

SOCOTEC

SOCOTEC GROUP

2025 CARBON FOOTPRINT & 2030 AMBITIONS

Summary

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2025 CARBON FOOTPRINT

SOCOTEC GROUP



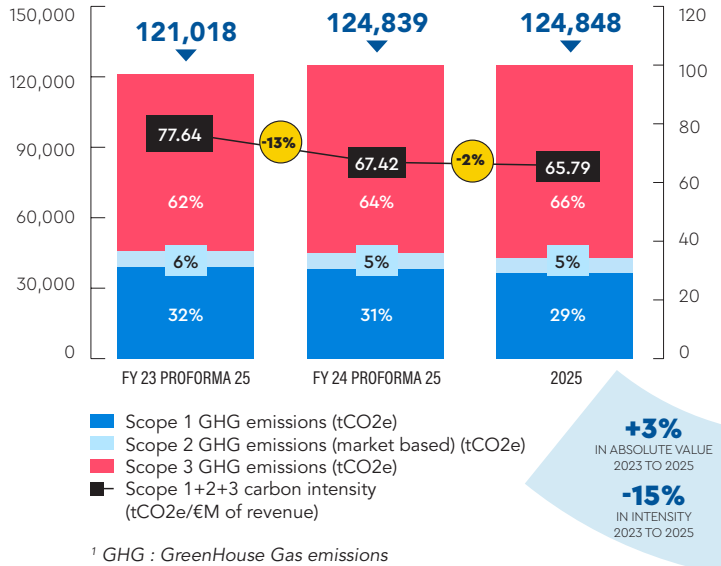
SOCOTEC Group, a global leader in Testing, Inspection, and Certification, presents its 2025 carbon footprint report. The analysis of its greenhouse gas (GHG) emissions has been carried out in accordance with the GHG Protocol methodology, an internationally recognised standard.

In 2025, total GHG emissions across Scopes 1, 2 and 3 amounted to 124,848 tCO₂e, compared with 121,018 tCO₂e in 2023, representing an increase of 3% in absolute value. This trend is explained by the Group’s growth trajectory in 2025 (+20%, including +15.6% from external growth), notably through 14 acquisitions completed during the year. However, efforts to electrify vehicle fleets and improve energy efficiency across buildings, digital operations and business travels are beginning to deliver results.

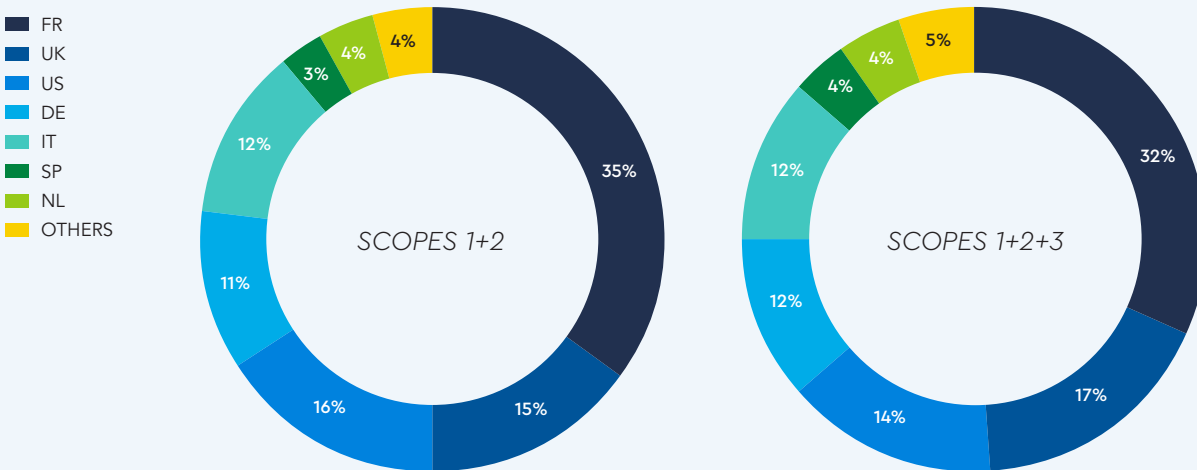
The SOCOTEC Group’s carbon intensity, measured per € million of revenue, decreased by 15% compared with 2023, reflecting an improvement in the overall environmental efficiency of the Group’s operations.

SOCOTEC GROUP : GHG EMISSIONS¹

SCOPES 1+2+3 IN ABSOLUTE VALUE



SOCOTEC GROUP: BREAKDOWN OF GHG EMISSIONS BY COUNTRY



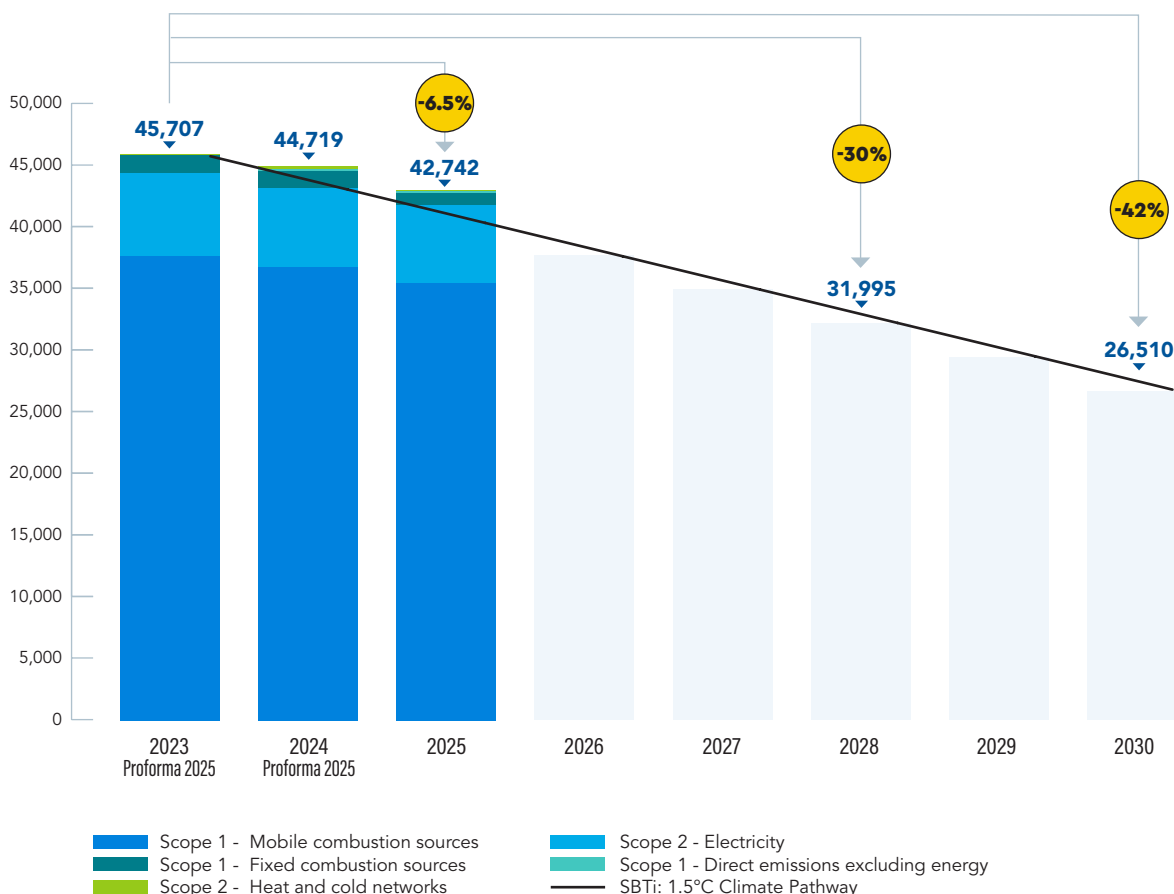
The results deserve to be examined by differentiating:

- **The evolution of carbon emissions from scopes 1 and 2**, which is based on the strategy of electrifying its vehicle fleets and real-time monitoring of energy consumption at agencies and sites. The Group thus has decarbonization levers directly linked to the operational management of its activities.
- **The evolution of carbon emissions from scope 3**, which correspond to other indirect emissions such as purchase of goods and services (opex), investments (capex), upstream energy, waste generated by operations, business travels (plane and train), and employee commuting. The Group is currently undertaking a structured plan to identify and prioritize action levers, with a view to defining a reduction strategy adapted and consistent with its climate objectives.

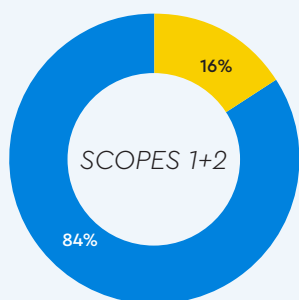
→ EVOLUTION OF CARBON EMISSIONS FROM SCOPES 1 & 2

Since 2023, the Group has managed to reduce its Scope 1 and 2 emissions by nearly 6.5%. This progress reflects the initial positive effects of the «fleet first» electrification approach for SOCOTEC vehicle fleets, notably implemented in France and the United Kingdom for over two years. These results confirm the relevance of this approach, whose deployment must be extended to all the Group's geographical Platforms to achieve the decarbonization targets set for the 2023-2030 period.

SOCOTEC GROUP : 2030 CARBON REDUCTION TARGET DECARBONIZATION TRAJECTORY FOR SCOPES 1 & 2 (SBTI VALIDATED) (TCO2E)

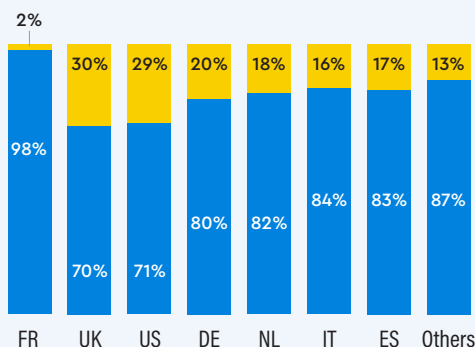


SOCOTEC GROUP: BREAKDOWN BY EMISSION CATEGORY



■ SOCOTEC Vehicle Fleets
■ Group Buildings

SOCOTEC GROUP: EMISSIONS BY USE AND BY COUNTRY SCOPES 1+2

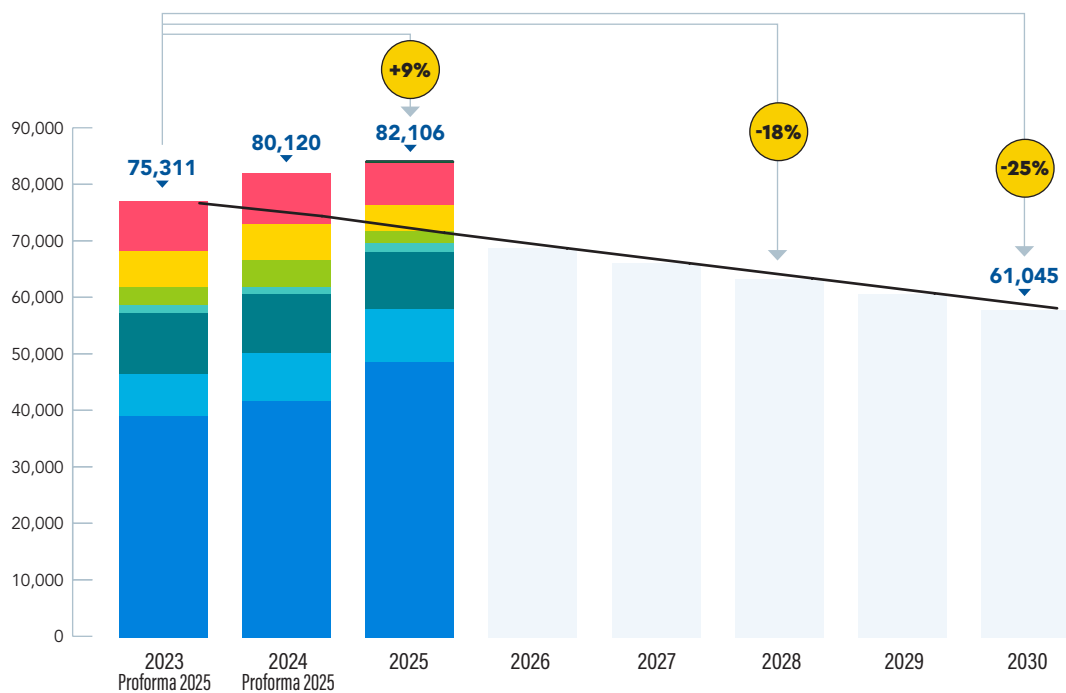


→ EVOLUTION OF INDIRECT CARBON EMISSIONS OF SCOPE 3

For the first time in 2025, the SOCOTEC Group was able to present a complete inventory of its Scope 3 emissions for the years 2023, 2024, and 2025. Scope 3 emissions include all indirect emissions not covered by Scopes 1 and 2. In accordance with the GHG Protocol, they are divided into 15 categories. SOCOTEC has identified the most relevant categories in relation to its activities. In total, 10 out of the 15 defined categories have been retained. Among these categories, 5 are presenting potential levers for carbon emission reduction. Categories 1, 3, 5, 6, and 7 are subject to a carbon emission reduction commitment targeting the SBTi objective of -25%.

SOCOTEC GROUP: 2030 CARBON REDUCTION TARGET

SCOPE 3 DECARBONIZATION TRAJECTORY (SBTi VALIDATED) (TCO2E)



CATEGORIES INCLUDED IN THE -25% REDUCTION PERIMETER (SBTi)

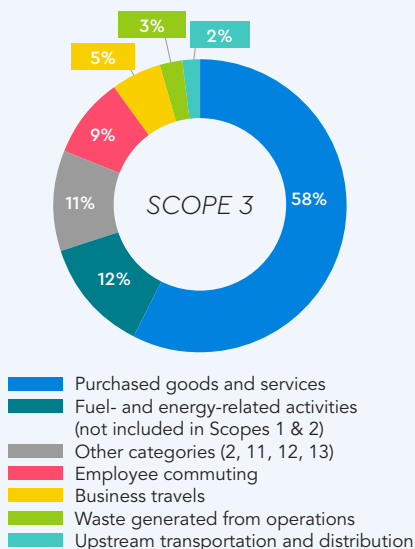
- Category 1 – Purchased goods and services
- Category 3 – Fuel- and energy-related activities (not included in Scopes 1 & 2)
- Category 5 – Waste generated from operations
- Category 6 – Business travels
- Category 7 – Employee commuting

CATEGORIES EXCLUDED FROM THE REDUCTION PERIMETER (SBTi)

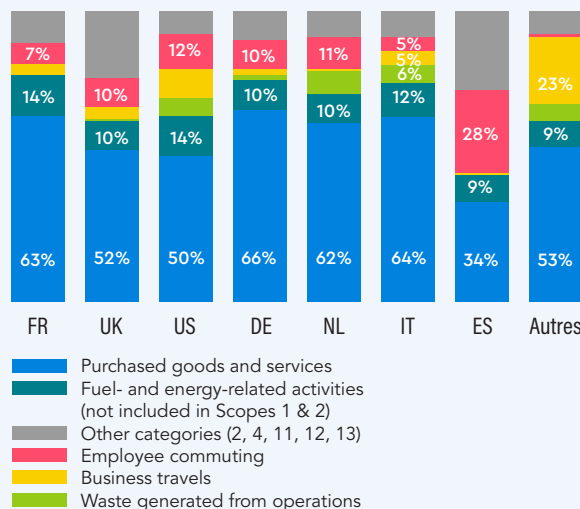
- Category 2 – Capital goods
- Category 4 – Upstream transportation and distribution
- RESIDUAL GHG EMISSIONS:
 - Category 11 – Use of sold products (sensors)
 - Category 12 – End-of-life treatment of sold products (sensors)
 - Category 13 – Downstream leased assets (sensors)

— SBTi: well below 2°C Climate Pathway

SOCOTEC GROUP: BREAKDOWN OF SCOPE 3 EMISSIONS BY CATEGORY



SOCOTEC GROUP: SCOPE 3 CARBON EMISSIONS BY CATEGORY AND BY COUNTRY

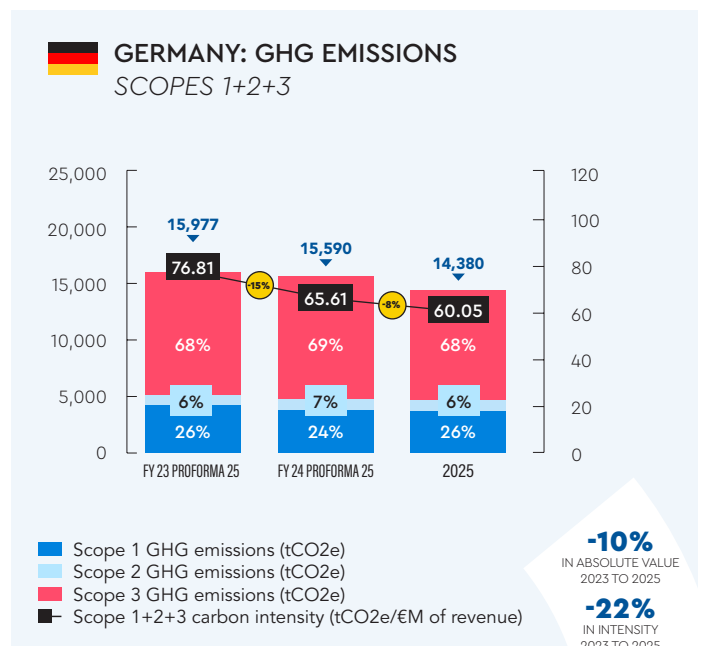
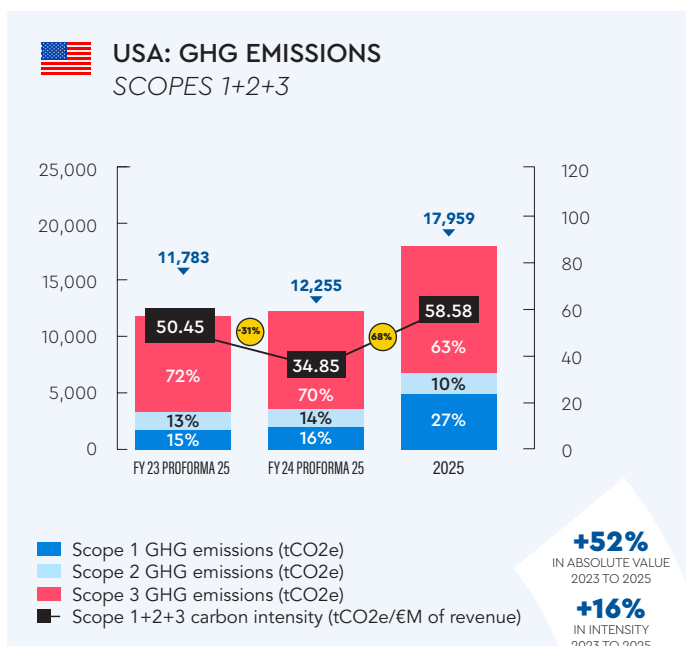
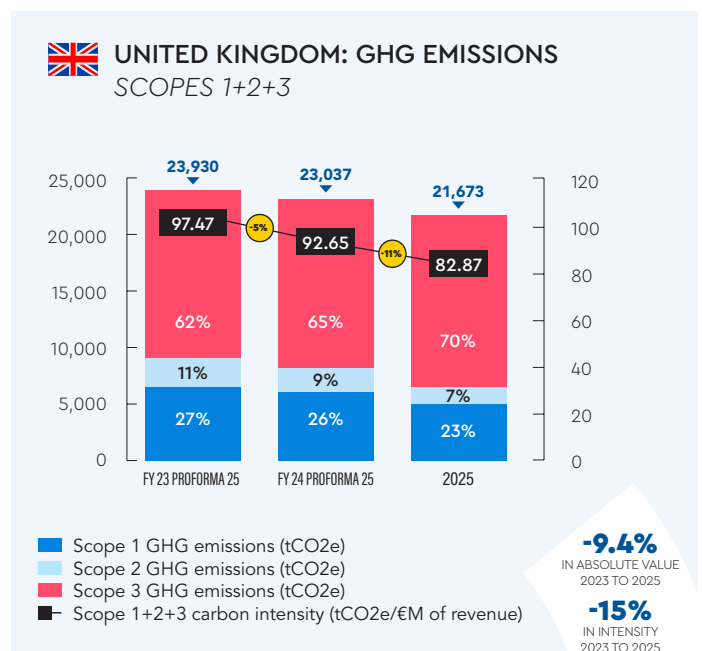
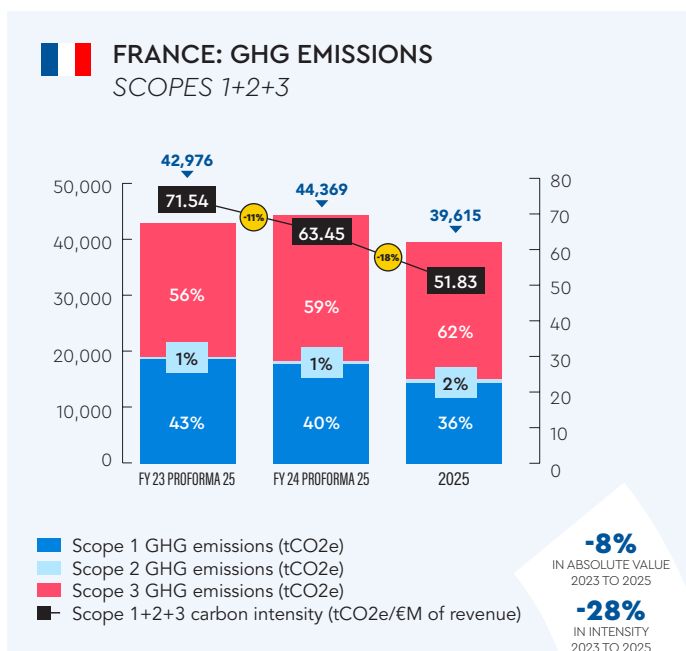


2025 CARBON FOOTPRINT

BY PLATFORM

Since 2023, greenhouse gas emissions have significantly decreased in France (-8%) and the United Kingdom (-9%), driven by the «fleet first» strategy focused on electrification and the transition to low-emission vehicles. This trend is particularly pronounced in France, where the share of the electrified fleet increased from 2% in 2023 to 50% by the end of 2025. In the United Kingdom, it also rose sharply, from 0.5% to 13% electric vehicles. At the same time, progress has been made in energy sobriety, with a 26% reduction in building consumption in France since 2023. In the United Kingdom, the use of 33% of renewable electricity as well as the deployment of the ESOS* scheme have delivered some improvements too.

However, these results need to be qualified in the United States, where emissions are increasing due to more emission-intensive activities related to the acquisitions of laboratory activities and more energy-consuming sites.



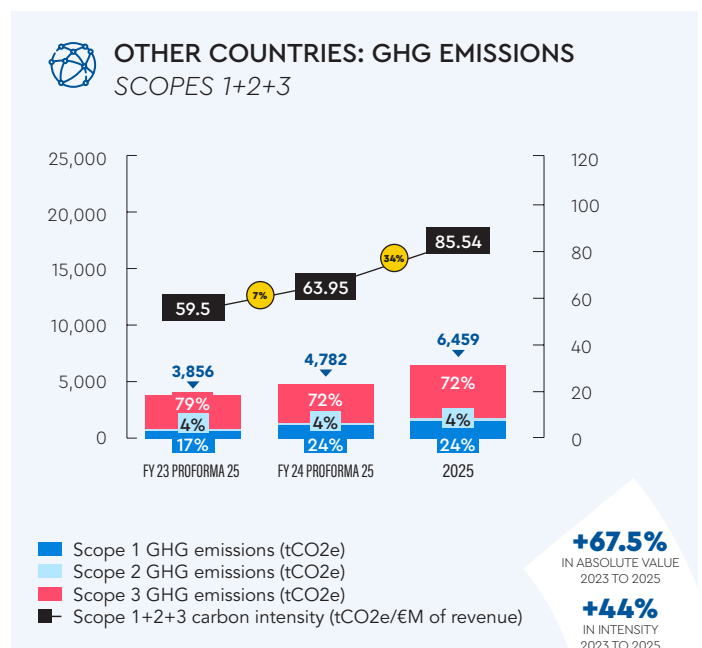
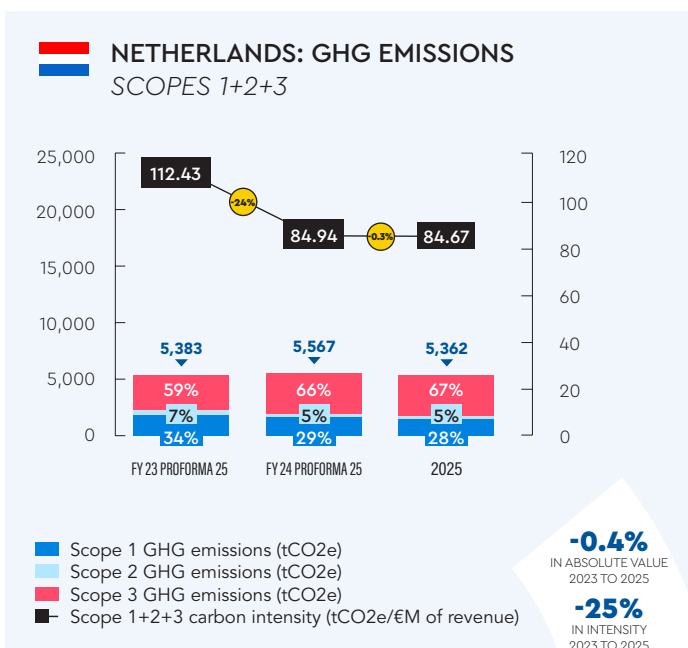
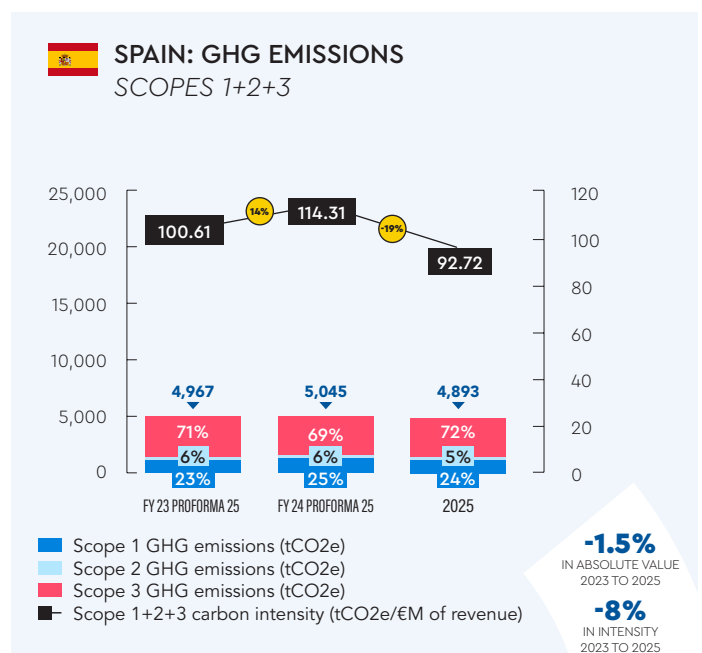
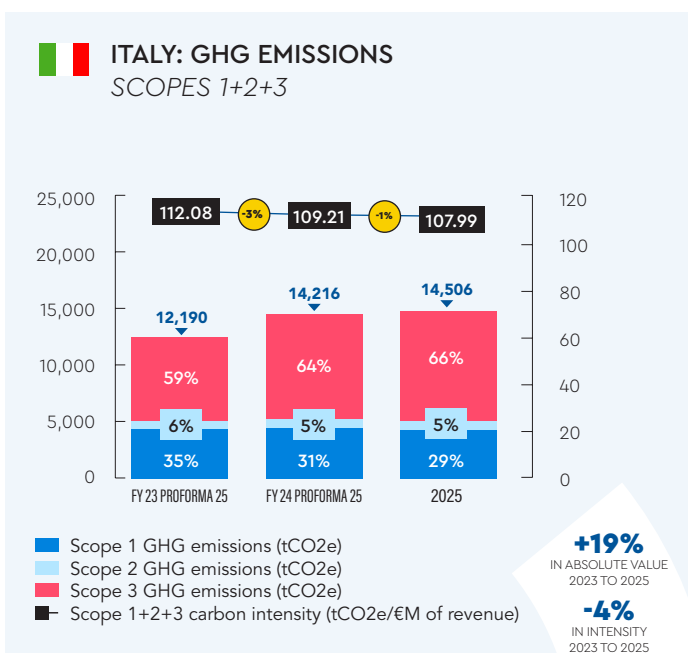
*ESOS: Energy Saving Opportunity Scheme (UK)

2025 CARBON FOOTPRINT

BY PLATFORM

In Italy, the overall trend, in absolute terms, remains upward (+19% between 2023 and 2025), mainly due to the increase in absolute value of the scope 3 emissions linked to the purchase of goods and services, business travels, and freight transport.

Total emissions in Spain and the Netherlands remain generally stable in a context of organic growth, without showing a real turning point. However, other countries (representing 4% of the group's revenue) are experiencing a sharp increase in emissions, mainly attributable to improved reliability of reported data — with a shift from extrapolations to actual activity data — as well as a still limited level of maturity regarding levers and decarbonization campaigns in these geographic areas.



2028 AMBITIONS, 2030 TRAJECTORY

SOCOTEC GROUP



The group is committed to reducing its greenhouse gas (GHG) emissions related to its operational activities to contribute to climate change mitigation. To this end, SOCOTEC has set short-term GHG emission reduction targets (horizon 2030) covering its entire value chain. The group's GHG emission reduction commitment is expressed in absolute terms. This means SOCOTEC must reduce its emissions within a context of business growth.

→ 2030 AMBITIONS : SOCOTEC ON A CLIMATE TRAJECTORY VALIDATED BY SBTI (SCOPES 1, 2 AND 3)



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

BUSINESS AMBITION FOR 1.5°C

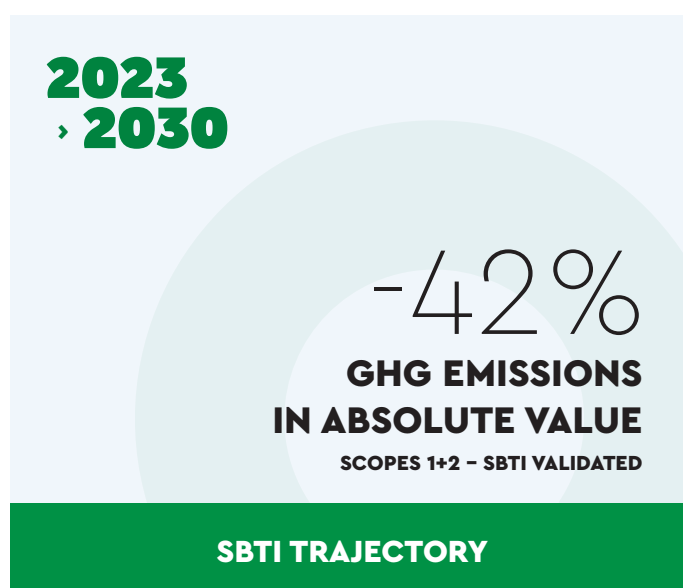


The latest scientific data from the IPCC on climate – described by the UN as a «code red for humanity» – show that it is still possible to limit the global temperature increase to +1.5 °C, but we are dangerously close to this threshold.

Scopes	Term	Type	Ambition in %	Reference year	Target year	Gross target emissions in tCO ₂ e - based on the 2023 proforma base year for 2025	Validation by the SBTI
Scope 1	Short term	Absolute	-42%	2023	2030	22,546	SBTI validated
Scope 2	Short term	Absolute	-42%	2023	2030	3,964	SBTI validated
Scope 3	Short term	Absolute	-25%	2023	2030	61,045	SBTI validated

→ EMISSION REDUCTION FOR SCOPES 1 & 2

The SOCOTEC Group commits to reducing its absolute greenhouse gas (GHG) emissions from scopes 1 and 2 by 42% between 2023 and 2030, in line with a climate warming trajectory limited to 1.5 °C as defined by the Paris Agreements.



→ KEY LEVERS AND TARGETS FOR DECARBONISING SCOPES 1 & 2 GREENHOUSE GAS (GHG) EMISSIONS

SOCOTEC's strategies for improving energy efficiency are underpinned by a range of strategic policies, which actively contribute to the success of the energy-saving plan implemented since 2022 to reduce the Group's GHG emissions.



OBJECTIVE IN 2028:

100%

LOW-EMISSION VEHICLES IN THE GLOBAL FLEET

LEVERS FOR DECARBONISATION:

'Fleet-first approach': a gradual transition from a fleet of combustion-engine vehicles to 100% electric vehicles and low-emission vehicles. Optimisation of customer visits. Eco-driving.



OBJECTIVE IN 2028:

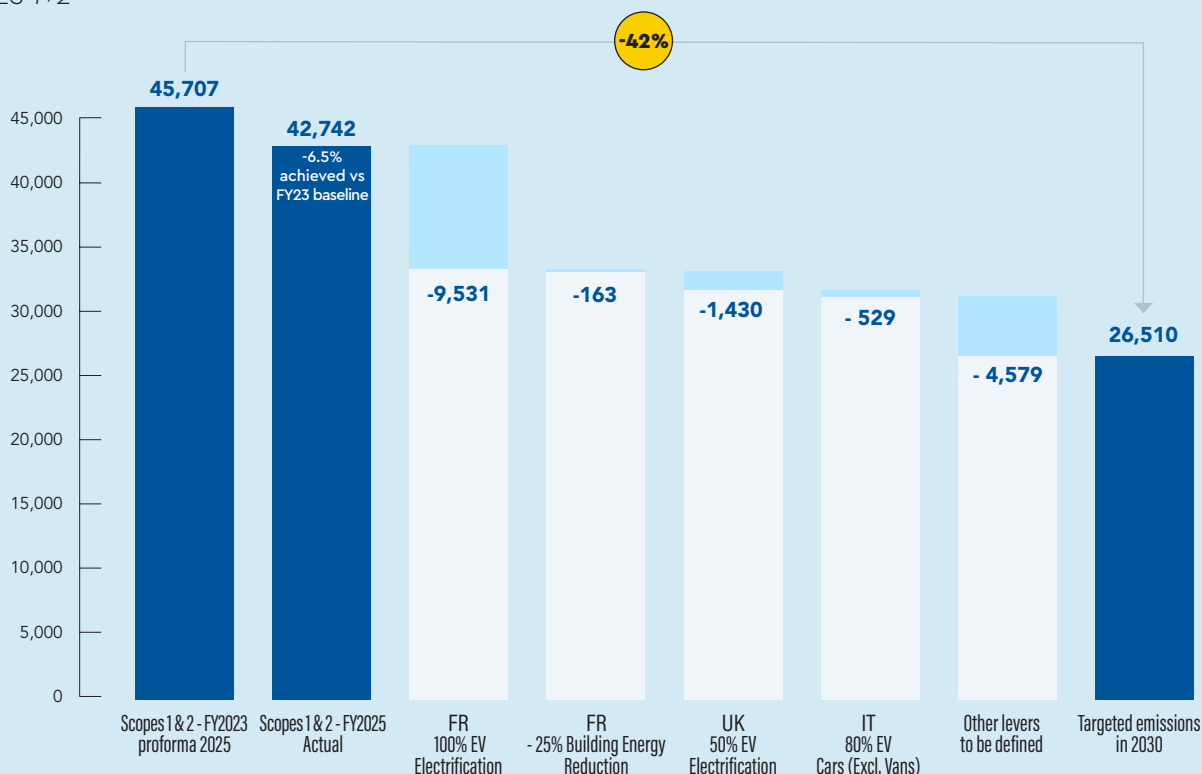
-25%

ENERGY CONSUMPTION RELATED TO BUILDINGS

LEVERS FOR DECARBONISATION:

Energy performance of branches and operational sites: energy efficiency improvements, sustainable low-carbon buildings (HQE, LEED, BREEAM, etc.), use of renewable energy, raising awareness of eco-friendly practices, and energy-efficient IT equipment (energy performance of hardware such as PCs and telephones).

SOCOTEC GROUP: CONTRIBUTION OF THE MAIN DECARBONISATION LEVERS TO THE GHG REDUCTION PATHWAY SCOPES 1+2



→ SCOPE 3 EMISSION REDUCTION

For the first time in 2025, the SOCOTEC Group was able to present a comprehensive inventory of its Scope 3 emissions for the years 2023, 2024, and 2025, as well as a short-term decarbonization trajectory aligned with «well below 2°C» SBTi target. The coverage threshold of Scope 3 emissions concerned by these decarbonization targets amounts to 76% of the total proforma Scope 3 emissions for 2025 (above the minimum coverage threshold of 67% required by the SBTi).



OBJECTIVE:

-18%

**OF GHG EMISSIONS
IN ABSOLUTE VALUE**



OBJECTIVE:


-25%

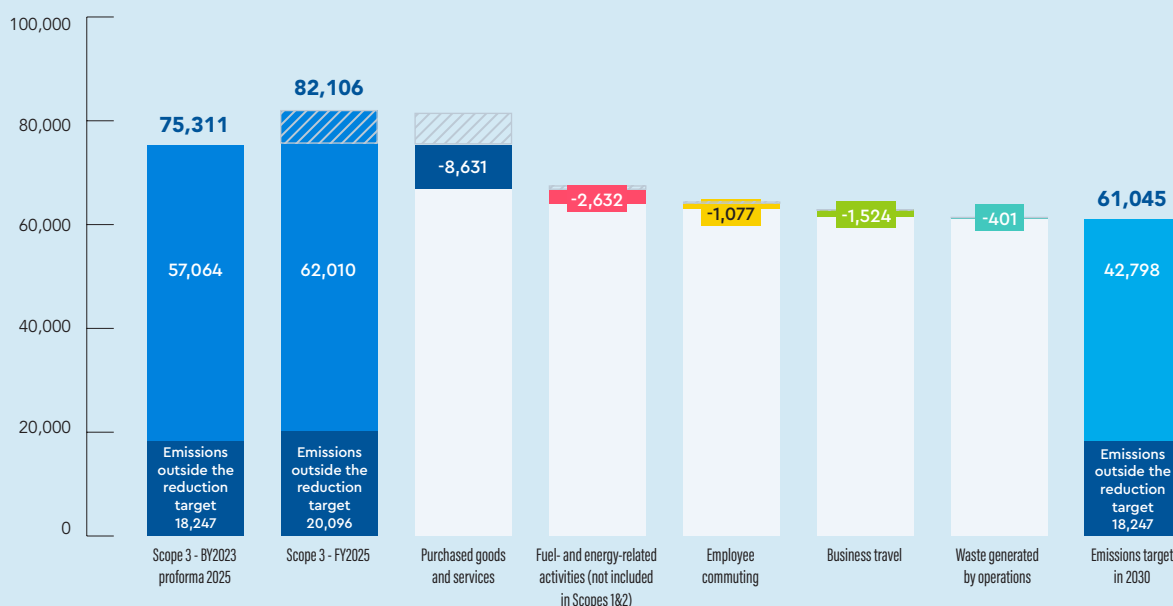
**OF GHG EMISSIONS
IN ABSOLUTE VALUE**

SOCOTEC commits to reducing its Scope 3 GHG emissions (in absolute value) by 25% by 2030, compared to the 2023 baseline year across the following 5 categories:

CATEGORY 1	CATEGORY 3	CATEGORY 5	CATEGORY 6	CATEGORY 7
Purchased goods and services (Opex)	Fuel- and energy-related activities (not included in Scopes 1 & 2) Indirect GHG emissions from the vehicle fleets and building energy consumption	Waste generated by operations Hazardous and non-hazardous waste	Business travel Trains, flights, taxis, personal mileage reimbursements, and car rentals	Employee commuting






2030 EMISSION REDUCTION TARGETS BY CATEGORY TCO2E SCOPE 3

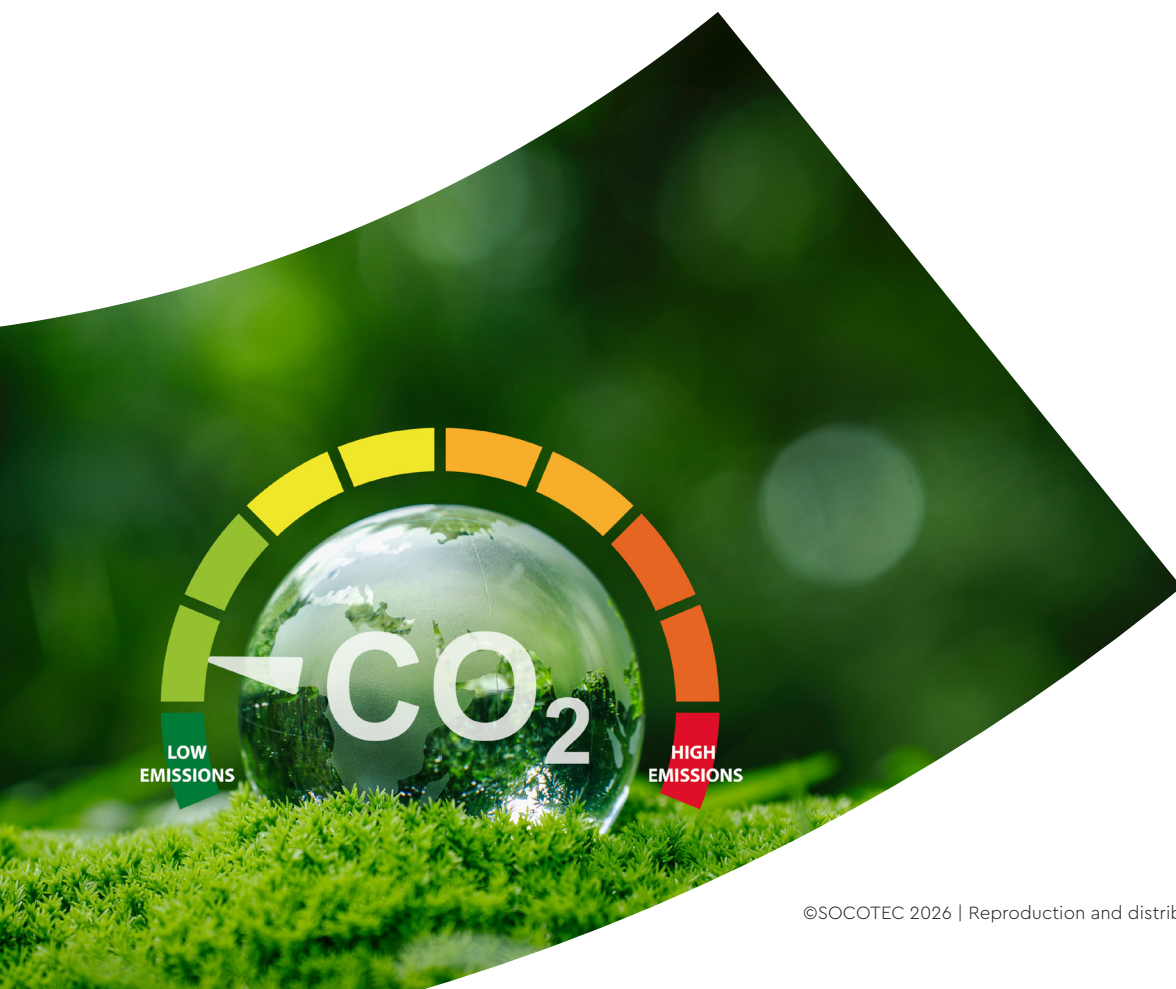
 Additional carbon reductions required by 2030 (tCO2e) to offset 2025 actual emissions: 6,795 tCO2e in total (across 5 levers)



→ MAIN LEVERS AND DECARBONIZATION OBJECTIVES FOR GREENHOUSE GAS (GHG) EMISSIONS IN THE SCOPE 3

The next challenge for the SOCOTEC Group will be to engage all its platforms to set achievable country targets and activate the reduction levers identified below for its Scope 3 emissions.

 <p>CATEGORY 1 Purchase of goods and services</p>	<p>Responsible purchasing policy: rationalization, integration of environmental criteria in tenders, extending product lifespan and recycling at end of life, sourcing from local suppliers.</p>
 <p>CATEGORY 3 Activities related to fuel and energy</p>	<p>“Fleet first approach” and electrification of the car fleets. Energy sobriety of locations and operational sites.</p>
 <p>CATEGORY 5 Waste generated by operations</p>	<p>Responsible waste management: reduction, reuse, and recycling of waste specific to the conduct of our operations.</p>
 <p>CATEGORY 6 Business travel</p>	<p>Optimisation of business travels (by plane and train): a low-carbon travel policy (priority given to train travels for journeys of less than 400 km), online training, and video conferencing.</p>
 <p>CATEGORY 7 Employee commuting</p>	<p>Employee commuting: promotion of public transport and soft mobility (e.g., cycling), remote working charter, carpooling.</p>



METHODOLOGICAL NOTE

DECARBONIZATION & GREENHOUSE GAS EMISSION REDUCTION



GEOGRAPHICAL SCOPE

The reporting scope covers 100% of the group's consolidated entities, including:

- Its 7 main platforms,

- As well as its other geographies (19 countries), representing approximately 4% of total revenue.

The temporal scope corresponds to the fiscal year from January 1, 2025, to December 31, 2025.

EMISSION CALCULATION METHODOLOGY

Groupe SOCOTEC assesses its Scope 1, Scope 2, and Scope 3 GHG emissions using the operational control approach, which involves accounting for all emissions from activities over which Groupe SOCOTEC or one of its subsidiaries exercises operational control.

The carbon footprint is calculated using the following formula:

Activity data x emission factor = GHG emissions

Activity data: kg, kWh, L, €, etc.

Emission factor: kgCO₂e/unit from official sources - ADEME, IEA, DEFRA & GHG Protocol.

Result: expressed in tCO₂e

PREPARATION FOR THE 2023 AND 2024 FISCAL YEARS

In accordance with the methodological requirements of the GHG Protocol and the Science Based Targets initiative, the data for the 2023 and 2024 fiscal years have undergone work to ensure comprehensive coverage of greenhouse gas emissions across scopes 1, 2, and 3.

This work is based on the following principles:

- The implementation of a systematic extrapolation of missing data for entities historically included in the reporting perimeter, based on activity indicators such as revenue or full-time equivalent (FTE) staff;
- The collection of activity data for perimeters not historically covered, including acquisitions made during the 2023 and 2024 fiscal years as well as certain small geographic sites representing 4% of consolidated revenue (19 countries);
- When primary data were not available, an extrapolation method based on revenue or FTE staff was applied to ensure completeness and consistency of the reporting.

EXTRAPOLATION METHODOLOGY

Extrapolations were carried out uniformly, based on staff or revenue:

- From activity data available in 2023 or 2024 for the same site;
- If activity data were not available for the site concerned, from activity data of a comparable site within the country or geographic area concerned;
- As a last resort, use data outside the geographical area, from the most relevant platform considering the activity and the category of emissions concerned.

DATA COMPARABILITY AND RECALCULATION OF THE REFERENCE YEAR

- To ensure comparability over time, the group applies a «rebaselining» policy in accordance with the GHG Protocol: any change in scope or methodology with an impact greater than 5% on total GHG emissions results in a recalculation of the reference year data;
- Given external growth operations (18 acquisitions in 2024 and 14 acquisitions in 2025), emissions for the years 2023 and 2024 have been recalculated on a 2025 proforma basis. Acquisitions made in 2025 represent approximately 8% of the group's total emissions, thus significantly contributing to the absolute change in emissions over the period;
- For share deal operations, emissions were calculated based on actual data collected during the campaign, allowing a direct estimate of their contribution in tCO₂e;
- For asset deals, emissions are estimated by extrapolation, based on the total emissions of the country concerned, prorated according to their share of revenue;
- Emissions thus calculated (share deals and asset deals) were then reallocated to the 2023 and 2024 fiscal years to ensure a consistent and comparable consolidated scope.

FISCAL YEAR 2025

Continuing the work undertaken in 2023 and 2024, SOCOTEC applied the same methodology in 2025 in accordance with the GHG Protocol and SBTi expectations:

- Data collection was carried out using the dedicated ESG reporting tool Tennaxia Reporting. A data verification process was conducted to identify any missing or inconsistent data. Unavailable data were systematically extrapolated based on FTEs, revenue, or the number of vehicles (more relevant for fuel consumption);
- Emissions were calculated in accordance with the principles of the GHG Protocol, applying emission factors adapted to the different activities;
- Emissions from acquisitions made in 2025 were rebaselined for the years 2023 and 2024 to ensure consistency of the scope over time.

DISTRIBUTION OF SOCOTEC'S GHG EMISSIONS ACROSS SCOPES 1+2+3

SCOPE 1 → direct emissions from sources owned or controlled by the group (stationary and mobile combustion, fugitive emissions). Groupe SOCOTEC is not subject to an emission trading system (ETS); consequently, the portion of Scope 1 emissions covered by such a system is zero.

SCOPE 2 → indirect emissions related to energy consumption (electricity, heat, cooling), presented according to both location-based and market-based methods.

SCOPE 3 → SOCOTEC's Scope 3 covers 10 of the 15 categories from the GHG Protocol. In 2025, to comply with the requirements of the GHG Protocol and the SBTi, the group carried out a major revision of the coverage and composition of the Scope 3 categories in its Carbon Footprint. On one hand, this approach is more comprehensive; on the other hand, it allows for a better accounting of indirect emissions upstream in our value chain.