2,210	414	523	642		847	942	926	396	503	620	363	446	364	309	159	143	8,593	10,086	10,996	
ESRS S1.50.b.ii.1	Number of employees on a fixed-term contract	84	76	73	0	0	0	0	0			15	12	24	75	71	52	1	17	136	36	2	0	174	298	201	
	Number of employees on an apprenticeship contract	167	205	219	24	31	0		1			23	34	29	208	222	175	1	1	0	0	1	1	422	495	425	
	Number of employees on a professional development contract	23	19	22	0	0	0					20	59	64	58	0	0	1	0	0	0	0	0	101	79	86	
	Number of interns	62	40	61	0	0	0	26	22	23		59	7	3	7	8	2	11	15	0	0	0	0	154	88	104	
	Breakdown by gender: number of employees on a permanent contract at 31 Dec. N																										
ESRS S1.50.b.i.1	Number of permanent employees at 31 Dec. N	5,117	5,327	5,821	1,809	2,034	2,437		456	519		945	983	993	647	779	808	369	485	313	320	131	140	8,518	10,392	11,523	
ESRS S1.50.b.i.2	Total number of men on permanent contracts at 31 Dec. N	3,829	3,941	4,324	1,277	1,399	1,679		295	334		715	738	721	522	631	657	261	341	243	246	93	106	6,343	7,601	8,408	
ESRS S1.50.b.i.3	Total number of women on permanent contracts at 31 Dec. N	1,288	1,386	1,497	532	635	758		161	185		230	245	272	125	148	151	108	144	70	74	38	34	2,175	2,791	3,115	
	Percentage of men at the undertaking on a permanent contract at 31 Dec. N	75	74	74	71	69	69		65	64		76	75	73	81	81	81	71	70	78	77	71	76	74	73	73	
	Percentage of women at the undertaking on a permanent contract at 31 Dec. N	25	26	26	29	31	31		35	36		24	25	27	19	19	19	29	30	22	23	29	24	26	27	27	
	Breakdown by gender: Headcount of employees on a temporary contract at 31 Dec. N																										
ESRS S1.50.b.ii.1	Total number of employees on a temporary contract at 31 Dec. N			93			0							65			79		466		44		1			748	
ESRS S1.50.b.ii.2	Total number of men on a fixed-term contract at 31 Dec. N			52			0							44			78		334		26		0			534	
ESRS S1.50.b.ii.3	Total number of women on a fixed-term contract at 31 Dec. N			41			0							21			1		132		18		1			214	
	Breakdown by gender: Headcount of non-guaranteed hours employees at 31 Dec. N																										
ESRS S1.50.b.iii.1	Total number of non-guaranteed hours employees			0			56							0			0		0		6		0			62	
ESRS S1.50.b.iii.2	Total number of employees or full-time equivalents (FTE) of male employees based on the number of non-guaranteed hours			0			46							0			0		0		3		0			49	
ESRS S1.50.b.iii.3	Total number of employees or full-time equivalents (FTEs) of female employees based on the number of non-guaranteed hours			0			10							0			0		0		3		0			13	

GRI 401 EMPLOYEE TURNOVER & ABSENTEEISM		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Employee turnover		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Voluntary employee turnover		9.50	9.34	8.16	22.90	19.09	17.74	15.20	14.34	10.12		7.70	11.04	12.42	19.00	23.26	17.43	15.43	13.68	18.41	18.77	12.58	11.89		13.00	11.65
ESRS S1.50.c.1	Number of departures of employees on permanent contracts on a rolling 12-month basis		742	801		506	392		59	89			152	147		104	113	79	61	57	34	26	27		1,725	1,664
ESRS S1.50.c.2	Total employee turnover	16.10	14.23	14.05	26.40	25.09	17.74	20.30	11.28	13.86		13.20	16.14	15.87	19.00	20.67	18.24	21.76	13.68	15.66	11.00	16.35	18.88		17.10	15.13
Absenteeism		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Absenteeism rate		4.60	3.83	3.83		3.67	1.53		0.01	0.01		6.50	3.62	4.27	10.69	2.05	2.94	6.47	4.69	8.01	8.75	4.79	8.30		3.66	3.40

FULL TIME/PART TIME		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
ESRS S1.52.	Full time/part time (at 31 Dec. N)	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
	% of full-time employees (on permanent contracts at 31 Dec. N)	96	96	97		90	88		92	95			85	84		98	98	92	93	72	62	93	88		93	93
	% of part-time employees (on permanent contracts at 31 Dec. N)	4	4	3		90	12		8	5			15	16		2	2	8	7	28	38	7	12		7	7

5.2.1.2. CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING’S WORKFORCE [ESRS S1-7]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
ESRS S1.55.a	Total number of non-employees in the undertaking's own workforce			64			0							1			22				28		12			127	
ESRS S1.56.1	Our core inspection and control activities subject to government authorisation and certifications by national bodies do not permit us to bring in external staff to perform our services, either by outsourcing or by calling on temporary service providers. The few non-employees (accounting for barely 1% of the Group's total workforce) are predominantly IT consultants.																										

GRI 403-9
5.2.1.3. COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE [ESRS S1-8]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.63.a.1	Global percentage of employees covered by workers’ representatives	100	100	100		0	0	0	0	1			33	30			7	100	100	0	0		65			59
ESRS S1.60.a-c	Percentage of all its employees covered by collective bargaining	100	100	100		0	0	0	0	1			0	0			84	100	100	0	0		67			65

GREAT PLACE TO WORK	FRANCE			UNITED KINGDOM			UNITED STATES			GERMANY				ITALY			SPAIN		NETHERLANDS		BELUX			LUXEMBOURG		TOTAL PLATFORMS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2023	2024	2023	2024	2022	2023	2024	2022	2023	2022	2023	2024
Participation rate	66	72	78	67	69	72	47	45	66	46	50	56		74	79	67	63	70	72	75	52	72	77	84	88	65	68	74
Trust Index for the annual Great Place to Work survey	59	64	71	59	63	63	69	71	77	77	74	74		56	54	64	65	63	59	58	63	66	50	61	69	61	64	69
Overall Perception	53	60	71	52	59	61	64	71	79	86	80	82		51	45	58	57	54	58	56	60	61	47	53	68	55	61	68

5.2.1.4. DIVERSITY INDICATORS [S1-9]

GENDER DISTRIBUTION IN NUMBER AND PERCENTAGE AT TOP MANAGEMENT LEVEL		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
	Permanent contracts - Administrative staff																									
	Number of administrative staff	985	1,015	1,064	343	330	503		33	62		83	100	100	49	84	49	41	43	74	63	36	28	1,460	1,713	1,912
	Administrative staff: Number of women on a permanent contract	708	742	775	254	252	341		32	47		55	72	76	35	46	36	28	30	48	40	27	23	1,052	1,247	1,368
	Administrative staff: Number of men on a permanent contract	277	273	289	89	78	162		1	15		28	28	24	14	38	13	13	13	26	23	9	5	408	466	544
	Percentage of administrative staff who are women	72	73	73	74	76	68		97	76		66	72	76	71	55	73	68	70	65	63	75	82	72	73	72
	Percentage of administrative staff who are men	28	27	27	26	24	32		3	24		34	28	24	29	45	27	32	30	35	37	25	18	28	27	28
	Permanent contracts - Professional staff																									
	Total France, professional staff	3,494	3,643	4,039	1,346	1,569	1,574		325	364		778	781	660	567	656	706	301	412	207	224	83	95	6,185	7,565	8,074
	Professional staff: Number of women on a permanent contract	457	509	571	253	347	381		110	116		162	157	177	88	97	106	75	106	17	28	8	7	960	1,320	1,492
	Professional staff: Number of men on a permanent contract	3,037	3,134	3,468	1,093	1,222	1,193		215	248		616	624	483	479	559	600	226	306	190	196	75	88	5,225	6,245	6,582
	Percentage of professional staff who are women	13	14	14	19	22	24		34	32		21	20	27	16	15	15	25	26	8	13	10	7	16	17	18
	Percentage of professional staff who are men	87	86	86	81	78	76		66	68		79	80	73	84	85	85	75	74	92	88	90	93	84	83	82
	Permanent contracts - Managers																									
	Total number of managers	638	669	718	120	135	360		98	93		84	102	233	31	39	53	27	30	32	33	12	17	873	1,114	1,537
ESRS S1.66.a.1	Managers: Number of women on a permanent contract	123	135	151	25	36	36		19	22		13	16	19	2	5	9	5	8	5	6	3	4	163	224	255
	Managers: Number of men on a permanent contract	515	534	567	95	99	324		79	71		71	86	214	29	34	44	22	22	27	27	9	13	710	890	1,282
ESRS S1.66.a.2	Percentage of managers who are women	19	20	21	21	27	10		19	24		15	16	8	6	13	17	19	27	16	18	25	24	19	20	17
	Percentage of managers who are men	81	80	79	79	73	90		81	76		85	84	92	94	87	83	81	73	84	82	75	76	81	80	83

BREAKDOWN BY AGE OF EMPLOYEES		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.66.b.1	Percentage of employees under 30 years old		23	23		24	23		27	23			30	19		23	28	20	16		14	7	6		23	22
ESRS S1.66.b.2	Percentage of employees 30-50 years old		54	55		51	51		43	47			47	48		62	62	56	56		52	64	63		53	54
ESRS S1.66.b.3	Percentage of employees over 50 years old		23	22		25	26		30	30			22	33		15	10	24	28		33	28	31		24	24

5.2.1.5. ADEQUATE WAGES [ESRS S1-10]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.69.1.	Whether all the employees are paid an adequate wage	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

5.2.1.6. SOCIAL PROTECTION [ESRS S1-11]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
	Social protection	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.74.1	If all employees are covered, through public programmes or through benefits offered, by social protection against loss of income due to any of the following major life events listed here: unemployment, work-related injuries and acquired disability, parental leave and retirement	100%	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	Retirement: 100%	100%	100%	100%	100%	100%
ESRS S1.76.1	If all non-employees in the undertaking's workforce are covered, through public programmes or through benefits offered, by social protection against loss of income due to any of the following major life events listed here: unemployment, work-related injuries and acquired disability, parental leave and retirement			100%													Employment injury and acquired disability: 100%		100%							

GRI 404, 406
5.2.1.7. PERSONS WITH DISABILITIES [ESRS S1-12]

		FRANCE			UNITED KINGDOM				UNITED STATES			GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX	
	Disability	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024
ESRS S1.79.1	Percentage of persons with disabilities among its employees	3.2	3.1	3.75							0	2.44	2.62	3.1	2.46	4.0	3.8	2.0	2.3	0.7	0.7	1.0	1.0
ESRS S1.80.2	o/w percentage of persons with disabilities among its employees who are women		3.3	3.8							0		0.48	2.3			1.0	3.0	0.2	0	0	0	0
ESRS S1.80.1	o/w percentage of persons with disabilities among its employees who are men		2.8	3.7							0		2.14	3.5			2.8	5.0	2.1	1.0	1.0	0.5	0.5

GRI 203-1, 203-2
5.2.1.8. OTHER INDICATORS RELATED TO SOCIAL INCLUSION POLICY

	FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
Rebond Favorable	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
1) Number of young people hired from Rebond Favorable intakes during the year (France)	12	18	33																							
Cumulative number of young people hired from Rebond Favorable intakes (France)	63	81	98																							
Number of hours' training devoted to the Rebond Favorable programme	11,248	5,880	19,280																							
Other social inclusion programme(s)																										
2) Number of people helped under other social inclusion programme(s)	0	0	0	3		21			0					12	21	150	0	0	0	0	1	0	15	22	171	
Number of hours of investment allocated to these programmes	0	0	0			6,552			0					150	1,306	80				0	32	0	150	1,338	6,732	
Amount (€) invested in these programmes	0	0	0						0					3,811,000				0	9,000	9,000	11,500	5,700	3,811,000	20,500	24,700	
SOCOTEC's Apprentice Training Centre (ATC)																										
3) Number of apprentices helped via the SOCOTEC ATC during the year	8	18	28			170			0						0			0	0	0	0	0	8	18	198	
Apprentices and professional development contracts																										
4) Number of employees on apprenticeships and number of employees on professional development contracts (automatic formula)	190	223	241	24	31	0		1	0		43	93	93	266	222	175	2	1	0	0	1	1	523	574	511	
Total																										
Total number of people covered by social inclusion programmes/professional development contracts/apprentices (excluding interns)/ATC (1+2+3+4)	210	259	302	27	31	191		1	0		43	93	93	278	243	325	2	1	0	0	2	1	558	632	913	

5.2.1.9. TRAINING AND SKILLS DEVELOPMENT INDICATORS [ESRS S1-13]

CAREER DEVELOPMENT		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
	Skills development	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
	Percentage of employees who participated in performance and career development reviews		87	81			0						94	89		6	18				38	34	32		71	76
ESRS S1.83.a.1	Percentage of women who participated in performance and career development reviews		85	81			0						98	86		14	28				31	26	32		73	77
ESRS S1.83.a.2	Percentage of male employees who participated in regular performance and career development reviews		87	81			0						93	90		5	16				40	38	32		74	75

GRI 404-1 EMPLOYEE TRAINING		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
	Employee training	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
	Number of employees trained	4,535	5,117	5,231		1,413	1,987					879	739	639	649	426	450	114	254	73	49	95	98	6,063	7,977	8,708
	% of employees trained (out of the total average workforce excluding interns)	84%	93%	87%		76%	110%					97%	71%	61%	88%	53%	53%	31%	55%	29%	35%	59%	68%	65%	80% ⁽³⁾	83% ⁽³⁾
	Number of training days	13,438	15,256	17,206			1,623					2,399	2,106	2,094	6,772	2,429	1,816	688	1,404	156		245	458	22,609	20,879	24,600
ESRS S1.83.b	Number of training days/Total average workforce	2.51	2.77	2.86			0.90					2.65	2.01	2.01	9.19	3.05	2.15	1.88	3.03	0.62		1.51	3.18	2.43	2.49 ⁽⁴⁾	2.39 ⁽⁴⁾
	Number of training days per employee receiving training during the year	2.96	2.98	3.29			0.82					2.73	2.85	3.28	10.43	5.70	4.03	6.04	5.53	2.14		2.57	4.67	3.73	3.18	2.84
ESRS S1.83.b.1	Average training hours per male employee		4,031	4,683.9			8,673.0						1,008.0	1,030.8		1,511	245.9	915	1,435.0	95.38		735.0	1,366.8		2,622	3,080
ESRS S1.83.b.2	Average training hours per female employee		823	790.6			2,037						287	308		231	29.1375	289	1,020.25	7.98		124.25	234.5		536	621

(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. The number of employees trained and the number of training days are not available for Quadrant, Shore, Hutton+Rostron and SOCOTEC Asbestos.
(2) In the Netherlands, the training data do not include the Geotechnics and Risk Management & Claims business units
(3) The total percentage of employees trained is calculated based on the total workforce excluding interns and excluding entities that did not respond: US, UK: Quadrant, Shore, Hutton+Rostron and SOCOTEC Asbestos, the Netherlands: Geotechnics and Risk Management & Claims.
(4) The number of training days/total average workforce is calculated based on the total excluding interns, excluding the United States, the Netherlands and United Kingdom entities that did not respond: Quadrant, Shore, Hutton+Rostron and SOCOTEC Asbestos

MANAGER TRAINING		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
	Manager training ⁽¹⁾	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
	Total number of managers trained in management during the year	95	83	70	46	94	145					65	51	182		18	34	2	0	12	6	0	1		253	438
	Total number of managers trained since 2018	642	725	526																						
	Percentage of managers in post at 31 Dec. N who completed a management training course	73.00	71.00	73.26																						
(1) In France, managers were trained as part of the "Management Campus" programme in partnership with EM Lyon.																										

CSR Employee Training & Awareness Programme		FRANCE		
CSR training		2022	2023	2024
Number of employees who attended training related to the drive to combat harassment and discrimination		101	4	0
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	71
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	4,036
Number of training days devoted to health and safety at work		3,792	4,676	
Number of employees who attended training on road safety and eco-driving		2,219	597	451
Number of training days devoted to road safety and eco-driving		311	486	
Number of employees who attended technical training on environmental jobs		255	93	175
Number of technical training days devoted to environmental jobs		515	418	
Number of employees who have attended training as part of the onboarding programme ⁽¹⁾		347	89	290

(1) The onboarding programme includes the following training modules: GDPR, Compliance, IT Security, Road Safety.

GRI 403-9
5.2.1.10. HEALTH AND SAFETY INDICATORS [ESRS S1-14]

SECURITY MANAGEMENT SYSTEM		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.88.a.1	Percentage of employees in its own workforce covered by the health and safety management system based on legal requirements and/or recognised standards or guidelines, such as ISO 45001 or MASE, an equivalent French certification system		100%	100%		100%	100%		100%	100%			100%	100%		100%	100%	100%	100%	100%	100%	100%		100%	100%	
ESRS S1.88.a.2	Percentage of non-employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines ⁽¹⁾			100%			100%							100%			100%		100%		100%		100%		100%	100%
ESRS S1.90.1	Percentage of employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines (ISO 45001 or MASE) and which has been internally audited and/or audited or certified by an external party ⁽²⁾		31%	69%		92%	100%			0%				0%		100%	95% ⁽⁴⁾		100%		0%		0%		46%	65%
	Percentage of its own workforce covered by an environment management system based on legal requirements and/or recognised standards or guidelines (ISO 14001)		100%	100%		100%	100%							100%		100%	100%		100%		100%		100%		100%	100%
	Percentage of employees covered by an environment management system based on legal requirements and/ or recognised standards or guidelines (e.g., ISO 14001) and which has been internally audited and/ or audited or certified by an external party		2%	2%(3)		100%	100%			0%						69%(4)	100% ⁽⁴⁾		100%		0%		0%			31%

(1) Our core inspection and control activities subject to government authorisation and certifications by national bodies do not permit us to bring in external staff to perform our services, either by outsourcing or by calling on temporary service providers. The few non-employees (accounting for barely 1% of the Group's total workforce) are predominantly IT consultants who work on-premise and are covered by the Group's health & safety management system.
(2) In 2024, 100% of employees of the entities holding at least an ISO 45001 and/or MASE certificate are considered. In 2023, only ISO 14001 certifications were taken into account.
(3) SOCOTEC Infrastructure and CIS hold ISO 14001 certification
(4) Italy also holds the following complementary certifications:

- ISO 14064: SOCOTEC Italia
- ISO 30415 (Diversity and Inclusion Management System): SOCOTEC Italia and Tecnolab represent 87% of the Italian workforce covered.
- ISO SA8000: Tecnolab represents 18% of the Italian workforce covered.

WORK-RELATED INJURIES		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
		Work-related injuries	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.88.b.1	Number of deaths caused by work-related injuries	0	0	1	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
ESRS S1.88.b.2	Number of non-employee deaths caused by work-related injuries and ill health			0			0			0				0			0		0		0		0			0	
ESRS S1.88.d.1	Number of cases of recordable work-related ill health subject to legal restrictions on data collection																										
ESRS S1.88.c.1	Number of accidents with lost time	37	33	43	14	5	7	0	0	0		21	16	17	30	17	19	11	4		1	2	2	102	84	93	
ESRS S1.88.c.3	Number of accidents without lost time	66	90	84	169	145	201	0	0	0		40	140	83	1	0	2	7	8		1	1	0	276	383	379	
ESRS S1.88.e.1	Number of days of lost time	1,093	911	2,459	224	160	106	0	0	0		276	274	304	576	346	497	223	36		6	96	12	2,174	2,010	3,420	
	Number of hours worked	9,437,243	10,124,442	10,828,008	2,935,010	5,145,600	4,093,567	679,392	925,000	1,372,800		1,612,800	1,826,021	1,746,538	1,311,898	1,617,507	1,626,712	791,936	836,820		405,751	238,095	235,571	16,218,047	20,668,601	21,145,767	
ESRS S1.88.c.2	Accident frequency rate	3.9	3.3	3.97	4.8	1.0	1.71	0.0	0.0	0.0		13.0	8.8	9.73	22.9	10.5	11.68	13.9	4.78		2.46	8.4	8.49	6.4	4.064	4.40	
ESRS S1.88.c.2	Injury severity rate	0.12	0.09	0.23	0.08	0.03	0.03	0.00	0.00	0.00		0.17	0.15	0.17	0.44	0.21	0.31	0.28	0.04		0.01	0.40	0.05	0.14	0.10	0.16	
ESRS S1.88.c.3	Recordable accident number and frequency rate for non-employees			0			0			0				0			0		0		0		0			0	
	Road incidents																										
	Significant road incidents – (number of events/number of vehicles) ⁽¹⁾	37%	30%	20.3%			83%			Not calculated				17%			26%		8%		Not calculated		25%			28%	

(1) Significant road offences, damage for which an employee is 100% responsible, repeated minor offences, repairs costing over €1,000, complaints by third parties. (Number of vehicle claims/Number of vehicles in the fleet)

5.2.1.11. WORK-LIFE BALANCE INDICATORS [ESRS S1-15]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.93.a.1	Percentage of employees entitled to take family-related leave			100.00			89.82			96.53				26.63			16.34		99.59		4.38		80			84
ESRS S1.93.b.1	Percentage of entitled employees that took family-related leave			13.23			93.28							13.37			27.27		1.86		100		28.57			33
ESRS S1.93.b.2	Percentage of entitled male employees that took family-related leave			10.24			62.91							4.65			12.88		1.45		78.57		18.75			23
ESRS S1.93.b.3	Percentage of entitled female employees that took family-related leave			2.99			30.38							8.72			14.39		0.41		21.43		9.82			10

GRI 405-1, 405-2, 3-3, GENDER EQUITY (SPECIFIC TO THE ORGANISATION)
GRI 406: NON-DISCRIMINATION 2016

5.2.1.12. REMUNERATION INDICATORS (PAY GAP AND TOTAL REMUNERATION)
[ESRS S1-16]

GENDER EQUITY IN COMPENSATION		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Gender equity in compensation (at 31 Dec. N)		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Total: gender equity in compensation = % of women given a pay increase/% of men given a pay increase in 2024		0.96	1.03	0.99	0.98	0.99	1.20					0.82	0.74	1.22	0.73	1.02	1.11	1.21	1.22	1.06	1.20	0.97	2.31	0.96	1.01	1.07

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Pay gap		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS S1.97.a.1	Gender pay gap (%)																							NC	NC	NC
ESRS S1.97.b.1	Total compensation ratio (excessive CEO pay ratio)																							NC	NC	NC

GENDER EQUITY IN PROMOTION

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Gender equity in promotion (at 31 Dec. N)		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Total: gender equity in promotion		0.84	1.65	1.07	1.37	1.02	2.16		1.07	0.98		0.78	0.80	0.76	1.02	1.04	1.11		0.20	0.00	2.84	1.32		1.07	1.19	1.28

(1) Gender equity in promotion = percentage of women promoted relative to the percentage of men promoted in the same year

EQUITY IN THE WORKPLACE INDEX SCORES

		FRANCE			
SOCOTEC FRANCE		2022	2023	2024	2023/2024 CHANGE
SOCOTEC Construction		88	88	88	=
SOCOTEC Equipement		86	86	86	=
SOCOTEC Environnement		94	94	94	=
SOCOTEC Power Services		87	88	88	-
SOCOTEC Diagnostic		90	94	87	-
SOCOTEC Gestion		91	92	91	+
SOCOTEC Formation		94	94	96	+
SOCOTEC Monitoring France**		87		Cannot be calculated	
Ascaudit			82	81	-
SOCOTEC Immobilier Durable			93	94	+
SOCOTEC Réunion				Cannot be calculated	
SOCOTEC Infrastructure				Cannot be calculated	
CIS				Cannot be calculated	
Smart Solutions				Cannot be calculated	



5.2.1.13. INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

		FRANCE	
		2023	2024
ESRS S1.103	Number of incidents of discrimination, including harassment, declared in the reporting period		
ESRS S1.103.a.1	Total number of incidents of discrimination, including harassment, declared in the reporting period		
ESRS S1.103.b.1	Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns		
ESRS S1.103.c.1	Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints		
ESRS S1.104.a	Severe human rights incidents (e.g., forced labour, human trafficking or child labour)	2023	2024
ESRS S1.104.a.1	Number of severe human rights incidents connected to the undertaking's workforce in the reporting period	0	0
ESRS S1.104.a.2	Number of cases of a failure to 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	0
ESRS S1.104.a.3	If no such incidents (severe human rights incidents) have occurred, the undertaking shall state this.	0	0
ESRS S1.104.b	Fines, penalties and compensation for damages for the incidents (severe human rights incidents) described in point a) above	0	0
ESRS S1.104.b.1	Total amount of fines, penalties and compensation for the incidents (severe human rights incidents) described in point a) above	0	0

5.2.2. CONSUMERS AND END-USERS [ESRS S4]

GRI 2-26
5.2.2.1. PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS [ESRS S4-3]

ETHICAL ALERTS		FRANCE		
ESRS S4.25.a.3	Ethical alerts	2023	2023	2024
	Total number of ethical alerts	6	8	11
	Number of ethical alerts received on time for the Ethics Committee meeting	6	8	11
	Total number of ethical alerts closed	6	6	8
	Number of alerts processed during the year and closed after ethics-related action was taken	2	4	2
	Percentage of alerts taken into account by the deadline	100	100	100
	Percentage of ethical alerts closed	100	75	73
	Percentage of closed alerts that resulted in ethics-related action being taken	33	50	18

5.2.2.2. 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 [ESRS S4-4]

GRI 418
PERSONAL DATA PRIVACY

	FRANCE		
Training and awareness - GDPR	2023	2023	2024
Number of people invited to take the GDPR training module	5,586	4,991	5,465
Number of people who completed the GDPR training module	2,536	3,845	4,436
Participation rate in the GDPR training module	45	77	81



CYBERSECURITY

	FRANCE			UNITED KINGDOM			UNITED STATES			GERMANY				ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Number of cyberattacks	1	1	0			2	1					4				1				0		0	2	1	7
Number of cyberattacks resolved	1	1	0			2	1					4				1				0		0	2	1	7
Number of cyberattacks resolved without any effects	1	1	0			2	1					4				1				0		0	2	1	7
Governance and role	Head of IS and CISO	Head of IS and CISO	Head of IS and CISO	Head of IS	Head of IS	Head of IS	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 CISO	Head of IS and CISO	Head of IS and CISO	Head of IS and CISO	Head of IS	Head of IS	Head of IS and CISO	Head of IS and CISO	Group CISO	Group CISO	Group CISO
Overall information systems security policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	In part	In part	Yes	Yes	Group management system	Group management system	Group management system
IT charter: usage rules	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Usage rules	Usage rules	Usage rules
Participation rate in the cybersecurity training module as a %	95% in 2021-2022	74	58	100% in 2022 + Enhanced phishing course for IT and Finance	49	55		98	98	30% (=managers) in 2022	1,100 people(1)			100% in 2022 (excluding those without a PC)	0		0		0	100				62	61
Awareness-raising: regular communication with all employees	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	In part	In part	Yes	Yes	Yes	Yes	Yes
Document availability	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

(1) Number of people invited to take the training module. Rate of participation not available.

OPERATIONAL EXCELLENCE

	FRANCE			BELGIUM		
	2023	2023	2024	2023	2023	2024
Net Promoter Score		73	73			68

5.3. GOVERNANCE INDICATORS

GRI 405-1

5.3.1. THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [ESRS E2: GOV-1]

5.3.1.1. NUMBER OF EXECUTIVE AND NON-EXECUTIVE MEMBERS

	Number of executive and non-executive members	2023	2024
ESRS 2.21.a.1	Number of executive members of the administrative/management body	Group Management Committee: 14 members	Group Management Committee: 15 members
ESRS 2.21.a.2	Number of non-executive members of the administrative/management bodies	Group management committee: no non-executive member	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	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	Board of Directors: 6 directors and 4 observers
ESRS 2.21.b.1	Number of employee representatives on the Board of Directors	0	0

5.3.1.2. PERCENTAGE BY GENDER AND OTHER ASPECTS OF DIVERSITY

		2021		2022		2023		2024	
SOCOTEC		Women	Men	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%	0%	100%
	Membership of the Group Management Committee	14%	86%	14%	86%	21%	79%	20%	80%

5.3.1.3. PERCENTAGE OF INDEPENDENT DIRECTORS

		2023	2024
ESRS 2.21.e	Percentage of independent members of the Board of Directors	14%	14% of independent members of the Board of Directors 17% of non-executive members of the Board of Directors are independent

5.3.2. BUSINESS CONDUCT [ESRS G1-2]

5.3.2.1. MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS [ESRS G1-2]

	FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
Supplier relationships																										
Have you introduced a responsible procurement charter in the country?	Yes	Yes	Yes		No	Yes		No			No	No	No	No	Yes	Yes	Yes	No	No	No	No	No				
% 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	63										0		12	21		0					22	26	44	
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 similar minimum commitment		77	51										0			19		0		0					14	
Purchasing training																										
% of personnel involved in purchasing in Purchasing Division trained in Responsible Procurement	100	100	100		0	0								0	20	80	0		0							

GRI 205-2



5.3.2.2. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY [ESRS G1-3]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Code of Ethics		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
Percentage of employees given and familiarised with the Code of Ethics		100	100	83	100	0		100	82	67		100	100	100	67	19	73	0	8		25	88	99	97	59	63

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Campaign informing managers about the Manager Authorisation Guide (MAG)		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
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	100	100	100	100	100	100	100	100	100	100

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS			
	Training and awareness - Sapin II	2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024	
	Number of people invited to take the Sapin II training module	1,845	1,016	930	762	209	2,026		430	430		45	0	0	10	46	600	101	190	0	6			2,662	1,802	4,182	
	Number of people who completed the Sapin II training module	898	858	504	258	98	1,678		0	0		41	0	0	10	46	222	57	102	0	0			1,207	1,059	2,506	
	Participation rate in the Sapin II training module	49	84	54	34	47	83		0	0		91			100	100	37	56	54		0			45	59	60	
	% of the average total headcount (excluding interns) of employees made aware of the importance of ethics and compliance (2)			9			76							98			73		41		98		99			41%	
ESRS G1.21.b.1	Percentage of functions-at-risk covered by the training programmes		100(1)	100										0			70				33		0				
ESRS G1.10.h.1 G1.21.c.1	(1) 100% of the Management Committee members and department heads considered as potentially in high-risk positions 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).																										

(2) Awareness e-learning such as on Sapin II act and/or other in-person training courses

5.3.2.3. CASES OF CORRUPTION AND BRIBERY [ESRS G1-4]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Anti-corruption (Sapin II) – Incidents of corruption or bribes being paid		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
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	0	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	0	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	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	0	0	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	0	0	0	0	0	0	0		0	0

5.3.2.4. POLITICAL INFLUENCE AND LOBBYING ACTIVITIES [ESRS G1-5]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
ESRS G1.29.b.i.2	Total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking		0	0					0	0			0	0		0	2,074,553	0	0		0	0	0		0	2,074,553

GRI 204
5.3.2.5. PAYMENT PRACTICES [ESRS G1-6]

		FRANCE			UNITED KINGDOM			UNITED STATES				GERMANY			ITALY			SPAIN		NETHERLANDS		BELUX		TOTAL PLATFORMS		
Payment practices		2022	2023	2024	2022	2023	2024	2022	2023	2024		2022	2023	2024	2022	2023	2024	2023	2024	2023	2024	2023	2024	2022	2023	2024
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		29.2 ⁽¹⁾	29.8										1			70									100.8
ESRS G1.33.b.1	Percentage of its payments aligned with the undertaking's standard payment terms			100										100			70									90
ESRS G1.33.c.1	Number of legal proceedings currently outstanding for late payment			5										0			0									5

(1) This data was restated in 2024.

5.4. REPORTING METHODOLOGY

ESRS S1.50.D.1, ESRS 2 - BP-1 - 2.5.A.A

This sustainability reporting has been prepared on a voluntary basis in conformity with the universal standards of the Global Reporting Initiative (GRI's 2021 standards) and in conformity with the CSRD's reporting requirements.

REPORTING PERIOD

It covers the reference period from 1 January 2024 until 31 December 2024. The data presented in the SOCOTEC group's 2024 Sustainability Report update and enrich the data published in the previous version of the Sustainability Report published in 2023.

The data are updated on an annual basis.

CSR REPORTING SCOPE

ESRS S1.50.F.1

The scope of companies surveyed for CSR purposes covers more than 95% of the total headcount (over 12,155 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.

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. In addition to the Group's 7 platforms, it also covers Belgium and Luxembourg.

Please refer to the list of companies consolidated by the SOCOTEC group in appendix 7. CSR scope of consolidation.

Since a period of integration is necessary, the following acquisitions made in 2024 will join the sustainability reporting scope for the next report in 2026 based on the 2025 data:

18 ACQUISITIONS IN 2024	COUNTRY	CLOSING DATE	SD/AD	ACTIVITY
Alhyange	France (Angers)	February 2024	Share Deal	Construction & Real Estate
E-Scentia*	Spain (Barcelona)	February 2025	Asset Deal	Construction
Lengkeek*	Netherlands (Rotterdam)	March 2024	Asset Deal	Construction
FTC	US (New York)	April 2024	Share Deal	Construction & Real Estate
Walter Gorman*	US (New York)	April 2024	Asset Deal	Construction & Real Estate
Euroconsult	Spain (Madrid)	May 2024	Share Deal	Infrastructure
MOS Grondmechanica	Netherlands (Rotterdam)	May 2024	Share Deal	Construction (Infra)
FOX Certification	Germany (Stuttgart)	June 2024	Share Deal	Certification
WeGroup	France (Aix en Provence)	July 2024	Share Deal	Construction & Real Estate
Impulse Geophysics	UK (Bedford)	July 2024	Share Deal	Infrastructure
Artifex	France (Albi)	July 2024	Share Deal	Environment
Tecnoverifiche	Italy (Trento)	August 2024	Share Deal	Infrastructure
Carsico	Italy (Torino)	September 2024	Share Deal	Infrastructure
A4E	Italy (Varese)	September 2024	Share Deal	Infrastructure
Aspect Land & Hydro. Surveys	UK (Irvine)	November 2024	Share Deal	Environment
Trigis	Germany (Berlin)	December 2024	Share Deal	Geo data
Ninyo & Moore	US (San Diego)	December 2024	Share Deal	Infrastructure
Vermeer	Netherlands (Elst)	December 2024	Share Deal	Construction

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 compile, 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 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 platforms: United Kingdom, Germany and the United States in 2022, then to Spain, the Netherlands and BeLux countries in 2023.

SPECIFIC CHARACTERISTICS OF ENVIRONMENTAL REPORTING

ESRS 2: 2.10.A TO 2.13.C AND 2.15.1.

TAXONOMY

The information derived from revenue, capex and opex eligible for the European Taxonomy has been reported in the tools provided by the European Directive (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. For the first time, the Group will perform task of aligning its sustainable revenue, sustainable capex and opex in its next report in 2026 based on the 2025 data.

GHG INVENTORY

The GHG inventory has been produced 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, representing a representation rate of over 95% of the total average headcount at 31 Dec. 2024 and over 95% of SOCOTEC's operations and total revenue.

The acquisitions completed in 2024 were excluded because a period of integration is required before that can happen.

2024 METHODOLOGY

Emission sources taken into account:

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 seven categories of the GHG Protocol, described below (see emissions sources taken into account).

To comply with the GHG Protocol guidelines in 2023, our 2023 data in the Scope 3 categories of the GHG inventory underwent a major adjustment. The purpose of this was to account under category 3 of Scope 3 for the upstream emissions related to the fuels and energy, which had until 2022 been included in Scope 1. For the first time in 2024, SOCOTEC is reporting estimated emissions related to category 2 "Capital goods" for the United Kingdom based on expenditure incurred in 2023.

The following seven priority categories in relation to SOCOTEC's activities are published in the 2024 reporting:

- Category 1: Purchased goods and services: Internet and data centres
- Category 2: Capital goods (from 2024 onwards)
- 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

Categories 8, 9, 10, 11 and 12 in the GHG Protocol have not been taken into account in the 2024 reporting because they were not among the priority areas. As part of its continuous improvement approach, the SOCOTEC group has taken steps to enhance the completeness of its Scope 3 in 2025. The aim is to achieve 65% coverage of its Scope 3 emissions so that it can adopt reduction targets aligned with the SBTi (Science Based Targets initiative) methodology.

EMISSION FACTORS

The emission factors have been updated to comply with the aspects required by the GHG Protocol methodology. Where they are available, the emissions factors are selected from the nationally recognised databases by platform: ADEME database in France and by default in Belgium and Luxembourg, DEFRA in the United Kingdom, the Deutscher Bundestag in Germany, the EPA in the US, Emissiefactoren in the Netherlands, Miteco in Spain and ISPRA in Italy.

The emission factors (EF) have been updated as stated in the table below:

TYPES	UPDATED FOR 2024	ENTITIES AFFECTED BY UPDATE AND SPECIFIC FEATURES
Gasoline	Yes	UK and US
Diesel	Yes	UK and US
Fuel oil	Yes	Italy
Electricity	Yes	UK (scope 3), Netherlands (Scopes 2 and 3), US (Scope 2), UK Scope 3 EF applied by default to Italy, Germany and the US
Natural gas	Yes	US, ADEME database Scope 3 EF applied in 2024 by default to Italy, Germany, Belgium and Luxembourg
Propane	Yes	ADEME database Scope 3 EF applied in 2024 by default to Italy, Germany, Belgium and Luxembourg
LPG	Yes	ADEME database Scope 3 EF applied in 2024 by default to Italy, Germany, Belgium and Luxembourg
Cooling and heating networks	NO	-
Refrigerants (R-22, R410A, R-134 ^g , etc.)	NO	ADEME EF database applied by default to all platforms
Personal mileage allowances	Yes	UK, US
Hotel nights	Yes	DEFRA source EF applied by default to all platforms

ADDITIONAL CLARIFICATIONS CONCERNING THE 2024 ENVIRONMENTAL REPORTING

Vehicle fuel:

France: the diesel consumption of Geotys (a subsidiary included in Monitoring) was not included in the 2023 reporting, but accounted for just 0.5% of the total fuel consumption in France (litres). It was included in 2024, however. The electricity consumption related to recharging vehicles at charging stations not located on SOCOTEC sites (public and home charging stations) has been estimated based on the charging cost.

Netherlands: SOCOTEC Building Performance: the same 2023 fuel consumption data were used for SOCOTEC Building Performance because no data were available for 2024. Geotechnics: the diesel consumption of vehicles includes the consumption of mobile off-road vehicles.

Germany: Canzler: fuel (gasoline and diesel) consumption has been estimated based on the expenses incurred. In 2023, an error was pointed out in the litres of fuel reported. The electricity consumption related to recharging vehicles at charging stations has been estimated based on expenses (€0.7 per KWh). Schollenberger: the electricity consumption related to recharging vehicles has been included in the electricity consumption of buildings.

United Kingdom: the litres of fuel consumed are not available for the Hutton+Rostron, Shore and Quadrant entities.

Electricity:

United States: the gaps in electricity consumption data have been calculated by averaging out energy consumption figures for adjacent months.

United Kingdom:SOCOTEC UK Ltd: information on consumption of electricity from renewable sources (or green electricity) related to electric vehicle-charging (excluding SOCOTEC charging points) is not available. Shore: the electricity consumption of buildings, with vehicles charging at SOCOTEC charging stations and electricity consumption related to electric vehicle charging (other than at SOCOTEC charging stations) have been included in the consumption of SOCOTEC UK and SOCOTEC Building Control.

Italy: In 2023, consumption of energy from geothermal sources had not been included in electricity consumption data. Tecnolab Ortona’s December electricity consumption has been estimated. The electricity consumption from renewable energy sources was put at 0 in 2024 because it has already been taken into account in the national emissions factor.

Netherlands: SOCOTEC Building Performance: the electricity, propane, fuel oil and water consumption of buildings is not available for the Gouda, Dordrecht and Den Helder sites.

Germany: Holding Germany and ZPP: the consumption of the cooling network is included in the electricity consumption. DHL provides climate-neutral transport services in Germany. CO2 emissions generated during transport are offset through investments in climate protection projects.

Natural gas:

United States: the data are collected for the use of energy (1 therm = 29.4 kWh).

United Kingdom: SOCOTEC Asbestos: the natural gas consumption is included in the SOCOTEC UK Ltd data. Shore: natural gas consumption is included in the consumption of SOCOTEC UK and SOCOTEC Building Control.

Italy: methane is the natural gas used at the Avellino and Ferrara sites.

Refrigerants:

France: the refrigerant gases reported under R-22 actually correspond to R-32 gas for all relevant entities in France.

Waste:

France: the non-hazardous waste has been extrapolated based on the activity data provided by waste collection providers to all sites in France based on their respective surface area (quantity of waste per m² per stream).

The non-hazardous waste was overestimated in 2023 as a result of a calculation error. In all, 54 metric tonnes of non-hazardous waste was overcounted, representing 3.6% of the total weight of worldwide waste and 0.08% of the Group’s total GHG emissions. Since the margin of error is less than 5%, the historical data series has not been restated.

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).

Capital goods and purchased goods and services: for the United Kingdom, these two GHG Protocol categories have been estimated for 2024 based on expenses incurred in 2023 using the Emitwise specialised tool.

Employee commuting:

Germany: the calculation for employee commuting journeys to the office by car is based on the number of employees x 182 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.

United Kingdom: commuting journeys have been estimated using the Emitwise software (estimate of Scope 3 emissions based on expenses).

Italy: the GHG emissions calculation for employee commuting in Italy is based on employees travelling an average of

32.5 km per day for 252 days’ work per year. Emission factors have been used for gasoline, diesel and LPG based on data from the ISPRA source.

Spain: the methodology is underpinned by the form-based collection of distance and journey time data, and the application of emissions factors specific to each mode of transport (e.g., 0.167 kg CO2 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.

Water consumption:

France: the water consumption charged was used as the basis for estimating the missing data based on the surface area occupied in m². The 2023 data merely take into account the data available and are thus incomplete.

SPECIFIC CHARACTERISTICS OF SOCIAL REPORTING

The HR reporting covers all the entities in the SOCOTEC group’s sustainability reporting as presented in 5.4. Reporting scope.

Definitions:

- Monthly average FTEs: Month-end FTE adjusted by arrivals and departures (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.

In France, the differences evident in the totals of the breakdowns of average workforce by type of contracts, gender, age and full time/part time permanent contract can be attributed to rounding and account for less than 0.1% of the total workforce.

6.1. CSRD ESRS CROSS-REFERENCE TABLES

ESRS 2.58.1

ESRS disclosure requirements with which the company has complied.

ESRS	DISCLOSURE REQUIREMENTS	SECTION OF THE SUSTAINABILITY STATEMENT
ESRS 2	BP-1 - General basis for preparation of sustainability statements	1.1.
ESRS 2	BP-2 - Disclosures in relation to specific circumstances	1.1.
ESRS 2	GOV-1 - The role of the administrative, management and supervisory bodies	1.2.1.
ESRS 2	GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.2.2.
ESRS 2	GOV-3 – Integration of sustainability-related performance in incentive schemes	1.2.3.
ESRS 2	GOV-4 - Statement on due diligence	1.2.4.
ESRS 2	GOV-5 - Risk management and internal controls over sustainability reporting	1.2.5.
ESRS 2	SBM-1 - Strategy, business model and value chain	1.3.
ESRS 2	SBM-2 - Interests and views of stakeholders	1.5.
ESRS 2	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	1.6.
ESRS 2	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	1.6.1.
ESRS 2	IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	1.6.2.
ESRS E1	E1.GOV-3 - Integration of sustainability-related performance in incentive schemes	2.3.1.
ESRS E1	E1.IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.3.2.
ESRS E1	E1.SBM-3 Material impacts, risks and opportunities related to climate change	2.3.3.
ESRS E1	E1-1 Transition plan for climate change mitigation	2.3.4.
ESRS E1	E1-2 Policies related to climate change mitigation and adaptation	2.3.5.
ESRS E1	E1-3 Actions and resources in relation to climate change policies	2.3.5.
ESRS E1	E1-4 Targets related to climate change mitigation and adaptation	2.3.6.
ESRS E1	E1-5 Energy consumption and energy mix	2.3.7.
ESRS E1	E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	2.3.8.
ESRS E1	E1-7 GHG removal and mitigation projects financed through carbon credits	2.3.9.
ESRS E1	E1-8 Internal carbon pricing	2.3.10.
ESRS E1	E1-9 Potential financial effects from material physical and transition risks and potential climate-related opportunities	2.3.11.
ESRS E5	E5.IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy	2.4.1.
ESRS E5	E5.SBM-3 Material impacts, risks and opportunities related to resource use and circular economy	2.4.1.
ESRS E5	E5-1 Policies related to resource use and circular economy	2.4.2. & 2.4.3.
ESRS E5	E5-2 Actions and resources related to resource use and circular economy	2.4.2. & 2.4.3.
ESRS E5	E5-3 Targets related to resource use and circular economy	2.4.2. & 2.4.3.

ESRS E5	E5-4 Resource inflows	2.4.4.
ESRS E5	E5-5 Resource outflows	2.4.5.
ESRS E5	E5-6 Anticipated financial effects from material resource use and circular economy-related risks and opportunities	2.4.6.
ESRS S1	S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	3.1.
ESRS S1	S1-1 Policies related to own workforce	3.1.1.
ESRS S1	S1-2 Processes for engaging with own workers and workers' representatives about impacts	3.1.2.
ESRS S1	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	3.1.3.
ESRS S1	S1-4 Taking action on material impacts on own workforce	3.1.4.
ESRS S1	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.5.
ESRS S1	S1-6 Characteristics of the undertaking's employees	3.1.6.
ESRS S1	S1-8 Collective bargaining coverage and social dialogue	3.1.7.
ESRS S1	S1-9 Diversity metrics	3.1.8.
ESRS S1	S1-10 Adequate wages	3.1.9
ESRS S1	S1-11 Social protection	3.1.10
ESRS S1	S1-12 Persons with disabilities	3.1.11.
ESRS S1	S1-13 Training and skills development metrics	3.1.12
ESRS S1	S1-14 Health and safety metrics	3.1.13
ESRS S1	S1-15 Work-life balance metrics	3.1.14
ESRS S1	S1-16 Compensation metrics	3.1.15
ESRS S1	S1-17 Incidents, complaints and severe human rights impacts	3.1.16
ESRS S4	S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	3.2.
ESRS S4	S4-1 Policies in relation to consumers and end-users	3.2.1.
ESRS S4	S4-2 Processes for engaging with consumers and end-users about impacts	3.2.2.
ESRS S4	S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	3.2.3.
ESRS S4	S4-4 Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions and approaches	3.2.4.
ESRS S4	S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2.5.
ESRS G1	G1.GOV-1 The role of the administrative, management and supervisory bodies	4.
ESRS G1	G1.SBM-3 Material impacts, risks and opportunities related to business conduct	4.
ESRS G1	G1-1 Corporate culture and business conduct policies	4.1.
ESRS G1	G1-2 Managing relationships with suppliers	4.2.
ESRS G1	G1-3 Prevention and detection of corruption and bribery	4.3.
ESRS G1	G1-4 Confirmed incidents of corruption or bribery	4.4.
ESRS G1	G1-5 Political influence and lobbying activities	4.5.
ESRS G1	G1-6 Payment practices	4.6.

6.2. GRI INDEX CROSS-REFERENCE TABLE

SOCOTEC has disclosed the information referred to in this content index, in accordance with the GRI standards for the period from 1 January 2024 to 31 December 2024.

STATEMENT OF USE		SOCOTEC is disclosing the information referred to in this content index, in accordance with the GRI standards for the period from 1 January 2024 to 31 December 2024.
GRI 1 USED		GRI 1: Foundation 2021
APPLICABLE GRI SECTOR STANDARD(S)		Not applicable

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	1. GENERAL INFORMATION [ESRS 2]	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.			
	2-2 Entities included in the organization's sustainability reporting	1. GENERAL INFORMATION [ESRS 2] 7. SCOPE OF CONSOLIDATION FOR CSR REPORTING				
	2-3 Reporting period, frequency and contact point	1.1. GENERAL INFORMATION [ESRS 2] 1.1. BASIS OF PREPARATION				
	2-4 Restatements of information	1.1. GENERAL INFORMATION [ESRS 2] 1.1. BASIS OF PREPARATION				
	2-5 External assurance	1.1. GENERAL INFORMATION [ESRS 2] 1.1. BASIS OF PREPARATION				
	2-6 Activities, value chain and other business relationships	1. GENERAL INFORMATION [ESRS 2] 1.3. STRATEGY, BUSINESS MODEL, VALUE CHAIN				
	2-7 Employees	3. SOCIAL INFORMATION 1.3.2. ECONOMIC PERFORMANCE 5.2.1. OWN WORKFORCE [ESRS S1]				
	2-8 Workers who are not employees	5.2.1.2. CHARACTERISTICS OF NON-EMPLOYEES IN THE UNDERTAKING'S WORKFORCE [ESRS S1-7]				
	2-9 Governance structure and composition	1.2. GROUP GOVERNANCE [GOV-1]				
	2-10 Nomination and selection of the highest governance body	1.2. GROUP GOVERNANCE [GOV-1]				
	2-11 Chair of the highest governance body	1.2. GROUP GOVERNANCE [GOV-1]				
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2. GROUP GOVERNANCE [GOV-1] 1.2.2. INFORMATION OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2]				
	2-13 Delegation of responsibility for managing impacts	1.2. GROUP GOVERNANCE [GOV-1] 1.2.2. INFORMATION OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2] 1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING [GOV-5]				
	2-14 Role of the highest governance body in sustainability reporting	1.2. GROUP GOVERNANCE [GOV-1] 1.2.2. INFORMATION OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2]				
	2-15 Conflicts of interest	1.2. GROUP GOVERNANCE [GOV-1] 1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING [GOV-5]				
	2-16 Communication of critical concerns	1.2. GROUP GOVERNANCE [GOV-1] 4.1.5. WHISTLEBLOWING PROCEDURE 3.2.2. PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS [S4-2]				
	2-17 Collective knowledge of the highest governance body	1.2. GROUP GOVERNANCE [GOV-1]				
	2-18 Evaluation of the performance of the highest governance body	1.2. GROUP GOVERNANCE [GOV-1]				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2021	2-19 Remuneration policies.	3.1.1.2. REMUNERATION POLICY 3.1.4.1. TAKING ACTION RELATED TO REMUNERATION POLICY 3.1.5.2. REMUNERATION POLICY TARGETS				
	2-20 Process to determine remuneration	3.1.1.2. REMUNERATION POLICY 1.2.1. ROLE OF THE ADMINISTRATIVE BODIES				
	2-21 Annual total compensation ratio	5.2.1.12. COMPENSATION METRICS (PAY GAP AND TOTAL COMPENSATION) [ESRS S1-16]	Not communicated	Confidentiality constraints		
	2-22 Statement on sustainable development strategy	EDITORIAL 1.3.4. THE GROUP'S CSR STRATEGY; 1.3.1 OUR VISION AND OUR MISSION				
	2-23 Policy commitments	1.2.2. INFORMATION OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2] 1.2.2.3. GROUP CSR TRAJECTORY 1.3.4. THE SOCOTEC GROUP'S CSR STRATEGY 1.4. CSR ROADMAP				
	2-24 Embedding policy commitments	1.2.2. INFORMATION OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2] 1.2.2.3. GROUP CSR TRAJECTORY 1.3.4. THE SOCOTEC GROUP'S CSR STRATEGY 1.4. CSR ROADMAP				
	2-25 Processes to remediate negative impacts	1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING [GOV-5] 3.1.3. PROCEDURES TO REMEDIATE NEGATIVE IMPACTS [S1-3] 2.3.3. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IRO) AND THEIR INTERACTION WITH SOCOTEC'S STRATEGY AND BUSINESS MODEL				
	2-26 Mechanisms for seeking advice and raising concerns	1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING [GOV-5] 4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES [G1-1] 3.2. CONSUMERS AND END-USERS [S4]				
	2-27 Compliance with laws and regulations	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES [G1-1]				
	2-28 Membership associations	1.3.7. CSR PARTNERSHIPS AND COMMITMENTS				
	2-29 Approach to stakeholder engagement	1.5. INTERESTS AND VIEWS OF STAKEHOLDERS [SBM-2]				
	2-30 Collective bargaining agreements	3.1.2. PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS (SOCIAL DIALOGUE) [S1-2]				
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.6.1. DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IROS [IRO-1]				
	3-2 List of material topics	1.6.1. DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IROS [IRO-1]				
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.7. ANTI-CORRUPTION 4.3. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY [G1-3]				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	4.1.7. ANTI-CORRUPTION 4.3. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY [G1-3]				
	205-2 Communication and training about anti-corruption policies and procedures	4.1.7. ANTI-CORRUPTION 4.3. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY [G1-3]				
	205-3 Confirmed incidents of corruption and actions taken	4.4. CASES OF CORRUPTION AND BRIBERY [G1-4]				
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THE ENVIRONMENTAL TRANSITION 2.3.5. REDUCING GHG EMISSIONS FROM OUR OWN OPERATIONS: POLICIES [E1-2], INITIATIVES AND RESOURCES [E1-3]				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.3.7. ENERGY CONSUMPTION AND ENERGY MIX [E1-5]				
	302-2 Energy consumption outside of the organization	5.1.1.4. ENERGY CONSUMPTION AND ENERGY MIX [ESRS E1-5] INDICATORS				
	302-3 Energy intensity	5.1.1.4. ENERGY CONSUMPTION AND ENERGY MIX [ESRS E1-5] INDICATORS				
	302-4 Reduction of energy consumption	2.3.5.2. SUSTAINABLE BUILDINGS, 2.3.5.1. ELECTRIFICATION OF THE VEHICLE FLEET, 5.1.1.4. ENERGY CONSUMPTION INDICATORS				
	302-5 Reductions in energy requirements of products and services	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.3.4. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION [E1-1] 2.3.5. REDUCING GHG EMISSIONS FROM OUR OWN OPERATIONS: POLICIES [E1-2], INITIATIVES AND RESOURCES [E1-3]				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.3.8. GROSS GHG EMISSIONS IN SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-2 Energy indirect (Scope 2) GHG emissions	2.3.8. GROSS GHG EMISSIONS IN SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-3 Other indirect (Scope 3) GHG emissions	2.3.8. GROSS GHG EMISSIONS IN SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-4 GHG emissions intensity	2.3.8. GROSS GHG EMISSIONS IN SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-5 Reduction of GHG emissions	2.3.8. GROSS GHG EMISSIONS IN SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS [E1-6] 2.3.6. TARGETS RELATED TO CLIMATE CHANGE MITIGATION				
	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		
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.4. USE OF RESOURCES AND CIRCULAR ECONOMY [E5]				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2.4. USE OF RESOURCES AND CIRCULAR ECONOMY [E5]				
	306-2 Management of significant waste-related impacts	2.4. USE OF RESOURCES AND CIRCULAR ECONOMY [E5]				
	306-3 Waste generated	2.4.5.1. WASTE FROM OWN OPERATIONS				
	306-4 Waste diverted from disposal	2.4.5.1. WASTE FROM OWN OPERATIONS				
	306-5 Waste directed to disposal	2.4.5.1. WASTE FROM OWN OPERATIONS				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	3. SOCIAL INFORMATION [ESRS S1 – S4]				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	1.3.2. ECONOMIC PERFORMANCE 3.1.5.1. TARGETS RELATED TO THE EMPLOYEE VALUE PROPOSITION				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.1.14. WORK/LIFE BALANCE INDICATORS [S1-15] 3.1.10. SOCIAL PROTECTION 3.1.13. EMPLOYEE BENEFITS POLICY 3.1.4.2. TAKING ACTION ON EMPLOYEE BENEFITS				
	401-3 Parental leave	3.1.14. WORK/LIFE BALANCE INDICATORS [S1-15]				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY A safety management system based on ISO 45001 guidelines				
	403-2 Hazard identification, risk assessment, and incident investigation	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY				
	403-3 Occupational health services	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY				
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY A safety management system based on ISO 45001 guidelines				
	403-5 Worker training on occupational health and safety	3.1.4.5. TAKING ACTION RELATED TO EMPLOYEE HEALTH AND SAFETY AT WORK Safety training – Skills monitoring 5.2.1.9. TRAINING AND SKILLS DEVELOPMENT METRICS [ESRS S1-13] - CSR TRAINING				
	403-6 Promotion of worker health	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY 3.1.4.5. TAKING ACTION RELATED TO EMPLOYEE HEALTH AND SAFETY AT WORK				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Occupational health and safety						
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY A safety management system based on ISO 45001 guidelines 3.1.4.5. TAKING ACTION RELATED TO EMPLOYEE HEALTH AND SAFETY AT WORK				
	403-8 Workers covered by an occupational health and safety management system	5.2.1.10. HEALTH AND SAFETY METRICS [ESRS S1-14] MANAGEMENT SYSTEM				
	403-9 Work-related injuries	5.2.1.10. HEALTH AND SAFETY METRICS [ESRS S1-14] MANAGEMENT SYSTEM				
	403-10 Work-related ill health	5.2.1.10. HEALTH AND SAFETY METRICS [ESRS S1-14] MANAGEMENT SYSTEM				
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.4. TRAINING AND CAREER MANAGEMENT POLICY				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3.1.12. TRAINING AND SKILLS DEVELOPMENT INDICATORS [S1-13]				
	404-2 Programs for upgrading employee skills and transition assistance programs	3.1.4.3. TAKING ACTION RELATED TO THE TRAINING AND SKILLS MANAGEMENT POLICY				
	404-3 Percentage of employees receiving regular performance and career development reviews	3.1.12. TRAINING AND SKILLS DEVELOPMENT INDICATORS [S1-13]				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.3.1. THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [ESRS E2: GOV-1]				
	405-2 Ratio of basic salary and remuneration of women to men	5.2.1.12. COMPENSATION METRICS (PAY GAP AND TOTAL COMPENSATION) [ESRS S1-16]				
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2.1. POLICIES RELATED TO CONSUMERS AND END-USERS [S4-1]				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2.3. PROCEDURES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS [S4-3]				
	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	Information unavailable/incomplete	Available 2028	
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2.1. POLICIES RELATED TO CONSUMERS AND END-USERS [S4-1] 4.1.8. PERSONAL DATA PRIVACY				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.2.2.1. PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNS [ESRS S4-3]	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		
SPECIFIC MATERIAL TOPICS DEDICATED TO SOCOTEC						
Improving the quality of buildings and mitigating risks	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION				
Sustainable investment strategy	3-3 Management of material topics	1.2.1. THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-1] SOCOTEC'S SUSTAINABLE INVESTMENT STRATEGY				
Air pollution	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION				
Pollution of soil and water	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION				
Hazardous substances and microplastics	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THE ENVIRONMENTAL TRANSITION				
Corporate culture	3-3 Management of material topics	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES [G1-1]				
Business ethics	3-3 Management of material topics	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES [G1-1]				

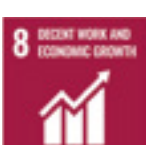
GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
NON-MATERIAL TOPICS						
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3.2. ECONOMIC PERFORMANCE		Not applicable	This topic 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	1.3.6. VALUE CHAIN		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	1.6. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY 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	
	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	
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3.3. MARKET TRENDS AND SOCOTEC'S MARKET POSITION		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	
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics			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			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			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group	
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2. MANAGING RELATIONSHIPS WITH SUPPLIERS [G1-2]		Not applicable	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	
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics			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			Not applicable	This topic has not been identified as being among the most material environmental, social and governance impacts for the SOCOTEC group	
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	









GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics			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 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	
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2. MANAGING RELATIONSHIPS WITH SUPPLIERS [G1-2]		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	
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY		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	5.2.1.13. NCIDENTS, 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	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.2.1. 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	
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.3. 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	
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.3. 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	
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics			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	
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics			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 **.

SDG	TARGETS	SOCIETAL PROGRAMME	GREEN TRUST SERVICES (SOCOTEC SERVICES OFFERED TO CLIENTS)
	No poverty	1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY: POLICY OF EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME 3.1.1.2. REMUNERATION POLICY 3.1.1.5. WORKING ENVIRONMENT POLICIES: SECURE EMPLOYMENT POLICY	
	Zero hunger		
	Good health and well-being	3.1.1.5. WORKING ENVIRONMENT POLICIES: WORK/LIFE BALANCE POLICY 3.1.1.6. OCCUPATIONAL HEALTH AND SAFETY POLICY 3.1.3.2. STEPS TAKEN TO GAIN INSIGHT INTO THE PERSPECTIVES OF PEOPLE IN ITS OWN WORKFORCE WHO MAY BE PARTICULARLY VULNERABLE TO IMPACTS AND/OR MARGINALISED 3.1.2.2. GREAT PLACE TO WORK:	
	Quality education	3.1.1.4. TRAINING AND CAREER MANAGEMENT POLICY 3.1.4.3. TRAINING 3.1.5.3. WORKFORCE TRAINING AND CAREER MANAGEMENT TARGETS 3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY: POLICY OF EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME	
	Gender equality	3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY: POLICY OF EQUAL OPPORTUNITIES FOR WOMEN AND MEN 3.1.4.6. TAKING ACTION TO CHAMPION INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES 3.1.5.6. DIVERSITY AND EQUAL OPPORTUNITY TARGETS	
	Clean water and sanitation		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION
	Affordable and clean energy		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION 2.3.5. REDUCING GHG EMISSIONS FROM OUR OWN OPERATIONS: POLICIES [E1-2], INITIATIVES AND RESOURCES [E1-3]
	** Decent work and economic growth	1.3.2. ECONOMIC PERFORMANCE 3.1.1.1. POLICIES RELATED TO OWN WORKFORCE [S1-1] 3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY: POLICY OF EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME 4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES [G1-1]	
	** Industry, innovation and infrastructure		1.3. STRATEGY, BUSINESS MODEL AND VALUE CHAIN

SDG	TARGETS	SOCIETAL PROGRAMME	GREEN TRUST SERVICES (SOCOTEC SERVICES OFFERED TO CLIENTS)
	** Reduced inequalities	3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITIES POLICY: POLICY OF EMPLOYING YOUNG PEOPLE THROUGH A SOCIAL INCLUSION PROGRAMME 3.1.1.2. REMUNERATION POLICY 3.1.1.5. WORKING ENVIRONMENT POLICIES: SECURE EMPLOYMENT POLICY 3.1.1.4. TRAINING AND CAREER MANAGEMENT POLICY	
	** Sustainable cities and communities	1.3. STRATEGY, BUSINESS MODEL AND VALUE CHAIN	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION
	Responsible consumption and production		
	** Measures to combat climate change	2.3.4. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 2.3.5. REDUCING GHG EMISSIONS FROM OUR OWN OPERATIONS: POLICIES [E1-2], INITIATIVES AND RESOURCES [E1-3]	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION 2.2.1. GREEN TAXONOMY: POLICY 2.3. CLIMATE CHANGE [E1]
	Life below water		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION
	Life on land		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS WITH THEIR ENVIRONMENTAL TRANSITION
	Peace, justice and effective institutions	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES [G1-1]	
	Partnerships for meeting targets	1.3.7. CSR PARTNERSHIPS AND COMMITMENTS	

7● APPENDIX

SUSTAINABILITY REPORT SCOPE OF CONSOLIDATION

France, UK, US, Germany, Italy, Spain, Netherlands, Belgium, Luxembourg (excluding acquisitions in 2024)

COUNTRY	COMPANY	COUNTRY	Company	Country	Company
Germany	Canzler GmbH	France	S2M	Netherlands	SOCOTEC Building Performance (formerly CAG Amned BV)
Germany	Erdmann Brandmann	France	Société Novatrice d'Études et Réalisations (SNER)	Netherlands	SOCOTEC Geotechnics (formerly Sonar Geotechniek) BV
Germany	GeoFact GmbH	France	SOCOTEC Certification France	Netherlands	SOCOTEC Netherlands BV
Germany	Gericon GmbH	France	SOCOTEC Civil Engineering	UK	UK 4SEE Ltd
Germany	Höhlich & Schmotz	France	SOCOTEC Construction	UK	Hutton+Rostron
Germany	LauPlan Lausitz Planung GmbH	France	SOCOTEC Diagnostic	UK	IETG
Germany	Marx Ingenieure	France	SOCOTEC Environnement	UK	Quadrant Building Control Ltd
Germany	Schollenberger Kampfmittelbergung GmbH	France	SOCOTEC Equipements	UK	Shore Engineering Ltd.
Germany	Stredich	France	SOCOTEC Formation	UK	SOCOTEC Advisory (formerly Base Quantum)
Germany	SOCOTEC Deutschland Holding GmbH	France	SOCOTEC Formation Nucléaire	UK	SOCOTEC Asbestos Ltd
Germany	ZPP Ingenieure AG	France	SOCOTEC Gestion	UK	SOCOTEC Building Control Ltd (formerly Butler & Young Approved Inspectors Ltd)
Belux	SOCOTEC Association Sans But Lucratif (ASBL)	France	SOCOTEC Immobilier Durable	UK	SOCOTEC Forensic Services Ltd
Belux	SOCOTEC Belgium A.S.B.L. (formerly CIB ASBL)	France	SOCOTEC Infrastructure	UK	SOCOTEC Monitoring UK Ltd
Belux	SOCOTEC Belgium S.P.R.L.	France	SOCOTEC Monaco	UK	SOCOTEC UK Ltd
Belux	SOCOTEC Luxembourg S.A.R.L.	France	SOCOTEC Monitoring France	UK	TOR Drilling Ltd
French overseas territories	SOCOTEC Antilles Guyane	France	SOCOTEC Power Services	UK	Trenton Fire Ltd
French overseas territories	SOCOTEC Réunion	France	SOCOTEC Smart Solutions	US	Conversano Associates
Spain	Bac Engineering Consultancy Group S.L.	France	SOCOTEC Technical Consulting	US	DSS Condo
Spain	SOCOTEC Control Spain S.L.U.	France	URBADs	US	LPI Engineering, Inc.
Spain	Tecsol	France	URBYCOM	US	SLS Consulting
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France	Ascaudit	Italy	IMG S.R.L.	US	SOCOTEC AE Consulting, LLC
France	AXE	Italy	SOCOTEC Italia SRL	US	SOCOTEC Consulting, Inc. (formerly Vidaris of Florida, Inc)
France	BIM in Motion	Italy	Tecnolab SRL	US	SOCOTEC Engineering, Inc
France	BSSI	Netherlands	Hanselman Groep BV	US	SOCOTEC U.S. Holding, LLC
France	Contrôle Inspection Supervision CIS	Netherlands	Invent Advies BV	US	Spinnaker Group
France	LMF Formation	Netherlands	ProScan BV		





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