



SUSTAINABILITY REPORT OF THE SOCOTEC GROUP YEAR 2025

● **SUSTAINABILITY**
● **REPORT**
● **OF THE SOCOTEC GROUP**
● **YEAR 2025**



● SOCOTEC GROUP - SAS [simplified public limited company]
834 041 121 RCS Versailles - Registered Office: Mirabeau Building
- 5, place des Frères Montgolfier - Guyancourt - CS 20732 - 78182
St-Quentin-en-Yvelines Cedex - France

● **SOCOTEC.COM**
● **BUILDING TRUST FOR A SAFER AND SUSTAINABLE WORLD**
● Photo credits : © Getty Images - Shutterstock - freepik.com

**● SUSTAINABILITY
● REPORT
● OF THE SOCOTEC GROUP
● YEAR 2025**

EDITORIAL



Founded in 1953 out of the need for technical control and building safety following two world wars, SOCOTEC is today the international leader in Building Durability serving the Construction, Real Estate, Infrastructure, and Industry sectors. The SOCOTEC Group positions itself as an Independent Third Party on issues of compliance, technical performance, and risk management, particularly those at the heart of the environmental and energy transitions of the built environment. As a company committed to the durability of buildings and Infrastructure, we renew and receive our 250 approvals and accreditations from the relevant Ministries and Regulatory Authorities, following rigorous audits conducted every year.

The year 2025 was marked by geopolitical crises as well as extreme weather events in Europe and the USA, consequences of climate change, with a strong impact on buildings and populations. These crises reinforce the need for expert advice, such as that provided by SOCOTEC, to seek to mitigate risks and act in favor of a safer and more sustainable built environment throughout its life cycle. The CSR strategy of the SOCOTEC Group is clearly at the heart of this positioning, thus echoing its original purpose: Building Durability.

The latest IPCC report demonstrates the absolute necessity of developing sustainable practices and limiting environmental impact. The energy, environmental, digital, and regulatory transitions are driving these sectors to pivot and place greater emphasis on the issue of building durability. The challenges are significant and are now shared by all stakeholders: from builders and developers to landlords and operators, including project owners, planners, and investors. All are aware that sustainable development has become a key component of their projects.

It is in this context that SOCOTEC achieves its objectives and confirms its strength as well as its growth potential. The group thus records a 2025 revenue of €1,767.2 million⁽¹⁾ or €1,852.8 million pro forma, and a 2025 EBITDA of 17.3% at €305.4 million, or €331.1 million pro forma. Revenues grew by 20.1%, including 5.6% organic growth and 15.6% external growth⁽²⁾.

Our purpose, «Building Trust for a safer and sustainable world,» is aligned with the missions carried out by our nearly 15,000 engineers and technicians worldwide. Our «Green Trust»⁽³⁾ missions aim to help our clients reduce their carbon footprint, optimize the energy performance of their assets, and enhance their greening efforts. Since 2022, we have been verifying the eligibility of the «Green Trust» missions under the European Taxonomy. We also follow the recommendations of the TIC Council guide, an interprofessional organization in the Testing, Inspection, Certification sector globally, to better qualify our revenue in relation to the Taxonomy requirements. The group is committed both to supporting its clients towards carbon neutrality, energy sobriety, and sustainable projects, and to reducing its own carbon emissions, the full report of which is published in this sustainability report⁽⁴⁾. SOCOTEC obtained SBTi validation in April 2026 for its «near term» decarbonization trajectory, aligned with the Paris Agreements. Finally, SOCOTEC produces a 2025 sustainability report in compliance with the requirements of the GRI and the CSRD, on a voluntary basis. A double materiality analysis⁽⁵⁾ was conducted at the end of 2023 (impact materiality and financial materiality), enabling the establishment of action plans dedicated to the issues considered most material by its internal and external stakeholders.

Our convictions regarding sustainable development are also reflected in our societal commitments. As a signatory of the United Nations Global Compact, the group adheres to its fundamental principles: human and social rights, environmental rights, and business ethics. The group has strengthened its convictions by engaging for over 7 years with young people and adults facing social exclusion or distant from employment, to train them and facilitate their access to the job market. We have numerous initiatives promoting equal opportunities across all our geographies.

SOCOTEC continues its commitment to its teams through value sharing and the launch of its employee shareholding program Blue Alliance, with 25% of employees as shareholders worldwide by the end of 2025. Similarly, the group continues to invest in the development of its employees' skills and expertise with the global launch of Blue Academy, as well as the deployment of its generative AI BlueGen and business AI agents to support building performance and compliance.

The group continues its trajectory within the framework of its Ambitions 2028 plan, presented at the beginning of 2024 to all its employees. This strategic and operational phase places responsibility and sustainability at the heart of its performance.

Guyancourt, April 1, 2026

Hervé MONTJOTIN
CEO of the SOCOTEC GROUP

(1) Note : 2025 Revenues

The Group's consolidated financial statements have been prepared in accordance with International Financial Reporting Standards («IFRS Standards») and interpretations as adopted by the European Union as of December 31, 2023, pursuant to EU Regulation No. 1606/2002 of the European Parliament on the application of international standards. Furthermore, these financial statements have been prepared in accordance with IFRS standards issued by the International Accounting Standards Board (IASB).

Reported revenue (M€) IFRS	2024	2025	2025%
France	673,9	734,6	41,57%
UK	230,0	253,4	14,34%
USA	169,4	275,5	15,59%
Spain	32,6	50,0	2,83%
Germany	155,2	198,6	11,24%
Italy	110,5	126,0	7,13%
Netherlands	50,3	62,3	3,52%
Other countries	56,0	73,5	4,16%
Intercompany	-6,7	-6,7	-0,38%
Total	1471,2	1767,2	100,00%

The proforma revenue for 2025 amounts to: €1,852.8 million (source: management reporting)

(2) External growth: 14 external growth transactions completed in 2025.

2025 : 14 acquisitions		Country	SD / AD
February 2025	Energio	France	Share Deal
March 2025	Intercontrol	Spain	Share Deal
April 2025	Enco*	Germany	Asset Deal
June 2025	8.2 France*	France	Asset Deal
June 2025	Environnement Air*	France	Asset Deal
July 2025	DeHuizenarts B.V.*	Netherlands	Asset Deal
July 2025	IWP*	Germany	Asset Deal
July 2025	UKTC	UK	Share Deal
July 2025	Prisma	Italy	Share Deal
July 2025	Greenwich	Italy	Share Deal
September 2025	Lloyds Datum group	UK	Share Deal
October 2025	Advance Testing	USA	Share Deal
November 2025	AAR	USA	Share Deal
November 2025	Röhl & Koch	Germany	Share Deal

(3) Green Trust: see 2.1. Green Trust

(4) Group carbon footprint: see 2.3.7. GHG Emissions Scopes 1, 2, 3

(5) Double Materiality and IRO: see 1.6.1. Material IRO

CONTENTS

EDITORIAL.....	4
1. GENERAL INFORMATION [ESRS 2].....	8
1.1 BASIS FOR THE PREPARATION OF THE SUSTAINABILITY REPORT [BP1 – BP2]	8
1.2 GROUP GOVERNANCE [GOV-1]	10
1.2.1 ROLE OF ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES [GOV-1]	10
1.2.2 INFORMATION PROVIDED TO ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES [GOV-2]	12
1.2.3 INTEGRATION OF BUILDING DURABILITY PERFORMANCE INTO INCENTIVE MECHANISMS [GOV-3]	15
1.2.4 STATEMENT ON DUE DILIGENCE [GOV-4].....	15
1.2.5 RISK MANAGEMENT AND INTERNAL CONTROLS OF SUSTAINABILITY INFORMATION [GOV-5].....	16
1.3 STRATEGY, BUSINESS MODEL, AND VALUE CHAIN [SBM-1]	19
1.3.1 VISION AND MISSION OF THE SOCOTEC GROUP	19
1.3.2 ECONOMIC PERFORMANCE	22
1.3.3 MARKET TRENDS AND SOCOTEC'S POSITIONING	26
1.3.4 THE SOCOTEC GROUP CSR STRATEGY.....	28
1.3.5 THE BUSINESS MODEL.....	29
1.3.6 THE VALUE CHAIN.....	29
1.3.7 PARTNERSHIPS AND CSR COMMITMENTS.....	31
1.4 THE CSR ROADMAP OF THE SOCOTEC GROUP	32
1.4.1 GROWING AND HELPING OTHERS GROW	32
1.4.2 ACTING IN FAVOR OF SOCIAL INCLUSION.....	33
1.4.3 CONTRIBUTING TO IMPLEMENTING THE ENVIRONMENTAL TRANSITION	34
1.4.4 ETHICS AT THE HEART OF OUR PRACTICES AS AN INDEPENDENT THIRD PARTY OF TRUST	34
1.4.5 KEY SUSTAINABILITY INDICATORS AND TARGETS 2028.....	35
1.5 STAKEHOLDER INTERESTS AND PERSPECTIVES [SBM-2]	36
1.6 MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES LINKED TO THE STRATEGY AND ECONOMIC MODEL [SBM-3].....	39
1.6.1 DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING MATERIAL IRO [IRO-1].....	48
1.6.2 PUBLICATION REQUIREMENTS UNDER THE ESRs COVERED BY THE SUSTAINABILITY REPORT [IRO-2].....	52
2. ENVIRONMENTAL INFORMATION [ESRS E1,E2,E5]	54
2.1 GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION.....	55
2.1.1 GREEN TRUST: POLICY AND RESOURCES.....	55
2.1.2 GREEN TRUST: ACTIONS AND GREEN SOLUTIONS FOR BUILDING DURABILITY	55
2.1.3 GREEN TRUST: 2025 RESULTS.....	59
2.1.4 GREEN TRUST: 2024-2028 OBJECTIVES.....	61
2.2 GREEN TAXONOMY: ELIGIBLE MISSIONS & ACTIVITIES.....	62
2.2.1 GREEN TAXONOMY: IMPLEMENTED POLICY	62
2.2.2 GREEN TAXONOMY: REPORTING METHODOLOGY	62
2.2.3 GREEN TAXONOMY: INDICATORS AND RESULTS 2025	63
2.2.4. GREEN TAXONOMY: COMPANY INVESTMENTS AND FINANCING.....	64
2.3 CLIMATE CHANGE [E1].....	65
2.3.1 INTEGRATION OF DURABILITY PERFORMANCE INTO INCENTIVE MECHANISMS [E1.GOV-3]	65
2.3.2 ENVIRONMENTAL TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION [E1-1]	65
2.3.3 MANAGEMENT OF CLIMATE-RELATED IMPACTS, RISKS, AND OPPORTUNITIES.....	67
2.3.4 REDUCING GHG EMISSIONS RELATED TO OUR OPERATIONS: POLICY [E1-2], ACTIONS AND RESOURCES [E1-3].....	70
2.3.5 OBJECTIVES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION [E1-4].....	75
2.3.6 ENERGY CONSUMPTION AND ENERGY MIX [E1-5].....	80
2.3.7. GROSS GHG EMISSIONS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS [E1-6]	80
2.3.8 GHG ABSORPTION AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS [E1-7].....	85
2.3.9 INTERNAL CARBON PRICING [E1-8].....	86
2.3.10 EXPECTED FINANCIAL IMPACTS OF MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES [E1-9]	86
2.4 POLLUTION PREVENTION [E2].....	86
2.4.1 DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES [E2.IRO-1] [E2.SBM-3].....	86
2.4.2 POLICIES [E2-1]	87
2.4.3 ACTIONS AND RESOURCES RELATED TO POLLUTION [E2-2]	87
2.4.4 POLLUTION TARGETS [E2-3]	89
2.4.5 AIR, WATER, AND SOIL POLLUTION [E2-4]	89
2.4.6 SUBSTANCES OF CONCERN [E2-5]	89
2.4.7 ANTICIPATED FINANCIAL EFFECTS [E2-6].....	89
2.5 RESOURCE USE AND CIRCULAR ECONOMY [E5]	90
2.5.1 DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES [E5.IRO-1][E5.SBM-3].....	90
2.5.2 SUPPORTING CLIENTS IN THEIR CIRCULAR ECONOMY PROJECTS: POLICIES [E5-1], ACTIONS [E5-2] AND OBJECTIVES [E5-3]	90
2.5.3 RESPONSIBLE WASTE MANAGEMENT OF OUR OPERATIONS: POLICY [E5-1], ACTIONS [E5-2] AND OBJECTIVES [E5-3].....	91
2.5.4 INPUT RESOURCES [E5-4].....	92
2.5.5 OUTPUT RESOURCES [E5-5].....	92
2.5.6 EXPECTED FINANCIAL IMPACTS OF SIGNIFICANT RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY [E5-6].....	93

3. SOCIAL INFORMATION [ESRS S1 – S4]	94
3.1. COMPANY WORKFORCE [S1].....	94
3.1.1 POLICIES RELATED TO THE COMPANY WORKFORCE [S1-1].....	95
3.1.2 DIALOGUE PROCESS WITH COMPANY STAFF AND THEIR REPRESENTATIVES (SOCIAL DIALOGUE) [S1-2]	100
3.1.3 PROCEDURES FOR REMEDYING NEGATIVE IMPACTS [S1-3].....	102
3.1.4 ACTIONS REGARDING MATERIAL IMPACTS ON COMPANY STAFF [S1-4]	103
3.1.5 TARGET INDICATORS RELATED TO THE MANAGEMENT OF MATERIAL IRO [S1-5]	111
3.1.6 EMPLOYEE CHARACTERISTICS [S1-6, S1-7].....	114
3.1.7 COVERAGE OF COLLECTIVE BARGAINING AND SOCIAL DIALOGUE [S1-8]	115
3.1.8 DIVERSITY INDICATORS [S1-9]	115
3.1.9 DECENT WAGES [S1-10]	116
3.1.10 SOCIAL PROTECTION [S1-11].....	117
3.1.11 PEOPLE WITH DISABILITIES [S1-12]	117
3.1.12 TRAINING AND SKILLS DEVELOPMENT - INDICATORS [S1-13]	117
3.1.13 HEALTH AND SAFETY - INDICATORS [S1-14]	118
3.1.14 WORK-LIFE BALANCE - INDICATORS [S1-15]	118
3.1.15 REMUNERATION - INDICATORS [S1-16]	119
3.1.16 CASES, COMPLAINTS, AND SERIOUS INCIDENTS REGARDING HUMAN RIGHTS [S1-17].....	119
3.2 CONSUMERS AND END USERS [S4]	119
3.2.1. POLICIES RELATING TO CONSUMERS AND END USERS [S4-1].....	120
3.2.2 INTERACTION PROCESS REGARDING IMPACTS WITH CONSUMERS AND END USERS [S4-2]	121
3.2.3 PROCEDURES TO ADDRESS NEGATIVE IMPACTS AND CHANNELS ALLOWING CONSUMERS AND END USERS TO EXPRESS THEIR CONCERNS [S4-3].....	121
3.2.4 ACTIONS REGARDING MATERIAL IMPACTS, APPROACHES TO MITIGATE RISKS AND SEIZE OPPORTUNITIES CONCERNING CONSUMERS AND END USERS, AND EFFECTIVENESS [S4-4].....	123
3.2.5 TARGETS RELATED TO THE MANAGEMENT OF MATERIAL NEGATIVE IMPACTS, PROMOTION OF POSITIVE IMPACTS, AND MANAGEMENT OF RISKS AND MATERIAL OPPORTUNITIES [S4-5]	124
4. GOVERNANCE INFORMATION [ESRS G1]	126
4.1 CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [G1-1]	126
4.1.1. OPERATIONAL EXCELLENCE.....	126
4.1.2 BUSINESS CONDUCT: ETHICS-RELATED MEASURES	129
4.1.3 SOCOTEC GROUP CODE OF ETHICS	129
4.1.4 ETHICS GOVERNANCE	130
4.1.5 WHISTLEBLOWING PROCEDURE.....	131
4.1.6 BUSINESS PARTNERS: POLICIES, DUE DILIGENCE ACTIONS.....	132
4.1.7 ANTI-CORRUPTION.....	133
4.1.8 PERSONAL DATA CONFIDENTIALITY	134
4.1.9 CYBERSECURITY.....	136
4.2 SUPPLIER RELATIONSHIP MANAGEMENT [G1-2].....	137
4.3 CORRUPTION PREVENTION AND DETECTION [G1-3]	140
4.4 CASES OF CORRUPTION OR BRIBERY PAYMENTS [G1-4]	140
4.5 POLITICAL INFLUENCE AND LOBBYING ACTIVITIES [G1-5].....	140
4.6 PAYMENT PRACTICES [G1-6].....	140
5. SUSTAINABILITY INDICATORS	142
5.1 ENVIRONMENTAL INDICATORS	142
5.1.1 CLIMATE CHANGE [ESRS E1].....	142
5.1.2 RESOURCE USE AND CIRCULAR ECONOMY [ESRS E5]	152
5.2. SOCIAL INDICATORS.....	156
5.2.1 COMPANY WORKFORCE [ESRS S1]	156
5.2.2 CONSUMERS AND END USERS [ESRS S4]	168
5.3. GOVERNANCE INDICATORS	170
5.3.1. THE ROLE OF ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES [ESRS E2: GOV-1].....	170
5.3.2 BUSINESS CONDUCT [ESRS G1-2].....	170
5.4 METHODOLOGICAL NOTE ON REPORTING.....	174
6. CROSS-REFERENCE TABLES.....	182
6.1 CSRD ESRs CROSS-REFERENCE TABLES	182
6.2 GRI INDEX CROSS-REFERENCE TABLES.....	184
6.3 SDG CROSS-REFERENCE TABLE	198
7. ANNEX.....	200

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

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

The 2025 sustainability statement for the SOCOTEC Group is prepared on a voluntary basis, to report on the commitments made by the group regarding sustainable development and the results achieved. The 2025 Sustainability Report is based on the SOCOTEC Group's annual financial report. This Sustainability Report has been submitted to the Board of Directors, the Group Executive Committee, and the Audit Committee. The statutory auditors have validated the group's financial report. The entire package is sent to the group's banks and financial partners. Any client who requests it also receives it. The Sustainability Report is published annually on SOCOTEC's website.

The 2025 Sustainability Report provides a consolidated review of the SOCOTEC Group's CSR performance, covering for the first time all countries where the group operates, including acquisitions. When environmental data could not be obtained for a given country or entity, it was extrapolated within the framework of the SBTi approach carried out by the group and validated by the SBTi in April 2026. For social data, if information is missing, the concerned country or entity will be explicitly specified.

The 2025 Sustainability Report has been prepared in accordance with the universal GRI 2021 standards (Global Reporting Initiative): core compliance option, and the information has been submitted to the GRI as required by the compliance procedure. In 2025, we are once again producing our sustainability reporting on a voluntary basis, following the requirements of the European Union's CSRD, transposed into French law in December 2023, as well as the ESRS standards developed by EFRAG. SOCOTEC's objective is to prepare the company for the regulatory requirements that will come into effect in 2028, as proposed by the Regulatory Omnibus for wave 2 companies on sustainability data for the year 2027, an approach that will be subject to external assurance. This 2025 Sustainability Report thus covers the group's material activities in environmental, social, ethical, and governance matters, following a double materiality analysis conducted in December 2023 with the group's 7 main platforms: France, the United Kingdom, the United States, Germany, Italy, the Netherlands, and Spain, representing 95% of the group's revenue and workforce.

This 2025 Sustainability Report is structured into 4 sections: general information (ESRS2), environmental information (E1, E2, E5), social information (S1, S4), and governance information (G1). The group, whose activity lies in Testing, Inspection, and Certification services for buildings and their installations, serving the Construction, Real Estate, Infrastructure, and Industry sectors, prepares this Sustainability Report voluntarily, as it is not subject to non-financial reporting obligations. The group, which offers its clients services related to the environmental and energy transitions of buildings as well as Building Durability, has initiated this CSR reporting process to develop the best sustainable development practices within its profession.

Finally, the Group's Carbon Footprint (scopes 1, 2, and 3) was conducted in alignment with the GHG Protocol. Scope 3 was comprehensively addressed for the first time in 2025, following the SBTi approach undertaken by the Group at the end of 2025 and validated by the SBTi in April 2026. A dedicated note is included in the appendix to detail the «activity-market-spend based» approaches and the material categories of scope 3. Uncertainties regarding GHG emissions may arise from data sourced from the value chain (see methodological note 5.4) or from geographic platforms outside France that were unable to collect certain scope 3 category data; a generally conservative extrapolation was then performed to avoid omitting results.

Report publication date: April 2026

Reporting period: from January 1, 2025, to December 31, 2025

Contacts:

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

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

PUBLICATION OF INFORMATION RELATING TO SPECIFIC CIRCUMSTANCES [BP-2]

Estimates and uncertainties

Despite its efforts, SOCOTEC specifies the limits and uncertainties in the preparation of certain presented information, the main ones being as follows:

- The SOCOTEC Group submitted its commitment letter on the SBTi website at the end of 2024 and submitted its decarbonization trajectory to the SBTi at the end of 2025. The latter validated it in April 2026, thus officially confirming the SOCOTEC Group's proactive approach to reducing its carbon emissions, aligned with the Paris Agreements.
- The SOCOTEC Group has a transition plan for mitigating climate change, particularly for its scopes 1 and 2, and is continuing the comprehensive qualification of transition levers for scope 3 by the end of 2026 (see section 2.3. "Climate Change").
- The determination of scope 3 carbon emissions is subject to uncertainties mainly due to the variability and quality of input data. Where applicable, activity data, especially those provided by third parties, may be incomplete or imprecise. The methodological extrapolation assumptions used are based on activity data (FTE or revenue) and are always carried out conservatively. Each emission category has its own uncertainties depending on the more or less automated information reporting processes and local sources. In this context, the SOCOTEC Group has complied with the GHG Protocol methodology (section 2.3.4. "Reducing GHG Emissions") and has adopted ADEME emission factors for 100% of its categories and 100% of its scope (except DEFRA for the UK).
- The group does not offer internal carbon pricing due to its 100% tertiary activities and a carbon footprint mainly based on its vehicle fleet, which it aims to electrify to nearly 100% by the end of 2028, a unique ambition in its Testing, Inspection, and Certification sector (section 2.3.4. «Reducing GHG Emissions»).
- As mentioned in the section on the green taxonomy (2.2.), the SOCOTEC Group was only able to produce the verification work for its eligible activities. The verification of the alignment of its revenue will be carried out in 2027 based on 2026 data and will rely on the expected simplification once the proposals of the Regulatory Omnibus of February 26, 2025, are approved and transposed into European and national law.
- In the absence of reliable data, some information related to the circular economy and local waste management has been extrapolated based on «activity-based» data from representative countries within the SOCOTEC ecosystem. The group, belonging to the tertiary sector, considers this waste to have no real pollution impact (see section 2.4. «Circular Economy»).
- When a quantitative indicator or a monetary amount is subject to a high level of measurement uncertainty, this uncertainty as well as the assumptions, approximations, or judgments made by the entity to measure this indicator or amount are reported in the same location. In particular, when a geographic platform has not obtained useful data from all its subsidiaries for consolidated data, the excluded entities are mentioned.
- The group completed 14 acquisitions in 2025 (see note (2) of the editorial) whose data are consolidated in this Sustainability Report, except for the social (S) or ethical (G) data of acquisitions made at the end of 2025, namely: UKTC (UK), Lloyds Datum Group (UK), Advance Testing (USA), AAR (USA), and Röhl & Koch (Germany). These entities, representing less than 0.05% of revenue, will have all their missing data included in the 2027 Sustainability Report covering 2026 data.

Information derived from other legislative acts or generally accepted reporting frameworks

When, in addition to the information required by the ESRS standards, this report contains sustainability information whose publication is mandated by other legislative acts or information derived from generally accepted sustainability standards or frameworks, such information is identified as such in this Sustainability Report, at the location of the information itself.

Incorporation of Information by Means of Cross-References

The SOCOTEC Group's Sustainability Report includes cross-references to the requirements of the CSRD standard, where information directly relates to them. A concordance table is available (see 1.6.2. Disclosure Requirements under ESRS Covered by the Sustainability Report [IRO-2]), which presents the incorporation of all sustainability information through cross-references to the relevant sections.

1.2. GROUP GOVERNANCE [GOV-1]

1.2.1. ROLE OF ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES

[GOV-1]

ESRS 2.21.A -> 2.23.B.

PRESENTATION OF THE MEMBERS OF THE SOCOTEC GROUP EXECUTIVE COMMITTEE

The Chairman of the SOCOTEC Group, the leaders of the main subsidiaries of the group in France and internationally, and the group directors of internal departments (HR, Finance, M&A, CSR, Marketing, IT, and General Secretary) make up the SOCOTEC Group Executive Committee.

The SOCOTEC Group Executive Committee is responsible for developing and executing the group's strategy in the interest of clients, shareholders, partners, and employees. It has been chaired by Hervé Montjotin since 2016, the year he joined the group. This Committee meets monthly. In 2025, the SOCOTEC Group Executive Committee consists of 16 executive members.



Hervé Montjotin
CEO of the SOCOTEC Group since 2016
- Former CEO of Norbert Dentressangle
- Graduate of École Normale Supérieure and ESCP Europe



Jean-François Landry
Chief Financial Officer
- Previously, 9 years as Chief Financial Officer of the CEP Group, 4 years as Vice President of Corporate Finance at JCDexau, Vice President of Mergers and Acquisitions at Valéo Group, 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 HR Director at SNC Lavalin
- Graduate of AgroParisTech in biological engineering



Romain Dumas
Chief IT Officer
- Previously, 8 years as CIO for several companies including GEODIS, Louis Dreyfus Company, and Schneider Electric
- Graduate of the National Polytechnic Institute of Grenoble



Cédrik Gallien
EVP M&A and Strategy
- 20 years of experience in Mergers & Acquisitions (M&A)
- Graduate in Finance and Banking from ESC Rouen



Jean-Marc Fort
EVP International and Infrastructure
- Strong management experience:
1 year as CEO of CIS, 7 years as Deputy CEO of Elis
- Graduate of Paris Dauphine University and ESSEC



Gabrielle Mendes
Chief Communications and Marketing Officer, Chief Sustainability Officer
- Previously, 4 years as Communications Director and Marketing Director at PwC France Group and 7 years as Marketing, Communications, and Digital Director at Adecco Group
- Graduate of the Executive MBA from HEC and Paris Business School.



Eleonore Larramendy
General Counsel
- 9 years of experience as Legal Director of the Elis Group, 6 years as Legal Director of France Boissons
- Law graduate from IAE Nantes



Delphine Villard
EVP Equipment and Industry, France
- Engineer and holder of a Master's degree in Business Law from ESSEC.
- CEO of IRH Environnement after several years in management positions at Engie Cofely and Suez.
- Head of infrastructure activities, particularly in the EMEA region, for the past three years at SOCOTEC.



Franck Pettex-Sorgue
EVP Building & Real Estate, France
- Previously, 2 years as BU Director at Qualiconsult and 18 years of experience at Bureau Veritas
- Graduate of INSA Lyon in civil engineering and ICH in real estate law



Massimo De lasi
CEO SOCOTEC Italy
- Strong management experience: 23 years as CEO and Technical Director at DIMMS control, Elletipi, Geomarine, and Labo Consult.
- Graduate in Geotechnical Engineering from Federico II University of Naples.



Nicolas Detchepare
CEO SOCOTEC USA
- CEO of SOCOTEC USA since May 2024
- Previously, CEO of SOCOTEC UK from 2021 to 2024, after serving 4 years as CEO of the Equipment and Industry division in France. Held leadership positions in companies and consulting firms such as Strategy& and Alix Partners.
- Graduate of École Centrale de Nantes, holder of a master's degree from HEC and an MBA from INSEAD.



Ludger Speier
CEO SOCOTEC Deutschland
- Strong management experience: 17 years as CEO and managing partner at ZPP INGENIEURE
- Graduate in civil engineering from Ruhr University Bochum and PhD in structural engineering from Technical University of Dortmund



Matthew Marriott
CEO SOCOTEC UK
- Previously, two years as General Manager of Fire Solutions at Premier Technical Services Group Ltd and extensive experience in leadership roles: Vice President of Field Operations and Quality at Otis Elevator, General Manager for the UK, Ireland, and Portugal at Stanley Black & Decker, leadership position at Honeywell, overseeing a profit and loss account across 14 European countries.



Guillem Baraut
CEO SOCOTEC Spain
- Holder of a Master's degree in Civil Engineering from the Polytechnic University of Catalonia (UPC), a Master's in Emerging Technologies and Design from the Architectural Association (AA) in London, and a Global Executive MBA from IESE Business School.
- In addition to his role as CEO of SOCOTEC Spain, Guillem is responsible for the international master's program in Circular and Sustainable Construction at the Zigurat Global Institute of Technology, and serves on the board of several sector institutions.



Arnaud de Pracomtal
CEO SOCOTEC Netherlands
- Previously, 5 years of experience in merger and acquisition and strategy consulting firms
- Graduate of HEC Business School.

GRI 2-12

THE BOARD OF DIRECTORS

Each director of the Group has significant professional experience, both as company executives and as specialists in their fields of expertise. This enables them to contribute to defining the Group's strategy, ensuring its implementation, analyzing the company's positioning in its various markets and relative to its competitors, and finally validating the company's strategic and operational direction. The majority shareholder, COBEPA, joined the capital of 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 a minority stake in the company.

The Group's Board of Directors is composed of:

- Jean-Marie Laurent-Josi - CEO of COBEPA
- Aurélien Delavallée - Senior Director of COBEPA
- Romain Boulanger - Senior Associate of COBEPA
- Nicolas Darnaud - Managing Director of COBEPA
- Gilles Schneppe - Director - Advisor at Clayton Dubilier & Rice
- Christian Rochat - Director - Partner at Clayton Dubilier & Rice
- Frédéric Van Heems - Independent Director
- Hervé Montjotin - CEO of the SOCOTEC Group

Furthermore, 4 individuals participate in the Board of Directors meetings as observers:

- Romain Dutartre - Partner at Clayton Dubilier & Rice
- Robin Rivaton - Tech founder - Stonal
- Matthieu Heslouin - Bpifrance
- Antoine Bettant - Mubadala Investment

As of December 31, 2025, the Company's Board of Directors Committees were as follows:

- The Nominations and Remuneration Committee, chaired by Jean-Marie Laurent Josi (Chairman of the Board of Directors). Members also include Christian Rochat and Hervé Montjotin.
- The Audit and Risk Committee, chaired by Aurélien Delavallée. Members also include Romain Boulanger and Romain Dutartre.

THE COMPOSITION OF THE BOARD OF DIRECTORS AS OF DECEMBER 31, 2025

	Age Range	Gender	Nationality	Date of Appointment	Term Expiry	Tenure on the Board	Participation in Board Committees
MONTJOTIN Hervé	Over 50	M	French	ASSP 16/12/2019	Undetermined	6 years	yes
LAURENT JOSI Jean-Marie	Over 50	M	Belgian	ASSP 10/06/2013	Undetermined	12 years	yes
BOULANGER Romain	From 30 to 50	M	Belgian	CA 09/07/2020 AG 17/06/2021	Undetermined	5 years	yes
DARNAUD Nicolas	From 30 to 50	M	Belgian	AG 16/12/2025	Undetermined	1 year	no
DELAVALLEE Aurélien	From 30 to 50	M	Belgian	AG 07/02/2013	Undetermined	12 years	yes
ROCHAT Christian	Over 50	M	Switzerland	ASSP 16/12/2019	Undetermined	6 years	yes
SCHNEPP Gilles	Over 50	M	French	AG 29/06/2023	Undetermined	3 years	no
VAN HEEMS Frédéric	Over 50	M	French	AG 17/12/2024	Undetermined	2 years	no

REMINDER OF THE MAIN RULES REGARDING THE COMPOSITION OF THE BOARD OF DIRECTORS

In accordance with the Company's bylaws, the Board of Directors is composed of a minimum of 6 directors, including the Chairman of the Company. The group of shareholders may also appoint or allow a shareholder to appoint one or more observers without voting rights on the Board of Directors. As of December 31, 2025, the Company's Board of Directors consists of 8 members, including one independent member and 4 observers.

All directors are appointed from among natural or legal persons, whether shareholders or not, by collective decision of the shareholders in accordance with the provisions of the Shareholders' Agreement, except for the Chairman of the Company who is an ex officio member of the Board of Directors.

In the event of a vacancy due to death or resignation of one or more seats, the Board of Directors may, between two collective decisions of the shareholders, make provisional appointments.

These appointments are subject to ratification at the next general meeting.

In the absence of ratification, the decisions made and actions taken previously by the Board of Directors shall nevertheless remain valid less valid.

The term of office for the directors and the observer(s) of the Board of Directors is determined by collective decision of the shareholders.

Members of the Board of Directors are eligible for re-election and may be dismissed at any time by the general meeting.

THE MISSIONS OF THE BOARD OF DIRECTORS

The Board of Directors is a collegial body mandated by the shareholders with the primary mission of determining the company's strategic directions and ensuring their implementation. Subject to the powers expressly granted to the shareholders' meetings and within the limits of the corporate purpose, it addresses any matter concerning the proper functioning of the company and resolves issues related to it through its deliberations. The Board of Directors may establish advisory Committees (Nomination Committee, Remuneration Committee, Audit Committee, etc.) tasked with examining specific issues submitted to them by the Board and reporting back within the framework of a Board meeting.

COMMITTEES CREATED BY THE BOARD OF DIRECTORS

The Board of Directors has established Committees aimed at improving its functioning and contributing to the preparation of its decisions by issuing recommendations or advisory opinions.

As of December 31, 2025, the Company's Board of Directors Committees were as follows:

- **The Nominations and Remunerations Committee** is chaired by Jean-Marie Laurent Josi (Chairman of the Board of Directors). Its members also include Christian Rochat (director) and Hervé Montjotin (Chairman of the SOCOTEC Group). It is responsible for monitoring the composition of the Group's Executive Committee, including any new appointments; and meets at least once a year to discuss the remuneration of the Group's Executive members and the Group's overall remuneration policy (including incentive plans).
- **The Audit and Risk Committee** is chaired by Aurélien Delavallée (director). Its members also include Romain Boulanger (director) and Romain Dutartre (director). It is consulted on significant decisions related 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 developing the overall objectives of the organization, its missions, performance quantification, and strategic plans. It plays a key role in the practical implementation of governance, controls, and procedures.

The responsibility for these various tasks lies with operational or functional departments (Legal Department, Audit and Internal Control Department), whose actions may, if necessary, be supported within dedicated committees (see above).

Identified risks and opportunities are subject to action plans and their monitoring.

See 1.2.5. Risk Management and Internal Controls of Information on Sustainability and see 1.6. (SBM.3, IRO.1, IRO.2).

SOCOTEC'S SUSTAINABLE INVESTMENT STRATEGY (material issue)

The management bodies and shareholders follow a sustainable investment strategy focused on developing higher-growth and higher-margin activities in the group's key markets, following the «Bolt-on» approach which involves strengthening around the solid foundations already present in one of the group's seven geographic platforms: France, USA, UK, Germany, Italy, Netherlands, and Spain. Acquired companies undergo prior due diligence analyses to assess risks and opportunities, strengths and weaknesses of each, as well as value creation linked to market opportunities (regulatory, performance, government investment plans) as well as opportunities for commercial synergies, expertise, or differentiated tools and know-how. The group notably invests in companies with favorable exposure to the development of its sustainability positioning and its Green Trust offerings.

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

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

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

The administrative, management, and supervisory bodies are informed of the material impacts, risks, and opportunities, the implementation of due diligence, as well as the results and effectiveness of the policies, actions, indicators, and targets adopted in this regard by the following committees.

1.2.2.1. OPERATIONAL COMMITTEES

THE ETHICS COMMITTEE

It is composed of the Group HR Director, the Group General Secretary, and the Group Compliance Officer. SOCOTEC has established a network of local Compliance Officers to cover all its geographical areas of presence. The Ethics Committee is responsible for implementing the code of ethics, receiving alerts related to unethical behavior, and monitoring the application of anti-corruption laws. It can be contacted by any person (employees or third parties) via the website socotec.com or by email at ethics.committee@socotec.com as part of the alert procedure communicated to all group employees, as well as through each group website in the country's language. The monitoring indicators are provided in this report's final section in the Governance indicators summary table.

THE ENGAGEMENT AND INVESTMENT COMMITTEE

It is chaired by the Chief Executive Officer, and composed of the Group Chief Financial Officer and the General Secretary. It meets twice a month.

THE RISK COMMITTEE

It is chaired by the General Secretary and composed of 3 members: the General Secretary, the Quality and Safety Director, and a regional manager responsible for litigation affairs. It meets weekly.

THE GROUP CSR COMMITTEE

It leads the SOCOTEC Group's CSR strategy and meets monthly. It is overseen by the Chief Sustainability Officer, a member of the Group's Executive Committee, who reports directly to the CEO of the SOCOTEC Group. This CSR Committee includes the Group Director of Financial Planning & Analysis as well as a team of group or France directors representing each strategic activity. These members are involved in the ESG development areas identified as the pillars of SOCOTEC's CSR strategy. Each director sitting on the CSR Committee leads progress plans by forming working groups focused on relevant issues. They evaluate the results and achievements, which are then communicated to internal and external stakeholders, including shareholders, ESG rating agencies, bankers and lenders, and clients who request them. The Group Executive Committee validates the ESG strategy and investments proposed by the CSR Committee.

THE INTERNATIONAL CSR COMMITTEE

The CSR approach of the group is implemented in each country and meets quarterly. It is led by the Chief Sustainability Officer, a member of the group's Executive Committee, who reports directly to the CEO of the SOCOTEC Group. This CSR Committee is composed of the Group Director of Financial Planning & Analysis and a team of CSR directors or managers in each geographic platform. They are involved in the CSR strategy and development priorities of their country and have them approved by the CEO and the country's department directors.

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

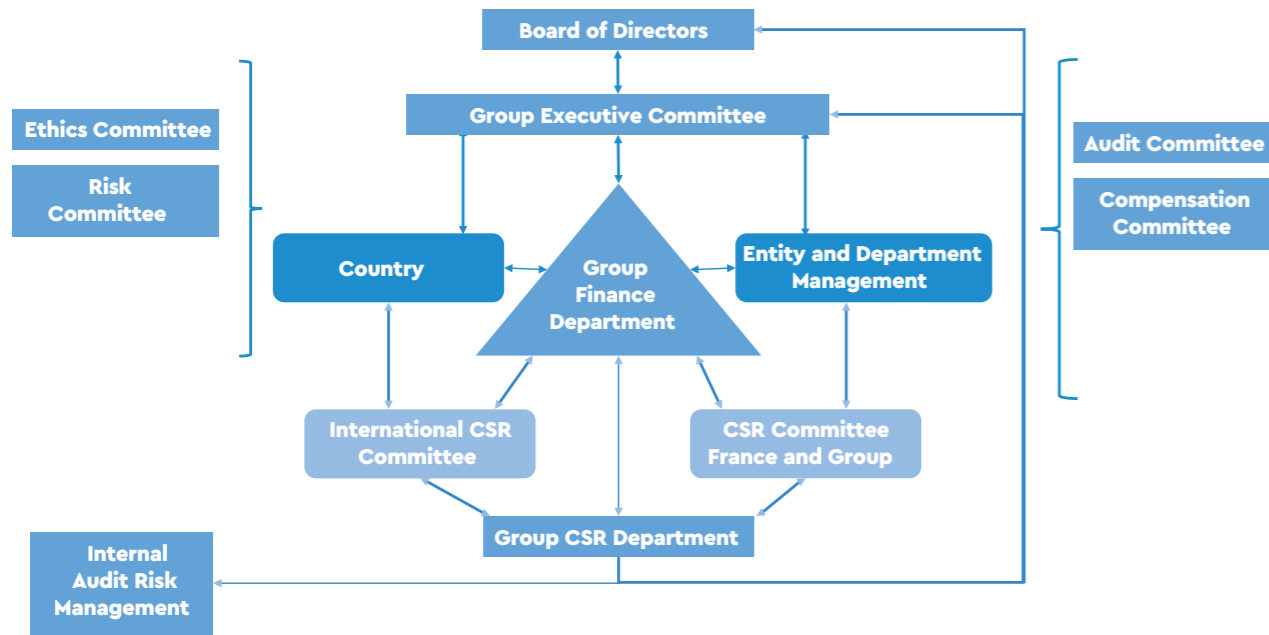
1.2.2.2. GOVERNANCE OF CSR ISSUES

The CSR strategy is driven at the highest level of SOCOTEC's governance by the Group Chief Sustainability Officer, a member of the Group Executive Committee. The Group CSR Manager is also fully dedicated to monitoring the group's progress actions in connection with the geographic platforms. The geographic platforms (France, USA, UK, Germany, Italy, Spain, Netherlands) each have a CSR manager or director who is a member of the international CSR committee, which meets quarterly under the leadership of the Group Chief Sustainability Officer. At the France and group headquarters level, a CSR committee meets monthly with the Group and France CSR representatives, who are either group department directors or business/activity directors. The Group Finance Department is a member of both CSR committees (international and France). It is an integral part of the sustainability reporting, particularly in preparing the quantitative reporting of activities eligible under the Taxonomy, Capex and Opex, and in developing performance in sustainable procurement. The Group Internal Audit Director is an invited member of the CSR committee and participates three times a year in meetings to monitor CSR performance, especially regarding the processes and governance elements implemented.

The Group Executive Committee monitors and approves the progress of the CSR roadmap twice a year, both for France and for the international platforms. CSR performance is presented to shareholders once a year, and a specific report is sent annually to the shareholders, COBEP, and Clayton Dubilier & Rice, upon their request, via their respective sustainability information collection platforms. The dialogue established between the Audit and Risk Committees, which assess and manage the Group's major risks each year as well as the effectiveness of internal control processes, and the Executive Committee that oversees them, enables the Board of Directors to maintain rigorous oversight of risk management. The establishment of biannual meetings with the Group CSR Management has aligned SOCOTEC's definition of IROs (Impacts, Risks, Opportunities) with the Group's general risk matrix (see 1.2.5. risk management and internal controls of sustainability information). This brings coherence to the Group's risk management and material issues.

The CSR Strategy is implemented internally and externally by each member of the CSR Committee within their respective domain (Finance, HR, Health and Safety, Procurement, IT, Compliance & Ethics, Business Activities, Equality and Inclusion, Waste Management, Country Scope). Each member strives to advance their objectives within the commitments of the CSR Strategy for their France or international scope.

CSR GOVERNANCE STRUCTURE



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

(Committee established in December 2019)

- Group Executive Director in charge of CSR
- Group CSR Manager
- Group Financial Planning & Analysis Director
- Group Quality and Safety Director
- HR Development Director (including Great Place to Work)
- Sustainable Real Estate Consulting Director, Construction and Real Estate BU
- Development Director, Equipment and Industry BU
- Technical Director, Environment BU
- Group Chief Compliance Officer
- IT Director, End-user Services
- Purchasing and Real Estate Director
- Invited member twice a year: Group Internal Audit Director

FOR THE INTERNATIONAL CSR COMMITTEE:

(Committee established in December 2023)

- Group Executive Director of CSR
- Group CSR Manager
- The following countries are represented by an active member responsible for CSR in their country: France, UK, USA, Germany, Italy, Spain, Netherlands.

MISSIONS OF THE CSR COMMITTEES:

Strategy and Objectives

- It prepares the double materiality analysis, engages stakeholders, and monitors the group's material issues.
- It defines risks and opportunities (IRO) and their materiality in connection with Internal Audit to ensure consistency with the company's risk matrix, the CSR committee, and the CSR manager of the relevant country.
- It reviews the CSR strategy in collaboration with the directors of the relevant domains and the group executive committee.
- He works with CSR directors, department heads, and country directors on setting CSR objectives.

Policies and action plans:

- He monitors the implementation of policies and action plans necessary to achieve the set objectives.
- He prepares and leads communications related to sustainability information.

Climate transition and societal engagement:

- He challenges the resources allocated to the climate transformation plan with the relevant countries and management teams.
- He monitors actions aimed at reducing GHG emissions, as well as environmental, social, and societal commitments within the value chain.

Evaluations and reporting:

- He prepares the annual data collection campaign and the group's sustainability reporting.
- He tracks the defined CSR indicators against the set objectives, alerts, and ensures adjustments are made if necessary.
- It requests and prepares evaluations from extra-financial rating agencies.
- It responds to inquiries from bankers, lenders, shareholders, and business partners regarding CSR.
- It analyzes best practices of high-performing companies in sustainable development.

GRI 2-23, 2-24

1.2.2.3. SOCOTEC GROUP CSR TRAJECTORY

ESRS 2.9.



SOCOTEC defined its purpose at the end of 2019, then consulted its stakeholders in 2020, which enabled the establishment of a simple materiality analysis at the end of 2020 based on GRI (Global Reporting Initiative) questionnaires. The company then defined its CSR strategy based on the material issues identified by its internal and external stakeholders (1400 stakeholders responded in France and 1300 internationally).

In a desire to continue its efforts in transparency and performance regarding sustainable development, the SOCOTEC Group conducted a double materiality analysis in the last quarter of 2023, with the assistance of EY, to engage in a voluntary sustainability reporting process in compliance with the European CSRD requirements. The Group's CSR strategy was confirmed at the end of 2023 by the Group Executive Committee based on:

- The CSR committee, with a representative from each activity and department, led by the Group CSR Director, a member of the Group Executive Committee.
- The results of the double materiality analysis, which gathered additional feedback from 152 stakeholders in France and internationally (France, UK, USA, Germany, Italy, Spain, and the Netherlands).
- The use of internal Green Trust ambassadors who have expressed a strong interest in CSR on a voluntary basis.
- The Group's Executive Committee and its shareholders.

1.2.3. INTEGRATION OF SUSTAINABILITY PERFORMANCE INTO INCENTIVE MECHANISMS [GOV-3]

ESRS 2.29.

Incentive mechanisms exist for managers as well as for members of the Group's Executive Committee and management members in each activity or entity of the Group. They are integrated into variable compensation, also called bonuses. Annual bonuses are aimed at all managers and sales staff. They consist of achievement criteria covering both the company's economic performance challenges and societal issues. They include non-financial criteria: safety (frequency rate criterion accounting for 10% of the total bonus), quality of services provided to clients (NPS), and may also include environmental performance criteria when the employee concerned has levers to impact them (electrification of the vehicle fleet for the team responsible for its management, for example).

1.2.4. STATEMENT ON DUE DILIGENCE [GOV-4]

ESRS 2.30.

Mapping table between the essential elements of due diligence regarding impacts on people and the environment, and the information in the SOCOTEC Group's sustainability report.

Essential elements of due diligence	Paragraphs of the declaration related to sustainability	
A. Integrate due diligence into governance, strategy, and business model	GOV-1 & GOV-2	1.2.1. Role of administrative, management, and supervisory bodies 1.2.2. Information provided to administrative, management, and supervisory bodies
	SBM-1	1.3. Strategy, business model, and value chain
B. Engage with stakeholders at all stages of the due diligence process	SBM-2	1.5. Interests and viewpoints of stakeholders
C. Identify and analyze negative impacts	SBM-3	1.6. Impacts, risks, and opportunities related to the strategy and business model
D. Take measures to address these negative impacts	SBM-3	1.6. Impacts, risks, and opportunities related to the strategy and business model (policy and action columns)
E. Monitor the effectiveness of these efforts and communicate	SBM-3	1.6. Impacts, risks, and opportunities related to the 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 OF SUSTAINABILITY INFORMATION [GOV-5]

ESRS 2.36

GOVERNANCE OF ECONOMIC, ENVIRONMENTAL, AND SOCIAL RISKS:

MANAGERIAL APPROACH TO RISK

The international dimension and diversification of the SOCOTEC Group's activities represent growth factors and opportunities, while also exposing it to internal and external risks. The SOCOTEC Group regularly analyzes risks related to its activities and environment that could impact its operations, assets, reputation, or decision-making across all its geographic areas. The risk mapping is updated annually by the Internal Audit and Risk Management department under the supervision of the Audit Committee, with the support of functional departments and subsidiaries. This mapping, carried out by geographic platform, has the main objectives of:

1. identifying major risks likely to affect the operations of its business units, entities, subsidiaries: a risk matrix is produced annually by geographic platform.
2. the initiation, the improvement of processes to reduce and/or eliminate the impact of these risks.
3. the analysis of the adequacy of the group's insurance policy and the purchase of capacity and guarantees.
4. the strengthening of crisis management and communication processes.

RISK ASSESSMENT METHOD

Risk identification is based on a cross-functional approach resulting from interviews conducted with operational managers in each country, interviews with members of the General Management of the countries, as well as a monitoring and risk identification process.

A mapping is then carried out by geographic platform. Risks are mapped according to their likelihood of occurrence and their financial, operational, and reputational impacts. These two combined criteria define the gross risk criticality. The defined risk control measures allow for weighting the probability of risk occurrence and/or their impacts.

ESRS 2 GOV-2.

RISK MANAGEMENT AND INTERNAL CONTROL PROCEDURES FOR SUSTAINABILITY DATA

The group ensures the implementation and monitoring of action plans across all geographic platforms. Identified risks are subject to a series of measures detailed in the action plans developed by the various "risk owners" appointed within each activity, with the objective of controlling exposure to these risks to reduce their impact. The group has decided to outsource certain risks by subscribing to insurance coverages. Subsidiary leaders and management bodies are involved and responsible for their monitoring and control with the support of the group and its Executive Committee, which is itself committed to limiting impacts in all areas: operational, strategic, legal, ethical and regulatory, economic and financial, etc. The administrative, management, and supervisory bodies, including their relevant committees, are informed of material impacts, consequences, significant risks and opportunities, the implementation of due diligence, as well as the results and effectiveness of the policies, actions, measures, and objectives adopted to address them by the members of Management during Board of Directors meetings. These provisions are governed by the Shareholders' Agreement. The Boards of Directors meet on a quarterly basis. In the meantime, exchanges may take place if necessary between the group management and the members of the Board of Directors.

In accordance with the provisions of the Shareholders' Agreement and applicable legislation, certain important decisions require the prior approval of the Board of Directors and/or shareholders before their implementation.

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

Cybersecurity and Data Protection:

Information systems play a crucial role daily in managing operations (planning, production, billing), managing the group's nearly 15,000 employees (payroll and human resources), and financial flows. The group's activity and results could be impacted by a significant internal malfunction (malicious acts, lack of governance, insufficiently restricted IT assets and networks) or external factors (cyberattacks, data corruption). In a context of increasing pressure resulting from international tensions and the growing number of cyberattack attempts, the group has decided to prioritize strengthening the security of its systems within its IT strategy. The common cybersecurity framework, deployed by the Group's Information Systems Security Manager, enables the coordination of the network of Information Systems departments across platforms to achieve a satisfactory level of security throughout the group. Each platform undergoes an audit by the Group Information Systems Department to define and monitor action plans that strengthen information system security. Internally, the group conducts awareness-raising activities for its employees (including anti-phishing campaigns). SOCOTEC engages specialized service providers to perform security audits and penetration tests, identifying system vulnerability risks. Action plans are implemented to address identified vulnerabilities.

The group collects personal data as part of its activities and complies with regulations governing personal data processing, notably the General Data Protection Regulation (GDPR), in effect since May 25, 2018. To ensure business continuity and minimize the risk of malfunctions, the group relies on the Information Systems departments in each country, whose mission is to secure information systems and manage risks. Finally, the implementation of Business Continuity Plans by entity is underway, enabling the organization to prepare to operate and ensure operational continuity in the event of system unavailability. Each business unit and each geography has a designated Data Protection Officer, coordinated at the Group level by a Data Protection Delegate («DPD»). In France, in accordance with the recommendations of the National Commission on Informatics and Liberty («CNIL»), each processing activity is recorded in a register and has undergone a preliminary risk analysis and/or an impact assessment when the processing presents a high risk to individuals' rights. Furthermore, prevention and training actions are conducted with staff to raise awareness of personal data regulations.

Technical risk:

Technical risk is a strategic issue for SOCOTEC as it is directly linked to its core business in the TIC sector (Testing, Inspection, Certification). This risk is intrinsic to the added value and sustainability of the Group's activity. As a global player specialized in risk management and asset integrity, SOCOTEC must maintain impeccable technical expertise. Any technical failure in its analyses, inspections, or certifications could:

- Compromise the trust of its 250,000 clients
- Cause serious consequences for approvals and accreditations
- Affect its reputation in the 26 countries where the company operates.

SOCOTEC's missions involve:

- The assessment of the safety of infrastructure and constructions
- The certification of regulatory compliance
- The prevention of critical risks.

A technical error could lead to significant legal and financial liabilities if an incident occurs on an inspected, audited, or certified structure or equipment.

SOCOTEC applies a rigorous technical risk management methodology structured into four main phases:

- Identification and evaluation of risks with scenario development and priority setting;
- Treatment through action plans aimed at eliminating or reducing risks;
- Management and technical support including assistance with procedures, deployment of tasks, or their monitoring. The group implements standardized and formalized technical procedures across all its operations to ensure consistency and quality of interventions. Continuous technical and operational training programs help maintain and develop the teams' expertise in response to sector requirements. The group clarifies organizational roles and responsibilities while establishing second-level controls that guarantee double verification before final approval of analyses and certifications.
- Finally, continuous monitoring with a control and continuous improvement system structured around two main axes:
 - o Regular internal audits to verify compliance with procedures;
 - o Coupled with rigorous monitoring of non-compliances, implementing corrective action plans within a Permanent Progress Plan to quickly address failures and prevent their recurrence.

This approach is based on the fundamental principle of independence and ethics, ensuring precise and transparent evaluations to maintain the trust of the Group's 250,000 clients and preserve its reputation in the 26 countries where it operates.

Talent risk management:

SOCOTEC provides technical services that require skills and expertise in various specialties, some of which may be difficult to replace in the short term. The departure or prolonged absence of key employees could lead to a significant loss of know-how, potentially directly affecting the quality of services delivered, in a TIC sector where employee experience and client relationships are strategic assets.

In this context, talent management is a major challenge for the group, structured around three priority areas:

- Attracting qualified profiles, particularly in highly sought-after areas of expertise in the market
- Retaining high-value employees
- Transferring knowledge and professional experience.

These three pillars form the foundation of the group's talent management strategy, ensuring the sustainability of expertise and the quality of services delivered.

To mitigate this risk, SOCOTEC implements a comprehensive talent management and operational continuity strategy. This approach is based on several complementary pillars aimed at securing critical expertise and ensuring the sustainability of key skills.

The first focus is to develop structured mentoring programs that enable senior employees to transfer their technical and operational expertise to junior teams, thereby ensuring a gradual transfer of technical knowledge. In parallel, the Group conducts an analysis of its human capital through a structured Talent Review process (identification of talents), the development of formalized succession plans, and a robust and systematic annual performance review process. These processes help build a pool of qualified talents and create targeted development paths to prepare future experts and leaders. Transition management is planned in advance with overlapping periods of responsibility between outgoing and incoming employees, ensuring a gradual transfer of files, client relationships, and operational knowledge to maintain business continuity.

The creation of the Blue Academy at the end of 2025 specifically aims to enhance knowledge management processes and ensure optimal dissemination of technical expertise throughout the organization across all the Group's countries.

These efforts are supported by a talent retention strategy built around the continuous enhancement of its Employee Value Proposition (EVP): ongoing improvement based on an annual engagement survey (Great Place To Work) whose feedback helps target priority actions.

Finally, regarding recently acquired entities, it is necessary to implement a gradual integration process of teams into the group's processes and culture, allowing for a progressive reduction in dependence on their initial management team while preserving and valuing their specific local expertise. This comprehensive and coordinated approach ensures organizational resilience against the risk of departure or absence of key personnel.

INTERNAL CONTROL

In 2024, SOCOTEC defined an internal control and risk management system based on the deployment of a self-assessment campaign.

This campaign was renewed in 2025.

This system complements the management and control of the group's activities. It consists of a matrix grouping the main controls that identify and analyze key risks, then address them through the definition and implementation of action plans.

The internal control framework is common to all the main platforms in which the group operates. The responses obtained allow for an assessment of the adequacy and effectiveness of internal control within each platform and, where applicable, the definition of action plans to be implemented. This framework includes 92 key controls across 7 processes. This matrix will be regularly updated.

The internal control system is designed to provide reasonable assurance regarding the achievement of these objectives. Its main objectives include:

- Ensuring compliance with laws, regulations, and the group's values
- Ensuring the reliability and accuracy of accounting, financial, and management information
- Ensuring the proper safeguarding of assets
- Ensuring segregation of duties between execution and control functions
- Monitoring the achievement of set objectives
- Preventing and detecting fraud and irregularities.

CONFLICT OF INTEREST MANAGEMENT

To prevent any potential conflict of interest, the following system is implemented:

- 100% of annual reviews conducted in France include a mandatory question on conflicts of interest, which each employee interviewed by their manager must answer. Any case of conflict of interest must be precisely reported during this review to be analyzed by the HR department and the Group Compliance Officer.
- The existence of a conflict of interest can also be brought to the attention of the group's Ethics Committee.
- The group's Code of Ethics contains provisions aimed at preventing the risk of conflicts of interest. This Code is communicated to all employees worldwide in their country's language and signed by each employee.
- Finally, the GAM (Manager Authorization Guide) reminds managers of the group's policy principles regarding gifts and invitations and defines the approval thresholds and managerial commitments in the exercise of their duties, particularly concerning external stakeholders. All managers worldwide have signed it annually for the past five years, including in 2025.

The Technical, Quality, and Internal Audit Departments ensure that the services provided by each entity of the SOCOTEC Group are carried out in compliance with SOCOTEC procedures, including the management of conflicts of interest, compliance with regulatory or specific technical methodologies and guides. The executives and activity directors of the SOCOTEC Group submit a declaration of honor regarding any direct or indirect links between SOCOTEC and any potential conflict of interest situations.

Regarding corporate officers and shareholders, the management of conflicts of interest is notably governed in France by the provisions of Article L. 227-10 of the Commercial Code, which outlines the procedure for regulated agreements to be followed in the presence of business relationships occurring, directly or indirectly, between one of the companies on the one hand and one of the corporate officers or shareholders on the other. In this respect, no such agreements were concluded or continued during the 2025 fiscal year, nor were any identified. To the company's knowledge, there are no potential conflicts of interest between the obligations of the persons referred to in the said article and their private interests and/or other duties.

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

1.3. STRATEGY, BUSINESS MODEL, AND VALUE CHAIN [SBM-1]

ESRS 2.40. ; 2.42.

1.3.1. VISION AND MISSION OF THE SOCOTEC GROUP

OUR VISION

Our purpose, «Building Trust for a safer and sustainable world,» grants us rights and responsibilities towards our industry and our internal and external stakeholders. It is based on Building Durability, which has been inherent to our activities since our founding in 1953 and to our daily mission of testing, inspection, and certification, serving the Construction, Real Estate, Infrastructure, and Industry sectors. Our services support clients throughout the lifecycle of built assets in relation to energy and environmental transitions and Building Durability.

OUR MISSION

The SOCOTEC Group carries out risk management and technical consulting missions. Thus, the group supports its clients in Construction, Real Estate, Infrastructure, and Industry throughout the lifecycle of built assets to ensure compliance, extend their lifespan, improve their technical and environmental performance, and guarantee the safety of people.

The only company fully dedicated for over 70 years to risk management and the integrity of built assets, SOCOTEC positions itself as a multi-specialist by performing Testing, Inspection, and Certification (TIC) missions for 250,000 clients in 26 countries, thanks to its engineers and experts recognized in their fields of Construction, Infrastructure, Environment, and Industry.

SOCOTEC supports its clients in addressing the challenge of climate change and the energy issues impacting the built environment. The goal is to support the building durability of structures, installations, and infrastructure, anticipate risks, and adapt new or existing constructions to a more sustainable approach.

As an independent third party, SOCOTEC is accredited by relevant ministries, regulatory authorities, and supervisory bodies, which grant it the necessary approvals, accreditations, and standards after an audit process to carry out its activities. The group holds more than 300 external recognitions.



OUR ACTIVITIES

-  CONSTRUCTION
TECHNICAL INSPECTION
-  BUILDING COMPLIANCE AND
ENERGY PERFORMANCE
-  SUSTAINABLE REAL ESTATE
-  SITE RISKS AND SAFETY
-  INFRASTRUCTURE
-  INDUSTRIAL INSTALLATIONS
-  EQUIPMENT VERIFICATION
-  RENEWABLE ENERGIES
-  NUCLEAR ENERGY
-  ENVIRONMENTAL SERVICES
-  POLLUTION MEASURES:
WATER, SOIL, AIR
-  BUILDING DIGITAL & DATA
-  CERTIFICATION
-  TECHNICAL TRAINING
-  BUILDING LITIGATION
-  PROJECT ADVISORY

OUR HISTORY



- 1953** — Establishment of SOCOTEC in France and creation of Construction technical control to assess buildings after the two world wars.
- 2008** — Expansion into Germany with a first acquisition (Canzler).
- 2016** — Hervé Montjotin is appointed Executive Chairman (CEO) of the SOCOTEC Group.
- 2017** — Establishment in the United Kingdom with a first acquisition (ESG).
- 2018** — Establishment in Italy with a first acquisition (DIMMS control).
- 2018** — Subsidiarization of activities in France to accelerate the company's development across its various markets (subsidiaries created: Construction, Equipment, Environment, Training, Management).
- 2019** — Establishment in the United States with a first acquisition (Vidaris).
- 2020** — In December, the group conducted a first simple materiality analysis (France, United States, United Kingdom, Germany, Italy).
- 2021** — First comprehensive voluntary CSR report on France, which then accounted for more than 53% of the group's revenue. Complete ECOVADIS declaration in France and "Silver" ranking.
- 2021** — Definition of a CSR Strategy for the group and the 5 existing platforms (France, United States, United Kingdom, Germany, Italy) with ambitions set for the end of 2024. At the heart of this strategy are the following 5 priority United Nations SDGs: 8, 9, 10, 11, and 13.
- 2021** — Establishment in the Netherlands with two initial acquisitions (Hanselman Groep and Inpijn Blokpoel).
- 2021** — Identification of our offers and revenues derived from sustainability issues linked to the European Taxonomy stemming from the Green Deal. Assessment of their environmental eligibility in connection with our interprofessional body (TIC Council).
Definition of a green offer positioning for our clients under the "Green Trust" label to make them identifiable.
First evaluation of our group Green Trust revenue (France, United States, United Kingdom, Germany, Italy) at 26% of total group revenue. Green Trust activities are exclusively dedicated to environmental, energy, and building durability impacts and their installations.
- 2022** — Establishment in Spain with a first acquisition (Bac Engineering Group). Signature of the United Nations Global Compact whose principles the SOCOTEC Group respects. ECOVADIS declaration with "Silver" level. Implementation of a progress plan with the countries. Signature of the French Business Climate Pledge. Signature of the charter with the Interministerial Delegate for Road Safety and the Group Quality and Safety Department. Second evaluation of our Green Trust revenue at 30% of the total group revenue, on a geographic scope equivalent to 2021. SOCOTEC launches its EVP (Employee Value Proposition) and conducts its first Great Place to Work survey to assess employee engagement and well-being worldwide. First CDP report in the United Kingdom.
- 2023** — First CSR report integrating international platforms from the United States, United Kingdom, Germany, and Italy as well as France (representing more than 90% of the group revenue). The 2023 sustainability report is prepared in accordance with the GRI (Global Reporting Initiative). SOCOTEC established its first COP (Communication On Progress) reporting following its adherence to the United Nations Global Compact the previous year. SOCOTEC is a signatory of the Charter of Commitment for Gender Parity and Professional Equality in companies and organizations in the real estate sector. SOCOTEC is committed to the employment of people with disabilities through the signing of a Group Agreement, the creation of a dedicated HR network, and social initiatives in its main countries (Hello Handicap, Fedcap, etc.). SOCOTEC achieves the "Gold" level from ECOVADIS. SOCOTEC completes the third evaluation of its Green Trust revenue at 33.45% of the group revenue.
- 2024** — SOCOTEC is beginning the compliance work with the ESRS standards of the CSRD on a voluntary basis. This first sustainability report prepared according to the CSRD requirements includes the 7 geographical platforms of the group: France, USA, UK, Germany, Italy, Netherlands and Spain, as well as the Belux region. Together, they represent 95% of the group's total revenue and 95% of its workforce. The group's 2024 Carbon Footprints based on 2023 data are aligned with the GHG Protocol methodology. SOCOTEC is launching its employee shareholding program for value sharing. SOCOTEC is certified Great Place to Work® in 12 countries including France. All certified countries represent nearly 71% of the total workforce. SOCOTEC is ranked ECOVADIS Platinum in France and Italy.
- 2025** — SOCOTEC continues its efforts to comply with the CSRD for its sustainability report, and to align Scope 3 compliance with the GHG Protocol requirements. SOCOTEC will submit its decarbonization trajectory to the SBTi in December 2025. SOCOTEC in France is ranked in the Top 10 of "Best Workplaces®" by the Great Place to Work® organization (category: companies with more than 2,500 employees). SOCOTEC is certified Great Place to Work in 18 countries, representing a total of 95% of its global workforce. SOCOTEC is ranked ECOVADIS Platinum in France and Italy, Silver in the UK. The group launches the Blue Academy and commits to sustainability and the transfer of skills among its employees.
- 2026** — SOCOTEC obtains validation of its decarbonization trajectory from the SBTi (April). SOCOTEC in France is ranked for the 2nd year in the Top 10 of the «Best Workplaces®» by the Great Place to Work® organization (category: company > 2500 employees).

1.3.2. ECONOMIC PERFORMANCE

The group achieves a 2025 revenue of €1,767.2 million⁽¹⁾ or €1,852.8 million pro forma, and a 2025 EBITDA of 17.3% at €305.4 million, or €331.1 million pro forma. Revenues grow by 20.1%, including 5.6% organic growth and 15.6% external growth. The group completed 14 acquisitions in 2025 (see Editorial note 2).

The group's revenue is exposed 32% to the infrastructure market, 34% to the construction and real estate markets, 12% to the world of building equipment, industrial and energy installations, and finally 18% to the environmental market. The remaining 4% relates to certification and technical training activities.

KEY FIGURES 2025

26
COUNTRIES INCLUDING 7 PLATFORMS

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

250 000
CLIENTS

14 809⁽¹⁾
EMPLOYEES

8 000
ENGINEERS

3 000
RECRUITMENTS

200
APPRENTICES

300
EXTERNAL RECOGNITIONS

€1.853 BILLION
REVENUE (PROFORMA)

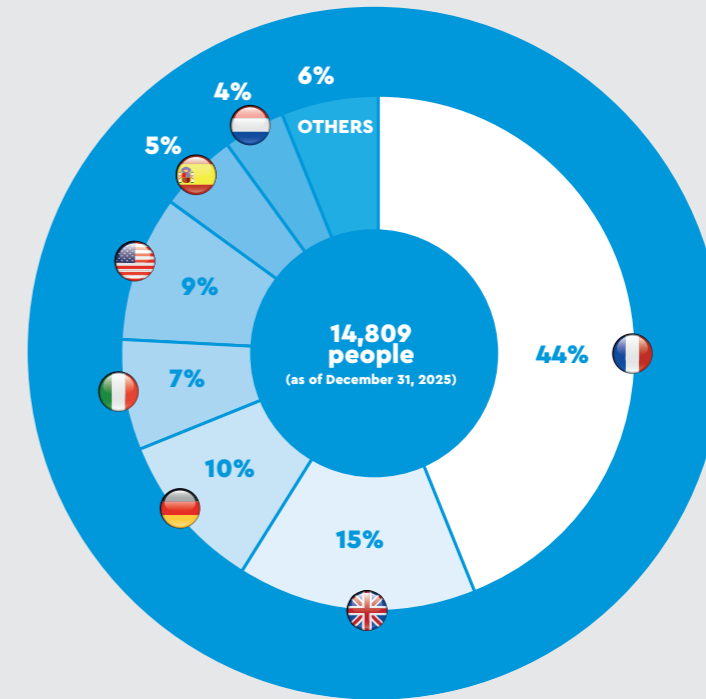
7
PLATFORMS



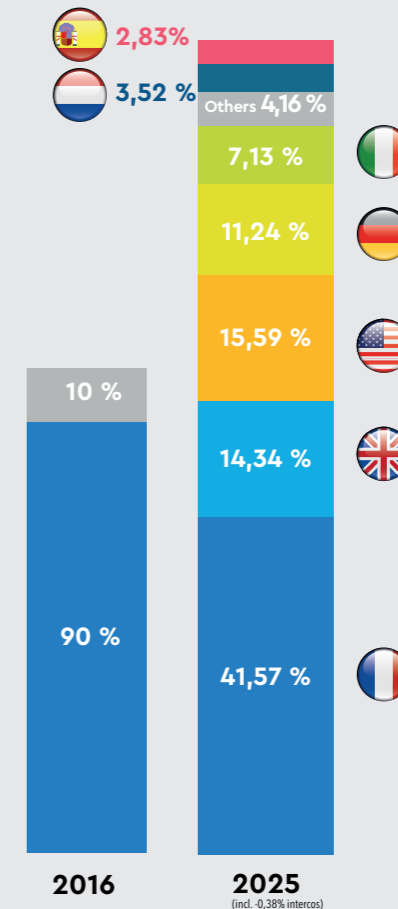
40+
ACCREDITED LABORATORIES
400 LOCATIONS
41 TECHNICAL TRAINING CENTERS AND
17 NUCLEAR TRAINING SITES

(1) Source: HR Dashboard as of December 2025

INTERNATIONALIZATION:
GLOBAL WORKFORCE DISTRIBUTION
2025 BY REGION



INTERNATIONALIZATION: 2025
REVENUE DISTRIBUTION BY
GEOGRAPHY



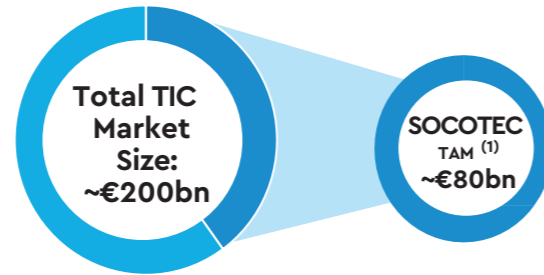
SOCOTEC : A LEADING GROUP IN AN ATTRACTIVE MARKET

1 A SIGNIFICANT MARKET WITH GROWTH POTENTIAL (INFRASTRUCTURE - BUILDING & REAL ESTATE - INDUSTRY)

GLOBAL TIC INDUSTRY IS EXPECTED TO GROW AT ~4-5% CAGR FROM 2022-2027

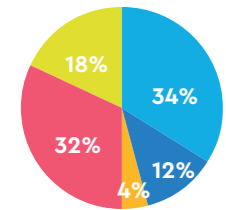
3 MAJOR TAILWINDS :

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



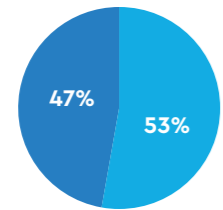
2 SOCOTEC PRESENTS A BALANCED AND DIVERSIFIED BUSINESS MODEL FROM REGULATORY TO CONSULTING

By End Market



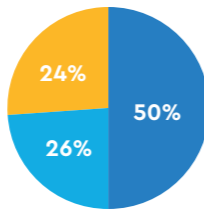
- ▶ Industry & Equipment
- ▶ Building & Real Estate
- ▶ Training & Certification
- ▶ Infrastructure & Energy
- ▶ Environmental services

Opex / Capex



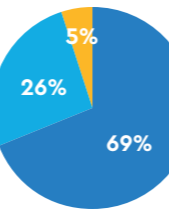
- ▶ Opex
- ▶ Capex

Regulatory / Discretionary



- ▶ Regulatory
- ▶ Non Discretionary
- ▶ Discretionary

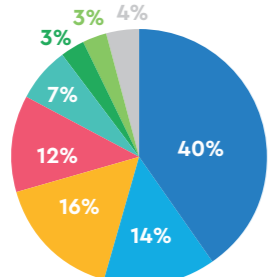
TIC profile



- ▶ Inspection
- ▶ Testing
- ▶ Certification

3 GLOBAL FOOTPRINT

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



4 SOCOTEC LEADERSHIP

- #1 in Building Control in France and in the UK
- #1 in Infrastructure Inspection in Italy
- #1 in EOD⁽²⁾ in Germany
- #1 in Wind turbines and photovoltaic panels inspection in France
- #3 in Inspection of in-service facilities in France

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

SOCOTEC Power Services : 500 experts in decarbonized energies (nuclear, wind, photovoltaic, hydraulic and biomass)

(1) Total Addressable Market or Market size of Built Environment TIC
*Testing, Inspection, Certification and Compliance
(2) EOD : Explosive Ordnance Disposal



FAVORABLE

MACROECONOMIC TRENDS IMPACTING US

- Government investment programs in Infrastructure and strong project activity in Europe and the United States.
- Government support programs for building energy performance. Growing awareness among citizens. Strong dynamism in the professional sector on the issues renovation and rehabilitation of the building.
- Acceleration of the building's energy transition, which prioritizes the challenges of decarbonizing construction, operation, renovation, and certification cycles.
- New nuclear projects in Europe
- Development of sustainability challenges for companies. With the European regulation on the CSRD, companies are mobilizing to define their CSR strategy, establish a climate plan, produce their sustainability report, or have it verified by an independent trusted third party.
- Importance of sustainable development issues in construction and renovation projects: challenges related to water, soil, and air pollution, combating substandard housing, management of waste linked to the built environment, challenges related to increasing urbanization reinforcing the role of diagnostics, inspection, or consulting for a sustainable city.
- Digitalization and the growing role of Data in buildings and Infrastructure, aimed at controlling the CAPEX and OPEX of the built environment.

UNFAVORABLE

- Geopolitical risk.
- Cybersecurity risk.
- Inflationary risk on the cost of energy and fuels.
- Slowdown in the new Construction sector in France and Europe.

OUR REASON FOR BEING: «BUILDING TRUST FOR A SAFER AND SUSTAINABLE WORLD»

Our mission: The SOCOTEC Group carries out RISK MANAGEMENT and TECHNICAL CONSULTING missions and supports its clients in Construction, Real Estate, Infrastructure, and Industry throughout the asset lifecycle, to ensure compliance, extend their lifespan, improve environmental performance, and guarantee the safety of people.

OUR MARKETS

- CONSTRUCTION
- REAL ESTATE
- INFRASTRUCTURE
- INDUSTRY
- ENERGIES
- CERTIFICATION
- TRAINING

OUR STRATEGY

Building durability in all its forms is at the heart of our strategy. We aim to be the preferred partner for clients in Construction, Real Estate, Infrastructure, and Industry. We support them in their energy transition (compliance and performance), their environmental transition (regulatory and voluntary), and the digital transition of their projects.

OUR STRATEGIC OFFERS

- Building life cycle: construction, operation, renovation, rehabilitation, decommissioning
- Infrastructure life cycle
- Sustainable real estate and green solutions for buildings
- Compliance and energy performance
- Decarbonized energies: renewable energy sources and nuclear
- Offers related to the Environment throughout
- Built asset data management, Monitoring and connected objects
- Technical Consulting and Project Advisory

EXAMPLES OF SERVICES

- Regulatory or voluntary compliance: inspections, controls, testing, trials, audits, based on standard or customized frameworks,
- Technical and regulatory assistance, performance, and pursuit of technical optimization.
- Technical advice and risk management, administration of projects, Construction litigation (United States, United Kingdom, Netherlands).
- Certifications, Technical Training

OUR STRENGTHS

- 14,809 employees (as of 12/31/2025), including engineers and technicians in construction, civil engineering, environment, industry, and data, all dedicated to a 100% building-focused strategy.
- SOCOTEC's Employee Value Proposition, a value offer to the group's employees, differentiates us across our various markets: a value-sharing program offered in 2024 and 2025, global manager shareholding, focus on health and safety, attention to compensation and support for purchasing power, the most competitive company vehicle policy in the sector, focus on professional development and training based on unique programs, and the global launch of the Blue Academy at the end of 2025, a corporate culture based on entrepreneurship and operational excellence.
- Pioneer of BIM, CIM, and specialist in Digital and Data/AI for building projects on our markets (through SOCOTEC Digital, SOCOTEC Technical Consulting, and SOCOTEC.io composed of developers and data scientists).
- Our BlueTrust Client platforms.
- The Green Trust offers, green solutions for buildings throughout their lifecycle, bring a strategic dimension to SOCOTEC within the scope of its operations.
- Our geographic balance and our balanced exposure to the Infrastructure markets, of Construction, Real Estate, industrial and energy facilities, which provide us with financial and commercial stability and strong visibility across all these sectors.
- Long-term committed shareholders (COBEPA, majority shareholder since 2013, and Clayton Dubilier & Rice, minority shareholder since 2019). The entry into the capital in April 2024 of Bpifrance and Mubadala (Emirati sovereign fund) for nearly 4% of the capital jointly, demonstrating the attractive and strategic nature of SOCOTEC in its markets.
- Strong governance: an engaged and stable executive committee, as well as efficient operational structures aligned with the group's vision and market challenges. A risk committee and an ethics committee to ensure the company's secure operation.

2025 GROUP PERFORMANCE

Consistent and profitable growth:

- 20.1% group revenue growth in 2025, including 5.6% organic growth.
- Group EBITDA margin 2025: 17.3%
- Proforma 2025 revenue: €1,852.8 million ⁽¹⁾
- Growth supporting environmental and energy transitions and climate change
- Green Trust Revenue: €695.6 million, representing 38.5% of group revenue

A ROBUST OPERATIONAL PERFORMANCE

- Frequency Rate: 4
- Severity Rate: 0.1
- 250 approvals and accreditations
- 1,500 recruitments in France
- 3,000 recruitments worldwide
- 94% of employees aware of the Code of Ethics
- 60.4% of managers in France trained in management
- 3.13 days of training per year per trained employee ⁽²⁾
- Group female representation rate: 29%
- Internal promotion rate in France: 80%
- Permanent contract rate: 96% as of December 31, 2025

(1) Source: Proforma Management Reporting

(2) Number of training days per trained employee during the year based on 77.6% of total workforce. For 22.4%, the group does not have the information.

1.3.4. SOCOTEC GROUP CSR STRATEGY

1.3.4.1. OUR 5 GLOBAL COMMITMENTS IN CSR

The SOCOTEC Group's CSR strategy is fully integrated into its operations with the aim of strengthening its future performance, its reputation as a responsible actor and trusted third party, as well as its attractiveness to its stakeholders: clients, candidates, technical and financial partners upstream and downstream of its value chain.

The group measures its progress and ambitions through a CSR data collection platform with partner Tennaxia, which also provides CSR consulting. The firm EY was selected to conduct a gap analysis between the 2024 CSR report (2023 data) and the ESRS requirements of the CSRD. Finally, EY also supported the SOCOTEC Group's double materiality analysis process, completed in December 2023.

The SOCOTEC Group's CSR strategy is based on a roadmap established through 2028 at the core of its Ambitions 2028 plan. The entire framework was defined based on prioritized stakeholder expectations and material issues identified in the group's double materiality analysis, attached to this report. A dialogue was established with "Green Trust" ambassador employees and the CSR Committees to finalize the group's CSR roadmap and the CSR roadmaps by geographic platform. The CSR Committees then defined their objectives through 2028, validated by the group Executive Committee.

The CSR strategy of the SOCOTEC Group is based on a comprehensive framework (see the summary opposite):

4 DIMENSIONS OF SUSTAINABLE DEVELOPMENT:

Environmental, Social, Societal, Ethical

5 CSR COMMITMENTS:

1. Reducing greenhouse gas emissions and the Group's carbon footprint.
2. Developing Green Trust missions to support the environmental and energy transitions of clients and partners.
3. Enhancing employee engagement through the «Great Place To Work®» assessment and the development of the Employee Value Proposition (EVP) aimed at strengthening the Group's attractiveness and employee satisfaction worldwide.
4. Committing to equal opportunities, particularly for people distant from employment, and promoting their training and access to the job market.
5. Promoting the Group's ethical principles: acting with integrity, responsibility, and combating all forms of corruption.

The CSR strategy and its essential documentation are publicly available on the Group's websites, accessible to clients upon request and to Group employees via internal channels in each country. CSR actions are communicated monthly through a CSR newsletter distributed to all employees.

1.3.4.2. SOCOTEC'S CSR STRATEGY AND 2028 AMBITIONS



1.3.5. THE BUSINESS MODEL

In a world where risk management is essential and efforts to enhance quality, health, safety, and durability also protect brand reputation, obtaining an independent report from an approved, accredited, or certified professional that triggers compliance or technical performance action is indispensable and builds trust for end clients, trust that is essential for the sustainability of any business operation.

Our Testing, Inspection, and Certification activities ensure that buildings and their installations and equipment comply with laws and regulations or voluntary initiatives to improve performance, durability, robustness, and ensure the safety of people.

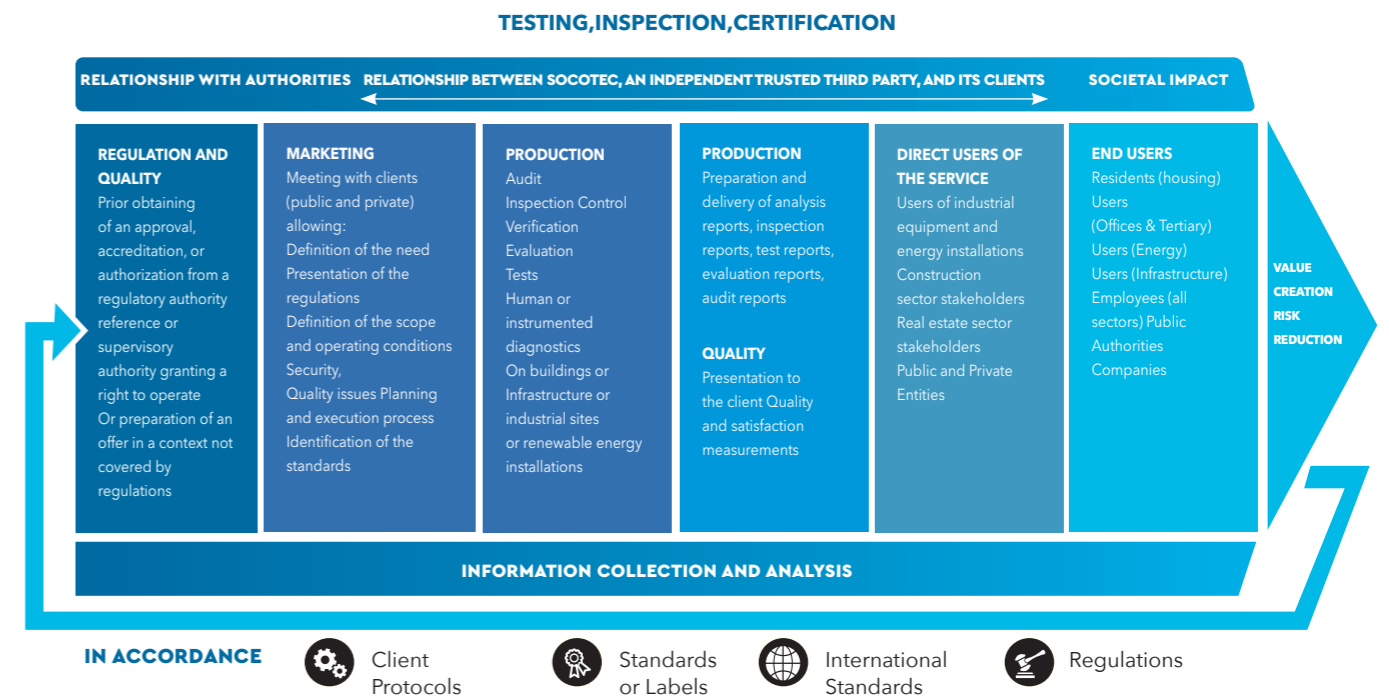
Our engineers and technicians visit client sites to analyze situations. Testing, inspections, controls, audits, and evaluations reduce risks and enable construction, renovation, performance, or compliance projects to come to fruition and meet quality, safety, and reliability challenges of built assets. An analysis report is produced and delivered at the end of each project. For certification, SOCOTEC certifies that services, processes, and systems comply with national and international standards and regulations.

As a professional services company, SOCOTEC's cost structure is largely based on its payroll. Technicians and engineers provide services to clients. Revenue streams come from the sale of Testing, Inspection, Training, and Certification services.

1.3.6. THE VALUE CHAIN

As a trusted third party and leader in testing, inspection, and certification dedicated to the built environment, we create value by supporting construction and renovation projects to make them safer, stronger, and more efficient in terms of technical, energy, climate, and environmental performance. A project brought into compliance with regulations, validated under a standard or framework by a SOCOTEC expert, provides its direct user with safe operation, reputation maintenance, cost control related to risk management, economic development of activities, and business continuity.

SOCOTEC VALUE CHAIN



The company's growth enabled the implementation, starting in 2024 and continuing from 2025 to 2027, of a value-sharing plan with employees through an employee share ownership program.

The group also supports the most vulnerable through dedicated social inclusion programs. Finally, training is at the core of our DNA. Our business model, based on our engineers and technicians, leads SOCOTEC to implement significant technical training and personal development initiatives to ensure knowledge enrichment and the creation of present and future value. We measure value creation in our accounts based on the five categories of capital integrated into the company's operations (figures from the 2025 annual financial report, consolidated group accounts).

INPUTS	AMOUNTS	SOCOTEC	AMOUNTS	VALUE CREATED	AMOUNTS
FINANCIAL CAPITAL (M=MILLION)					
Capital	€208,4 M	Reported revenue	€1,767.2 M €1,766.9 M (IFRS)	Personnel expenses	€902.7 M
		Proforma revenue	€1,852.8 M		
Equity	€82,5 M	EBITDA margin (IFRS16)	17,3%	Taxes and Duties	€10.8M
Previous Year's Profits	€13,2 M	FCF	NC	Value Sharing	Employee Shareholding Plan: 25% of employees are shareholders worldwide and 42% in France (end of 2025)
CAPITAL EXPENDITURES					
Investments	€58.0 M			Local presence in our territories: optimization of our teams' routes and travel	
Real Estate and Improvement Works	€3.6 M	Sites and Offices	400	Local investments	
Others	€54.4 M			Development of the local network and mastery of local regulations	
				Customer proximity: reduced planning time and increased customer satisfaction	
INTELLECTUAL CAPITAL					
Goodwill - intangible assets	€1,214.1 M	A strong brand			
Group IT CAPEX	€22.5 M	IT performance and next-generation tools Cybersecurity of systems. Investments in generative AI and business-specific AI		Enhanced IT protection and business continuity Innovation: Processes, Data, business tools, productivity gains Customer satisfaction measurement Employee satisfaction measurement (Great Place to Work®)	
Training Days	30,089 ^(1a) equivalent to 3.13 training days per person	11 584 people trained ^(1a)		360 Learning platform available across all our platforms Campus Managers France with EMLYON: 60% of managers trained on the job at CFA (France) in technician roles: 26 apprentices at CFA Total apprentices (worldwide including the Apprenticeship program in the UK):634	
HUMAN CAPITAL					
Employees (as of 12/31/2025)	14,809	Group female representation rate	29 %	Internal promotion rate to managers	80 %
		Gender Equity in compensation	1.01	GPTW global - Trust Index 2025	72 %
		Gender Equity in promotion	1.04	Social inclusion initiatives	878 people supported ⁽²⁾
				Donations to associations ⁽³⁾	€450,000
Health and Safety	Quality and Safety Management, network International of CQS (Quality and Safety Correspondents)	TF group Frequency Rate	TF 2025: 4	Best frequency rate and severity rate in the Testing Inspection Certification sector in France	
		TG group Severity Rate	TG 2025: 0.1	Workplace Safety and Road Safety procedures and initiatives in place	
Business Ethics	Ethics Committee, Risk Committee, Compliance Officers Networks	Operational alert procedure and ethics committee Dissemination and Awareness of the code of ethics	100 %	100% of managers receive and are made aware of the Code of Ethics annually. 94% of employees across all platforms. 100% of risk functions trained (France)	
			100 %	Operational alert procedure accessible internally and externally (websites) to all audiences in the language of each country	
NATURAL CAPITAL					
Electricity Consumption (MWh)	28,823 ⁽⁴⁾	GHG Emissions (tCO2e)	124,848 ⁽⁴⁾	Reduction of the Company's Carbon Impact	
Fuel Consumption (liters)	15,301,608 ⁽⁵⁾	Green Trust Group Revenue 2025	€695.6 M	Development of Green Trust client offers and missions aimed at supporting the energy and environmental transitions of the built environment. (Compliance and performance challenges)	

(1) A - Trained personnel: Information not available for 8% of the total workforce: SOCOTEC Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Colombia (Spain), SOCOTEC Italia - Polo Ambientale Milano, SOCOTEC Geotechnics (NL), SOCOTEC Netherlands (Holding), SOCOTEC Risk Management & Claims (Hanselman), Vermeer, Aspect Hydro & Land Surveys (UK), UKTC (UK). For the United Kingdom, the number of trained employees includes those who have completed one or more e-learning training modules. It does not include in-person training.
B - Training days: Information not available for 22.4% of the total workforce: SOCOTEC Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Colombia (Spain), SOCOTEC Italia - Polo Ambientale Milano, SOCOTEC Geotechnics (NL), SOCOTEC Netherlands (Holding), SOCOTEC

Risk Management & Claims (Hanselman), Vermeer, Aspect Hydro & Land Surveys (UK), SOCOTEC ASBESTOS (UK), SOCOTEC BUILDING CONTROL (UK), SOCOTEC UK Ltd, SOCOTEC UK - Hutton & Rostron, UKTC (UK),
(2) Total number of people supported under social inclusion / professionalization contracts / apprenticeships (excluding interns) / CFA
(3) Mines de Paris, Palladio, Sport in the City, University of Lyon, Real Estate Gender Equality Observatory, MSF, Red Cross, FedCap, etc.
(4) Included are: building energy consumption + vehicle recharges (SOCOTEC charging stations and external recharges)
(5) Total number of liters of fuel consumed by company vehicles and off-road machinery (e.g., drilling equipment)
(6) Scope 1+2+3 - Market Based

GRI 2-23, 2-28 1

1.3.7. PARTNERSHIPS AND CSR COMMITMENTS

ESRS S1.21, ESRS S4.16.A, S4.17.

SOCOTEC, together with its partners, is engaged in a range of commitments supporting Building Durability, which strengthen its action plans and results. These relationships enhance its positioning, enable the exchange of best practices, and facilitate dialogue with regulatory authorities and network partners. SOCOTEC subscribes to and participates in sector associations or sustainable development organizations, as well as national or international rights defense organizations. Only strategic memberships (involvement in governance, participation in committees or projects, reporting activities) are listed below.

CORPORATE SOCIAL RESPONSIBILITY

The group has selected 5 priority SDGs: 8, 9, 10, 11, and 13, aligned with its CSR Strategy, representing its contribution to the United Nations Sustainable Development Goals. The group is an active and committed member of the following organizations. Its commitment leads it to implement actions and monitoring, and even reporting with each of them.

- Global Compact of the United Nations. SOCOTEC has been a signatory since May 24, 2022. The commitment covers all the group's geographies / the group produces its COP report every year.
- ECOVADIS Platinum in France and Italy, ECOVADIS Silver in the United Kingdom
- AGEFIPH: Commitment to the employment of people with disabilities (France)
- Fedcap: Disability Confident Employer: support for long-term unemployed people to help them find employment (United Kingdom).
- SOCOTEC UK's commitment to Apprenticeships - <https://www.apprenticeships.gov.uk/> [apprenticeships.gov.uk] (United Kingdom)
- Sport dans la Ville: our status as a patron allows us to act for the employment of young school dropouts with financial support from the Ile-de-France Region (France)
- Signatory of the Road Safety Charter with the French and British governments (France, United Kingdom)
- Safe and Fuel-Efficient Driving (SAFED) scheme (United Kingdom)

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

Since May 2022, SOCOTEC has been a signatory of the United Nations Global Compact and supports its 10 fundamental principles. Since August 2022, SOCOTEC has been a signatory of the French Business Climate Pledge to act in favor of the climate and succeed in the transition to a low-carbon economy, innovation, and the development of low-carbon solutions in France and Europe.

INTERPROFESSIONAL ORGANIZATIONS IN THE TESTING, INSPECTION, CERTIFICATION SECTOR

- Filiance (France)
- TIC Council (international)

DECARBONIZED ENERGIES

- Renewable Energy Syndicate (SER) (France)
- Group of French Nuclear Energy Industrialists (France and Europe)

CONSTRUCTION AND REAL ESTATE

- French Federation of Real Estate Development - Active member and sponsor of the circular economy in Construction and Real Estate.
- Palladio Foundation and Institute of Advanced Studies on Real Estate and the City (France)
- French Business Climate Pledge (France and Europe). The group was sponsored by Engie and became a signatory in August 2022.
- France Datacenter (France)
- The International Institute of Building Enclosure Consultants: Presidency of the IIBEC (United States)
- Tecniberia: environment, industry and energy, urban agenda: <https://tecniberia.es/> (Spain)

INFRASTRUCTURE

- PIARC (World Road Association) on Sustainable Infrastructure (Italy and International)
- Associazione MASTER Materials and Structures, Testing and Research (Italy)
- SIG Società Italiana Galleria (R&D tunnels) (Italy)

ENVIRONMENT

- Union of Site Decontamination Professionals: Chairmanship of the Engineering College (France)
- ASSORECA (Association for Environment, Energy, Health and Safety, Social Responsibility) (Italy)
- Future of Cities - <https://www.gov.uk/government/collections/future-of-cities> [gov.uk] (United Kingdom)
- Net Zero Strategy - <https://www.gov.uk/government/publications/net-zero-strategy> [gov.uk] (United Kingdom)
- Carbon Trust - Zero Waste to Landfill - <https://www.carbontrust.com/news-and-insights/insights/what-is-zero-waste-to-landfill>

(United Kingdom)

- 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>

SOCIETAL

- Donations to the French and International Red Cross
- Fedcap: Equal Opportunities and Disability (UK) Disability Confident Employer: <https://www.fedcapemployment.org/about-us>
- Donations to Mind: Mental Health and Commitment to Workplace Mental Health <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. THE SOCOTEC GROUP CSR ROADMAP

ESRS 2.40.E, 2.40.G

The SOCOTEC Group CSR roadmap focuses on the material issues identified following the analysis of the IRO and the group's double materiality assessment conducted with consulted stakeholders. It has been approved by the Group Executive Committee. It enables monitoring the progress of action plans in ESG areas and includes 10 key fields of action essential to SOCOTEC's performance under 4 pillars:

- Social Pillar: Grow and help others grow ("you grow, we grow")
- Inclusion Pillar: Act in favor of social inclusion
- Environmental Pillar: Contribute to implementing the environmental transition
- Ethics and Governance Pillar: ethics at the heart of our practices as an independent third party of trust.

1.4.1. GROWING AND HELPING OTHERS GROW

In 2025, SOCOTEC made over 3,000 recruitments worldwide and nearly 1,500 in France, 98% of which were permanent contracts. The group aims to establish itself as a responsible company that creates jobs and combats all forms of job insecurity through permanent contracts or apprenticeships.

Making our expertise unique and investing in the quality of the service we provide to our clients, promoting knowledge transfer between teams, and offering technical training throughout the year to our employees are all central to our commitments. This enables us to offer, in the Testing Inspection Certification market, a combination of solutions that adapt to our clients' challenges and integrate technologies driving the transformation of the Construction, Infrastructure, and Industry sectors.

Preserving the knowledge and skills of our engineers and technicians, helping them grow, and passing them on is at the core of our building durability mission.

Finally, innovation is essential in a market where SOCOTEC often acts as a pioneer throughout the building lifecycle: fiber optic sensors, real-time information sensors for Infrastructure monitoring, artificial intelligence and predictive analysis in asset maintenance, IoT for equipment inspection, wind turbines, as well as 3D, 4D, or 5D BIM for buildings.

SOCIAL: THE ROADMAP TO 2028

We are implementing a skills development program:

- Ensure fair treatment for all our employees, without discrimination and respecting fundamental rights.
- Develop an EVP (Employee Value Proposition), a genuine differentiated social strategy aimed at promoting a culture of operational excellence and attracting and retaining the best talent by making a difference within our sector.
- Enhance employee engagement, assessed through an independent annual survey (Great Place to Work®) and implementation of action plans through management.
- Establish a tailored training program («Blue Academy»): both in-person and remote, as well as the deployment of the 360Learning digital platform across our geographic locations.
- Value, share, and disseminate innovation.
- Develop value sharing across our various geographies («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

The development of technical or regulatory content is made available on the group's LMS (Learning Management System) platform, which is regularly updated and allows employees to develop their skills (soft skills and hard skills) at their own pace. The training covers personal development, regulatory changes, professional practices, or technical expertise in construction, infrastructure, environment, safety, and equipment inspection. Our teams thus possess some of the most advanced expertise in the fields of Construction, Infrastructure, and Environment. They contribute to the creation of training content and the transmission of technical knowledge.

A showroom showcasing all our technological innovations serving Building Durability was established at the group's headquarters at the end of 2022, and a version was developed at SOCOTEC Monitoring in mid-2024. 100% of managers promoted during the year and 100% of new hires in France participate in a guided tour of the showroom and a presentation of the technologies it features. Virtual reality headsets reproducing the technologies visible in the showroom were provided to our geographic platforms at the beginning of 2023 to continue training employees on innovations supporting the built environment.

1.4.2. ACTING IN FAVOR OF SOCIAL INCLUSION

SOCOTEC is an inclusive company for all. It is committed to promoting equal opportunities and access to employment for those who are distant from the job market. The company has developed training programs for its technical professions, accessible to all types of profiles, then offers permanent contracts (CDI) to those who complete their training and covers, notably in France, the cost of driving licenses and provides a company vehicle upon successful completion of the training.

On the societal level, we engage in pioneering inclusion programs within our sector that are innovative socially: Rebond Favorable in France, in partnership with Sport dans la Ville, sources young school dropouts to train them and offer a permanent contract (CDI) upon successful completion of their training; the Geotechnics Academy in Italy offers training and employment opportunities in geotechnical professions; in the United Kingdom, we have partnered with the Fedcap association to help people with disabilities train and return to employment.

SOCOTEC and its Management are committed to combating all forms of discrimination. From recruitment, through integration, and throughout professional careers, SOCOTEC has established clear rules and protocols promoting the inclusion of women, individuals from all backgrounds, and people with diverse educational paths, regardless of their social origins. Equal opportunity is at the heart of our behavior, and SOCOTEC ensures through training that each situation is treated equally for every employee profile. Our role is to promote equitable access to employment and training so that everyone finds their place, thereby contributing to a fairer society. 100% of our employees are made aware each year through the dissemination of the code of ethics, published on all group websites in the languages of the respective countries.

SOCIETAL: THE ROADMAP TO 2028

Our commitment focuses on 3 pillars aimed at strengthening our social and societal action:

- Continue our efforts in mentoring and youth apprenticeship.
- Commit to equal opportunities and youth employment through our dedicated programs in each country.
- Strengthen gender diversity in all our professions with concrete action plans.
- Create a SOCOTEC foundation to support and reinforce our societal commitments (established on January 1, 2026).

1.4.3. CONTRIBUTING TO IMPLEMENTING THE ENVIRONMENTAL TRANSITION

ESRS E1.16H

The SOCOTEC Group provides solutions to the challenges of the energy transition and the green transition of the built environment. It delivers services aimed at having a positive impact on the environment and low-carbon pathways. Our experts offer Green Trust services enabling SOCOTEC's clients to reduce their own environmental impact.

All Green Trust services have been cross-referenced with the European Taxonomy stemming from the European Green Deal in order to assess their eligibility potential. The alignment analysis will be conducted for the first time in the 2026 fiscal year.

Examples of SOCOTEC's Green Trust services: Ecocycle circular economy certification, sustainable Real Estate services with partners and developers of housing, offices, eco-districts, environmental impact assessments (water, air, soil), brownfield remediation and land redevelopment projects, evaluation of building resilience, particularly to climate change, biodiversity impact analysis, BREEAM and LEED certifications, energy management certification, technical consulting aimed at improving energy performance, renewable energy inspections, resource consumption sobriety plans, support for the energy transition, etc.–these are just some of the services through which the group contributes to assessing the environmental impact of its clients and supporting their sustainable development programs.

ENVIRONMENT: THE ROADMAP TO 2028

To contribute to the environmental transition, SOCOTEC aims to strengthen its actions and:

- Support clients in reducing their environmental impact through the expansion of Green Trust missions and measure progress.
- Reduce the carbon footprint of the SOCOTEC group, notably by accelerating the electrification of its vehicle fleet.
- Actively contribute to the development of the circular economy in Construction, as well as within SOCOTEC (sorting, recycling, reuse).
- Optimize the energy performance of SOCOTEC's buildings.
- Develop responsible purchasing within the company.
- Prepare the group's decarbonization pathway and obtain SBTi validation (validation obtained in April 2026).

GRI 2-27

1.4.4. ETHICS AT THE HEART OF OUR PRACTICES AS AN INDEPENDENT THIRD PARTY OF TRUST

SOCOTEC acts to manage and control risks in the Construction, Infrastructure, and Industry sectors at the request of public and private stakeholders seeking a precise, independent, and transparent assessment of their building durability, installations and equipment, or projects.

At SOCOTEC, ethics are developed through training and awareness-raising activities: business ethics, how to act in the face of conflicts of interest, data and confidentiality ethics, anti-corruption ethics, and ethics in workplace behavior with our internal and external partners (Ethics Code: see 4.1.3.). These essential rules are at the heart of ongoing training programs, continuous awareness actions, and constant managerial attention. The Ethics Code applies to all employees worldwide. Compliance with laws and regulations is central to our requirements and values, which leads the group to take a zero-tolerance approach to ethics. A whistleblowing system (Whistleblowing Procedure: see 4.1.5.) allows any group employee as well as any individual to report any crime, offense, inappropriate behavior, or threat to the public interest. The group also requires 100% of its managers worldwide to sign a guide on rules and practices regarding compliance with internal rules. This guide is distributed annually in all our countries: the Manager Authorization Guide (MAG: 4.1.2.). This guide sets out the practices in force at SOCOTEC and the rules related to decision-making based on loyal behavior, incorporating the company's code of conduct, respect for the Ethics Code, and applicable regulations.

Finally, any form of discrimination within the company or during recruitment is contrary to our principles based on respect for diversity and the recognition of professional backgrounds. Any deviation is sanctioned.

An Ethics Committee is responsible for implementing the ethical code, receiving alerts related to unethical behavior, and monitoring the application of anti-corruption laws. Finally, SOCOTEC relies on a Group Chief Compliance Officer who leads a network of local Compliance Officers present on our geographic platforms. An Internal Audit and Risk Management Department assesses risks annually and establishes improvement plans with the relevant entities.

1.4.5. KEY SUSTAINABILITY INDICATORS AND 2028 TARGETS

ESRS 2.40.E.

SOCOTEC GROUP SUSTAINABILITY TARGETS				
ECOVADIS	2023 Results	2024 Results	2025 Results	2028 Objectives
ECOVADIS Performance	France Gold 74/100 Italy Gold 73/100	France Platinum 88/100 Italy Platinum 81/100	France Platinum: 84/100 Italy Platinum: 90/100 UK Silver: 74/100 Germany (SOCOTEC INGENIEURE): Committed	Maintain Platinum level and Evaluate new platforms
Environment				
Green Trust	2023 Results	2024 Results	2025 Results	2028 Objectives
% of Group revenue from Green Trust missions	33.45 %	35.85%	38.5%	50%
Carbone	2023 Results	2024 Results	2025 Results	2028 Objectives
Group Carbon Footprint and Trajectory (TCO2eq) - Base year 2023	Scopes 1 + 2: 45,707 TCO2eq Scope 3: 75,311 TCO2eq	Scopes 1 + 2: 44,719 TCO2eq (-2% compared to 2023) Scope 3: 80,120 TCO2eq (+6% compared to 2023)	Scopes 1 + 2: 42,742 TCO2eq (-6.5% compared to 2023) Scope 3: 82,106 TCO2eq (+9% compared to 2023)	Near-term reduction trajectory 2023 - 2030 validated by the SBTi: - 42% reduction in GHG emissions from scopes 1 & 2 - 25% reduction in scope 3 emissions
Vehicle fleets	2023 Results	2024 Results	2025 Results	2028 Objectives
% of Low Emission Vehicles in the global vehicle fleet (100% electric or plug-in hybrid electric)	2.38%	16% weighted average	31% weighted average	100%
Electrification of the vehicle fleet (%) France	2.26%	18% weighted average 25% as of 31/12/2024	30% weighted average 50% as of 31/12/2025	100%
Electrification of the vehicle fleet (%) UK	0.55% incl. vans	9% incl. vans	13% incl. vans	50% incl. vans 80% incl. vans
Buildings	2023 Results	2024 Results	2025 Results	2028 Objectives
Total energy consumption intensity related to buildings (electricity, natural gas, fuel oil, etc.) per €K of revenue (worldwide)	0.019	0.015	0.014 -28% versus 2023	-25% reduction between 2023 and 2028
Total energy consumption related to buildings (electricity, natural gas, fuel oil, etc.) (France)	7,049 MWh	5,065 MWh -28% compared to 2023	5,245 MWh -26% compared to 2023	-25% reduction between 2023 and 2028
Electricity consumption in France (excluding SOCOTEC vehicle charging stations)	5,537 MWh	4,538 MWh -18% compared to 2023	4,937 MWh -11% compared to 2023	-25% reduction between 2023 and 2028
Social				
Global Safety	2023 Results	2024 Results	2025 Results	2028 Objectives
Frequency Rate (Global)	4.55	4.4	4	Maximum: 4
Severity Rate (Global)	0.11	0.16	0.10	Maximum: 0.10
France IRS Rate (significant road incidents)	30%	20.3%	19.8%	Maximum: 18%
Global IRS Rate	N/A	28.2%	23.1%	Maximum: 20%
Operational Performance/Quality	2023 Results	2024 Results	2025 Results	2028 Objectives
NPS (France in 2023 and 2024, Platforms in 2025)	73	73	France: 75 Spain: 74 Belux: 57	Deployed across the 7 platforms > Above 70
Global Employment	2023 Results	2024 Results	2025 Results	2028 Objectives
Permanent Contract Rate (global)	>95 %	93 %	96 %	98 %
Number of apprentices (worldwide, including UK apprenticeship program)	495	595	634	750
Number of apprentices (France) excluding CFA	205	219	220	300
GPTW: Trust index - Engagement rate (worldwide)	64 %	69 %	72 %	>65 %
GPTW: Trust Index - Engagement Rate (France)	64 %	71%	75%	>65 %
Number of GPTW Certified Countries	8 countries certified /27	12 countries certified /27	18 countries certified /26	100%
% of employees participating in an Annual Performance Review (worldwide)	71%	76%	69 %	100%
Voluntary turnover (worldwide)	12.6%	11.8%	10.98%	<12%
Female representation rate (worldwide)	20%	27%	29 %	33%
Number of training days / average total workforce (worldwide)	2.49	2.39	3.13	>2
% of the workforce trained each year (worldwide)	80 %	83 %	85%	>80 %

Social				
Diversity	2023 Results	2024 Results	2025 Results	2028 Objectives
Gender equity in compensation (worldwide) = % of women promoted / % of men promoted (Scope: 7 platforms + Belux)	1,01	1,07	1,01	>=1
Gender equity in promotion (world) = % of women promoted / % of men promoted	1,19	1,28	1,04	>=1
Employment rate of people with disabilities (France)	3,1	3,75	3,99	>3,8
Governance				
Ethics	2023 Results	2024 Results	2025 Results	2028 Objectives
Awareness of the Code of Ethics (% of the average workforce having acknowledged the Code of Ethics)	59% in 2023	63%	94%	95%
Awareness of Personal Data Protection (GDPR)	77% of employees in France made aware within the defined target (i.e., 3,845 trained out of 4,991 invited)	81% of employees in France made aware within the defined target (i.e., 4,436 trained out of 5,465 invited)	62% of employees in Europe reached the defined target (i.e., 7,102 trained out of 11,513 invited)	80% of employees in Europe (excluding UK-US) trained (GDPR training certificate)
Anti-corruption Awareness (Sapin II) (7 platforms + Belux)	59% (i.e., 1,059 trained out of 1,802 invited)	60%, i.e., 2,506 people out of 4,182 invited, representing 21% of the total average workforce	70%, i.e., 9,599 people trained out of 13,660 invited (representing 92% of the total average workforce)	90% of the total average workforce sensitized
Share of risk functions covered by business ethics training programs (anti-corruption)	100%	100%	94% ⁽¹⁾	100%
Cybersecurity	2023 Results	2024 Results	2025 Results	2028 Objectives
Number of major incidents during the year	1 (resolved and without impact)	7 (resolved and without impact)	29 (resolved and without impact)	0
Responsible Purchasing	2023 Results	2024 Results	2025 Results	2028 Objectives
Deployment of the responsible purchasing charter across the 7 platforms	2 platforms (France, Italy)	3 platforms (France, Italy, and UK)	3 platforms (France, Italy, and UK)	100% of the 7 main platforms

(1) Including France, USA, Germany, and Spain. Data not available for other geographies

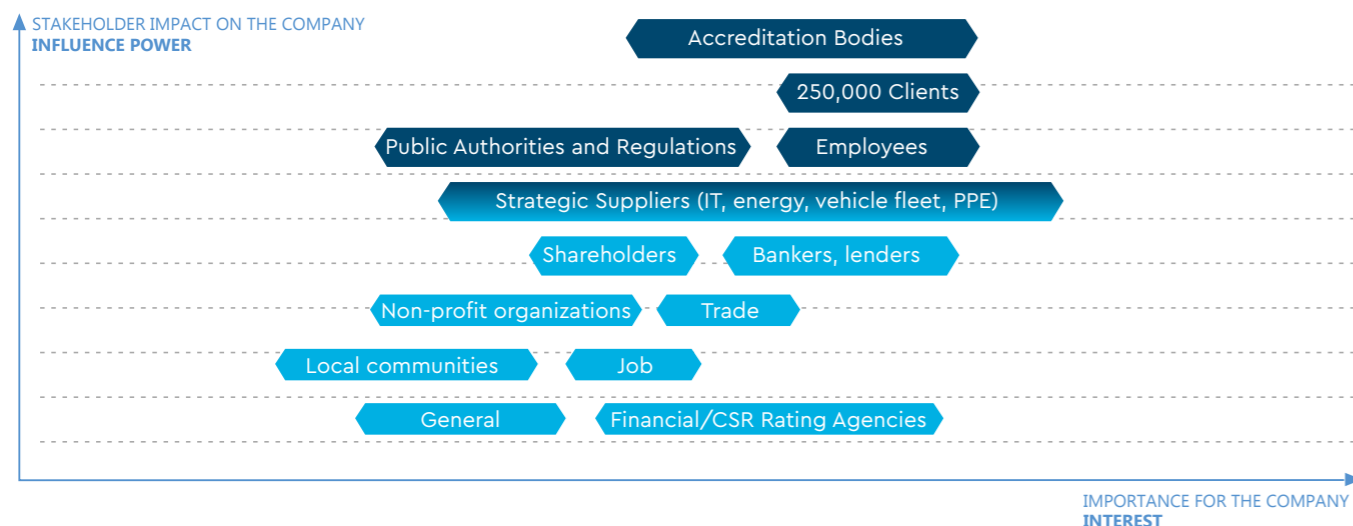
GRI 2-29

1.5. STAKEHOLDER INTERESTS AND PERSPECTIVES [SBM-2]

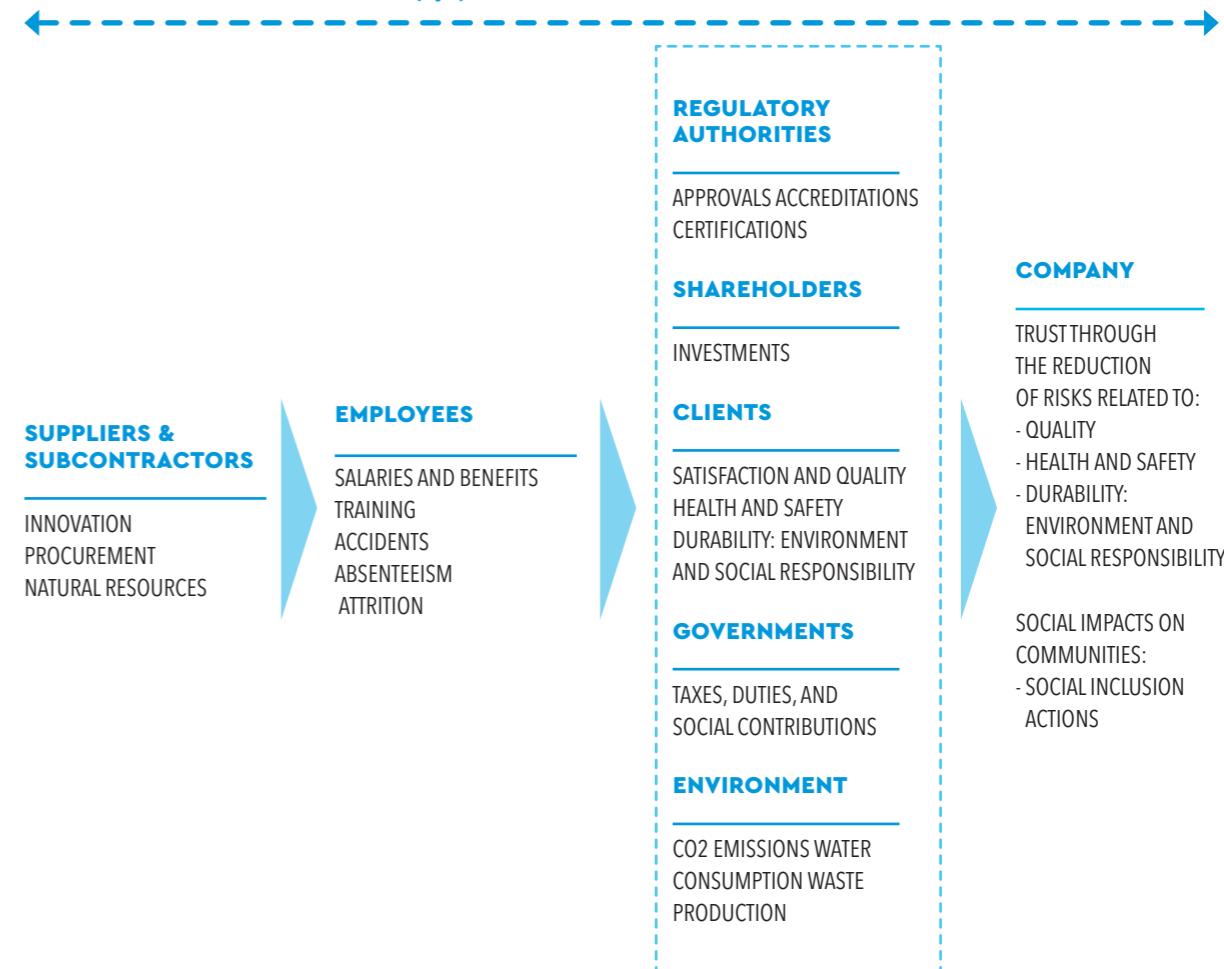
ESRS 2-SBM-2

As an independent third party, we conduct our business in close contact with numerous key stakeholders essential to our development in the Construction, Real Estate, Infrastructure, and Industry markets, enabling us to fulfill our mission in service of Building Durability. Important stakeholders are those involved in our value chain and who promote economic, social, and reputational development. All our stakeholders are engaged in regular dialogue: corporate governance, customer satisfaction measurement (monthly reporting via NPS), managerial oversight of employees and annual measurement of their engagement through the Great Place to Work survey, social dialogue (via Works Councils and Unions, Group Committee, mandatory postings), annual audits by accrediting bodies (COFRAC, UKAS, DAKKS, etc.), relations with the financial ecosystem: bankers, lenders, and insurers throughout the year, relations with our suppliers and continuous monitoring of commercial conditions, dialogue with public authorities and regulatory authorities.

SOCOTEC STAKEHOLDERS






SOCOTEC'S VALUE CHAIN AND IMPACT ON STAKEHOLDERS (+/-)



STAKEHOLDER CONSULTATION AND EXPECTATIONS

STAKEHOLDERS	EXPECTATIONS AND OBJECTIVES	ORGANIZATION AND MEANS OF DIALOGUE	Consultation for the Double Materiality Analysis
THE COMPANY	Quality Improvement Risk Reduction Environmental Protection Human Rights and Ethics Protection of users and occupants	Relations with Professional Unions (GIFEN for Nuclear, SER for Renewable Energy, FPI for Real Estate, FFB for Construction, etc.) Relations with Schools and Universities Neighbourhood Associations Relations with Journalists Trade Shows and Exhibitions Website and publications	NO because it is a B-to-B activity. No specific consultation but the presence of our experts and Public Affairs in working groups and dialogue bodies allowing feedback through internal channels afterwards.
CLIENTS	Ethics Service quality Operational excellence Occupational health and safety Cybersecurity Reduction of GHG emissions	Customer satisfaction survey at the end of each service Client contact at the heart of SOCOTEC teams' service Nearly 400 sites and agencies worldwide Digital channel with a response rate approaching 100% Alert line accessible through all our internal and external channels	YES
SHAREHOLDERS AND INVESTORS	Reduction of CSR risks Financial performance CSR commitment Sustainable service offerings	Board of Directors Group Executive Committee: exchanges and decision-making Meetings with investors and bankers Shareholders: CSR monitoring through rituals throughout the year	YES

 <p>EMPLOYEES</p>	<p>Training and development Occupational health and safety Well-being at work Ethics Diversity and Inclusion Societal Values Fair Compensation and Value Sharing</p>	<p>Code of Ethics and Policies/Procedures Annual Performance Reviews Service Meetings Social Dialogue, Works Council, Employee Committee Alert Lines Accessible via Our Internal and External Channels SOCOTEC Management Campus - EMLYON for 100% of Managers Technicians' Days and Field Presence Throughout the Year Connect Days with Managers Promoted or Recruited During the Year Welcome Days and Integration Sessions Throughout the Year Feedback via the Management Line Throughout the Year</p>	<p>YES (Employee Surveys, Works Councils and Social Dialogue, Manager Feedback within the Framework of the Mentioned Mechanisms)</p>
 <p>ACCREDITATION BODIES</p>	<p>Operational Excellence Ethics</p>	<p>Accreditation audits enabling the renewal or granting of an approval, recognition, or accreditation, giving SOCOTEC the right to operate in its markets.</p>	<p>YES</p>
 <p>COMMERCIAL PARTNERS (SUBCONTRACTORS SUPPLIERS)</p>	<p>Occupational health and safety Fair remuneration Sustainable relationships</p>	<p>Responsible Purchasing Charter and dialogues on purchasing conditions Key partner evaluations Alert line</p>	<p>YES (key suppliers)</p>
 <p>GOVERNMENTS AND PUBLIC AUTHORITIES</p>	<p>Economic development Job creation Respect for the environment and safety Compliance with laws and regulations Fight against climate change</p>	<p>Relations with public authorities Relations with regulatory authorities Relations with our interprofessional organizations: Filiance and TIC Council</p>	<p>YES for TIC Council and Filiance</p>

GRI 3-1, 3,2

1.6. MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO THE STRATEGY AND BUSINESS MODEL [SBM-3]

ESRS 2 SBM.3, ESRS 2 IRO-1, ESRS 2.26.C, ESRS S4.33, 34, 38

The resilience of SOCOTEC's business model relies on numerous endogenous and exogenous factors.

Internally, a group governance structure is operational, comprising bodies and personnel dedicated to risk management (Internal Audit Director, Risk Committee, Audit Committee, networks of compliance officers, whistleblowing procedure, Ethics Committee, involvement of executive directors and the Executive Committee in risk management and managerial engagement, etc.). Externally, as a company providing testing, inspection, or certification services dedicated to the built environment for professionals in the Construction, Real Estate, Infrastructure, and Industry sectors, the resilient model is based on commercial offerings generating significant business opportunities versus a relatively low environmental impact from our operations. Attention to the social aspect is essential in a technical services and expertise profession. This aspect presents opportunities and risks that are managed through dedicated mechanisms. The same applies to ethics. Risks and opportunities are monitored and managed through dashboards, committees, and operational management trained and engaged in the company's developments, objectives, and performance tracking.

The tables below list the impacts, risks, and opportunities (IRO) that SOCOTEC has identified and assessed as material during the double materiality analysis conducted at the end of 2023, in accordance with the CSRD directive and applying the methodologies developed by the European Commission and EFRAG (ESRS2-SBM3).

Legend of the table below: I+ : Positive Impact, I- : Negative Impact, RI : Risk, OP : Opportunity



ESRS E1-E2-E5 : ENVIRONMENT

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICIES & ACTIONS	2025 RESULTS	2028 TARGETS
	I+ RI / I- OP	UPWARD	OWN	DOWNWARD	TERM						
ESRS E1 - 1 Climate Change Mitigation Transition Plan	RI		X		Short Medium Long	Develop a climate transition plan to embed a decarbonization trajectory and adaptation to climate challenges at the core of the company's strategy. This document addresses regulatory requirements under the CSRD framework. The objective is to ensure that companies implement strategies compatible with limiting global warming to 1.5°C, in accordance with the Paris Agreement.	Employees	Risks: Risk of an increase in the Group's carbon footprint from its own activities due to acquisitions and changes in scope, in the context of the ongoing transition. Environment: SOCOTEC's GHG reduction plan. SOCOTEC building energy sobriety plan and additional costs (OPEX). Risk of unfavorable analysis by ESG rating agencies and financial lenders.	Annual carbon footprint assessment (GHG Protocol) SOCOTEC emission reduction action plan (buildings, digital, vehicle fleet) Launch of the decarbonization approach Group SBTi (SBTi committed). SOCOTEC vehicle fleet electrification program aiming to increase from 25% at the end of 2024 to 100% electrification by 2028 in France and 80% (excluding vans) in the UK.	Scopes 1 + 2: 42,742 TCO2eq (-3% versus 2023) Scope 3: 82,106 TCO2eq (+9% compared to 2023)	Near-term reduction trajectory 2023 - 2030 validated by the SBTi: -42% reduction in GHG emissions for scopes 1 & 2 -25% reduction in emissions for scope 3
ESRS E1 - SBM 3 Climate Change Adaptation Climate Risks	RI		X		Short Medium Long	Climate change results in more frequent and extreme weather events than before: drought, heatwaves, rain, floods, strong winds, biodiversity loss, water acidification, etc. These phenomena affect populations and urban activities, which can be disrupted or temporarily halted (displacements, temporary or total business stoppages, deaths, etc.)	Employees Clients	Risks: Climate risks impacting clients and potentially affecting local business continuity, limiting SOCOTEC experts' actions or causing temporary local activity stoppages, resulting in temporary incapacity for SOCOTEC to visit client sites.	SOCOTEC's business continuity plan in case of temporary health or climate risk. To be done: Physical risk analysis of SOCOTEC sites. Development of digital and AI tools to facilitate certain analysis or remote monitoring activities.	IT CAPEX: €22.5M Continuity plan by activity.	Physical risk analysis of SOCOTEC sites.
ESRS E1 - 5 Energy Vehicle Fleet	OP		X		Medium	The energy challenges concern improving energy efficiency, issues of energy sobriety, energy mix, and the use of renewable energies.	Employees Environment	Opportunities: Climate change mitigation linked to the reduction of fossil energy consumed by the company vehicle fleet. Electrification of SOCOTEC's vehicle fleet. Benefit from government incentives supporting the electrification of corporate vehicle fleets and the phase-out of new internal combustion vehicles by 2035 in Europe. Cost control through reduced reliance on fossil fuels. Alignment with stakeholder expectations (clients, extra-financial rating agencies, shareholders).	Acceleration of the electrification program for SOCOTEC's main vehicle fleets (France, UK, Italy). Investment in fleet management tools. Investment in the installation of electric charging stations across all relevant sites. Investment to support employees in financing home charging solutions. Training in eco-driving. Training for young drivers.		Percentage of electrification of the vehicle fleet in France: 100% Percentage of electrification of the vehicle fleet in the UK: 80% of vehicles (excluding vans), 50% of the total fleet (including vans) % electrification of Italy's vehicle fleet: 50% (excluding vans)
ESRS E1 Climate Change Specific challenge: Improving building quality and reducing risks Customer Offers	I+ OP		X	X	Short Medium Long	Includes all building risk management activities aimed at improving technical, energy, ecological, and reuse performance, as well as building durability across the entire French territory and in the countries where SOCOTEC operates. Proposing solutions to support clients on the path to decarbonization, reduce greenhouse gas emissions, preserve the environment, and support transitions in the building sector (off-site, reversibility, energy sobriety, etc.)	Clients, End Users, Public Authorities, Environment	Opportunities and Positive Impact on Operations: Contribution to the adaptation and mitigation of climate change and the reduction of greenhouse gas emissions due to services supporting construction, operation, and decommissioning projects of built assets. Development of our green services (Green Trust) for buildings, infrastructure, industrial and energy facilities, enabling the support of building durability and resilience to climate challenges, and also facilitating the energy and environmental transitions of the built environment. Revenue development opportunities arising from the numerous climate-related hazards affecting constructions or building heritage, which are at the core of our expertise of SOCOTEC; and due to environmental and energy transitions (regulatory or performance).	Development of the Green Trust service offering to support these building transitions and the management of climate-related risks on buildings, infrastructure, and industrial and energy facilities. Offering launched globally. Ongoing training and awareness in our geographies. Professional and regulatory training Recruitment of specialists: energy engineers, ecologists, electrical experts, geotechnicians, environmental specialists, carbon footprint, sustainable real estate, etc. Acquisitions of Environment-specialized companies in our main markets.	% of revenue eligible for the Taxonomy: 24% % of Green Trust revenue on total group revenue: 38.5% NPS: 75	Green Trust revenue on total group revenue: 50% NPS > 70
ESRS E1 - 3 Adaptation to Climate Change Customer Offers	I+ OP		X	X	Short Medium Long	Adaptation to climate change is a process aimed at reducing the vulnerability of ecosystems, societies, and individuals to the effects of climate change. This adaptation involves taking measures to adjust notably to extreme weather events, impacts on biodiversity and natural resources, as well as the evolution of infectious diseases, in order to minimize risks and protect the most vulnerable communities.	Clients, End Users, Public Authorities, Environment	Opportunities and Positive Impact on Operations: Promote solutions that increase the resilience of buildings and structures through construction methods adapted to challenges of drought and heatwaves, floods and high waters, extreme weather events. Development of our expertise, services, and current and future revenue on these issues which are at the heart of our missions. Ex: timber construction projects, bio-based materials, eco-districts, soft mobility infrastructures, projects integrating low-carbon concrete, off-site construction, wind and solar energy, etc.	Development of the Green Trust service offering to support these building transitions and the management of climate-related risks on buildings, infrastructure, and industrial and energy facilities. Offering launched globally. Ongoing training and awareness in our geographies. Professional and regulatory training Recruitment of specialists: energy engineers, ecologists, electrical experts, geotechnicians, environmental specialists, carbon footprint, sustainable real estate, etc. Acquisitions of Environment-specialized companies in our main markets.	% of revenue eligible for the Taxonomy: 24% % of Green Trust revenue on total group revenue: 38.5% NPS: 75	Green Trust revenue on total group revenue: 50% NPS > 70
ESRS E1 - 2 Climate Change Mitigation Customer Offers	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 above pre-industrial levels, as outlined in the Paris Agreement (COP21 - 2015).	Clients, End Users, Public Authorities, Environment	Opportunities and Positive Impact on Operations: Supporting clients (construction, real estate, infrastructure, industry) in reducing their CO2 emissions and optimizing the energy performance of their buildings, RE2020, Tertiary Decree, Energy Savings Certificates (CEE), local regulations, energy sobriety plans, missions related to renewable energies. Increase in revenue linked to the development of services sold related to renovation projects or inspection of buildings and their equipment, from regulatory compliance to consulting, and Renewable Energy services and offerings related to low-carbon challenges. Improvement of SOCOTEC's image with investors/clients/end users.	Development of the Green Trust service offering to reduce carbon emissions, optimize the use of essential resources, and optimize electricity consumption and the energy mix. Offering launched globally. Training and awareness ongoing in our geographies. Professional and regulatory training Recruitment of specialists: energy engineers, ecologists, electrical experts, geotechnicians, environmental specialists, carbon footprint, sustainable real estate, etc. Acquisitions of Environment-specialized companies in our main markets.	% of revenue eligible for the Taxonomy: 24% % of Green Trust revenue on total group revenue: 38.5% NPS: 75	Green Trust revenue on total group revenue: 50% NPS > 70

ESRS E1-E2-E5 : ENVIRONMENT (CONTINUED)

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICIES & ACTIONS	2025 RESULTS	2028 TARGETS
	I+ I- RI OP	UPWARD	OWN	DOWNWARD	TERM						
ESRS E1 - 5 Energy Client Solutions	I+ OP		X	X	Short Medium Long	The energy challenges concern improving energy efficiency, issues of energy sobriety, energy mix, and the use of renewable energies.	Clients, End Users, Public Authorities, Environment	Opportunities: For SOCOTEC, this includes, by way of example, real estate energy diagnostics, energy audits, renewable or decarbonized energy projects, energy mix projects, monitoring of energy performance, regulatory compliance, environmental certifications, etc. Control of energy costs for energy-inefficient buildings or poor energy choices. Contributing through client support to reducing the carbon footprint of the countries concerned. Contributing to reducing the energy costs of supported clients. Development of SOCOTEC's reputation as an energy expert. Market share gains due to SOCOTEC specialized teams covering countries where these issues are key: France, UK, Germany, Italy, Spain, Netherlands.	Development of the Green Trust service offering to support the energy transitions of the built environment. Training and awareness in our geographies. Professional and regulatory training. CFA: apprenticeship training for our energy-related professions, including electrical experts, nuclear experts, hydroelectricity, biomass, wind, and solar Acquisitions of specialized companies Energy in our main markets.	% of revenue eligible for the Taxonomy: 24% % of Green Trust revenue on total group revenue: 38.5% NPS: 75	CA Green Trust on the total group CA: 50% NPS > 70
ESRS E2 Pollution Air, Soil, Water, Microplastics Client Solutions	I+ OP		X	X	Short Medium Long	Air pollution refers to atmospheric emissions from human and industrial activities. Water pollution is caused by the effects of flooding, industrial discharges and waste, and chemical products used by certain sectors (agriculture, metallurgy, etc.). Substances of concern cover substances that have a chronic effect on human health or the environment, from their use to their end of life (example: asbestos). Microplastics are particles of plastic materials that can be generated 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 of air, water, soil quality, and biodiversity through the implementation of solutions for our clients involving pollution measurement, prevention, control, and air depollution (e.g., asphalt) road transport eliminating nitrogen oxides...), water and soil, and support for reducing CO2 emissions Support for clients on regulations related to concerning substances: fine particles, NOx, SOx, refrigerant fluids, asbestos, PFAS, etc. Increase in revenue related to the sale of services addressing pollution and depollution issues: regulatory compliance, installations, and sites for environmental protection, environmental solutions, fauna-flora studies, PFAS, etc. Credibility and development of SOCOTEC's reputation as a key player in environmental issues and building durability. Market share gains linked to the environmental transition in the construction, infrastructure, and industry sectors.	Development of the Green Trust service offering addressing pollution and remediation issues related to water, soil, air, and substances of concern: asbestos, PFAS, etc. Ongoing training and awareness programs in our regions, including professional and regulatory training. Recruitment of specialists: ecologists, environmental experts, carbon footprint specialists, sustainable real estate professionals, etc. Acquisitions of specialized companies. Environment in our main markets.	% of revenue eligible for the Taxonomy: 24% % of Green Trust revenue on total group revenue: 38.5% NPS: 75	CA Green Trust on the total group CA: 50% NPS > 70
ESRS E5 Circular Economy Client Solutions	OP		X	X	Medium Long	Resource use includes both inputs – which enter production – and outputs – which leave the production cycle. Waste is considered any substance or object that the holder discards or intends or is required to discard.	Clients, End Users, Public Authorities, Environment	Opportunities: Contributing to the implementation of best practices in the construction sectors. Contributing to the preservation of natural resources and natural areas through improved waste management or recycling/reuse of equipment from buildings under renovation or at the end of their life cycle. Local communities: lasting negative impact on habitats and living conditions of local communities (health consequences, local pollution). Increased revenues linked to the development of services sold incorporating circular economy principles. Improved SOCOTEC image among investors/clients/end users.	Development of the Green Trust service offering to support the circular economy of building-related projects. Training and awareness programs in our regions. Professional and regulatory training. Development of the Ecocycle label by SOCOTEC for its clients. Development of partnerships with circular economy platforms in Construction: Up Cycle, Booster du réemploi, etc.	% of revenue eligible for the Taxonomy: 24% % of Green Trust revenue on total group revenue: 38.5% NPS: 75	CA Green Trust on the total group CA: 50% NPS > 70
ESRS E5 Circular Economy WEEE (waste of electrical and electronic equipment)	I+		X	X	Short Medium	Waste from electrical and electronic equipment here refers to all end-of-life electrical devices: computers, phones, cables, screens, keyboards, etc.	Employees, Communities	Positive impacts: Societal impact enabling the reuse of computers, smartphones, and refurbished screens by low-income families. Promoting employment for vulnerable groups and equal opportunities through partnerships with reuse or recycling workshops for WEEE, providing them with work. Limiting pollution from our WEEE by encouraging their dismantling and recycling of broken equipment. Improvement of SOCOTEC's image among employees/investors/ local communities/end users through exemplary management of recycling and reuse of obsolete WEEE.	Waste management plan: - integration of recycling/recovery channels for WEEE related to the activity - source sorting - responsible purchasing Development of partnerships with recycling and reuse workshops promoting equal opportunities (Emmaus Connect, ECODAIR, Ateliers du Bocage, etc.)	100% of WEEE in France, Belux, Spain, UK sent to recycling and/or recovery channels	100% of WEEE in France, Belux, UK sent to recycling and/or recovery channels Maintain and expand best practices of recycling and recovery on the main waste streams and beyond.

ESRS S1 - S4 : OWN WORKFORCE

ESRS	IRO	VALUE CHAIN			TIME	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICIES & ACTIONS	2025 RESULTS	2028 TARGETS
	I+ RI OP	UPWARD	OWN	DOWNWARD	TERM						
ESRS S1 - 14 Company workforce Health and safety	RI		X		Short	Through its activities, the SOCOTEC Group operates at client sites, in professional locations and environments that may present significant risks. Ensuring the health and safety of employees is a primary objective for the SOCOTEC Group, whether on the road, at the workplace, or during interventions on client sites. Its position as an Independent Third Party also imposes an additional requirement for exemplary conduct and performance as an expert Health and safety. Quality and safety are at the heart of SOCOTEC's purpose: Building trust for a Safer and Sustainable world.	Employees Clients	Risks: Physical risks (workplace accidents, development of occupational diseases, fatalities) Risks of road accidents or incidents related to the regular car travel of SOCOTEC employees (IRS Index: Significant Road Incident) Legal and financial risks in case of proven psychological or physical harm to employees Operational risks: loss of revenue linked to a partial or total halt of activity due to an incident or accident, loss of productivity. Increased costs (OpEx) related to higher turnover and increased social security contributions due to accidents. Reputational risks and risks with clients Potential loss of accreditations.	Occupational health and safety management system Occupational health and safety policy Provision of PPE and safety rituals several times a year Monthly monitoring of indicators Safety by entity/country/worldwide MySafety App to track incidents/accidents and engage managers and employees in follow-up interviews Annual global Safety Week to raise employee awareness Engagement during Road Safety Week Manager involvement in road incident interviews SOCOTEC is a signatory of the Governmental Road Safety Charter in France and the UK (covering over 85% of its vehicle fleet) Health and safety workshops throughout the year	Global frequency rate: 4 Global severity rate: 0.10 France IRS rate: 19.8% Global IRS rate: 23.1%	Frequency rate < 4 Severity rate < 0.1 France IRS rate: < 18% Global IRS rate: < 20%
ESRS S1 - 1 ESRS S1 - 6 Company workforce Recruitment	RI	X	X		Short	As a service company for professionals (Testing, Inspection, Certification of buildings), SOCOTEC faces challenges in recruiting and retaining talent. The quality of recruitment and the ability to retain the best experts are guarantees of the quality of service and expertise that SOCOTEC delivers to its clients to meet their high standards.	Candidates Employees	Risks: Risks are operational and financial and affect the capacity to deliver services to clients, in case of labor shortages and recruitment difficulties in markets where these skills are in high demand, notably: energy specialists, civil engineers, construction engineers, building equipment technicians, ecologists and environmental specialists, sustainable real estate experts, etc.	Teams of local recruiters dedicated to specific professions and specialized by activity. Action plans related to the EVP (Employee Value Proposition) with the best value proposition for employees, communicated externally. Training for recruiters. Inclusive recruitment process focused on diversity. Onboarding procedure initiated once the application is approved and before the employee's arrival and integration, through the Workelo platform. Participation in recruitment school forums in all our countries Participation in recruitment fairs. Marketing and communication support on the employer brand.	3,000 recruitments carried out at the plan global including 1,500 in France. Global launch in 2024 of a new employer brand. Great Place to Work 2025: Trust Index of 72% with a participation rate of 75% worldwide. GPTW Certification in 18 countries in 2025. France is in the ranking of Best Workplaces (category > 2500 employees) for the 2nd year.	3,000 recruitments on average per year. Trust Index Great Place to Work >65% and 100% certified countries. Global permanent contract rate = 98%
ESRS S1 - 9 Company workforce Gender Equality	RI	X	X		Short	Diversity and equal opportunity address both ethical and performance challenges. Combating all forms of discrimination, including gender equality, to ensure fair treatment of every situation for every employee profile, in respect of human rights, across all our geographies.	Employees Candidates	Risks: Operational risks related to the loss of expert candidates and loss of revenue due to lower productivity (absenteeism, strikes, decreased motivation). Increase in costs (OpEx) linked to higher turnover (recruitment, training, integration costs, loss of talent). Reputational risks: exposure to media controversies and critical impact on SOCOTEC's brand image. Legal and financial risks: lawsuits and/or criminal penalties in case of gender-related discrimination. Risk related to lower female representation in our workforce, affecting employees' perception of their company.	Operations Guarantee of employee well-being Attractiveness of brand image Dedicated mental health helpline (FR,	Group female representation rate: 29%	Group female representation rate: 33%
ESRS S1 - 13 Company workforce Training and Skills Development	OP		X		Long	The growth of activities supporting Building Durability and the environmental and energy transitions is accelerating the need for training. The operational excellence required by accrediting bodies and stakeholders leads to continuous investment in technical training, management, and soft skills to enhance client and internal team satisfaction. Knowledge transfer is also essential for specialized or highly technical activities.	Employees	Opportunities: Improvement of employee satisfaction and motivation Development of expertise to enhance performance of the company and customer satisfaction (NPS, operational excellence) Development of employee engagement (Great Place to Work) Improvement of employability. Employer brand attractiveness. Development of compliance issues (Sapin 2 training, GDPR, Cybersecurity, Code of Ethics) Development of skills related to new industry regulations and building transitions/innovations. Transfer of know-how and better inclusion of profiles from our societal commitments (youths distant from employment, career changers, first-time job seekers, etc.) Obtaining new accreditations and easier renewals	Employee training program accessible to all (Training plan, 360Learning platform, on-the-job coaching, etc.) integration of new hires (full day) and Workelo process before the arrival of the new employee. 18-month manager training in Business School with certificate Quarterly Connect meetings for managers recruited or promoted during the year with the Executive Committee and the CEO 5 Technical platforms and 17 Training Sites, 41 technical Tutoring centers SOCOTEC apprenticeship (France, UK, Germany) Launch of the first apprentice training center for testing, inspection, and certification trades by SOCOTEC (CFA) in 2021, approved by France Compétences and registered with the RNCP (BAC level)	Number of training days / average total workforce = 2.6 Number of training days / trained workforce = 3.13 % of average workforce trained = 85% Number of apprenticeship contracts: 634 (including the UK apprenticeships program) Number of apprentices trained via SOCOTEC's CFA in France = 26 in 2025	Number of training days / average total workforce >2 % of average workforce trained >80% Number of apprenticeship contracts: 750
ESRS S4 Consumer and/or End-User Safety	I+			X	Long	End consumers are defined as the individuals who ultimately use a particular product or service. End-user safety refers to the quality of the structures on which SOCOTEC has operated (thermal comfort, acoustic comfort, accessibility, greening, durability, climate resilience, energy efficiency, etc.).	Clients and/or End Users Public Authorities	Positive impacts: Clients and/or end users: Improvement of individuals' well-being linked to greater comfort and enhanced safety in the use of public or private buildings or structures delivered by SOCOTEC's clients. Resilience and building durability. Significant reputational impact: SOCOTEC, a leader in durability, 100% dedicated to the built environment since 1953.	Training plan dedicated to professions to continuously develop the expertise of our employees and mastery of building regulations throughout the life cycle. Safety policy and quality/safety management system Anti-corruption policy	NPS (France): 73 Frequency rate: 4.4 No complaints or alerts from consumers and end users	NPS: >70 Frequency rate: maximum 4 No complaints or alerts from consumers and end users

ESRS G1 : BUSINESS CONDUCT

ESRS	IRO I+ RI OP	VALUE CHAIN			TIME TERM	DEFINITION	STAKEHOLDERS	DESCRIPTION	POLICIES & ACTIONS	2025 RESULTS	2028 TARGETS
		UPWARD	OWN	DOWNWARD							
ESRS G1-1 Corporate Culture	I+		X	X	Long	Corporate culture guides the company in its activities through a set of shared policies and actions and common standards, such as values, mission statements, and everyday attributes. It defines the company and strengthens its reputation and collective identity. It marks its sphere of expression both internally and externally and impacts its performance.	Employees, Candidates, Suppliers	Positive Impact: Employees and other workers: Sense of belonging, increased engagement, cohesion, and collaboration, Retention rate, Productivity, Safety, Development of expertise through sustained training Suppliers: Stable relationships (cooperation, sharing of common values, contract continuity, opportunities growth, etc). Strengthened safety culture. Clients: Trust, commitment, and cooperation	Numerous culture-related activities throughout the year, including: Learning Week and a culture of learning, training, and knowledge transfer. 360 Learning platform. SOCOTEC Management Campus with the EMLyon Apprenticeship program in the UK, Italy, and France. Safety Week and numerous actions with monthly safety monitoring (results and actions) at the group level every month. Annual program and animation with ONESOCOTEC to bring together employees worldwide around collective values, sports, and low-carbon challenges. Culture of operational excellence and monthly monitoring of NPS and client satisfaction	Employee engagement measured through the annual questionnaire Great Place to Work Great Place to Work: Trust Index 2025: 72% 18 countries certified Great Place to Work in 2025 SOCOTEC in France is ranked among the Best Workplaces of Great Place to Work, ranking in the TOP 10 of companies with > 2,500 employees for the 2nd consecutive year	Trust Index: >65% Participation rate > 70%
ESRS G1 - 1 Business Conduct Ethics	OP		X	X	Long	Business ethics include compliance with the professional code of conduct and the implementation of the ethical code requirements in all SOCOTEC's activities, its relationships with clients and partners. SOCOTEC acts to manage and control risks related to Construction, Infrastructure, and Industry at the request of public and private stakeholders seeking precise, independent, and transparent evaluation. Business ethics also include the protection of whistleblowers.	Employees, Suppliers, Public Authorities	Opportunities: Better citizen and democratic governance. Processes and committees in place for smooth, controlled, and managed governance facilitating business relationships throughout the value chain. Sustainable, fair, and transparent business practices. Reputation as an independent and ethical trusted third party.	Ethics policy (code of ethics, ethics alert system) and training. Policy for personal data confidentiality (GDPR) and training. Personal data protection management process in place. Network of local Compliance Officers. Ethics committee in place. Risk committee in place. Internal Audit management and risk mapping reviewed globally every year. Vigilance duty policy: the group has not yet established a vigilance duty policy because it is already subject to strict legal obligations governing its operations and commitments, and it has already implemented the necessary vigilance framework. The company will develop its vigilance duty policy in 2027.	Ethical governance in place Risk governance in place 100% of risk-related roles trained in business ethics 94% of employees worldwide have read and signed the group's code of ethics. 66% of employees worldwide sensitized to GDPR 100% of managers worldwide have signed the Managers' Authorization Guide Number of whistleblowing alerts: 43	> 95% of employees sensitized and signatories of the Code of Ethics 100% of sensitive audiences trained in anti-corruption and conflict of interest
ESRS G1 - 2 ESRS G1 - 6 Business Conduct Payment Deadlines	RI	X	X		Short	Management of relationships with suppliers, particularly regarding payment practices.	Suppliers Public Authorities	Risks: Regulatory, reputational, and financial risk in case of non-compliance with applicable legislation on late payment in commercial transactions, particularly with SMEs. Sapin II: A company found guilty of corruption can be fined €5 million or ten times the amount of the proceeds of the offense. The AFA (French Anti-Corruption Agency) can also impose a fine if the compliance program is insufficient, for actual violations of anti-corruption laws.	Ethics policy (code of ethics, ethics alert system) implemented in all our countries. Training and monitoring. 100% of managers worldwide validate and sign the Managers' Authorization Guide on rules and approval thresholds, and the processes for any contractual commitments involving the company. The group has not established a specific formalized policy on payment terms as these legal obligations are directly integrated into the contractual and operational processes of each group entity. Monthly monitoring of DSO and overdue rates in each group entity and at the executive committee level.	Payment terms respected. The Procurement to Pay tool tracks supplier payments.	Payment terms respected.
ESRS G1 - 3 ESRS G1 - 4 Business Conduct Corruption Risk	RI	X	X		Short	Management of relationships with suppliers, particularly concerning corruption and bribery.	Suppliers Public Authorities	Risks: Regulatory, reputational, and financial risk in case of non-compliance with applicable anti-corruption legislation. Penalties or loss of revenue (turnover), caused by loss of contracts with clients, suppliers, or partners.	Ethics policy (code of ethics, ethics alert system) implemented in all our countries and communicated to suppliers as part of their onboarding procedure. Anti-corruption policy. Sapin 2 training. Responsible Purchasing Charter to be validated in order to be referenced with SOCOTEC. Anti-Corruption Policy. Sapin 2 Training. 100% of managers worldwide validate and sign the Manager Authorization Guide on rules and validation thresholds, as well as processes for any contractual engagement involving the company.	Ethical governance in place Risk governance in place 100% of risk-related roles trained in business ethics 94% of employees worldwide have read and signed the group's code of ethics. 66% of employees worldwide sensitized to GDPR 100% of managers worldwide have signed the Managers' Authorization Guide Number of whistleblowing alerts: 43	>95% of the total average workforce sensitized Deployment of the Responsible Purchasing Charter across the 7 platforms
ESRS S4 - 4 Business Conduct Cybersecurity	RI	X	X	X	Short	Risks related to the use of digital technologies affecting the confidentiality, integrity, or availability of data and information systems. This may involve unintentional human error (such as accidental downloading of malware) or an accident. This may involve deliberate cyber malice such as a hacker attack using software that installs a virus (malware), an attempt to retrieve confidential information by impersonating a known entity (phishing), interception of communications on public wifi networks, exploitation of software vulnerabilities, not to mention ransomware.	Employees, Clients, Suppliers	Risks: Operational, financial, and reputational risk in case of an attack aimed at retrieving data for misuse, impersonating an executive for transactions in their name, or blocking an economic activity involving total or partial temporary cessation of activity. This may lead to the total loss of essential historical data for the company's operation, or loss of confidential personal data.	Cybersecurity Policy Cyber Crisis Management Process in place IT Department policy and charter Governance: Group CISO leads Cyber issues and action plans Large-scale tests conducted throughout the year Remediation plans managed and measured Insurance covering the CAPEX Cybersecurity Investment risk Training and awareness-raising throughout the year.	Number of cyber incidents in the year: 29 (resolved and without impact)	Number of major incidents resolved and without impact: 100%
ESRS G1 - Specific Issue Sustainable Investment Strategy	OP		X	X	Long	The sustainable investment strategy takes into account environmental, social, and governance (ESG) aspects in the acquisition of companies (ESG due diligence). This approach involves integrating ESG criteria throughout the entire investment process, from risk analysis/ESG due diligence of the acquisition to the integration of acquired companies within SOCOTEC.	Employees, Investors, Environment	Opportunities: Environment: promote solutions that increase the resilience of territories, the transition to low-emission activities, and the reduction of consumption of raw materials, energy sobriety. Cooperate with the Sustainable Finance sector to strengthen assets aimed at promoting environmental respect and climate transitions. Strengthen SOCOTEC's positioning in building transition and resilience activities and enhance its sustainable growth.	Due Diligence including the analysis of the target's environmental activities and services, its ability to offer sustainable growth in its markets, and to secure jobs. The analysis of social issues, key skills, key retention and safety ratios is also essential. Financial elements and any potential litigation are also examined. The contribution of synergies represents a definite opportunity in SOCOTEC's acquisition process. Sharing Value created with employees/managers Obtaining better ratings from ESG rating agencies, offering better conditions for the company's investment plans.	14 acquisitions completed in 2025, all contributing to the energy and environmental transitions of the built environment and the sector's efforts to support climate change or resource management (water, soil, biodiversity, etc.) Value sharing created with employees/managers implemented in 2024: 42% of employees in France subscribed to the Blue Alliance employee shareholding program. 25% of managers worldwide are shareholders of the group. The Group's green solutions revenue (Green Trust) represents 38.5% of total revenue in 2025.	50% Green Trust revenue by 2028.

LINKING MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES TO SOCOTEC'S STRATEGY AND BUSINESS MODEL.

IROs originate from the strategy and business model of SOCOTEC. The company supports environmental and energy transitions, as well as building durability; therefore, it has positive impacts on the built environment. These ongoing transitions and the impact of climate change on the built environment create numerous business opportunities across all markets where the group operates. SOCOTEC operates in a regulated environment. In accordance with the CSRD methodology, SOCOTEC's risk management framework already encompasses the material risks identified in the double materiality analysis. These identified material risks are gross risks, in compliance with the CSRD directive and applying methodologies developed by the European Commission and EFRAG. The degree of control exercised over these risks is defined within its risk management governance. SOCOTEC does not anticipate any significant adjustments to its financial statements due to these material risks already integrated into its operations.

GRI 3-1, GRI 2-14

1.6.1. DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING MATERIAL IROS [IRO-1]

ESRS 2 – IRO-1, ESRS 2.53.

SOCOTEC created a list of potential IROs based on the derived list of sustainability topics covered by the ESRS thematic standards, in accordance with ESRS 1, Annex A, AR16, down to the level of granularity of sub-themes as defined in the standard. SOCOTEC then added to this list other potential IROs relevant to SOCOTEC that are not (or insufficiently) covered in the sustainability topics described in ESRS 1, AR16. To identify additional risks, SOCOTEC conducted a comparison between the list of potential IROs and the risks identified in its Testing, Inspection, and Certification sector.

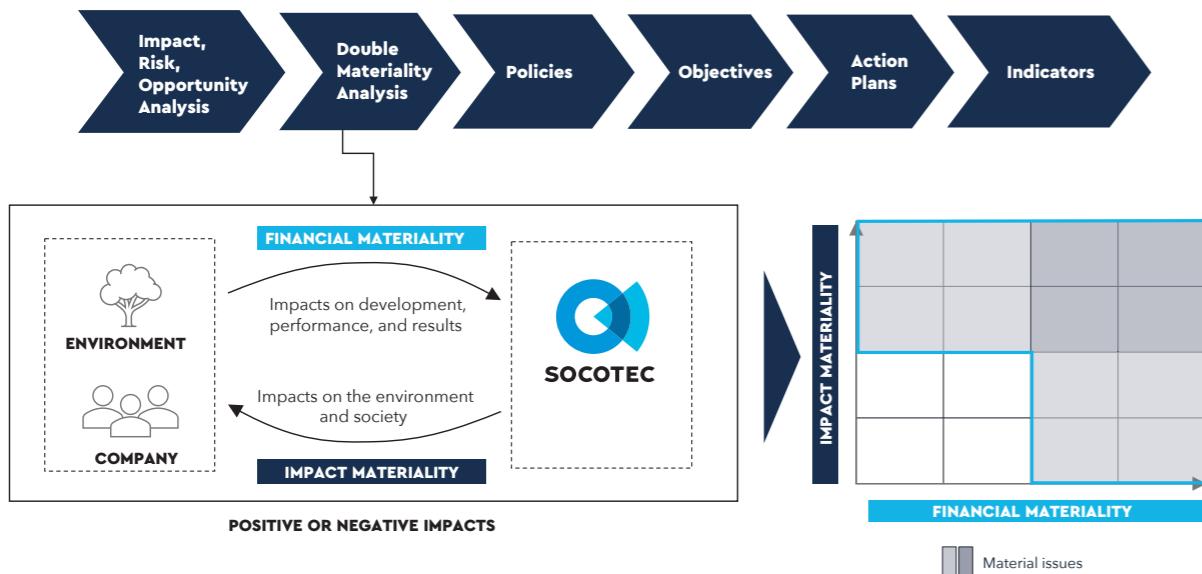
SOCOTEC's Double Materiality Analysis

SOCOTEC developed its double materiality analysis (DMA) methodology at the end of 2023, in compliance with the guidelines related to ESRS 1 (IG 1 Materiality Analysis and IG 2 Value Chain, versions of December 23, 2023). SOCOTEC's DMA methodology integrates EFRAG guidelines into its procedures and risk management thresholds.

Double Materiality Approach

An ESG (Environmental, Social, Governance) double materiality questionnaire covering the issues listed in the ESRS standards of the CSRD was established in September 2023. Thus, during the last four months of 2023, it was used to interview, following the methodology required under the CSRD, the company's internal and external stakeholders. This notably included 100% of key directors and executives across all our geographies, representing 300 people, as well as the group's strategic external stakeholders (regulatory authorities, shareholders) and the CSR committees in France/group and internationally. By the end of 2023: 152 directors, executives, and partners of SOCOTEC worldwide responded to the double materiality questions concerning the group's impact materiality and financial materiality. The elements were weighted relative to the size of the countries.

STEP 1: Explain double materiality to stakeholders and foster dialogue on the ESRS and their importance.



STEP 2: Develop the questionnaire based on the themes and sub-themes of the ESRS of the CSRD.

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

Note: in blue, the sub-themes added following the sector benchmark conducted, which established the importance of these topics in stakeholder questioning and complement those provided for in the ESRS.

STEP 3: Stakeholder questioning (face-to-face interviews or questionnaire sent) and scoring of issues.

Methodology to conduct the Double Materiality analysis, define criteria and scoring scales: **IMPACT MATERIALITY**

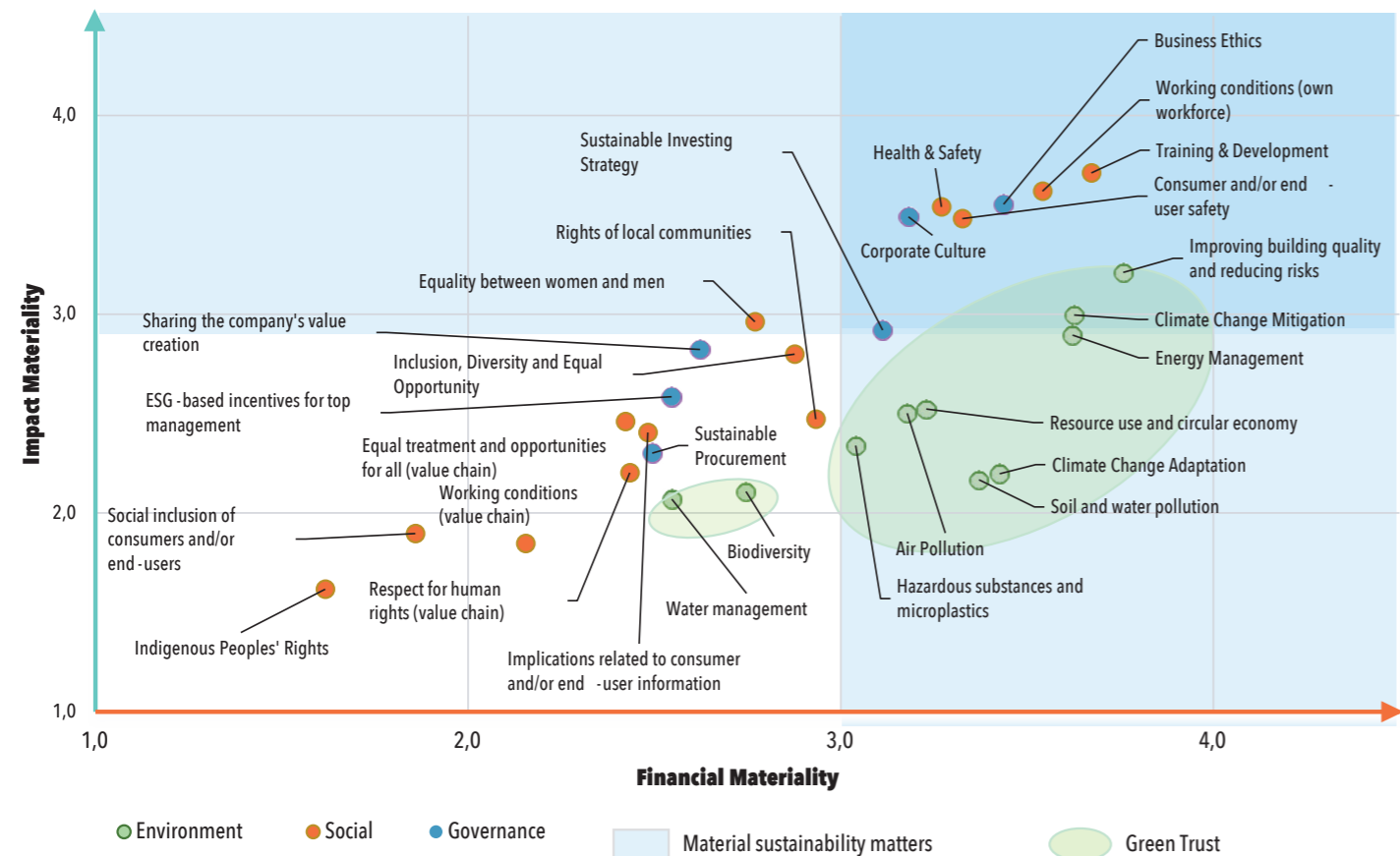
Scoring criteria	1	2	3	4
	LOW	MODERATE	CRITICAL	STRATEGIC
«Scope» Extent of Impact	Isolated event.	Event affecting a moderate number of people or a limited number of areas.	Event affecting a large number of people or ecosystems (clients, local communities, suppliers, etc.)	Event affecting society as a whole (planet, peoples)
«Scale» Importance of Impact	An event that slightly affects: - The physical and/or psychological well-being of individuals: minor medical treatment, no disability - Or wildlife, flora, and the environment in a very limited way - The market and operations of local competitors	An event that moderately affects: - The physical and/or psychological well-being of individuals with minor disability without life-threatening risk - Or wildlife, flora, and the environment - The market and operations of local competitors	An event that significantly affects: - The physical and/or psychological well-being of individuals with a mortal risk - Or wildlife, flora, and the environment - The market and competitors' operations	An event resulting in: - Death or total loss of psychological well-being of individuals - Irreversible destruction of fauna, flora, and the environment - A strengthening and intensification of climate change - Market loss, bankruptcies in the market
«Irremediability» Irremediable nature of the impact	The damages are easily repairable, without any lasting effects.	Damages are repairable or compensable, with minimal consequences and effort.	Damages are partially repairable or compensable, requiring considerable effort.	Damages are irreparable without lasting effects. They are barely compensable with significant effort.
Frequency	25% probability within the next 5 years	50% probability within the next 5 years	75% probability within the next 5 years	90% probability within the next 5 years

Methodology for conducting the double materiality analysis, defining criteria and rating scales:

FINANCIAL MATERIALITY

Scoring criteria	1	2	3	4
	LOW	MODERATE	CRITICAL	STRATEGIC
Impact on EBITDA	Impact of less than €2.5 million	Impact between €2.5M and €5M	Impact between €5M and €7.5M	Impact greater than €7.5M
Reputation / Image	Topics or articles in minor media or with an audience limited, little or no coverage on social media.	Regional daily press, several days of broadcasts or articles covering the topic, coverage on social media	National coverage or regional daily press, several days of broadcasts or articles addressing the topic, significant coverage on social networks	National coverage, several weeks of broadcasts or articles addressing the topic, very significant coverage on social media
Business continuity	Consequences without impact on business continuity	Limited impact on activities: less than 1 month	Significant impact on activities: less than 3 months	Complete interruption of activities
Involvement of Top Management	Involvement of Middle Management and intermediaries	Involvement of Top Management	Involvement of the Executive Committee (COMEX)	Involvement of the Executive Committee (COMEX) and the Board of Directors
Frequency	25% probability within the next 5 years	50% probability within the next 5 years	75% probability within the next 5 years	90% probability within the next 5 years

STEP 4:
Analysis of responses to the ESRS following the Double Materiality methodology and creation of the SOCOTEC Group Materiality Matrix highlighting 16 material issues.



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

ESRS	ESG CATEGORY	ISSUES	IMPACT MATERIALITY	FINANCIAL MATERIALITY	FINANCIAL RISK OR OPPORTUNITY	MATERIALITY OF THE ISSUE
E1	ENVIRONMENT	Adaptation to Climate Change	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	Soil and Water Pollution	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	Resource Use and Circular Economy	2.5	3.2	Opportunity > Risk	Material
E1	ENVIRONMENT	Improvement of Building Quality and Risk Reduction	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	Intangible but treated as tangible
S1	SOCIAL	Training and development	3.7	3.7	Opportunity > Risk	Material
S1	SOCIAL	Inclusion, diversity, and equal opportunity	2.8	2.9	Opportunity > Risk	Voluntary intangible
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 peoples	1.6	1.6	Risk > Opportunity	Non material
S4	SOCIAL	Impacts related to information on consumers and/or end users	2.4	2.5	Risk	Non material
S4	SOCIAL	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 Purchasing	2.3	2.5	Low Financial Impact	Voluntary intangible
G1	GOVERNANCE	Sustainable Investment Strategy (GOV-1: see 1.2., Green TAXO: investments: 2.2.4)	2.9	3.1	Opportunity > Risk	Material
G1	GOVERNANCE	Executive Compensation Linked to ESG Criteria (see 1.2.3)	2.6	2.5	Opportunity > Risk	Non material
G1	GOVERNANCE	Sharing of value related to ESG criteria (S1-1: see 3.1.1.2)	2.8	2.6	Opportunity > Risk	Voluntary intangible

ESRS 2.53.E-F

STEP 5 :

The Double Materiality matrix, the group's CSR strategy, and its ambitions have been communicated to all stakeholders and are available on the group's website. The group's Executive Committee and the Internal Audit Director have approved the approach and the results. A comparison was made with the SOCOTEC group's risk matrix, which showed that the risks identified through the double materiality analysis were fully consistent with the major risks assessed annually by Internal Audit. Shareholders have approved the CSR strategic directions resulting from the SOCOTEC group's double materiality analysis.

1.6.2. PUBLICATION REQUIREMENTS UNDER THE ESRS COVERED BY THE SUSTAINABILITY REPORT [IRO-2]

ESRS 2.58.1

Publication requirements of the ESRS to which the company has complied.

ESRS	PUBLICATION REQUIREMENTS	SUSTAINABILITY STATEMENT PARAGRAPH
ESRS 2	BP-1 - General basis for the preparation of sustainability statements	1.1.
ESRS 2	BP-2 - Disclosure of information related to specific circumstances	1.1.
ESRS 2	GOV-1 - Role of administrative, management, and supervisory bodies	1.2.1.
ESRS 2	GOV-2 - Information provided to the administrative, management, and supervisory bodies of the company and sustainability issues addressed by these bodies	1.2.2.
ESRS 2	GOV-3 - Integration of sustainability performance into incentive mechanisms	1.2.3.
ESRS 2	GOV-4 - Statement on due diligence	1.2.4.
ESRS 2	GOV-5 - Risk management and internal controls regarding sustainability information	1.2.5.
ESRS 2	SBM-1 - Strategy, business model, and value chain	1.3.
ESRS 2	SBM-2 - Interests and viewpoints of stakeholders	1.5.
ESRS 2	SBM-3 - Material impacts, risks, and opportunities and their connection to strategy and business model	1.6.
ESRS 2	IRO-1 - Description of processes for identifying and assessing material impacts, risks, and opportunities	1.6.1.
ESRS 2	IRO-2 - Publication requirements under the ESRS covered by the company's sustainability statement	1.6.2.
ESRS E1	E1.GOV-3 Integration of sustainability performance into incentive mechanisms	2.3.1.
ESRS E1	E1.IRO-1 Description of processes to identify and assess material impacts, risks, and opportunities related to climate change	2.3.2.
ESRS E1	E1.SBM-3 Material impacts, risks, and opportunities related to climate change	2.3.3.1
ESRS E1	E1-1 Transition plan for climate change mitigation	2.3.2.
ESRS E1	E1-2 Policies related to climate change mitigation and adaptation	2.3.4.
ESRS E1	E1-3 Actions and resources related to climate change policies	2.3.4.
ESRS E1	E1-4 Targets related to climate change mitigation and adaptation	2.3.5.
ESRS E1	E1-5 Energy consumption and energy mix	2.3.6.
ESRS E1	E1-6 Gross GHG emissions scopes 1, 2, 3, and total GHG emissions	2.3.7.
ESRS E1	E1-7 GHG absorption and mitigation projects financed through carbon credits	2.3.8.
ESRS E1	E1-8 Internal Carbon Pricing	2.3.9.
ESRS E1	E1-9 Expected Financial Effects of Material Physical and Transition Risks and Potential Climate-Related Opportunities	2.3.10.
ESRS E2	E2.IRO-1 Description of Procedures for Identifying and Assessing Significant Impacts, Risks, and Opportunities Related to Pollution Prevention	2.4.1
ESRS E2	E2-1 Pollution Prevention Policies	2.4.2
ESRS E2	E2-2 Actions and Resources related to Pollution	2.4.3
ESRS E2	E2-3 Pollution-related Objectives	2.4.4
ESRS E2	E2-4 Air, Water, and Soil Pollution	2.4.5
ESRS E2	E2-5 Substances of Concern	2.4.6
ESRS E2	E2-6 Anticipated Financial Effects	2.4.7
ESRS E5	E5.IRO-1 Description of procedures for identifying and assessing significant impacts, risks, and opportunities related to resource use and the circular economy	2.5.1.
ESRS E5	E5.SBM-3 Material impacts, risks, and opportunities regarding resource use and the circular economy	2.5.1.

ESRS E5	E5-2 Actions and resources related to resource use and the circular economy	2.5.2. & 2.5.3.
ESRS E5	E5-3 Targets related to resource use and the circular economy	2.5.2. & 2.5.3.
ESRS E5	E5-4 Incoming resources	2.5.4.
ESRS E5	E5-5 Outgoing Resources	2.5.5.
ESRS E5	E5-6 Expected Financial Impacts of Significant Risks and Opportunities related to Resource	2.5.5.
ESRS E5	E5 Use and the Circular Economy	2.5.6.
ESRS S1	S1.SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and the Business Model	3.1.
ESRS S1	S1-1 Company Workforce Policies	3.1.1.
ESRS S1	S1-2 Interaction process regarding impacts with the company's workforce and their representatives	3.1.2.
ESRS S1	S1-3 Process for remedying negative impacts and channels allowing company workers to express their concerns	3.1.3.
ESRS S1	S1-4 Actions concerning material impacts on the company's personnel	3.1.4.
ESRS S1	S1-5 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities	3.1.5.
ESRS S1	S1-6 Characteristics of the company's employees	3.1.6.
ESRS S1	S1-8 Coverage of Collective Bargaining and Social Dialogue	3.1.7.
ESRS S1	S1-9 Diversity Indicators	3.1.8.
ESRS S1	S1-10 Decent 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 Indicators	3.1.12
ESRS S1	S1-14 Health and Safety Indicators	3.1.13
ESRS S1	S1-15 Work-Life Balance Indicators	3.1.14
ESRS S1	S1-16 Remuneration Indicators	3.1.15
ESRS S1	S1-17 Cases, Complaints, and Serious Impacts Regarding Human Rights	3.1.16
ESRS S4	S4.SBM-3 Material impacts, risks, and opportunities and their interaction with the strategy and business model	3.2.
ESRS S4	S4-1 Policies related to consumers and end-users	3.2.1.
ESRS S4	S4-2 Interaction processes regarding impacts with consumers and end-users	3.2.2.
ESRS S4	S4-3 Procedures to address negative impacts and channels for consumers and end-users to express their concerns	3.2.3.
ESRS S4	S4-4 Actions on material impacts, approaches to mitigate risks and seize opportunities concerning consumers and end-users, and effectiveness	3.2.4.
ESRS S4	S4-5 Targets related to the management of material negative impacts, the promotion of positive impacts, and the management of material risks and opportunities	3.2.5.
ESRS G1	G1.GOV-1 The role of administrative, management, and supervisory bodies	4.1.2.
ESRS G1	G1.SBM-3 Material impacts, risks, and opportunities in business conduct	4.
ESRS G1	G1-1 Corporate culture and policies regarding business conduct	4.1.
ESRS G1	G1-2 Management of Supplier Relationships	4.2.
ESRS G1	G1-3 Prevention and Detection of Corruption and Bribery	4.3.
ESRS G1	G1-4 Confirmed Cases of Corruption or Proven Bribery Payments	4.4.
ESRS G1	G1-5 Political Influence and Lobbying Activities	4.5.
ESRS G1	G1-6 Payment Practices	4.6.

2. ENVIRONMENTAL INFORMATION

[ESRS E1,E2,E5]

SOCOTEC GROUP ENVIRONMENTAL POLICY

Durability is an integral part of SOCOTEC's purpose, a company founded in 1953 to ensure the safety of buildings after two world wars. Its meaning has since broadened to include respect for the environment, resilience to climate change, and carbon emission reduction, alongside safety and structural integrity concerns. SOCOTEC is naturally positioned across all these challenges with a comprehensive service offering developed both organically and through external growth. SOCOTEC's Green Trust activities represent the green solutions supporting our clients in their projects. They align with the six categories of the European Taxonomy and address SDGs 9, 11, and 13, which are central to our CSR strategy. SOCOTEC's role as an independent trusted third party imposes an additional requirement for exemplary conduct and performance. This is essential for maintaining a coherent image and expertise, and more broadly, the group's reputation on this critical issue—the environment—at the heart of the group's purpose: "Building trust for a safer and sustainable world."

SOCOTEC has formalized its environmental policy around 5 pillars aligned with the group's CSR strategy and measured by indicators managed by the CSR committee and the group Quality Department, monitored by the group Executive Committee and shared with internal and external stakeholders:

SUPPORTING OUR CLIENTS IN REDUCING THEIR ENVIRONMENTAL IMPACT

- Develop Green Trust services to assist clients in reducing their carbon footprint and managing their energy or environmental transition in any project related to the built environment throughout the lifecycle of the assets concerned.

ADOPT RESPONSIBLE BEHAVIORS WITHIN SOCOTEC'S OWN OPERATIONS

- Comply with environmental requirements (regulations, external standards, and other commitments).
- Control pollution risks related to our activities and interventions (Waste sorting - Recycling - Reuse), particularly WEEE.
- Limit the consumption of resources necessary for our service operations (paper, printers, cartridges, fuels, PPE, etc.) by implementing a responsible purchasing policy and raising employee awareness through regular campaigns.

MITIGATE THE IMPACTS OF CLIMATE CHANGE BY REDUCING OUR CARBON FOOTPRINT

- Annually measure the group's Greenhouse Gas (GHG) emissions within the scope of its activities.
- Implement a GHG emissions reduction action plan in each geographic platform.
- Raise awareness and engage employees in an environmental improvement approach.

IMPLEMENT THE GROUP'S ENERGY SAVING PLAN

- Implement the group's decarbonization trajectory, notably through the electrification of its vehicle fleets.
- Optimize the energy performance of our buildings.
- Ensure the responsible management of our digital equipment and their daily use.
- Reduce energy consumption related to employee travel.

ACTIVELY CONTRIBUTE TO THE DEVELOPMENT OF THE CIRCULAR ECONOMY

- Support clients (construction or rehabilitation projects) to address four major challenges: Eco-design, Responsible Economy, Material Reuse, and Waste Recycling.
- Promote the circular economy in the daily management of waste related to our own activities.

2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION

Sustainable development and building durability have always been growth drivers for SOCOTEC. For its business partners, this represents a way to assess, throughout the lifecycle of built assets, their regulatory compliance or technical performance within a resilience process or an energy or environmental transition. SOCOTEC, as an independent third party, supports its clients to ensure the durability of buildings, installations, and infrastructure, to anticipate risks, and to adapt new or existing constructions to climate change and energy challenges, or pollution reduction. A Green Trust service is one whose objectives align with the environmental goals of the European Green Taxonomy.

Through the execution and development of its Green Trust missions, the SOCOTEC Group engages in various environmental issues whose importance was confirmed during its double materiality analysis. This notably concerns the Group's ability to seize market development opportunities linked to the environmental transition of client projects on the following themes:

- Improving building quality and reducing risks
- ESRS E1: Climate Change Adaptation and Mitigation and Energy Management
- ESRS E2: Air Pollution, Soil and Water Pollution, Hazardous Substances and Microplastics
- ESRS E5: Responsible Resource Use and Circular Economy.

The Group is committed to SDG No. 13: Climate Action Measures. See 1.6. Significant Impacts, Risks and Opportunities Related to the Strategy and Business Model.

GRI 302-5

2.1.1. GREEN TRUST: POLICIES AND RESOURCES

ESRS E1-2

As a trusted third party, SOCOTEC positions itself as a solution provider to support its clients in improving the technical, energy, ecological, reuse, and building durability performance of buildings and facilities, both in France and in its 26 countries of operation. The challenges faced by industrial and construction sector companies are threefold: ensuring business continuity, controlling costs, and enhancing the durability of their projects. Through its subsidiaries, SOCOTEC offers expertise, services, and solutions to help them make the right decisions: property diagnostics, energy audits, carbon assessments, energy mix including renewable energy, pollution measurements, sustainable real estate projects, low-carbon infrastructure monitoring services, compliance tracking in line with current regulations or standards, environmental certifications, and more. As a company specializing in risk management related to the built environment, SOCOTEC is also active with its clients in the social housing sector, contributing to its energy renovation and durability, thereby combating energy poverty and substandard housing. Reflecting its purpose, SOCOTEC mobilizes all its service lines and experts to promote Green Trust missions to help support the Sustainable Development of the Construction, Real Estate, and Infrastructure sectors, thus reinforcing its growth and reputation as a provider dedicated to durability. The CSR department of SOCOTEC has deployed materials presenting the Green Trust missions and activities across all its geographies to support their development at the core of the group's strategy. The group CSR department measures the Green Trust Revenue once a year, with the help of Finance, local CSR directors, and the relevant activity directors, as well as the group's Environmental experts, in order to establish a routine for managing revenues that contribute to building durability and carry the «Green Trust» signature.

2.1.2. GREEN TRUST: GREEN ACTIONS AND SOLUTIONS FOR BUILDING DURABILITY

ESRS E1-3, E1-4

SOCOTEC has identified within its service offerings those that particularly address the environmental challenge: Green Trust. These offers focus on reducing the environmental impact and optimizing the energy performance of buildings, installations, equipment, and civil engineering structures. Green Trust offers may include actions eligible under EU frameworks. Finally, each Green Trust service corresponds to a service provided by a SOCOTEC expert, an independent third party, who delivers a comprehensive and independent audit report on the condition of installations, buildings, and equipment with regard to regulations, standards requirements, risks related to the built environment, or targeted performance.

SOCOTEC aims to develop its service offerings for clients through organic growth and acquisitions.

Energy Alternatives - Decarbonized Energies

The growing demand for energy is linked to an increase in greenhouse gas emissions contributing to climate change. Decarbonized energies play a crucial role in the transition to a low-emission economy. To develop this sector, SOCOTEC has an independent entity: SOCOTEC Power Services. SOCOTEC Power Services has nearly 500 experts specializing in decarbonized energy installations and infrastructure, whose goal is to ensure their safety, compliance, technical performance, and durability. Many subsidiaries of the group are also dedicated to supporting clients with their challenges related to building durability and decarbonized energies.

Renovation and Rehabilitation - Sustainable Construction and Real Estate

The construction sector has a significant environmental impact, whether during construction, operation, or renovation of buildings, representing up to 40% of carbon emissions worldwide across all sectors. Nearly 2,000 Sustainable Real Estate experts worldwide provide the Real Estate sector with ways to limit its environmental impact while creating more efficient, resilient, and durable buildings through specific expertise:

- Visual and Instrumented Technical Diagnostics
- Energy Sobriety
- Testing and Inspections
- Environmental Quality of Buildings
- Real Estate Qualification
- Technical Due Diligence
- Circular Economy and Material Reuse
- Low Carbon, CSR and CSRD.

Infrastructure Durability - Development of Railway Infrastructure

To promote decarbonized mobility, SOCOTEC provides its expertise throughout the entire lifecycle of railway structures: rails, metros, and trams. The Infrastructure and Monitoring teams in the countries carry out missions that support decarbonized or low-emission transport and soft mobility. Some are eligible under the Taxonomy framework, while others fall within the scope of durability and are qualified as Green Trust.

Environmental Impact Assessment - Carbon Footprint and Energy Audit

Energy audits and carbon assessments are essential tools for evaluating the environmental impact of any activity and identifying measures to mitigate it. Environmental experts worldwide support their clients in their sustainability efforts and carbon emission reduction plans. Some entities conduct energy audits necessary to prepare for compliance with energy sobriety regulations in the various European countries where SOCOTEC operates, as well as in the UK and the USA.

Biodiversity and Circular Economy - Building, Infrastructure, Environment

Today, due to increased pressure from human activities, resources (water and aquatic environments, air, and soil) are subject to numerous pollutions and degradations that may affect biodiversity and human health. SOCOTEC experts assist their clients in anticipating health, safety, and environmental risks and propose to:

- measure and assess pollution risks (water, soil, air).
- inspect sites and brownfields suitable for development during construction projects.
- monitor the impacts of construction sites on the environment and neighboring areas (offering «green construction sites»).
- engage in certification processes (ISO 14001, ISO 50001, or ISO 26000, for example).
- Implement the Ecocycle circular economy label and the resource diagnosis of a construction site to direct them towards a recycling or reuse circuit via partner platforms.

EXAMPLES OF GREEN TRUST SERVICES ESRS E1.28 COMPLIANCE - RISK MANAGEMENT - PERFORMANCE

Climate change mitigation Climate change adaptation

- Carbon footprint
- ISO 14001, 26001, 50001 certification, etc.
- Renewable energies (wind, photovoltaic, biomass, green hydrogen)
- Nuclear energy (decarbonized)
- Development of decarbonized mobility (rail, hydrogen mobility, EV charging infrastructure, etc.)
- Preparation of environmental authorization files
- ENR Compliance Certificate
- Equipment Inspections
- Support for Renewable Energy Installations and Decommissioning
- Repowering
- RE 2020 Owner's Representative
- Energy Audit
- Energy Performance Diagnosis
- Tertiary Decree
- Energy Savings Certificates (CEE) and Other Resources
- New Construction Methods: Off-site, Wood, Bio-based Materials & Low-Carbon Concrete
- Equipment inspections: ventilation, air conditioning, refrigeration systems, etc.
- Non-destructive testing of storage and decarbonized energy equipment
- Building and equipment labeling and certification (HQE, LEED, BREEAM)
- ISO 50001 certification
- Green Building, eco-districts

Sustainable water use

- Technical water assistance
- Water quality measurements
- Pollution (PFAS, etc.)
- Hydroecology

Pollution Reduction

- Contaminated Sites and Soils
- Atmospheric Emissions
- Brownfield Redevelopment
- Post-Accident ICPE Measures
- Reduction of Environmental Pollutants (asbestos, lead, PFAS, plastic pellets, etc.)
- Environmental Measures (water, dust, etc.)
- Technical Assistance for Waste Management

Circular Economy

- Resource Assessment
- Product, Equipment, Materials, and Waste Diagnosis - PEMD
- Reuse Project Management Assistance
- Ecocycle Label

Biodiversity Protection

- Assistance in Environmental Site Assessment
- Aquatic Environment Preservation
- Support for the BiodiverCity® Label
- Fauna and Flora Studies
- Acoustic Measurements

EXAMPLES OF GREEN TRUST MISSIONS CARRIED OUT ON CLIENT PROJECTS



DECONTAMINATION OF THE ECLOSIA PARK ECO-DISTRICT

To prevent any risk of pollution, our teams conducted an in-depth analysis of the site and implemented an innovative and ecological decontamination method using plants in an approach that promotes biodiversity and human health.



ON-CALL MEASURES POST-ACCIDENT ICPE AND CRISIS MANAGEMENT

In Nouvelle Aquitaine, SOCOTEC teams proposed to chemical industry players to share an on-call system for atmospheric sampling in case of an accident.



COMPLIANCE AND PREVENTION OF ENVIRONMENTAL RISKS FOR SYMBIO

Symbio is building its first hydrogen vehicle equipment factory in the suburbs of Lyon. SOCOTEC teams support the project in managing the prevention of environmental risks related to the factory under ICPE regulations.



ISO 50001 CERTIFICATION FOR THE LOUVRE MUSEUM

SOCOTEC Certification France awards the ISO 50001 certification to the Louvre Museum for its energy management efforts. The Louvre Museum was the first museum within a historic building to initiate this approach.



YIMAGEO, POSITIVE ENERGY BUILDINGS WITH WOOD AND STRAW WALLS

Our teams have supported the construction project of YMAG's new headquarters in Dijon. A next-generation positive energy building concept designed by the Dijon-based engineering firm Seturec, which notably uses straw bales and wood for building insulation.



ENERGY RENOVATION IN OFF-SITE CONSTRUCTION FOR CRISTAL HABITAT

Our off-site construction specialists are assisting the social landlord Cristal Habitat in a renovation project following the EnergieSprong approach to improve the thermal performance and comfort of 244 social housing units.



PERFORMANCE AUDIT OF THE FIRST POSITIVE ENERGY WASTEWATER TREATMENT PLANT

Our teams measured the overall performance of the new A ris wastewater treatment plant in Cagnes-sur-Mer, which includes a methanizer that produces biogas from sludge digestion.



CARBON FOOTPRINT MEASUREMENT FOR REXEL

The Rexel Group has developed a new distribution method that reduces its CO2 equivalent emissions from logistics activities in the Ile-de-France region by 30%. SOCOTEC's expertise helped validate the calculations, demonstrate that the improvements are effective, and measure the carbon footprint.



SOCOTEC SUPPORTS UBISOFT'S TERTIARY DECREE INITIATIVE

The French video game developer called on SOCOTEC experts to assist in upgrading its compliance with the Eco-Energy Tertiary Decree. The objective: to identify energy consumption and plan its gradual reduction in this context.



ASBESTOS DETECTION IN ROADWAYS FOR THE GRAND NANCY METROPOLITAN AREA

Faced with the regulatory obligation to characterize the presence of asbestos in bituminous pavements before carrying out works, the Grand Nancy Metropolitan Area engaged SOCOTEC in an identification process of asbestos presence across its entire territory, covering 850 kilometers of roadways.



COMPLIANCE OF THE LABARDE PHOTOVOLTAIC PLANT

The mission of the SOCOTEC teams is to verify the compliance of the Labarde photovoltaic plant, located in Bordeaux on a former 60-hectare landfill site. It is the largest photovoltaic plant in an urban environment in Europe.



WIND PROJECT SUPPORT FOR TTR ENERGY

TTR Energy called on SOCOTEC to support them in the development of their wind projects at various stages of their life cycle: upstream with environmental studies, followed by technical control and SPS coordination, the issuance of commissioning certificates, and regulatory equipment inspections.

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

The SOCOTEC Group launched the internal rollout of its Green Trust campaign in 2023 to ensure the commercial development of its missions. To this end, various training, communication, and awareness actions are carried out:

- Raising awareness among top management (group executive committee, management committees on platforms, top 400 managers worldwide).
- Distribution of a Green Trust deployment kit to support employees in the commercial presentation of assignments (brochures, Green Trust logo on related service invoices).
- Raising employee awareness of the Green Trust mission offer: intranet space, videos, LinkedIn campaigns, internal campaigns.
- Creation of a game similar to the «climate fresco,» developed internally and 100% dedicated to the impacts of the built environment.
- Deployment of dedicated Green Trust workshop-games to train employees on the environmental impacts of the built environment sector and the solutions that the SOCOTEC Group can provide through its «Green Trust» missions.

At the end of 2023 and in 2024, 100% of the global top management gathered at the Annual Convention, and nearly 2,500 people in total were made aware of the Green Trust missions and CSR through Green Trust awareness workshops inspired by the «Climate Fresco» and deployed in Europe and the UK. Deployment will begin in the USA and other regions in 2027.

These workshops also raise awareness among SOCOTEC employees about the group's sustainability strategy, its environmental ambitions, which represent material issues for the company, as well as the revenue development opportunities through Green Trust. The workshops help unite teams and strengthen employees' Great Place to Work engagement by creating a strong collective culture centered on pride in expertise and professions that have meaningful environmental impact. These workshops foster dialogue with internal stakeholders and promote a CSR culture.

Other Green Trust or CSR workshops externally

SOCOTEC presents the building durability challenges and explains the energy and environmental transitions during conferences at schools and universities across five main platforms (France, UK, Italy, Germany, Spain).

SOCOTEC Italia organized a sustainability conference. Three days dedicated to Green Trust missions, roundtables, and brainstorming sessions with national and international experts to demonstrate the importance of our professions in serving the durability of infrastructures. SOCOTEC Italia repeatedly led workshops in cooperation with ALFA Liguria (Regional Agency for Labor, Employment, and Accreditation) and also mobilized its experts during the «Genova Science Week» to show how technology supports the environment in infrastructure projects.



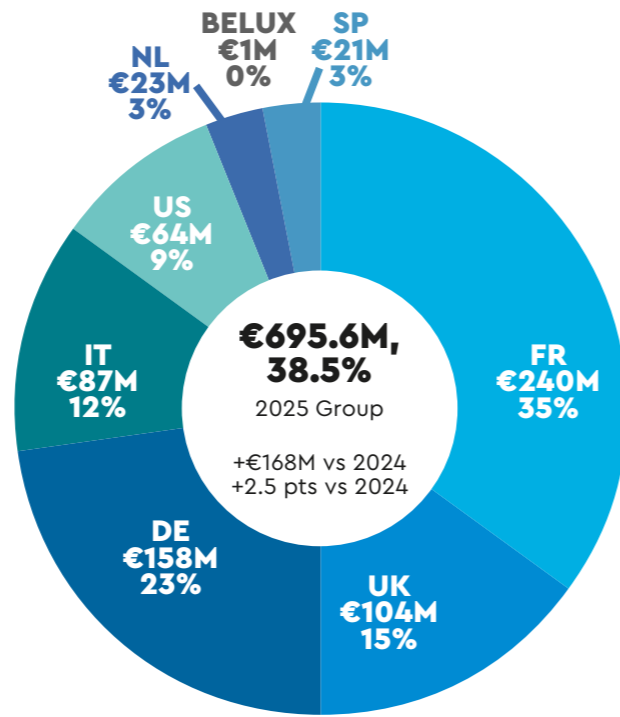
Green Trust Fresco Workshops (raising awareness of the impacts and risks in the Construction, Real Estate, Infrastructure, and Industry sectors, and the opportunities brought by Green Trust solutions to mitigate risks and develop opportunities related to the environmental and energy transitions of the built environment).

2.1.3. GREEN TRUST: 2025 RESULTS

Green Trust revenue for 2025 reached €695.6 million, representing 38.52% of the group's revenue, including France, the United Kingdom, the USA, Germany, the Netherlands, Spain, Italy, and Belux (thus covering revenue representative of nearly 97% of our global activities). In 2024, Green Trust revenue was 35.85%, in 2023: 33.45%, and in 2022: 26%.

CONTRIBUTION OF PLATFORMS TO THE GROUP'S GREEN TRUST REVENUE

COUNTRY	SHARE OF REVENUES (OVER GROUP REVENUES)	GT CONTRIBUTION PER COUNTRY
FR	39%	35% (-2)
DE	14%	23% (+6)
UK	13%	15% (-2)
IT	7%	12% (-1)
US	15%	9% (-1)
NL	3%	3% (-1)
SP	3%	3% (+1)
BELUX	<1%	>0,1%
OTHERS	>4%	NA
GROUPE	100%	€695.6M



Activities contributing most to Green Trust revenue in 2025

They mainly concern the challenges of climate change mitigation and adaptation, and the issue of pollution reduction.

- Detection of explosive ordnance in soils (regulatory requirement in Germany)
- Services, design, and consulting in ecological buildings
- Testing of ecological construction materials
- Bio-based materials for ecological construction
- Audits and assessments of energy performance or compliance
- Professional services related to the energy performance of buildings
- RT2012 / RE2020 / DPE / CEE for France.
- Energy diagnostics.
- Services related to measures for asbestos, lead, and other building pollution remediation
- Services related to contaminated sites and soils
- Measurement of atmospheric pollution, indoor air quality
- Consulting services for pollution measurement and remediation
- Water testing and analysis, water network leak detection, pollution measurements
- Consulting services on REACH & CLP regulations
- Inspection of HVAC installations
- Services related to renewable energies, from construction to maintenance
- Electric vehicle charging station services
- Maintenance of nuclear power plants and other nuclear services
- Infrastructure for electrified rail transport
- Construction and modernization of infrastructure for rail transport and soft mobility
- Testing, monitoring of rail infrastructure
- Engineering services for rail transport infrastructure and soft mobility
- Biodiversity services and fauna/flora impact studies
- Consulting services for climate change adaptation (e.g., landslides)

2.1.4. GREEN TRUST: 2024-2028 OBJECTIVES

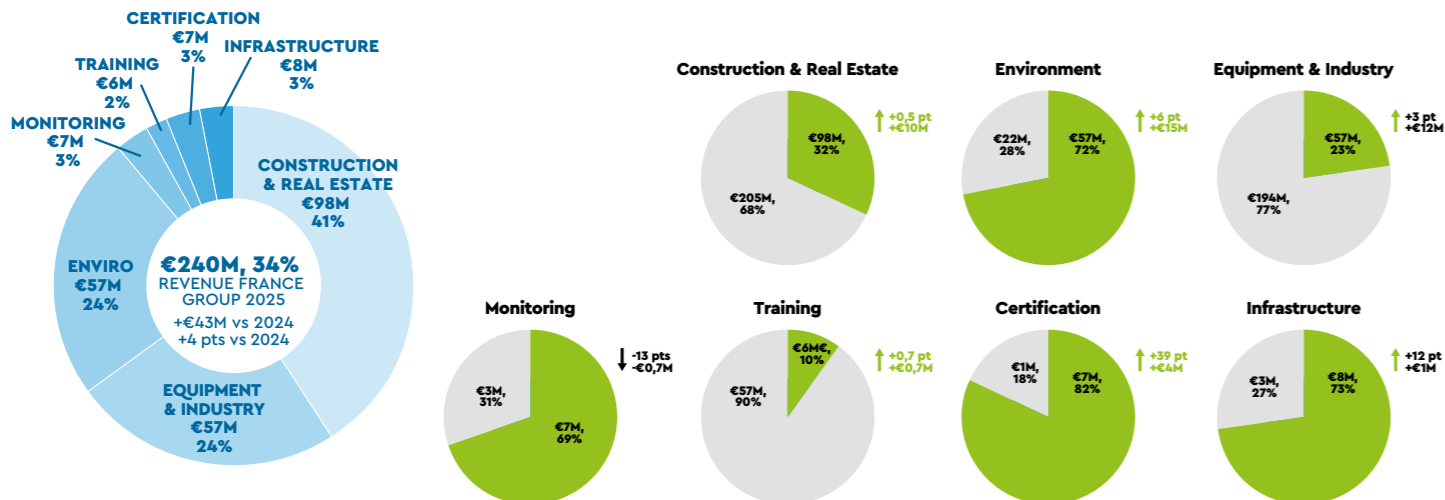
ESRS 2.40, E1.32.

The SOCOTEC Group has set ambitious development targets for its Green Trust missions by 2028. The group aims for Green Trust revenue to represent 50% of its total revenue by 2028. This 2028 ambition corresponds to Green Trust services and missions sold to clients across all its geographies, placing its environmental policy at the heart of its operations, growth, and corporate strategy. This objective has been approved by the group's executive committee and shared with shareholders and all internal and external stakeholders.

GREEN TRUST	2023	2024	2025	OBJ. 2028
% of the Group's revenue from Green Trust missions	33,45%	35,85%	38,52%	50%

Action plans are in place in our main geographies.

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



Revenues are accounted for excluding intercompany transactions, on a proforma basis, including 2025 acquisitions.

2.2. GREEN TAXONOMY: ELIGIBLE MISSIONS & ACTIVITIES

ESRS E1 – ESRS E2 – ESRS E5

2.2.1. GREEN TAXONOMY: POLICY IMPLEMENTED

The Group's CSR management has placed the Taxonomy at the heart of its international approach by engaging the leaders of each platform on the importance of this regulation and its annual reporting. The Group, which places Building Durability at the core of its mission, has thus developed a policy to promote eligible missions within its strategy.

Reporting on the European Green Taxonomy is carried out in accordance with the requirements of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 and Delegated Regulation (EU) 2021/2178 of the Commission of 6 July 2021, amended by Delegated Regulation (EU) 2023/2486 of 27 June 2023. SOCOTEC follows the established framework and the reporting and transparency requirements mandated by the regulation and has adopted the new green taxonomy reporting tables proposed by the Omnibus I Directive, voted by the European Parliament on 16 December 2025 and adopted by the European Council on 24 February 2026, but not yet transposed into national law at the time of preparation of this Sustainability Report - i.e., March 2026.

The Taxonomy defines activities that make a significant contribution to achieving one or more of the six environmental objectives. Delegated acts set the criteria for an economic activity to be considered as substantially contributing to one of the environmental objectives of the Green Taxonomy and to determine whether this economic activity does not cause significant harm to any of the other objectives.

1\ MITIGATION OF CLIMATE CHANGE

2\ ADAPTATION TO CLIMATE CHANGE

3\ CIRCULAR ECONOMY

4\ SUSTAINABLE USE OF WATER & MARINE RESOURCES

5\ PREVENTION AND REDUCTION OF POLLUTION

6\ BIODIVERSITY PROTECTION

Activities eligible under the Taxonomy are considered aligned insofar as they:

- make a substantial contribution to one or more environmental objectives;
- do not cause significant harm to any of the environmental objectives;
- comply with the minimum safeguards;
- meet the technical screening criteria established by the European Commission.

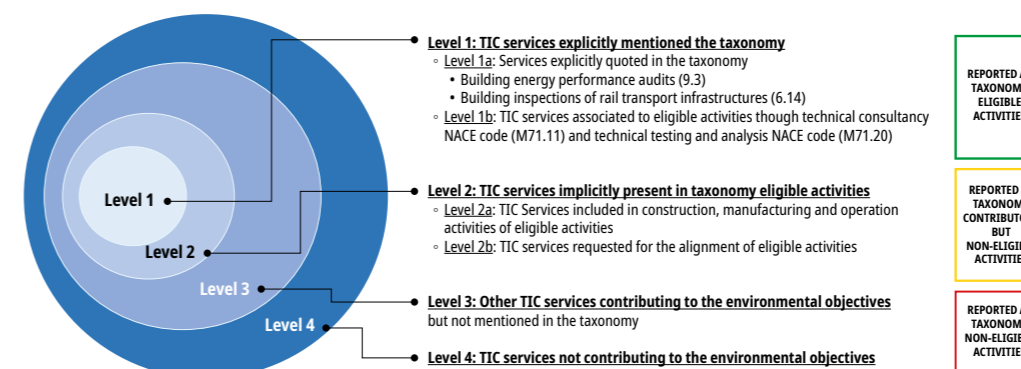
SOCOTEC has completed the Taxonomy reporting based on the regulation's criteria for determining activities eligible for one or more environmental objectives. Regarding alignment, since the ability to meet the technical screening criteria for substantial contributions (often integrated into its value chain) is not satisfied, a cautious approach seems appropriate. Indeed, data collection must be done mission by mission with the full contribution of clients and other stakeholders, which makes the exercise materially difficult. For this reason, the group does not report on alignment at this stage and prefers to adopt a conservative position pending the transposition of the Omnibus Directive I into national law. This is the case even though the minimum safeguards (human rights, labor law, business ethics) and the DNSH (Do No Significant Harm - Article 17 of the Taxonomy regulation and the European Commission's FAQ of December 19, 2022) are satisfied. The group has initiated the approach to analyze the alignment of its eligible activities in order to report on them in 2027.

2.2.2. GREEN TAXONOMY: REPORTING METHODOLOGY

The reporting is presented according to the requirements of Annex 8 of the European Taxonomy regulation and the Commission Delegated Regulation (EU) 2020/852.

A methodological guide was established by the TIC Council, an international interprofessional organization of the Testing, Inspection, Certification sector to which SOCOTEC belongs. A dialogue with stakeholders developed since 2022 has helped to educate on the regulation and to establish a guide on eligibility reporting for the Green Taxonomy for the TIC sector and its member companies. SOCOTEC contributed to this dialogue with the sector's Environmental experts, and again during the guide's update in 2023 to cover all six environmental objectives. The methodology set out in the guide defines four categories to classify activities according to their level of eligibility under the Taxonomy:

- Level 1: services eligible under the Taxonomy are TIC services explicitly mentioned in the delegated acts of the Green Taxonomy;
- services not eligible under the Green Taxonomy are:
 - Level 2: TIC services implicitly included in activities eligible under the Taxonomy;
 - Level 3: other TIC services substantially contributing to one or more environmental objectives;
 - Level 4: TIC services not contributing to environmental objectives.



2.2.3. GREEN TAXONOMY: INDICATORS AND RESULTS 2025

Only Level 1 activities are reported as eligible by the SOCOTEC Group in compliance with the Green Taxonomy and following the guide established by the TIC Council. The 2025 reporting presents the following methodological points:

- The 2025 Taxonomy figures exclude intragroup revenue and exclude the most recent acquisitions at the end of 2025 (namely UKTC and Lloyds Datum Group in the UK, Advance Testing and AAR in the USA).
- The 2025 figures include the Group's 7 geographic platforms (France, United Kingdom, USA, Germany, Italy, Spain, Netherlands) and Belux, covering nearly 97% of the Group's revenue. Excluded from the 2025 analysis scope are: Certification Asia, Africa, Middle East, Vietnam.
- Eligible turnover figures are reported by Business Unit in France and by entity in other countries.
- The reporting scope covers only the 6 environmental objectives and eligibility.

SOCOTEC eligible activities in 2025 (in M€)

REPORTED KPI: TURNOVER FINANCIAL YEAR 2025				
ECONOMIC ACTIVITIES ⁽¹⁾	CODE ⁽²⁾	TAXONOMY ELIGIBLE KPI (PROPORTION OF TAXONOMY ELIGIBLE TURNOVER) ⁽³⁾	TAXONOMY ALIGNED KPI (MONETARY VALUE OF TURNOVER) ⁽⁴⁾	TAXONOMY ALIGNED KPI (PROPORTION OF TAXONOMY ALIGNED TURNOVER) ⁽⁴⁾
Infrastructure for rail transport	CCM 6.14	3.3%	N/A	
Professional services related to energy performance of buildings	CCM 9.3	5.6%	N/A	
Renovation of existing buildings	CCM 7.2	1.0%	N/A	
Maintenance of roads and motorways	CE 3.4	0.6%	N/A	
Use of concrete in civil engineering	CE 3.5	0.0%	N/A	
Provision of IT/OT data-driven solutions	CE 4.1	0.8%	N/A	
Remediation of contaminated sites and area	PPC 2.4	9.4%	N/A	
Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems	WTR 1.1	0.0%	N/A	
Provision of IT/OT data-driven solutions for leakage reduction	WTR 4.1	0.0%	N/A	
Infrastructure for personal mobility, cycle logistic	CCM 6.13	0.0%	N/A	
Engineering activities and related technical consultancy dedicated to adaptation to climate change	CCA 9.1	1.4%	N/A	
Consultancy for physical climate risk management and adaptation	CCA 9.3	0.0%	N/A	
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	0.1%	N/A	
Infrastructure enabling low carbon water transport	CCM 6.16	0.0%	N/A	
Installation, maintenance, and repair of energy efficiency equipment	CCM 7.3	0.5%	N/A	
Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.0%	N/A	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	0.0%	N/A	
Installation, maintenance, and repair of renewable energy technologies	CCM 7.6	1.1%	N/A	
Sum of alignment per objective				
Total KPI (Turnover)		24%		

PROPORTION OF TAXONOMY ELIGIBLE TURNOVER/TOTAL TURNOVER PER OBJECTIVE					
CCM	CCA	BIO	CE	PPC	WTR
11.72%	1.43%	-	1.43%	9.36%	0.05%

2.2.4. GREEN TAXONOMY: COMPANY INVESTMENTS AND FINANCING

CAPEX

ESRS E1-16.C

In 2025, capital expenditures related to assets associated with economic activities considered environmentally sustainable under Annexes I and II of the Taxonomy Regulation include 2025 lease contracts (offices, laboratories, buildings, and electric vehicles) (IFRS). Other CAPEX have been considered non-eligible and non-aligned with the Taxonomy. These notably include investments in equipment, IT tools, or intangible assets. Some of these capital expenditures are related to eligible activities but cannot be immediately linked in the systems.

In 2025, capital expenditures related to assets or processes associated with economic activities that could be considered environmentally sustainable under Annexes I and II of the Taxonomy Regulation include:

Acquisition of rights of use for long-term lease contracts, increase flows (IFRS 16):

- Leases of offices, laboratories, and vehicles (IFRS 16);
- Amounts of office and laboratory leases signed in 2025;
- Corporate vehicle lease contracts signed in 2025.

Other capital expenditures are not eligible under the Taxonomy, increase in the gross value of assets:

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

The SOCOTEC Group has no expenditures in the following CAPEX categories:

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

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

Taxonomy-eligible CAPEX	2025 (in €m)	%	2024 (in €m)	%
Lease contracts (IFRS 16)	89.0	60%	74.1	61%
Offices and laboratories	43.7	29%	41.7	34%
Vehicles	41.1	28%	29.9	25%
Other financing contracts	4.2	3%	2.5	2%
Total eligible CAPEX (numerator)	89.0	60%	74.1	61%
Tangible fixed assets (land, equipment)	36.3	24%	29.9	25%
Intangible assets (software, patents...)	24.1	16%	17.9	15%
Total des CAPEX (dénominateur)	149,4	100%	122,0	100%

OPEX

ESRS E1.16.C

SOCOTEC calculates its OPEX indicators in accordance with Article 9 of the European Commission Delegated Act (EU) 2021/2178 of 6 July 2021, Annex 1, 1.1.3.2. https://eur-lex.europa.eu/eli/reg_del/2021/2178/oj/eng.

OPEX expenses include operating expenses related to assets associated with economic activities that can be considered environmentally sustainable. This includes the following items: Research and Development, short-term rentals, maintenance, and asset repairs. These eligible expenses represent 4.9% of total OPEX at the end of 2025. These OPEX are not significant in SOCOTEC's business model. Therefore, SOCOTEC applies the exemption rule provided by regulations for current OPEX expenses.

The total consolidated OPEX includes all current expenses, which are neither financial nor exceptional, as accounted for under IFRS standards.

Current OPEX expenses	2025 (en €m)	%
Research & Development expenses	2.5	4%
Short-term rentals	24.6	35%
Maintenance and renovation	43.0	61%
Total eligible OPEX (numerator)	70.1	100%

Amount in 2025 (in €m)	Total operational costs (a)+(b)+(c)	Personnel expenses (a)	Other purchases and external charges (b)	Other current expenses (c)
Total OPEX of the group	1 428.4	952.3	476.1	incl. in (b)

Financial Year 2025																
KPI (1)	Total (2)	Proportion of Taxonomy eligible activities (3)	Taxonomy aligned activities (4)	Proportion of Taxonomy aligned activities (5)	Breakdown by environmental objectives of Taxonomy aligned activities	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non-material (14)	Taxonomy aligned activities in previous financial year (2024) (15)	Proportion of Taxonomy aligned activities in previous financial year (2024) (16)
Text	M€	%	M€	%	%	%	%	%	%	%	%	%	%	%	%	%
Turnover	1767,2	24%	N/A	N/A												
CapEx	149,4	60%	N/A	N/A												
OpEx	1428,4	4,9%	N/A	N/A												

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

2.3. CLIMATE CHANGE [E1]

2.3.1. INTEGRATION OF SUSTAINABILITY PERFORMANCE INTO INCENTIVE MECHANISMS [E1.GOV-3]

Climate-related considerations are not currently integrated as key components of the remuneration for members of the administrative, management, and supervisory bodies.

Annual bonuses apply to all managers and sales staff, including members of the Group's executive committee. They include non-financial criteria: safety (frequency rate criterion), quality of services provided to clients (NPS), and may also include environmental performance criteria when the employee concerned has levers to influence them (such as electrification of the vehicle fleet for the team responsible for its management).

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

ESRS E1.14

The group published its first Transition Plan for climate change mitigation in 2024 and aims to progressively improve it to fully align with regulatory expectations.

The Transition Plan described below has the following characteristics:

- The company has chosen to establish its «near term» decarbonization trajectory with a 2030 horizon. The base year is 2023.
- The 2030 Scope 3 targets are aligned with a «below +2 °C» trajectory, in accordance with SBTi expectations.
- Long-term targets beyond 2030 are not defined.

ESRS E1.16.a

The group is committed to reducing 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 (5 to 10 year horizon) covering its entire value chain. This emission reduction trajectory for the 2023-2030 period was validated by the SBTi in April 2026:

- On the one hand, SOCOTEC commits to reducing its absolute greenhouse gas (GHG) emissions from scopes 1 and 2 by 42% by 2030, compared to the 2023 base year, in line with a climate warming trajectory limited to 1.5 °C as defined by the Paris Agreements.
- On the other hand, SOCOTEC is committed to reducing its absolute Scope 3 GHG emissions by 25% by 2030 (trajectory below 2 °C), related to the purchase of goods and services, fuel and energy-related activities, waste generated by operations, business travel, and employee commuting, compared to the 2023 baseline year.

ESRS E1.16.b.

As part of its climate transition plan, the SOCOTEC Group implements various decarbonization levers aimed at reducing greenhouse gas emissions associated with its main emission sources and contributing to the achievement of its emission reduction targets detailed in section [E1-4].

Emission Categories	DECARBONIZATION LEVERS
Scopes 1 and 2	<p>“Fleet first approach”: SOCOTEC prioritizes optimizing the energy performance of its vehicle fleet by progressively converting its fleet of combustion engine vehicles to low-emission vehicles (Fleet first approach). At the same time, the Group works on optimizing travel at client sites and raises employee awareness about reasonable and responsible energy consumption through eco-driving practices.</p> <p>Energy performance of agencies and operational sites: work to improve energy performance, some buildings certified as low-carbon sustainable buildings (HQE, LEED, BREEAM, etc.), development of renewable energy use, awareness of eco-friendly practices, digital sobriety of IT equipment (energy performance of hardware (PCs, phones))</p>
Scope 3	
Category 1: Purchases of Goods and Services	Responsible purchasing policy: actions are carried out by the purchasing department such as integrating CSR criteria in tenders, choosing the «just necessary,» extending product lifespan and recycling at end of life, sourcing local suppliers, and CSR evaluation of top suppliers.
Category 3: activities related to fuels and energy	The levers used are the same as for scopes 1 & 2 (see above), namely: <ul style="list-style-type: none"> - The «Fleet first approach» - Energy performance of agencies and operational sites
Category 5: Waste generated by operations	Responsible waste management to promote reduction, reuse, and recycling of waste specific to our operations. Waste sorting is implemented in our agencies.
Category 6: Business Travel	Optimization of business travel (plane/train): Low-carbon travel policy (priority given to train for trips under 400 km), offer of flight compensation available in Germany.
Category 7: Commuting	Commuting: promotion of public transport and soft mobility over individual car use, telework charter, studies of alternatives related to soft mobility (carpooling, etc.), reimbursement of public transport passes.

The policies, actions, and resources associated with these levers are detailed in the sections on climate policies [E1-2] and actions and resources [E1-3].

In addition to reducing its own emissions, the group’s transition plan includes a strategic axis aimed at evolving its business model to contribute to the environmental transition of its clients. Within this framework, SOCOTEC develops the “Green Trust” missions, which encompass solutions offered to clients to support them in their decarbonization efforts, improving the building’s energy performance, and more broadly, implementing projects with a positive environmental impact. See 2.1. Green Trust: Green solutions to support clients’ environmental transition.

2.3.2.1. COMPANY INVESTMENTS AND FINANCING TO SUPPORT THE IMPLEMENTATION OF THE TRANSITION PLAN

ESRS E1.16.c

Investment expenditures related to assets associated with economic activities considered environmentally sustainable are detailed in Annexes I and II of the Taxonomy regulation. They include investments made to improve energy performance and leasing contracts for electric vehicles included in the vehicle fleet.

See 2.2.4. Taxonomy: company investments and financing.

ESRS E1.16.d

Given the nature of its activities based on service provision, and therefore not relying on the operation of highly emitting industrial assets or energy infrastructures, the group has not identified any so-called «locked-in» greenhouse gas emissions, meaning future emissions associated with long-lived assets or infrastructures that could constrain the group’s decarbonization trajectory. The group’s main sources of emissions are related to business travel, notably the use of its vehicle fleet. Although this category represents a significant part of the operational carbon footprint, it does not generate «locked-in» emissions, as the fleet is regularly renewed and can be subject to decarbonization strategies, particularly through the gradual electrification of vehicles and optimization of business travel. Consequently, SOCOTEC considers that its business model does not generate «locked-in» emissions likely to compromise the implementation of its greenhouse gas emissions reduction trajectory, as defined in its climate transition plan.

ESRS E1.16.g

The group has analyzed its activities with regard to the exclusion criteria applicable to the EU Paris-aligned Benchmarks. Following this analysis, the group’s activities do not fall within the sectors excluded by these frameworks, such as thermal coal extraction, the production of controversial weapons, or certain activities related to fossil fuels as defined by applicable regulations.

Given the nature of its business model, primarily based on inspection, control, certification, and technical consulting services, SOCOTEC does not operate any industrial or energy activities.

As a result, the group is not considered excluded from the reference climate indices aligned with the Paris Agreements.

2.3.2.2. GROUP GOVERNANCE REGARDING CLIMATE-RELATED RISKS AND OPPORTUNITIES

ESRS E1.16.H-I

The implementation of the SOCOTEC group’s climate transition plan is integrated into the group’s CSR governance. The deployment of actions aimed at reducing the carbon footprint of its own operations and developing “Green Trust” missions for clients is managed by entity, activity, and internal department directors within their respective scopes, supported by the group CSR Committee and the International CSR Committee.

Overall management of the transition plan is overseen by the SOCOTEC group’s Executive Directors sitting on the Management Committee. Progress monitoring of action plans is conducted within the CSR committees and is regularly reported to the Executive Committee as well as the Board of Directors.

The Group CSR Executive Director, a member of the Management Committee and reporting to the Group President, periodically presents to governance bodies the strategic directions, action plans, and results achieved, particularly regarding ESG indicators. Among these indicators are the share of revenue associated with «Green Trust» missions and the reduction of the group’s carbon footprint, identified as two of the five priority strategic indicators of the 2024-2028 CSR strategy approved by the Group Executive Committee.

See 1.2.2.1. Operational Committees and 1.2.2.2. Governance of CSR Issues. See 1.3.4.2. for the 5 strategic axes of the SOCOTEC Group CSR.

2.3.3. MANAGEMENT OF IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO CLIMATE

The identified material IROs are summarized in the table below:

2.3.3.1. MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES (IRO) AND INTERACTIONS WITH STRATEGY AND BUSINESS MODEL [E1.SBM-3]

ESRS E1 : ENVIRONMENT						
ESRS	IRO I+ RI OP	VALUE CHAIN			TIME	STAKEHOLDERS
		UPWARD	OWN	DOWNWARD	TERM	
ESRS E1 - 1 Climate Change Mitigation Transition Plan	RI		X		Short Medium	Employees
ESRS E1 - 2 Climate Change Mitigation Client Offers	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 Offers	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 Issue: Improving Building Quality and Reducing Risks	I+ OP		X	X	Short Medium Long	Clients, End Users, Public Authorities, Environment

GRI 305 : EMISSIONS 2016

Climate Change Mitigation and Adaptation (Client Offers)

The importance of climate change mitigation and adaptation issues was confirmed during the SOCOTEC Group’s double materiality analysis at the end of 2023. On one hand, they represent an opportunity for the group to develop and grow revenue linked to Green Trust expertise and related offers; on the other hand, they strengthen SOCOTEC’s reputation for building durability and its contribution to a more sustainable city, with buildings, equipment, facilities, and infrastructure that are safer, less energy-consuming, resilient to climate change, and more environmentally friendly (lower pollution and low carbon). With the acceleration of extreme weather events, the strengthening of regulations regarding environmental and energy transitions, SOCOTEC’s stakeholders consider the group particularly well positioned to support its clients on their environmental challenges, both regulatory and performance-related, by acting in prevention, mitigation, adaptation, or remediation of encountered situations. With this positioning, SOCOTEC ensures its own economic, social, and technological resilience to meet the growth of its markets.

Mitigation and Adaptation to Climate Change (Reduction of SOCOTEC’s Own GHG Emissions)

Beyond the solutions it offers to its clients in this area, the group implements policies, objectives, action plans, resources, and dedicated monitoring indicators to ensure its capacity to reduce the climate impact specific to the management of its operations. Climate change is a material issue for the group.

See Table 1.6. Material Impacts, Risks, and Opportunities Related to the Strategy and Business Model [SBM-3].

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

Energy (Client Offers)

The importance of energy management was further confirmed during the SOCOTEC Group’s double materiality analysis. On one hand, it represents an opportunity for the group to develop its revenue and expertise missions for clients, related to building energy performance, electrification challenges, or energy mix issues based on the deployment of solutions using renewable energies, for example, and on the other hand, for control and inspection missions at nuclear sites, etc. See 2.1.2. Green Trust: Actions and Solutions for Building Durability.

Energy (Vehicle Fleet)

The group implements an energy sobriety policy focusing notably on the electrification of its vehicle fleet and the energy performance of its buildings. Energy management thus represents an opportunity for the group to decarbonize its activities and reduce the climate impact specific to the management of its operations. See 1.6. Material impacts, risks, and opportunities related to the strategy and business model [SBM-3].

Improvement of Building Quality and Risk Reduction

The improvement of building and infrastructure quality is based on missions aimed at managing and reducing risks related to the built environment.

This is a material sustainability issue for the SOCOTEC Group. The material issue mainly concerns SOCOTEC’s services supporting site safety, structural diagnostics to verify the condition of constructions and the safety of their users or occupants, and more broadly, any mission intended to assess risks throughout the building’s life cycle. See the description of the issue Improvement of building quality and risk reduction in table 1.6. Material impacts, risks, and opportunities related to the strategy and business model [SBM-3].

2.3.3.2. DESCRIPTION OF PROCESSES FOR IDENTIFYING AND EVALUATING SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO CLIMATE CHANGE [E1.IRO-1]

See 1.6.1. Description of procedures for identifying and evaluating material IROs [IRO-1].

The SOCOTEC Group implements a structured process to identify and assess its impacts, risks, and opportunities related to climate change within the framework of its double materiality analysis.

Identification of Climate Impacts

The group conducts an annual inventory of its greenhouse gas emissions (scopes 1, 2, and 3), prepared in accordance with the principles of the GHG Protocol. Its carbon footprint identifies the main sources of emissions: business travel (vehicle fleet), energy consumption at sites, and emissions linked to the value chain. The results feed into defining the group’s carbon emission reduction trajectory and its climate transition plan.

Identification and Assessment of Physical Risks

The SOCOTEC Group has also analyzed climate hazards likely to affect its operations and value chain. This analysis is based on identifying relevant hazards and using climate scenarios including high emission trajectories, consistent with the work of the Intergovernmental Panel on Climate Change (IPCC) and the scenarios developed by the Network for Greening the Financial System (NGFS).

At this stage, the scope covers activities in France, with a focus on **flood risk**. The assessment combines:

- a **Business Impact Analysis (BIA)** to identify the exposure and operational sensitivity of sites and activities to extreme events,
- climate **projections from IPCC and NGFS scenarios**, enabling the connection of operational impact to scientifically recognized climate trends.

This approach distinguishes:

- **Acute physical risks:** isolated extreme events that may interrupt missions at client sites.
- **Chronic physical risks:** gradual climate changes that may affect activities in the medium and long term.

In conclusion, the physical risk related to flooding mainly concerns operational activities rather than real estate assets, as most sites are leased. In the short term, any interruption can disrupt mission completion and the service provided to clients. In the medium and long term, the group has a Business Continuity Plan (BCP) and can transfer certain operations and teams to limit potential financial impact in case of an event. The group also plans to extend this analysis to other climate hazards and geographic areas. Finally, clients affected by flood risk use SOCOTEC’s Green Trust services to assess building impacts and vulnerabilities, clay shrink-swell risks (RGA hazard), water pollution caused by flooding, preparation of business continuity plans, etc. The financial impact is therefore potentially favorable.

Identification of transition risks and opportunities

As a player in the TIC sector (Testing, Inspection, Certification), SOCOTEC analyzes the risks and opportunities related to the transition to a low-carbon economy, in line with its business model and Green Trust strategy.

Risks	Short term (1-2 years)	Medium term (3-5 years)	Long term (>5 years)
Regulatory	Adaptation to existing standards	Preparation for European/national harmonization and new requirements	Anticipation of global regulatory developments
Market / clients	Growth of Green Trust missions for clients	Development of services with positive impact on new segments	Structural transformation of client markets, adaptation to new business models
Technological	Updating tools and methods to comply with low-carbon standards	Deployment of new methods or technologies	Adoption of innovative solutions anticipating future needs
Sectoral / ICT	Adjustment of methods for the most exposed sectors (building, energy)	Training and adaptation to new certifications. Obtaining additional approvals or accreditations	Complete transformation of processes related to climate frameworks and clients

Transition opportunities

- Development of Green Trust missions (Client offers), enabling support for clients in their decarbonization and improvement of energy performance.
- Expansion of services supporting environmental regulatory compliance.
- Growth of missions related to the energy and environmental transition of infrastructures and buildings.
- Enhancement of TIC expertise in an expanding low-carbon market, strengthening the Group’s strategic position.

Integration into the strategy

These risks and opportunities are taken into account in the climate transition plan and in the **2024-2028 strategic objectives**, to ensure the resilience of activities and the development of services with a positive environmental impact.

Integration into the double materiality analysis

The identified impacts, risks, and opportunities are evaluated according to their probability, severity, and time horizon (short, medium, long term). This analysis helps identify material climate issues and guide the policies, action plans, and objectives of the Group’s climate transition plan. See 1.6.1. Description of procedures for identifying and evaluating material IROs [IRO-1].

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

2.3.4. REDUCING GHG EMISSIONS RELATED TO OUR OPERATIONS: POLICIES [E1-2], ACTIONS AND RESOURCES [E1-3]

ESRS E1.22-25

To manage the material impacts, risks, and opportunities related to climate change, SOCOTEC has implemented structured policies covering the following:

- Climate change mitigation: reduction of direct and indirect emissions (scopes 1, 2, and 3) through the implementation of the following policies: sustainable mobility policy including the electrification of the vehicle fleet (“fleet first approach”), sustainable real estate policy for energy efficiency of buildings and digital sobriety, responsible waste management policy specific to operations, and responsible procurement policy.
- Climate change adaptation: integration of climate issues into activity and site planning to ensure operational resilience.
- Energy efficiency: improvement of the energy performance of offices and sites and monitoring of consumption (sustainable real estate policy).
- Deployment of renewable energies: promotion of the use of renewable energy in buildings and client solutions (sustainable real estate policy).
- Other policies: integration of climate criteria into the responsible purchasing policy, development of «Green Trust» missions, and internal awareness-raising among employees on climate issues (environmental policy).

These policies are monitored and evaluated through key ESG indicators, enabling the measurement of progress, adjustment of actions, and ensuring alignment with the group's strategic objectives.

2.3.4.1. SUSTAINABLE MOBILITY

Sustainable Mobility Policy

ESRS E1-2

Employee travel using the company vehicle fleet represents the largest energy expenditure and carbon emissions item for the group, particularly in France.

The SOCOTEC corporate vehicle fleet is essential to the operation of SOCOTEC's activities, enabling technical experts and engineers to successfully carry out their assignments at client sites. It also represents a unique factor at the heart of the Employee Value Proposition (EVP), as well as a social asset to support employees' purchasing power.

Thus, in order to reduce its carbon footprint, SOCOTEC prioritizes optimizing the energy performance of its vehicle fleet by progressively converting its fleet of combustion engine vehicles to electric vehicles (Fleet first approach). SOCOTEC also deploys charging stations wherever the electric vehicle fleet is expanding and financially supports the installation of home charging stations. At the same time, the group implements various solutions to optimize business travel and raises employee awareness to pay close attention to road safety, as well as to use fuel reasonably and responsibly through eco-driving practices.

Actions implemented to reduce energy consumption related to employee travel

ESRS E1-3

Business travel

SOCOTEC implements a decarbonization strategy for travel based on a «Fleet first» approach.

Fleet electrification:

- Increasing the share of electric and plug-in hybrid vehicles accompanied by an incentive plan for conversion to electric (installation of charging stations at SOCOTEC sites and at home, network charging cards)
- Incorporation of environmental criteria in fleet renewal (minimum Euro 6 standard)
- Usage analysis to identify electrifiable vehicles (example: deployment of telematics software in the United Kingdom, covering >80% of the fleet)

Optimization of business travel:

- Reduction of distances traveled (route optimization)
- Development of alternatives to physical mobility (videoconferencing, e-learning, telecommuting)
- Low-carbon travel policy (priority given to train travel for trips <400 km), offering flight travel compensation in Germany.

Awareness raising:

- Eco-driving programs for employees involved in significant road incidents
- Prevention actions and monitoring of road incidents (IRS).

Home-to-work travel:

- Implementation of mobility diagnostics for employees (surveys conducted in Italy, Spain) with a view to deploying alternative solutions
- Encouragement to use public transportation
- Installation of secure bicycle parking
- Implementation of a teleworking policy.

Allocated resources

ESRS E1-3

Technological resources:

- Deployment of digital fleet management solutions in France, the United Kingdom (telematics solution), Italy, and Spain, enabling reliable data collection, emissions monitoring, and identification of electrification levers.
- Deployment of digital travel management solutions in France, Spain, and the United Kingdom.

Physical resources (CapEx):

- Deployment of charging infrastructure: 450 stations in 2025 (vs. 335 stations in 2024, 210 in 2023; 103 in 2022)
- Renewable energy production equipment: solar panels, storage – for example, at the Lesquin site in France and at sites in Italy.

Financial resources (OpEx / incentives):

- Financial support for employees: €500 aid for the installation of home charging stations for employees (France), bonus offered for switching to electric vehicles in Germany (SOCOTEC Kampfmittelbergung).
- Access to public charging: provision of charging cards usable on a wide network, including highways in France.

Results achieved and associated objectives

ESRS E1-3 §28 (e), AR 33, ESRS E1-4 §34 (c), ESRS E1-4

Vehicle fleets	2023	2024	2025	OBJ. 2028
% of Low Emission Vehicles in the global vehicle fleet (100% electric or plug-in hybrid electric)	4,6%	16% weighted average	31% weighted average	100%
% of 100% electric vehicles WORLDWIDE	2%	14%	20.5%	-
Electrification of the vehicle fleet (%) France	2%	18% weighted average 25% as of 31/12/2024	30% weighted average 50% as of 31/12/2025	100%
Electrification of the vehicle fleet (%) UK	1%	9%	13%	50% including vans 80% excluding vans
Fleet electrification rate (%) Italy	0,55%	8.58%	1.5%	80% excluding vans
Number of electric vehicle charging stations	210	335	450	-

As the primary lever for decarbonization for the group, the greening of SOCOTEC's vehicle fleet continues to progress in 2025 with 31% low-emission vehicles (100% electric or plug-in hybrid electric vehicles weighted on the year) compared to 16% in 2024 and 4.6% in 2023. Efforts must be maintained to reach the 2028 target of 100% low-emission vehicles worldwide.

France continues the electrification of its vehicle fleet with 30% electric vehicles in 2025 (weighted average over the year, and 50% as of 31/12/2025) and nearly 40% low-emission and hybrid vehicles whose CO2 emissions are 105g CO2 per 100 km (compared to 130g with current combustion vehicles), representing a fuel consumption reduction of 1.1 liters of gasoline per 100 km.

GRI 302: ENERGY 2016 (3-3)

2.3.4.2. SUSTAINABLE REAL ESTATE

Policy to Reduce Energy Consumption Related to Buildings

ESRS E1-2

The energy performance of buildings is a complementary and structuring lever in the SOCOTEC Group's decarbonization strategy. By reducing the energy consumption of its predominantly leased real estate portfolio, the group contributes to lowering its greenhouse gas emissions, particularly in scopes 2 and 3. This approach is part of a comprehensive energy sobriety strategy, combining usage optimization, improved equipment efficiency, and the gradual integration of renewable energies, in line with the group's climate objectives.

Actions Implemented to Reduce Energy Consumption Related to Buildings

ESRS E1-3

Energy Efficiency of Buildings (main lever)

- Real-time measurement and monitoring of consumption through a dedicated tool
- Detection of anomalies (night and weekend consumption) and implementation of alerts. For example, in 2025 in France, 41 sites were alerted by management (out of 170 monitored sites). Agencies that do not adjust their usage are reviewed by the Real Estate Committee for specific managerial action.
- Conducting energy audits and identifying energy-saving opportunities (e.g., ESOS – Energy Saving Opportunity Scheme in the United Kingdom)
- Implementation of a multi-year work plan (2025–2026) targeting: optimization of heating/air conditioning systems, improvement of lighting (LED, relamping), installation of presence detectors, enhancement of insulation.

Management of the real estate portfolio (structural lever)

Integration of energy performance criteria in real estate decisions:

- French program for the redevelopment of all agencies (since 2019)
- Selection of buildings compliant with thermal regulations in France (e.g., 2025: Training Center in Corbas, Châteauroux, Aix en Provence. 2026: Dunkirk, Angers, Saint Herblain).
- Prioritization of certified buildings (HQE, BREEAM, LEED). Example of new headquarters labeled BREEAM in Spain in Barcelona or in the USA in New York.
- Relocation program towards higher-performing buildings (France, Italy, Spain, Germany).

Engagement of stakeholders (tenants / owners)

- Active promotion with landlords to encourage energy renovation on leased sites (insulation, energy systems). For example, in France in 2025 at Rouxmesnil, Bouteilles, Limoges, Salon de Provence, and Dury.
- Inclusion within the regulatory framework of the tertiary decree in France.

Energy Sobriety and Change Management

- Raising Awareness Among Site Managers: training on the consumption monitoring tool, real estate committees. For example, 197 site managers were trained on the consumption monitoring software in January 2025 in France, and the tool is systematically presented during sessions for newly arrived or newly promoted managers.

- Monthly consumption management and managerial monitoring of deviations.
- Sharing best practices with employees (video on eco-actions, intranet articles, posters, CSR newsletter)

Renewable Energies (decarbonization lever)

- Purchase of 100% renewable electricity in the United Kingdom (until 2025, covering approximately 33% of electricity consumption).
- Deployment of solar panels (France, Italy, Germany).

Allocated resources

ESRS E1-3

Financial Resources (CapEx / OpEx)

See 2.2.4. Taxonomy – Investments and Financing

- Energy efficiency works (France, UK, Italy, Netherlands):
- Charging Infrastructure:

In France, the deployment project for charging stations led to the installation of 83 additional charging points in 2025.

Technological Resources

- Energy monitoring tools (e.g., Nemogreen in France)
- Consumption alert and analysis systems
- Energy audits (ESOS in the United Kingdom)

Organizational Resources

Dedicated governance for building management and associated energy consumption:

- Real Estate Department attached to the Finance Department, in each geographic platform.
- Real Estate Committee (France, bi-monthly)
- Involvement of the CSR Committee
- In the United Kingdom, the Energy Savings Opportunity Scheme (ESOS) is implemented to measure energy consumption, conduct regular energy audits, and identify energy-saving opportunities.

GRI 302-4

2025 Results and 2028 Targets in Support of Energy Efficiency for SOCOTEC Buildings

ESRS E1.4

Energy Consumption Related to Agencies and Sites	2023	2024	2025	OBJ. 2028
WORLD				
Total Energy Consumption Related to Buildings (electricity, natural gas, fuel oil, etc.) in MWh (world) (1)	24,016 MWh	21,031 MWh	25,994 MWh	-
Total energy consumption intensity related to buildings (electricity, natural gas, fuel oil, etc.) per €K of revenue (worldwide)	0,019	0,015	0.014 -28% versus 2023	-25% reduction between 2023 and 2028
FRANCE				
Total energy consumption related to buildings (electricity, natural gas, fuel oil, etc.) (France)	7,049 MWh	5,065 MWh -28% versus 2023	5,245 MWh -26% compared to 2023	-25% reduction between 2023 and 2028
Electricity consumption in France (excluding SOCOTEC vehicle charging stations)	5,537 MWh	4,538 MWh -18 % versus 2023	4,937 MWh - 11% compared to 2023	-25% reduction between 2023 and 2028
RENEWABLE ENERGIES				
% of renewable energy in electricity consumption (worldwide - incl. buildings)	12,55 %	12,84 %	9,42%	-

(1): The 2024 and 2023 data have been restated to cover 100% of the SOCOTEC Group, including acquisitions made during the reporting year (proforma)

2.3.4.3. RESPONSIBLE DIGITALIZATION

Responsible Digital Policy

ESRS E1.2.

As part of its responsible digital policy, SOCOTEC aims to reduce the environmental impacts related to digital usage, identified as a source of greenhouse gas emissions, while leveraging digital technology as a tool for decarbonization: reducing travel, digitizing processes, limiting paper use, etc.

Promoting and integrating responsible digital practices is a concrete response to the group's commitment to decarbonize its value chain through:

- the rationalization of the telephone, IT, and printer fleets, and the optimization of workstation use.
- the purchase of durable and repairable equipment.
- the recycling or reuse of electrical and electronic equipment at the end of their life.

Actions Implemented

ESRS E1.3.

To implement this policy, SOCOTEC deploys an action plan structured around five main areas:

Optimization and reduction of equipment

- Rationalization of IT, telephone, and printer fleets.
- Allocation of equipment tailored to business needs to avoid over-equipment.
- Reassignment of equipment in good condition to extend their lifespan.
- Reduction in the number of individual printers and systematic sharing of equipment.
- Implementation of a plan to reduce printing and digitize client reports.

Responsible and sustainable purchasing

- EnergyStar-certified screens and computers (100%)
- EPEAT Gold-certified laptops (100% of computers purchased in France since 2025).
- Selection of suppliers committed to environmental initiatives (e.g., certifications and continuous improvement of carbon impacts). For example, HP, the computer supplier in France, whose CSR approach was rated Platinum by Ecovadis, regularly improves its manufacturing processes. The new models acquired by SOCOTEC have a carbon impact reduced by more than 10% and incorporate a higher proportion of recycled materials.

Extension of equipment lifespan and end-of-life management

- Choice of durable smartphones with extended update periods and a high reparability score (for example, in France, the reparability score reaches 8.4 on the latest smartphone models, compared to 8.1 and 6.5 on previous versions).
- Reuse and recycling of electrical and electronic equipment through specialized partnerships.

Example of the recycling process for waste electrical and electronic equipment

100% of obsolete or out-of-service computers in France and the Belux (laptops, desktops) are sent to Ecodair and Emmaüs Connect (partnership signed in 2021). The reused equipment has helped combat digital exclusion and equip disadvantaged groups to improve their employability or assist them during their training as IT Support Technicians at Ecodair. Ecodair also collects and manages the refurbishment or recycling of SOCOTEC's screens, keyboards, landline phones, and printers. This initiative was extended to the United Kingdom in 2024, and to Italy, Spain, and the Netherlands in 2025.

Digital usage sobriety

- Promotion of collaborative uses that limit travel (videoconferencing).
- Optimization of digital practices (reducing data flows, limiting attachments).
- Raising employee awareness of digital eco-friendly actions.

Optimization of digital infrastructures

- Centralization of servers and reduction of local infrastructures.
- Migration project towards a centralized architecture enabling significant reduction of associated emissions.

Example of datacenter centralization

SOCOTEC has launched a project to replace 172 agency servers with a centralized solution. This migration is nearing completion. It will reduce CO2e emissions associated with this infrastructure by approximately 90%, equivalent to about 10 tons of CO2e avoided per year.

Resources mobilized

ESRS E1.3.

The implementation of these actions relies on:

- human resources, through IT, CSR, and responsible purchasing teams;
- external partnerships for the reuse and recycling of equipment;
- technological investments, notably in infrastructure modernization (datacenter centralization) and the acquisition of more environmentally efficient equipment.

GRI 306-4

2024 results and 2028 objectives

ESRS E1.4.

Limit environmental pollution related to digital technology while prioritizing IT and digital collaboration solutions over travel.

	2023	2024	2025	OBJ. 2028
% of WEEE (waste electrical and electronic equipment) sent to recycling or reuse channels	100% in France	100% of WEEE from France, Belgium, Luxembourg, and the United Kingdom	100% of WEEE from France, Belux, United Kingdom, Italy, Spain, Netherlands	100% of WEEE group

2.3.4.4. RESPONSIBLE PROCUREMENT

Responsible Procurement Policy

ESRS E1.2

The policy regarding supplier relations is defined in the group's responsible procurement charter and is characterized by a responsible and respectful approach, aiming to establish sustainable partnerships. See 4.2. Supplier Relationship Management.

Actions and Resources ESRS

E1.3

The Group implements actions to promote its responsible purchasing policy aimed at supporting the decarbonization of its value chain:

- The commitment of suppliers to sign the Group's Responsible Purchasing Charter, which includes a pledge to preserve the environment and promote the decarbonization of products.
- The integration of responsible criteria into the supplier evaluation and selection process.
- The choice of sourcing that, whenever possible, includes local suppliers.
- The concept of "only what is necessary" incorporated into the drafting of specifications.
- Extending, when possible, the usage duration (leasing period for printers - 7/8 years vs. 4 years).
- Optimizing processes by reducing unnecessary consumption and promoting recycling and second-life products.

Monitoring results and 2028 targets in favor of responsible purchasing

ESRS E1.3

Responsible Purchasing	2023	2024	2025	OBJ. 2028
Deployment of the responsible purchasing charter across platforms	3 platforms (France, Italy, Spain) out of 7	4 platforms (France, Italy, Spain, and UK) out of 7	4 platforms (France, Italy, Spain, and UK) out of 7	100% of the 7 main platforms
Signing of the responsible purchasing charter for suppliers > €50k (France)	25% of the purchase amount made by all active suppliers > €50k, have signed the Responsible Purchasing Charter or provided proof of at least a similar commitment, representing 29% of the number of suppliers > €50k	51% of the purchase amount made by all active suppliers > €50k, have signed the Responsible Purchasing Charter or provided proof of at least a similar commitment, representing 42% of the number of suppliers > €50k	76% of the purchase amount made by all active suppliers > €50k, have signed the Responsible Purchasing Charter or provided proof of at least a similar commitment, representing 42% of the number of suppliers > €50k	100% of suppliers > €50k have signed the Responsible Purchasing Charter or provided proof of at least a similar commitment
Implementation of a CSR evaluation process for suppliers		Number of suppliers who completed the purchasing and CSR questionnaire (TOP 200) in France: 82 / 200	Number of suppliers who completed the purchasing and CSR questionnaire (TOP 200) in France: 133 / 200	100% of the TOP suppliers evaluated in France Deployment of the evaluation process across the 7 main platforms
Implementation of a CSR questionnaire during tenders and/or integration of CSR clauses in contracts/ Responsible Purchasing Charter annexed		CSR criteria integrated into 100% of the purchasing department's tenders in France. CSR Charter annexed to contracts signed during the year	CSR criteria integrated into 100% of the purchasing department's tenders in France. CSR Charter annexed to contracts signed during the year	Deployment of the process across 100% of platforms Implementation of a KPI to monitor CSR clauses in contracts

2.3.4.5. WASTE MANAGEMENT IN OPERATIONS

As a service company, the group mainly generates office waste, while certain specific testing and laboratory activities concentrate the main flows, which are limited in quantity. The group ensures compliant management and implements measures to reduce, reuse, and recycle its hazardous and non-hazardous waste.

Information related to this approach is presented in section 2.5.3. Responsible waste management of our operations: policy [E5-1], actions [E5-2], and objectives [E5-3].

2.3.5. OBJECTIVES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

[E1-4]

ESRS E1.30

A new ambition for 2028 and 2030, aligned with the SBT methodology

The group is committed to reducing greenhouse gas (GHG) emissions related to its operational activities in order to contribute to climate change mitigation. To this end, SOCOTEC has set short-term GHG emission reduction targets (5 to 10-year horizon) covering its entire value chain. The group's GHG emission reduction commitment is expressed in absolute terms. This means that SOCOTEC must reduce its

emissions regardless of business growth. The emission reduction trajectories for scopes 1+2 and scope 3 for the 2023-2030 period were validated by the SBTi in April 2026:

- On the one hand, SOCOTEC commits to reducing its absolute greenhouse gas (GHG) emissions from scopes 1 and 2 by 42% by 2030, compared to the 2023 baseline year, in line with a climate warming trajectory limited to 1.5 °C as defined by the Paris Agreements.
- Furthermore, SOCOTEC is committed to reducing its absolute Scope 3 GHG emissions by 25% (trajectory below 2 °C), related to the purchase of goods and services, fuel and energy-related activities, waste generated by operations, business travel, and employees' commuting, by 2030 compared to the 2023 baseline year.

ESRS E1.34.e

The decarbonization trajectory for Scopes 1 and 2 has been calculated based on the scientific data of the SBTi methodology to be compatible with limiting global warming to 1.5°C. The 2030 targets for Scope 3 are aligned with a trajectory "below +2 °C," in accordance with SBTi expectations. Long-term targets beyond 2030 have not yet been defined.

These GHG emission reduction targets for the SOCOTEC Group are among the 5 priority strategic indicators monitored and validated by the Group Executive Committee.

ESRS E1.34.a

Scopes	Term	Type	Reduction Ambition %	Base year	Target year	Gross target emissions in tCO2eq - Base year 2023	Gross target emissions in tCO2eq - Base year 2023 proforma 2025	SBTi
Gross target emissions in tCO2eq - Scope 1 (1)	Near term	Absolute	-42%	2023	2030	20900	22546	SBTi validated
Gross target emissions in tCO2eq - Scope 2 (1)	Near term	Absolute	-42%	2023	2030	3250	3964	SBTi validated
Scope 3 (2)	Near term	Absolute	-25%	2023	2030	53314	61045	SBTi validated

(1) Gross emission targets to be achieved according to the SBTi 1.5°C reduction pathway

(2) Gross emission targets to be achieved according to the SBTi «well below 2°C» reduction pathway

These reduction targets were validated by the SBTi in April 2026 - base year 2023 rebaselined for 2024 acquisitions.

The target emission reductions have been recalculated according to SBTi requirements, following the integration of emissions related to 2025 acquisitions, rebaselined to the 2023 reference year. The reduction targets for scopes 1 and 2 cover 100% of scopes 1 & 2 emissions (market based).

The scope 3 reduction targets cover 76% of scope 3 emissions.

2.3.5.1. GHG EMISSION REDUCTION TARGETS FOR SCOPES 1 + 2

ESRS E1.34.b

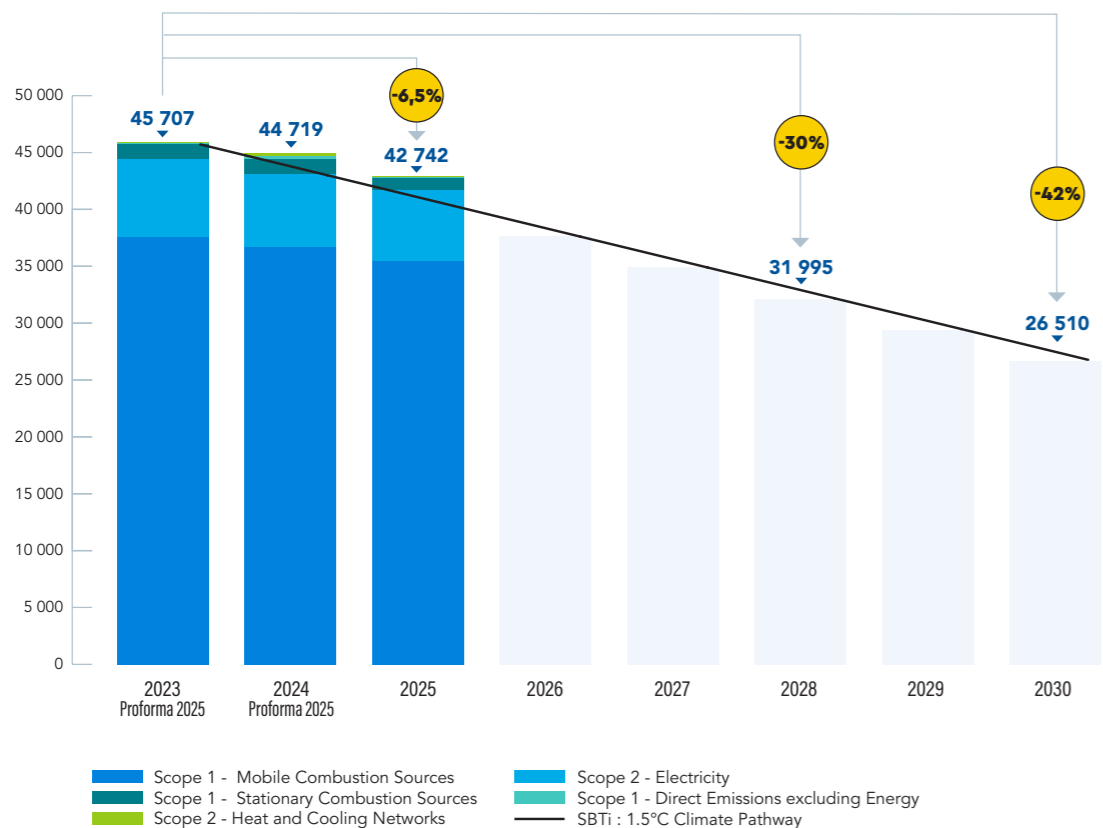
Reduction pathway - Target 2030

SCOPES 1+2

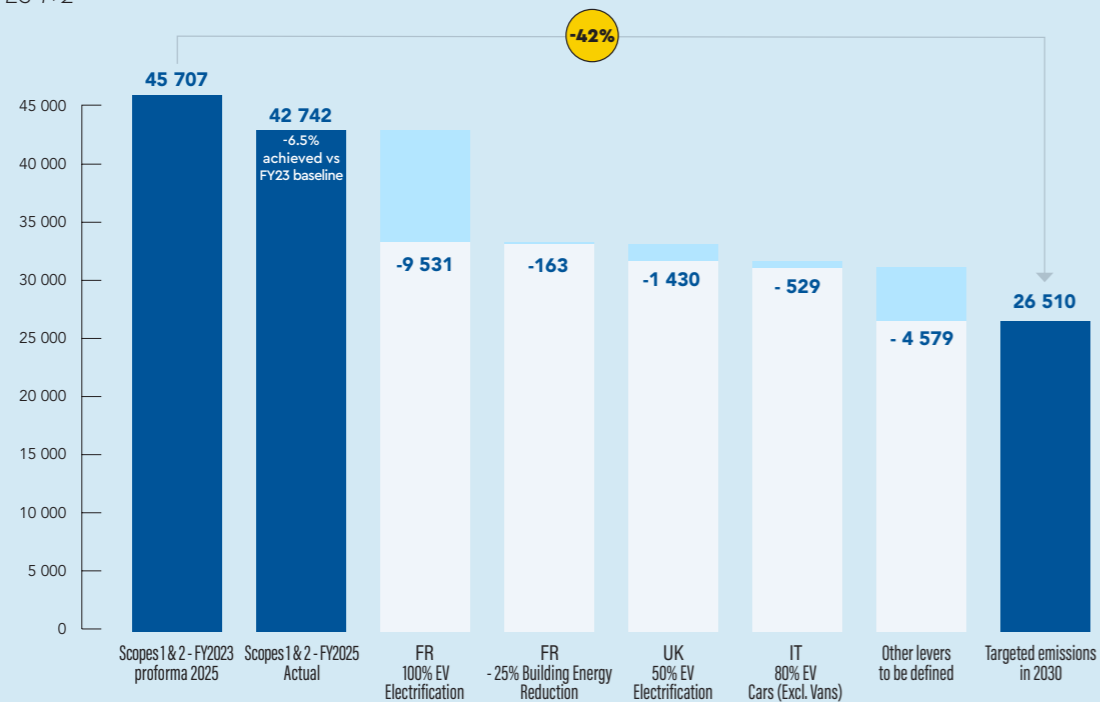
SOCOTEC is committed to reducing its absolute greenhouse gas (GHG) emissions from scopes 1 and 2 by 42% by 2030, compared to the 2023 baseline year, in line with a climate warming trajectory limited to 1.5 °C as defined by the Paris Agreements.

This trajectory was validated by the SBTi in April 2026 based on the 2023 base year, including the pro forma effect of 2024 acquisitions. In 2025, following SBTi recommendations, acquisitions in 2025 exceeding the 5% emissions representativeness threshold led to a recalculation of the 2023 baseline year and associated reduction targets, including the pro forma effect of 2025 acquisitions. The coverage threshold of scope 1+2 emissions concerned by these targets is 100% (above the SBTi minimum coverage threshold of 95%).

SOCOTEC GROUP: 2030 CARBON REDUCTION TARGET
 DECARBONIZATION TRAJECTORY FOR SCOPES 1 & 2 (SBTi VALIDATED) (tCO2EQ)



SOCOTEC GROUP: CONTRIBUTION OF MAIN DECARBONIZATION LEVERS TO THE GHG REDUCTION TRAJECTORY SCOPES 1+2



2.3.5.2. GHG EMISSION REDUCTION TARGETS - SCOPE 3 EMISSIONS
 ESRS E1.34.b.

For the first time in 2025, the SOCOTEC Group is 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».

SOCOTEC is committed to reducing its absolute scope 3 GHG emissions by 25% (trajectory «well below 2°C») by 2030, compared to the 2023 baseline year, for the following GHG Protocol categories:

- purchases of goods and services (category 1)
- fuel- and energy-related activities (category 3)
- waste generated from operations (category 5)
- business travel (category 6)
- employee commuting (category 7),

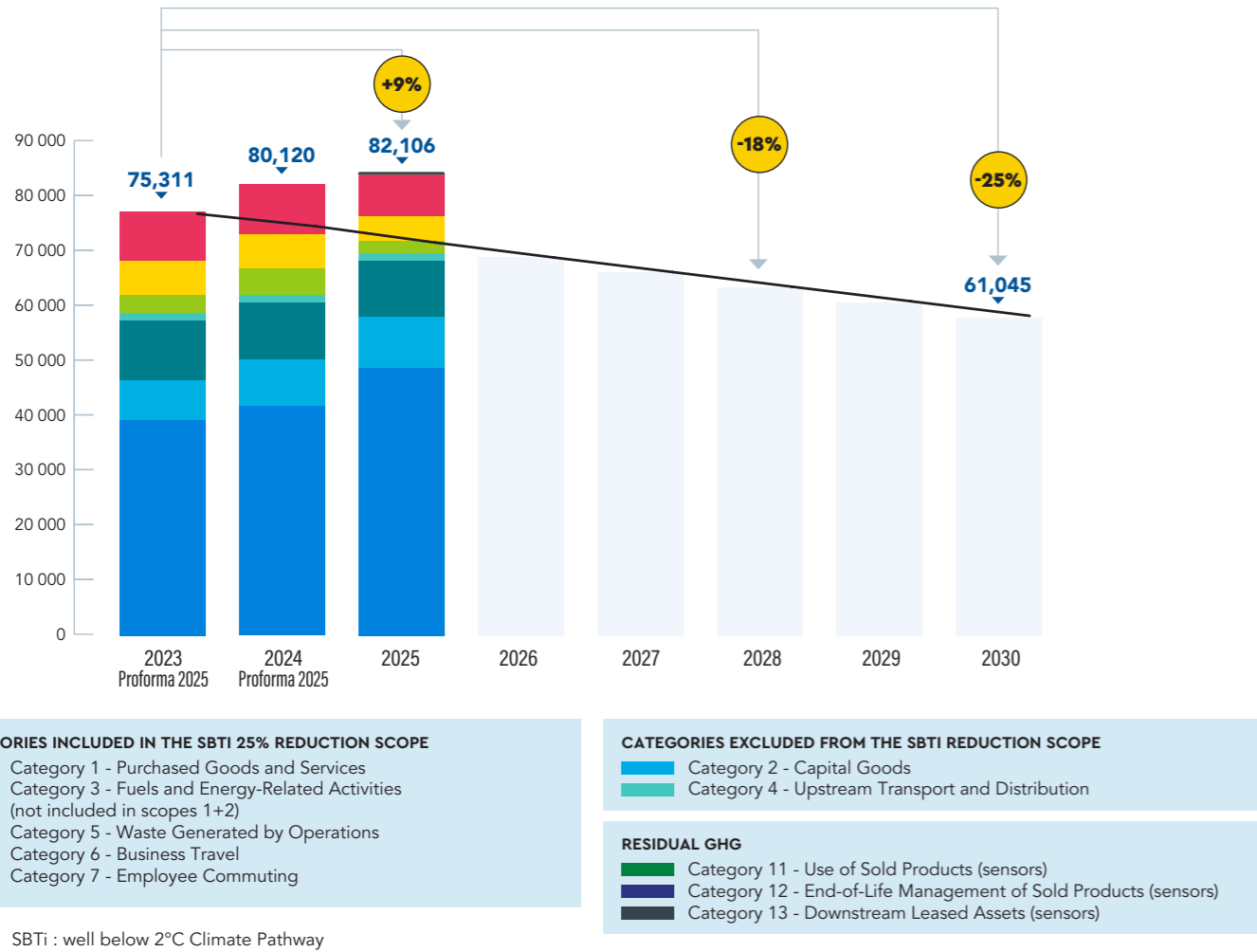
This trajectory was validated by the SBTi in April 2026 based on the 2023 baseline year including the proforma of 2024 acquisitions.

For 2025, following SBTi recommendations, acquisitions in 2025 exceeding the 5% representativeness threshold of GHG emissions led to a recalculation of the 2023 baseline year and associated reduction targets including the proforma of 2025 acquisitions. The coverage threshold of scope 3 emissions concerned by these decarbonization targets amounts to 76% of total proforma 2025 scope 3 emissions (above the minimum coverage threshold of 67% required by the SBTi).

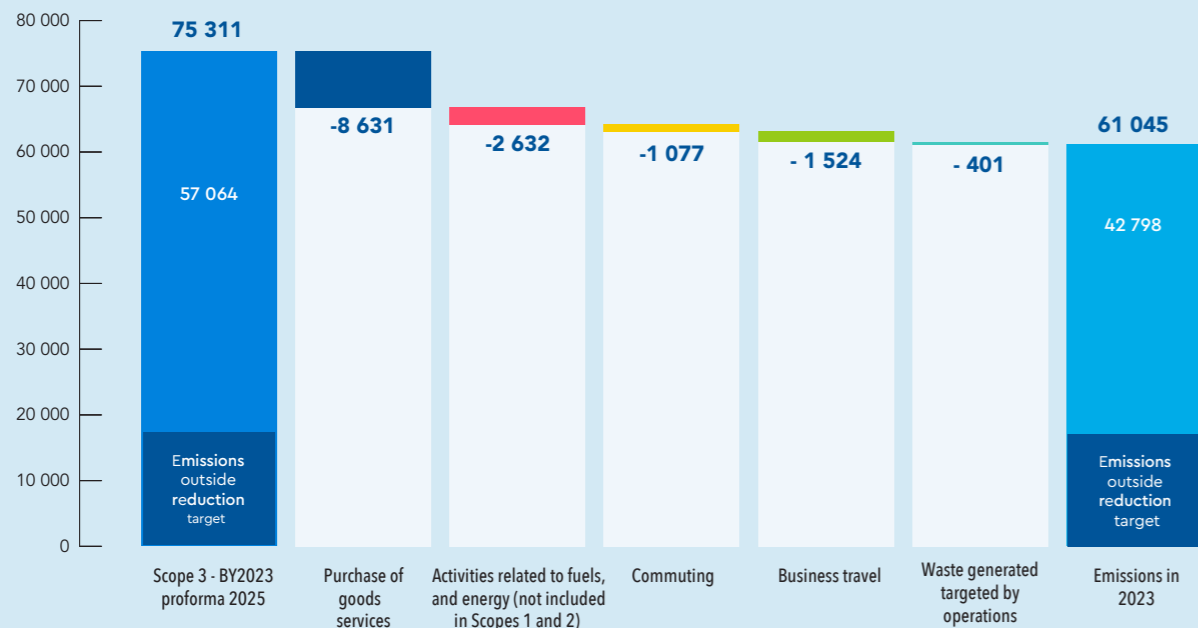
SCOPE 3 categories (tCO2eq)	Target Coverage/Category	BY2023 proforma 2024 (audited and validated by the SBTi in April 2026)			BY2023 proforma 2025			
		Base Year 2023 Proforma 2024	Emissions included in the reduction scope	Gross target emissions in tCO2eq for 2030 within the reduction scope of reduction	BY2023 Proforma 2025	Emissions included in the reduction scope	2030 target emissions within the reduction scope (76% coverage) - SBTi)	2030 target emissions on total Scope 3
1 Purchased goods and services	90%	34920	31529	23647	38237	34525	25893	29606
3 Fuel and energy-related Activities (not included in Scope 1 and Scope 2)	100%	9615	9615	7211	10530	10530	7897	7897
7 Employee commuting	50%	8074	4037	3028	8618	4309	3232	7541
6 Business Traveling	100%	5743	5743	4308	6097	6097	4573	4573
5 Waste generated in operations	50%	3043	1522	1141	3205	1603	1202	2805
2 Capital goods	0%	6543	out of scope	out of scope	7241	out of scope	out of scope	7241
4 Upstream transportation and distribution	0%	1296	out of scope	out of scope	1381	out of scope	out of scope	1381
13 Downstream leased assets	0%	0.337	out of scope	out of scope	0.337	out of scope	out of scope	0.337
11 Use of sold products	0%	0.077	out of scope	out of scope	0.077	out of scope	out of scope	0.077
12 End-of-life treatments of sold products	0%	0.026	out of scope	out of scope	0.026	out of scope	out of scope	0.026
TOTAL SCOPE 3		69235	52446	39335	75311	57064	42798	61045
Total Scope 3 emissions covered by the decarbonization target			76%			76%		

A discrepancy of 141 tCO2eq, representing 0.4% of category 3.1, between the data submitted to the SBTi BY2023 proforma 2024 and that published in this Sustainability Report is explained by a rounding effect during consolidation by country within the SOCOTEC Group's carbon consolidation tool versus a consolidation carried out directly at the group level for the SBTi. The consolidated data by country from the consolidation tool has been retained for monitoring in the group's carbon tool.

SOCOTEC GROUP: 2030 CARBON REDUCTION TARGET
SCOPE 3 DECARBONIZATION TRAJECTORY (SBTI APPROVED) (TCO₂EQ)



2030 REDUCTION TARGETS BY SCOPE 3 CATEGORY (tCO₂eq)



ESRS E1.34.f

THE MAIN DECARBONIZATION LEVERS IDENTIFIED BY SCOPE 3 CATEGORY ARE AS FOLLOWS:

SCOPE 3	
Category 1: Purchases of Goods and Services	Responsible purchasing policy: CSR evaluation of TOP suppliers, CSR criteria in tenders, choosing the «just necessary,» extending product lifespan and recycling at end of life, sourcing from local suppliers.
Category 3: Fuel- and energy-related activities	The levers used are the same as for scopes 1 & 2, namely: - The «Fleet first approach» and electrification of the group's vehicle fleets - Energy performance of the group's agencies and operational sites
Category 5: Waste generated by operations	Responsible waste management to promote reduction, reuse, and recycling of waste specific to our operations.
Category 6: Business Travel	Optimization of business travel (plane/train): low-carbon travel policy (priority given to train for trips under 400 km), offer of flight compensation available in Germany.
Category 7: Commuting	Commuting: promotion of public transport and soft mobility over individual car use, teleworking charter, studies of alternatives related to soft mobility.

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

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

E1.37

TOTAL ENERGY CONSUMPTION RELATED TO THE GROUP'S OWN OPERATIONS

ESRS E1-5	ENERGY CONSUMPTION AND ENERGY MIX	UNIT	GLOBAL		
			2023	2024	2025
ENERGY CONSUMED FROM FOSSIL SOURCES					
E1.37.a.	Total energy consumption from fossil sources in MWh for vehicles and buildings	MWh	153 765	151 609	159 272
ENERGY CONSUMED FROM NUCLEAR SOURCES					
E1.37.b.	Electricity consumption in MWh from nuclear sources (building + electric vehicles, SOCOTEC charging stations and off-station)	MWh	7 517	7 431	10 692
ENERGY CONSUMED FROM RENEWABLE SOURCES					
ESRS E1.37.c.i.	Fuel consumption from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (in MWh)	MWh		2.39	4.39
ESRS E1.37.c.ii.	Total energy consumption from renewable sources in MWh related to own operations - consumption of electricity, heat, steam, and cooling purchased or acquired from renewable sources	MWh	2 673	2 618	2 755
ESRS E1.37.c.iii.	Total energy consumption from renewable sources in MWh related to own operations - consumption of self-produced non-combustible renewable energy	MWh	42	183	272
	Share of renewable sources in total energy consumption %	%	1.66	1.73	1.75
	Share of renewable sources in total building energy consumption %	%	11.3	13.33	11.39
	Share of electricity consumption from renewable sources %	%	12.55	12.84	9.42

The 2024 and 2023 data have been restated to cover 100% of the SOCOTEC Group, including acquisitions made during the reporting year

ESRS E1.38 -> 40

The SOCOTEC Group, being a provider of Testing, Inspection, and Certification services, is not concerned with sectors that have a high climate impact.

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

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

Scope, Methodology, and Consolidation Principles

In accordance with the requirements of ESRS E1-6, the SOCOTEC Group publishes its gross greenhouse gas (GHG) emissions, expressed in tonnes of CO₂ equivalent (tCO₂e), covering scopes 1, 2, and 3.

The emissions presented are gross emissions, before any carbon offsetting mechanisms are taken into account.

Emissions Calculation Methodology

SOCOTEC evaluates its GHG emissions for scopes 1, 2, and 3 according to the GHG Protocol, an internationally recognized accounting standard, and using the operational control approach, which consists of including all emissions from activities over which SOCOTEC or one of its subsidiaries exercises operational control.

The carbon footprint is calculated using the following formula: Activity Data × Emission Factor = GHG Emissions

- Activity Data: (kg, kWh, L, €, etc.)
- Emission factor: (kgCO₂e / unit)
- Result: expressed in tCO₂e

Emission factors correspond to coefficients derived from single-criterion life cycle analyses (LCA), encompassing all direct and indirect emissions over the life cycle of a process, limited to the impact on climate change.

The emission factors used come from recognized databases, including:

- Base Carbone® (ADEME)
- IEA
- DEFRA
- GHG Protocol
- Ecoinvent

For more details, refer to section 5.4 «Reporting Methodology».

Organizational and Temporal 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 group holds no joint ventures, participations, or non consolidated entities within the reporting scope. The temporal scope corresponds to the fiscal year from January 1, 2025, to December 31, 2025.

Standards and Validation

The emissions inventory is established in accordance with the GHG Protocol and the Science Based Target initiative (SBTi) standards. Data for the reference year 2023 as well as for 2024 were validated by the SBTi in April 2026.

Data Comparability and Recalculation of the Reference Year

- To ensure comparability over time, the group applies a "rebaselining" policy in line with the GHG Protocol: any change in scope or methodology impacting total emissions by more than 5% results in a recalculation of the reference year.
- 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 account for approximately 8% of the group's total emissions, thus significantly contributing to the absolute change in emissions over the period.

Definition of emission scopes

- Scope 1: direct emissions from sources owned or controlled by the group (stationary and mobile combustion, fugitive emissions). The SOCOTEC Group is not subject to an Emission Trading System (ETS); consequently, the share 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: other indirect emissions across the upstream and downstream value chain. The group covers 100% of relevant categories, in accordance with the GHG Protocol.

2.3.7.1. CARBON FOOTPRINT OF THE SOCOTEC GROUP ESRS E1-44

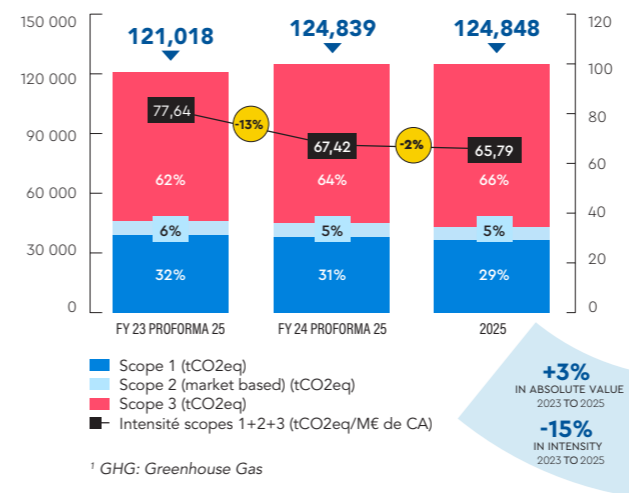
Evolution of the total GHG emissions of the SOCOTEC Group in absolute terms (scopes 1+2+3)

In 2025, the total volume of GHG emissions for scopes 1, 2, and 3 amounts to 124,848 tCO₂eq, compared to 121,018 tCO₂eq in 2023, representing an increase of +3% in absolute terms. This change is explained by the group's growth in 2025 (+20.1%, including 15.6% from external growth), notably with 14 acquisitions made in 2025. However, efforts to electrify its vehicle fleets and focus on energy sobriety (buildings, digital, travel) are beginning to yield results.

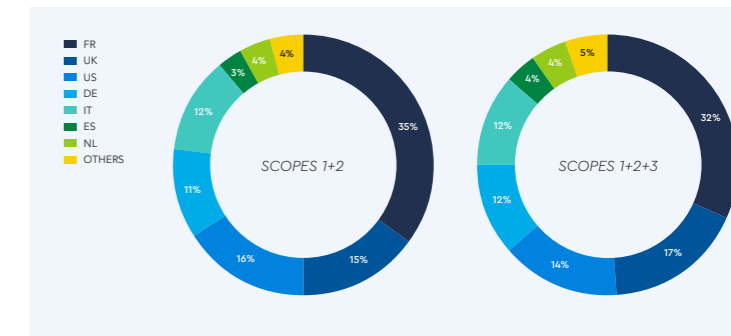
The group nevertheless manages to reduce its scope 1 and 2 emissions by nearly 6.5%. This change reflects the initial positive effects of the fleet first electrification approach, mainly deployed in France and the United Kingdom. Although these results remain insufficient compared to the targeted trajectory, they confirm the relevance of this approach, whose deployment must be extended to all the group's geographic platforms in order to achieve the decarbonization objectives set for the 2023-2030 period. The 9% increase in scope 3 emissions since 2023 highlights the need for the group to mobilize all its platforms to deploy the identified reduction levers. These notably include supplier engagement through a responsible purchasing policy aimed at reducing the impact of purchased goods and services, the deployment of the fleet first approach and the improvement of building energy efficiency for energy-related emissions, strengthening the responsible management of waste from operations, as well as optimizing business travel and employees' commuting.

Finally, it should be noted that the SOCOTEC Group's carbon intensity, measured per million euros of revenue, decreases by 15% compared to 2023, reflecting an improvement in the overall environmental efficiency of the group's operations.

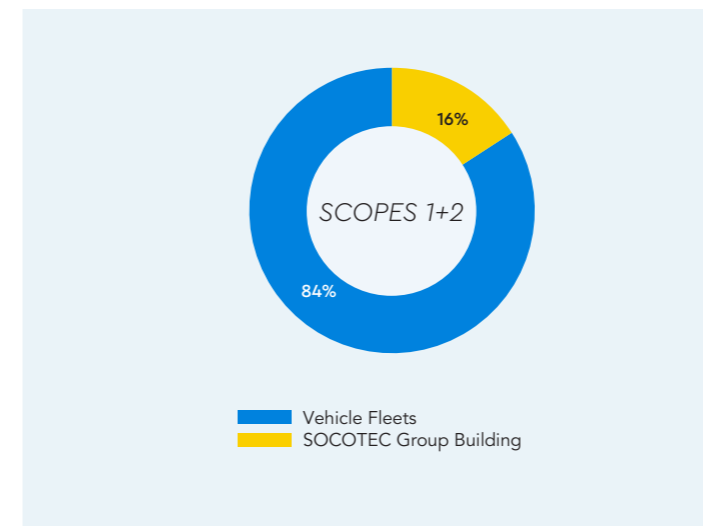
SOCOTEC GROUP: GHG EMISSIONS¹ SCOPES 1+2+3 IN ABSOLUTE VALUE



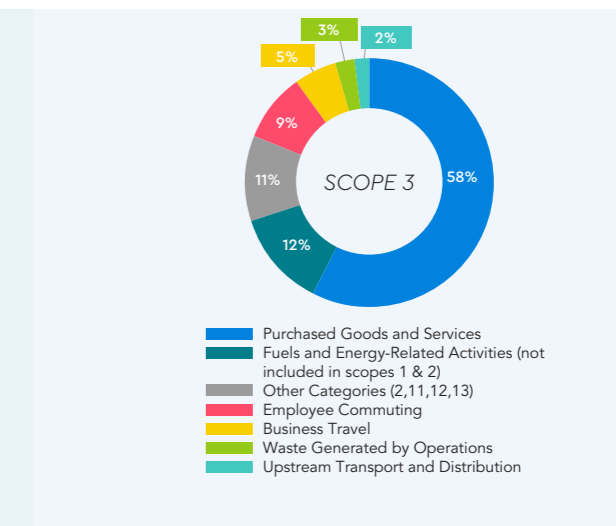
SOCOTEC GROUP: BREAKDOWN OF GHG EMISSIONS BY COUNTRY



SOCOTEC GROUP: DISTRIBUTION OF SCOPES 1&2 BY EMISSION SOURCE



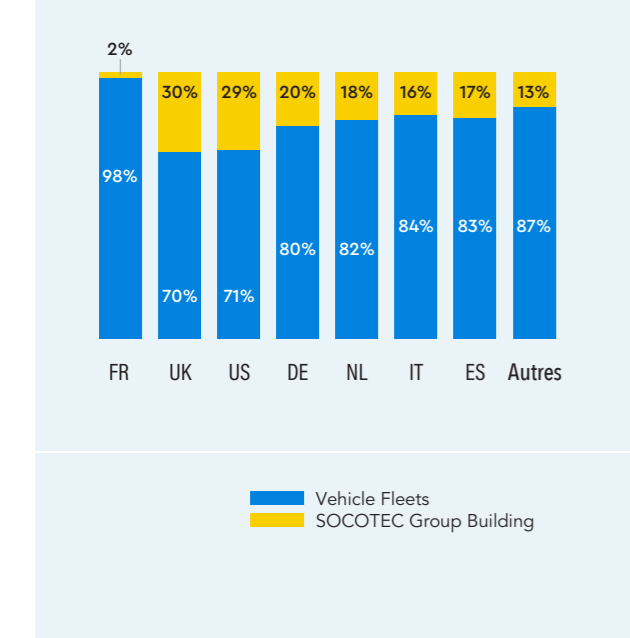
SOCOTEC GROUP: DISTRIBUTION OF SCOPE 3 BY EMISSION SOURCE



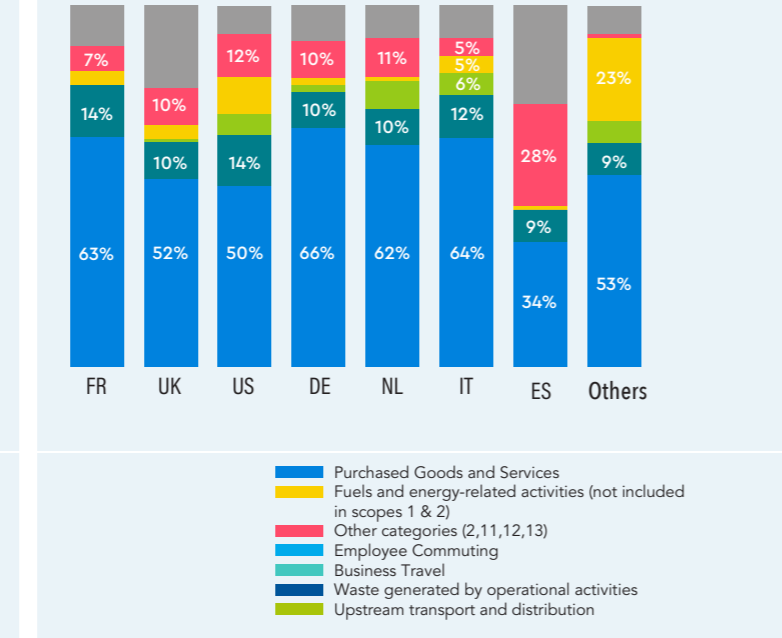
	SOCOTEC GROUP									
	2024 Proforma Audited SBTi		Proforma 2025					Milestones and Targeted Emissions		
	2023 proforma 2024	2024	2023 proforma 2025	2024 proforma 2025	2025	%2025 /2024	%2025 /2023	2028	2030	Annual % 2030 target / Base year
TOTAL GHG EMISSIONS - GROUP										
Total GHG emissions (tCO ₂ eq) (Location Based) Scopes 1 + 2 + 3	109062.97	113297.64	118910.80	123005.36	123036.28	0.03	3.47			
Total GHG emissions (tCO ₂ eq) (Location Based) Scopes 1 + 2	39828.25	39113.26	43600.17	42885.18	40930.64	-4.56	-6.12			
Total GHG emissions (tCO ₂ eq) (Market Based) Scopes 1 + 2 + 3	110871.75	114833.11	121017.81	124839.06	124847.69	0.01	3.16		87555	-11.48
Total GHG Emissions (tCO ₂ eq) (Market Based) Scopes 1 + 2	41637.03	40648.72	45707.18	44718.87	42742.05	-4.42	-6.49	31995	26510	15.45

GHG EMISSIONS BY SCOPE

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



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



E1.53

Evolution of SOCOTEC Group's GHG Emission Intensities

In accordance with ESRS E1-6, the group publishes its GHG emission intensity, which is the ratio between its total GHG emissions (market-based approach) and its group revenue. SOCOTEC Group's carbon intensity, reported per million euros of revenue, decreases by 15% compared to 2023, reflecting an improvement in the overall environmental efficiency of the group's operations.

	2024 Proforma Audited SBTi		Proforma 2025			Evolution	
	2023 proforma 2024	2024	2023 proforma 2025	2024 proforma 2025	2025	%2025 /2024	%2025 /2023
Group Revenue-Relative Carbon Intensity							
GHG Emission Intensity (total GHG emissions relative to revenue) - Scopes 1+2+3 (tCO2e / M€ revenue) (Location Based)	76.33	65.79	76.29	66.43	64.83	-2.40	-15.02
GHG emission intensity (total GHG emissions relative to revenue) - Scopes 1+2+3 (tCO2e / M€ revenue) (Market Based)	77.60	66.69	77.64	67.42	65.79	-2.42	-15.27
Carbon Intensity per Person							
GHG Emission Intensity (total GHG emissions relative to headcount as of Dec 31) - Scopes 1+2+3 (tCO2e / FTE) (Location Based)	8.03	7.97	8.20	8.13	8.02	-1.31	-2.19
GHG Emission Intensity (total GHG emissions relative to headcount as of Dec 31) - Scopes 1+2+3 (tCO2e / FTE) (Market Based)	8.17	8.08	8.34	8.25	8.14	-1.33	-2.47

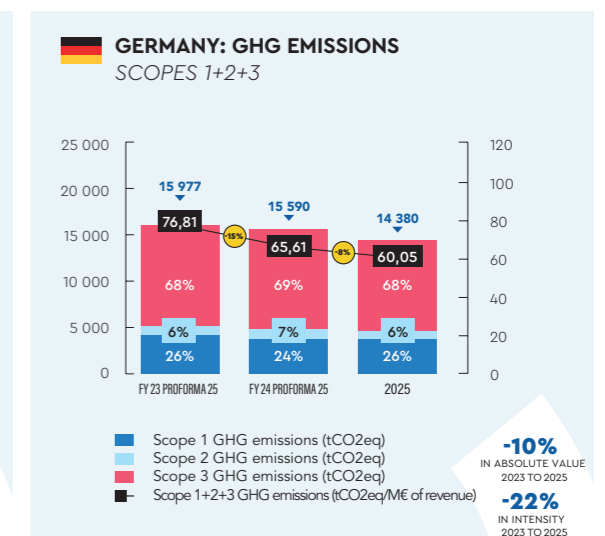
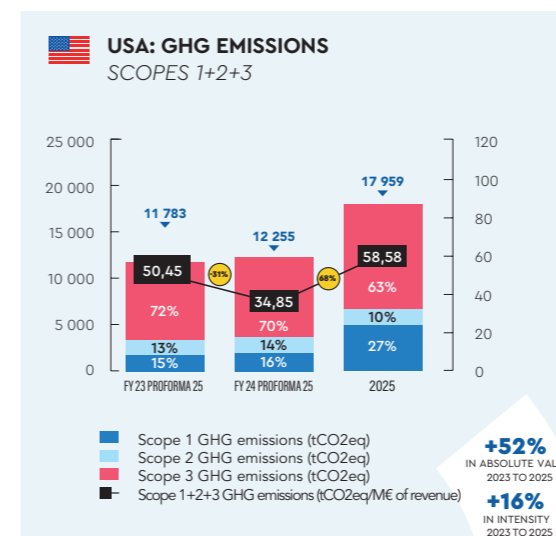
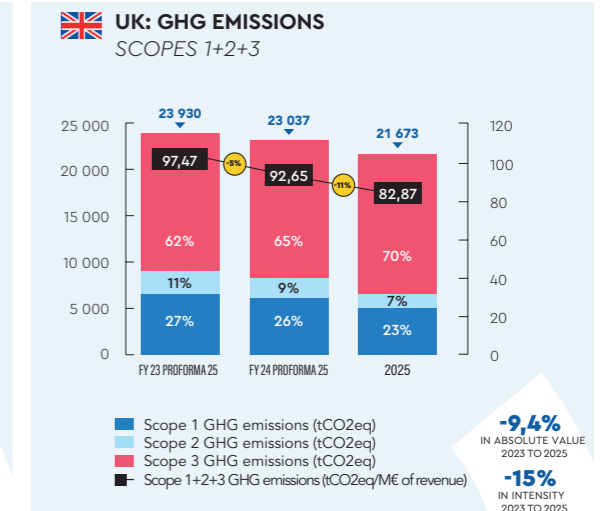
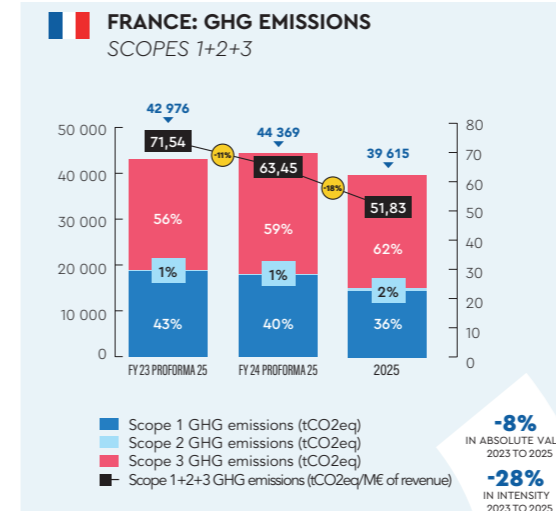
2.3.7.2. CARBON FOOTPRINT 2025 BY PLATFORM

Since 2023, greenhouse gas emissions have significantly decreased in France (-8%), the United Kingdom (-9%), and Germany (-10%), driven by the «fleet first approach» strategy aimed at electrifying vehicle fleets or transitioning to low-emission vehicles. This trend is particularly notable in France (from 2% to 50% of the fleet electrified between 2023 and the end of 2025) and in the United Kingdom (from 0.5% to 13% electric vehicles, and 28% low-emission vehicles).

At the same time, progress has been made in energy efficiency, with a 26% reduction in building energy consumption in France between 2023 and 2025, and in the United Kingdom, the use of 33% renewable electricity as well as the deployment of the ESOS scheme.

These results, however, need to be qualified in the United States, where emissions are increasing due to more emission-intensive activities related to the integration of Ninyo & Moore, requiring strengthened efforts to align this entity with the group's transition plan.

GHG EMISSIONS BY SCOPE	SOCOTEC GROUP									
	2023 proforma 2024	2024	2023 proforma 2025	2024 proforma 2025	2025	%2025 /2024	%2025 /2023	2028	2030	Reduction 2025 versus 2023 proforma 2025 / reduction target 2030 versus 2023 proforma 2025
SCOPE 1 GHG Emissions										
Gross GHG emissions of scope 1 (tCO2eq)	36033.77	35238.29	38872.41	38076.94	36408.36	-4.38	-6.34	27210.69	22546.00	15% (progress versus target)
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Scope 2 GHG emissions										
Gross Scope 2 GHG emissions (tCO2eq) (Location Based)	3794.48	3874.96	4727.75	4808.24	4522.28	-5.95	-4.35			
Gross GHG emissions from scope 2 (tCO2eq) (Market Based)	5603.25	5410.43	6834.76	6641.94	6333.69	-4.64	-7.33	4784.34	3964.16	17% (progress versus target)
Scope 3 GHG Emissions										
Total gross indirect GHG emissions (scope 3) (tCO2eq)	69234.72	74184.39	75310.63	80120.19	82105.64	2.48	9.02		61045	-48% (shortfall versus target)
1 - Purchases of goods and services	34919.96	37697.59	38237.38	40915.42	47524.42	16.15	24.29		29606	
2 - Capital Goods	6543.03	7480.00	7240.57	8177.65	9193.23	12.42	26.97		7241	
3 - Activities related to fuels and energy (excluding scopes 1 and 2)	9614.60	9231.09	10529.82	10146.31	9837.32	-3.05	-6.58		7897	
4 - Upstream transport and distribution	1296.15	1184.28	1381.46	1269.59	1470.48	15.82	6.44		1381	
5 - Waste Generated by Operations	3043.36	4528.97	3205.12	4690.73	2147.58	-54.22	-33.00		2805	
6 - Business Travel	5743.38	5790.68	6097.46	6144.75	4448.18	-27.61	-27.05		4573	
7 - Home-to-work trips	8073.79	8270.98	8618.37	8774.93	7481.33	-14.74	-13.19		7541	
8 - Upstream leased assets	Not applicable									
9 - Downstream transportation and distribution	Not applicable									
10 - Processing of sold products	Not applicable									
11 - Use of sold products	0.08	0.48	0.08	0.48	0.76	58.08	877.78		0.08	
12 - End of Life of Sold Products	0.03	0.03	0.03	0.03	0.17	507.83	557.33		0.03	
13 - Downstream Leased Assets	0.34	0.28	0.34	0.28	2.16	658.95	542.59		0.34	
14 - Franchises	Not applicable									
15 - Investments	Not applicable									



2.3.9. INTERNAL CARBON PRICING [E1-8]

ESRS E1.62

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

2.3.10. EXPECTED FINANCIAL EFFECTS OF MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES [E1-9]

ESRS E1.67

As part of its double materiality analysis, SOCOTEC evaluates the anticipated financial effects associated with its material physical and transition risks, as well as climate-related opportunities, over various time horizons.

Regarding physical risks, the current exposure mainly concerns flood risk affecting activities in France. In the short term, these extreme weather events are likely to generate negative financial impacts due to business interruptions (delays in assignments, operational disruption), affecting revenue and operational costs. In the medium and long term, these impacts are partially mitigated by adaptation measures such as business continuity plans (BCP) and the ability to redeploy teams. Direct financial exposure related to assets is limited, as most sites are leased.

Regarding transition risks, SOCOTEC anticipates financial impacts related to the evolving regulatory framework, client expectations, and technological standards. These translate into adaptation and investment costs (updating tools, training, obtaining accreditations) in the short and medium term, as well as potential transformations of business models in the long term. These changes may also influence revenue structure depending on sector dynamics.

At the same time, SOCOTEC identifies climate-related opportunities that could generate positive financial effects across all time horizons. These include notably the development of «Green Trust» offerings, supporting clients in their energy and regulatory transition, as well as the growth of assignments related to the climate resilience of infrastructures and buildings. These opportunities are likely to support revenue growth and strengthen the group's positioning in markets transitioning to a low-carbon economy.

SOCOTEC is aware of the potential material opportunities related to climate, particularly the potential for market development linked to the environmental transition of client projects aimed at improving building quality and reducing risks, adapting to and mitigating climate change, and managing the energy performance of construction assets. These opportunities were also identified during the double materiality analysis.

The SOCOTEC Group is therefore implementing a transition plan to adapt its business model and commercial strategy by focusing on the development of «Green Trust» missions. These encompass all solutions offered by SOCOTEC experts to clients to help them address the challenges of decarbonization or building energy performance, reduce greenhouse gas emissions, and more broadly support clients in initiatives with a positive environmental impact. SOCOTEC has assessed the share of its revenue attributable to the execution of its «Green Trust» missions. This amounts to 38.5% of the 2025 revenue, with a development target set at 50% of the Group's revenue by 2028, a goal approved by the executive committee. The Group has also evaluated the eligibility of all its activities under the European taxonomy.

See 2.1. Green Trust: green solutions to support clients' environmental transition. See 2.2.3. Green Taxonomy: indicators and results.

2.4. POLLUTION PREVENTION [E2]

The information presented in this section helps to understand:

- the SOCOTEC Group's impacts on air, water, and soil pollution;
- the actions implemented to prevent, control, and reduce these impacts;
- the associated risks and opportunities;
- the current and anticipated financial effects.

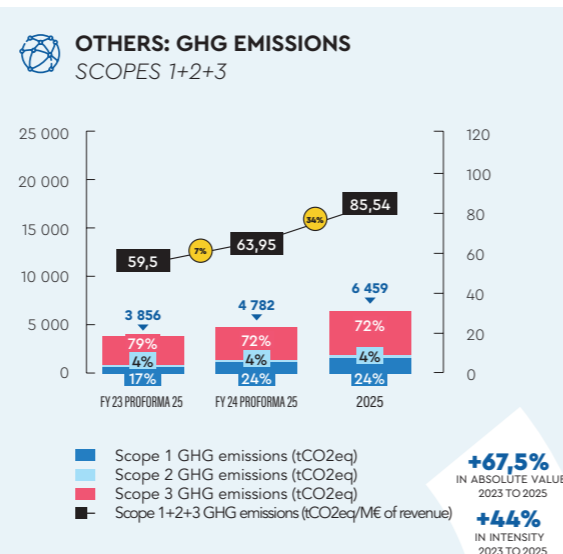
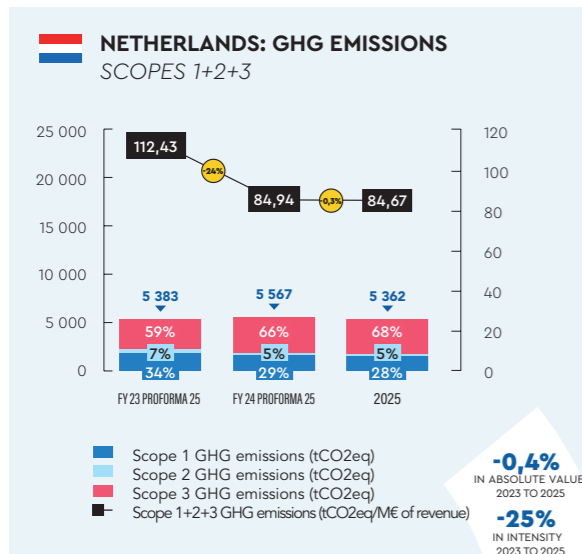
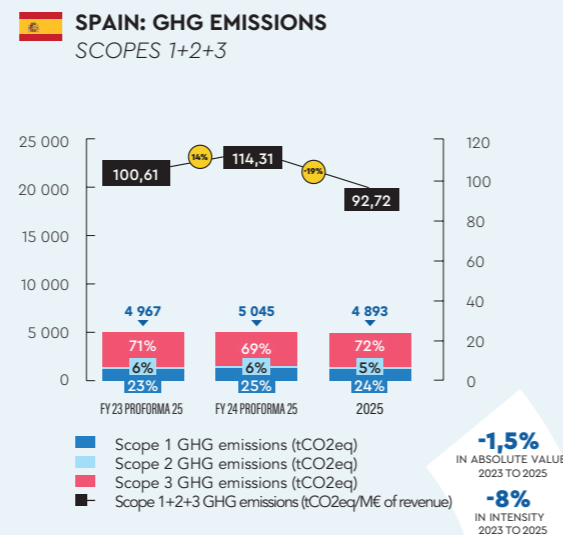
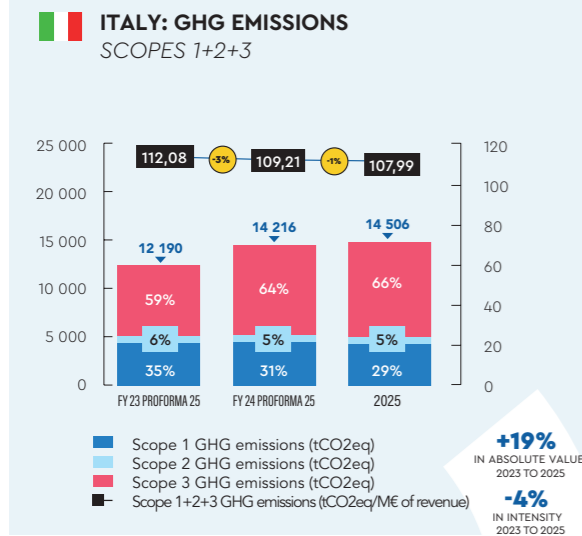
The Group's business model, based on service delivery, generates limited direct impacts but significantly contributes to pollution prevention and reduction through assignments carried out for its clients, particularly in the area of contaminated sites and soils.

2.4.1. DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES [E2.IRO-1] [E2.SBM-3]

The significance of issues related to Air, Soil, Water pollution, and microplastics was confirmed during the SOCOTEC Group's double materiality analysis and examined across the entire value chain:

- own operations (offices, laboratories, field interventions);
- upstream value chain (suppliers, equipment, reagents);
- downstream value chain (client services).

See 1.6. Material impacts, risks, and opportunities related to the strategy and business model [SBM-3].



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

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

2.3.8. PROJECTS FOR GHG ABSORPTION AND MITIGATION FINANCED THROUGH CARBON CREDITS [E1-7]

The SOCOTEC Group has not implemented a dedicated approach to absorb its GHG emissions through carbon credits. Only a few isolated supplier initiatives are recognized. For example, the carbon offsetting of the SOCOTEC Building Solutions vehicle fleet in Germany by the leasing provider is noted below.

E1.56

SOCOTEC BUILDING SOLUTIONS (SUBSIDIARY OF SOCOTEC GERMANY)		UNIT	2023	2024	2025
E1.58.a* GHG ABSORPTION AND STORAGE					
E1.58.a.1	Total quantity of GHG absorption and storage expressed in metric tons of CO2 equivalent related to the company's own activities - absorption activity	tCO ₂ eq			
E1.58.a.2	Total quantity of GHG absorption and storage expressed in metric tons of CO2 equivalent related to the upstream and downstream value chain, absorption activity	tCO ₂ eq	4.43	199.44	199.44
E1.59* CARBON CREDITS					
E1.59.a.1	Total quantity of carbon credits outside the company's value chain, expressed in metric tonnes of CO2 equivalent, that have been verified against recognized quality standards and retired during the reference period	tCO ₂ eq			
E1.59.a.1	Total quantity of carbon credits outside the company's value chain, expressed in metric tonnes of CO2 equivalent, scheduled for future retirement, whether based on existing contractual agreements or not	tCO ₂ eq			

ESRS E2 : ENVIRONMENT						
ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI I- OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS E2 Pollution Air, Soil, Water, Microplastics Client Solutions	I+ OP		X	X	Short Medium Long	Clients, End Users, Public Authorities, Environment

The materiality of the pollution issue is mainly based on the services provided to clients. This represents a revenue development opportunity for the SOCOTEC Group aimed at preventing, controlling, and reducing pollution in its clients' projects.

The development of these services with clients also has positive indirect impacts such as:

- the identification and characterization of pollution at client sites;
- support for decontamination and rehabilitation of polluted sites and soils;
- the prevention of environmental and health risks.

Nevertheless, with regard to the management of its operations (service delivery), the negative impacts related to pollution remain limited:

- to emissions linked to business travel.
- to the use of small quantities of chemical substances in the group's laboratory sites.

2.4.2. POLICIES [E2-1]

The group implements policies covering **its own operations** and **client services**.

2.4.2.1. POLICIES APPLICABLE TO OWN OPERATIONS

The policies applicable to the SOCOTEC Group's own operations aim to control its direct environmental impacts, which remain limited, through the integration of environmental requirements into HSE procedures, particularly for field interventions, as well as the optimization of business travel (remote work, planning, digitalization, and gradual greening of the fleet). They also rely on rigorous management of substances of concern (notably in laboratories), including their inventory, secure storage, strict handling procedures, a progressive substitution approach, and waste management through approved and traceable channels.

Additionally, the group implements environmental incident prevention and management systems based on team training, alert procedures, systematic event analysis, and their traceability within the HSE system. Finally, these policies are extended to the value chain through the integration of environmental criteria in procurement and the awareness-raising of suppliers and partners.

2.4.2.2. POLICIES APPLICABLE TO CLIENT SERVICES

Given its position as a service provider, the group delivers services aimed at preventing, controlling, and reducing pollution at its clients' sites, for example within its Green Trust activities related to contaminated sites and soils, atmospheric emissions, brownfield rehabilitation, post-accident ICPE measures, reduction of environmental pollution (asbestos, lead, PFAS, plastic pellets), environmental measures (water, dust), and technical assistance in waste management.

2.4.3. ACTIONS AND RESOURCES RELATED TO POLLUTION [E2-2]

2.4.3.1. ACTIONS RELATED TO OWN OPERATIONS

The SOCOTEC Group, a service provider, implements a range of operational actions aimed at controlling and reducing the direct environmental impacts of its activities, particularly regarding air, water, and soil pollution. Actions related to the SOCOTEC Group's own operations aim to prevent and reduce its direct environmental impacts, in line with its HSE policies and within a framework of continuous improvement of its operational practices.

Reduction of atmospheric emissions related to business travel

See section 2.3.4.1. Sustainable Mobility

Business travel represents the main source of atmospheric emissions for the group. The actions deployed focus on several levers:

Electrification of the vehicle fleet

- Implementation of a progressive electrification plan for vehicle fleets across all platforms (fleet-first approach)
- Installation of charging stations at SOCOTEC sites and financial support for employees for home installation
- Leasing contracts systematically including electric vehicles
- Optimization of travel

Optimized planning of field missions to limit trips between clients

- Development of digital collaboration solutions (videoconferencing) to reduce physical travel
- Raising employee awareness of eco-driving

Mobility alternatives

- Studies and deployment of soft mobility alternatives

The activities of the SOCOTEC Group generate limited direct emissions and marginal impacts on water and soil. None of its facilities exceed the reporting thresholds defined by the European E-PRTR register.

2.4.3.2. ACTIONS RELATED TO CLIENT SERVICES

The actions implemented by the group within the scope of its services constitute a significant contribution to the prevention, control, and reduction of pollution. These services are carried out in accordance with applicable methodologies and frameworks for the management of contaminated sites and soils.

Pollution diagnosis and characterization

- environmental diagnostics and historical studies;
- field investigations (sampling, drilling, measurements);
- laboratory analyses of media (soil, water, soil gas).

Risk Assessment and Environmental Management

- assessment of health and environmental risks;
- definition of pollution management plans;
- analysis of usage compatibility;
- assistance with regulatory compliance.

Definition and Implementation of Remediation Solutions

- definition of remediation strategies;
- project management assistance;
- monitoring of works;
- effectiveness control.

Rehabilitation and sustainable site management

- rehabilitation of contaminated sites;
- redevelopment of brownfields;
- integration of environmental constraints;
- long-term monitoring.

Innovation and integrated offerings

- development of integrated environmental services;
- digital monitoring tools;
- method improvements.

Waste management within client projects

The actions implemented by the SOCOTEC Group in waste management aim to prevent associated pollution risks, particularly for hazardous waste mainly generated from field activities (construction and demolition sites, soil investigations, and drainage services) as well as laboratory activities:

- management of hazardous waste in compliance with regulatory requirements, including their characterization, secure packaging, and traceability through dedicated registers;
- use of approved service providers for collection, transport, and treatment;
- implementation of measures to prevent pollution risks related to field and laboratory activities;
- streamlining treatment channels to improve monitoring and control of risks;
- controlled management of other waste when it is likely to cause environmental impacts.

Detailed information regarding waste volumes, recycling, and recovery is presented in 2.5.3. Responsible Waste Management of Operations: Policy [E5-1], Actions [E5-2], and Objectives [E5-3]

Management of environmental risks on-site for client projects

The group, an independent third party trusted for safety verification on construction sites, supervises its field interventions to prevent any risk of accidental pollution:

Operational procedures:

- Integration of environmental requirements into HSE procedures
- Operation management (waste management, prevention of accidental spills) Preparation and awareness:
- Training teams on environmental risks
- Alert and incident management procedures
- Systematic feedback and corrective actions

Management of chemical substances in laboratories within the scope of services requested by clients

Although the use of chemical substances is very limited within the group's service activities, specific actions are implemented in the laboratories:

Storage and handling:

- Secure storage with containment devices and appropriate signage
- Handling procedures limiting accidental releases
- Training of teams on chemical risks
- Reduction and substitution

Inventory and monitoring of chemicals used:

- Source reduction of quantities used whenever possible
- Search for substitution with less hazardous products
- Management of chemical waste

Complete traceability of chemical waste:

- Use of approved service providers for disposal

2.4.3.3. RESOURCES

The SOCOTEC Group mobilizes dedicated human, technical, and financial resources to implement its pollution prevention and reduction actions, both in its own operations and in services provided to clients:

- teams of specialized engineers;
- R&D investments;
- technical equipment;
- dedicated budgets.

2.4.4. POLLUTION-RELATED OBJECTIVES [E2-3]

POLLUTION REDUCTION	2023	2024	2025	Target 2028
% of Low Emission Vehicles in the global vehicle fleet (100% electric or plug-in hybrid electric)	4.6%	16% weighted average	31% weighted average	100%
% of the group's revenue from Green Trust missions	33.45%	35.85%	38.5%	50%
% of the group's revenue eligible for missions related to pollution reduction (Green Taxonomy)	8%	9.58	9.36	-

2.4.5. AIR, WATER, AND SOIL POLLUTION [E2-4]

The activities of the SOCOTEC Group generate limited direct emissions and marginal impacts on water and soil. None of its facilities exceed the reporting thresholds defined by the European E-PRTR register.

2.4.6. SUBSTANCES OF CONCERN [E2-5]

The use of substances of concern by the SOCOTEC Group is limited to its laboratory activities and is subject to secure, traceable management in compliance with regulations, with a progressive substitution approach. The volumes involved are immaterial at the group level.

2.4.7. ANTICIPATED FINANCIAL EFFECTS [E2-6]

The main financial risks related to pollution concern regulatory compliance, the potential occurrence of incidents, and the evolution of environmental standards.

The group identifies opportunities through the growth of its environmental activities with clients in industry, infrastructure, construction, and real estate, the development of new offerings, and the strengthening of its competitive advantage. These challenges translate into increased investments and a growing contribution to the group's revenue, with limited provisions and no material incidents identified during the period.

GRI 306: WASTE 2020 (3-3), 306-1, 306-2

2.5. RESOURCE USE AND CIRCULAR ECONOMY [E5]

2.5.1. DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES [E5.IRO-1] [E5.SBM-3]

The importance of the issue concerning resource use and the circular economy was confirmed during the SOCOTEC Group's double materiality analysis. It is a material issue for the group. This notably involves developing the group's capacity to seize opportunities related to the circular economy within client projects, as well as implementing a circular economy approach within its own operations whenever possible.

See 1.6. Material impacts, risks, and opportunities related to the 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 of electrical and electronic equipment)	I+		X	X	Short Medium	Employees, Communities

2.5.2. SUPPORTING CLIENTS IN THEIR CIRCULAR ECONOMY PROJECTS: POLICY [E5-1], ACTIONS [E5-2], AND OBJECTIVES [E5-3]

Policy

ESRS E5-1

SOCOTEC offers solutions to support its clients towards a resource-efficient and effective management within the building sector, aiming to reduce waste and promote the reuse of materials and equipment at all stages of construction, renovation, or demolition.

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

ESRS E5-2

The SOCOTEC Sustainable Real Estate teams, comprising over 300 experts and engineers, are committed to supporting their clients with these offerings and promoting the circular economy in the Construction and Real Estate sectors. Created by the experts of SOCOTEC Sustainable Real Estate and launched in September 2021, the Ecocycle circular economy framework aims to support and recognize clients' actions in this area on their construction or rehabilitation projects to address four major challenges:

- Eco-design
- Responsible Economy
- Material Reuse
- Waste Recycling.

SOCOTEC's circular economy label concretely helps define the circular economy strategy for a construction, renovation, or rehabilitation project, as well as the necessary action plan. It also enables monitoring and evaluating the overall performance of the project in favor of the circular economy within a continuous improvement approach. It further highlights the efforts of all involved:

- At the design stage, prerequisites—corresponding to standard best practices in circular economy—are required.
- At project delivery, the label is awarded with an associated level (committed, confirmed, or exemplary) based on the actions implemented within this circular economy approach.

At the same time, to further advance material reuse initiatives, SOCOTEC has developed partnerships with reuse platforms such as Booster du Réemploi, Cycle'Up, and Cyneo in France, as well as Carbon Trust (Zero Waste to Landfill) in the United Kingdom. These partnerships enable us to effectively support our clients with:

PEMD diagnostics (in connection with the subsidiary Socotec Diagnostic) and resource diagnostics aimed at:

- Identifying the volumes of materials and products that the project will generate;
- Qualifying materials to assess their reuse potential;
- Securing the removal and storage of materials and products to be reused.

Reuse project management assistance (AMO) missions in construction, rehabilitation, or deconstruction with the objectives of:

- Reducing carbon impact;
- Qualifying materials to assess their reuse potential;
- Identifying possible outlets for targeted materials;
- Enhancing construction and rehabilitation projects.

Training missions on the circular economy with the objectives to:

- Raise awareness among Construction and Real Estate stakeholders about the circular economy
- Provide effective tools to integrate the circular economy into construction projects
- Facilitate the integration of the circular economy into contracts

A commercial action plan is implemented each year to manage the deployment of these offerings and their production by our experts.

2025 Results et Objectives

ESRS E5-3

The main objective is to maximize the recovery of materials and waste from Construction projects in client operations to reduce reliance on natural resources and, consequently, carbon emissions, the primary causes of climate change. The circular economy approach proposed by SOCOTEC to its clients aims to reduce building waste, particularly materials and products that have varying environmental impacts throughout their life cycle. The year 2025 was dedicated to deploying circular economy practices within operational teams: a Building Environmental Quality (QEB) division focused on sustainable development professions (environmental certifications and material reuse) was established.

The specialized agencies are responsible for marketing this range of services, particularly those related to the circular economy, enhancing the skills of more employees in these fields, and developing the appropriate tools for carrying out the missions. The QEB division is supported by the Deployment and Methods division through employee training and the establishment of technical rituals. A technical day was held in June 2025 focused on the circular economy, involving SOCOTEC experts based throughout France, specialists in the circular economy, to share best practices within the network as well as commercial and technical feedback.

In 2026, the challenge will be to continue the deployment of the circular economy offer, through the quarterly facilitation of the dedicated expert group, and via the QEB division which continues its growth and structuring.

Indicators

Key figures for the Circular Economy and the Ecocycle label:

- 3 Ecocycle labeling projects initiated during the year
- 1 Ecocycle labeling awarded
- 177 PEMD / Resources diagnostics
- 30,046 tonnes of materials identified as reusable out of 429,225 tonnes of materials See Chapter 5 - Durability Indicators, 5.1.2.1. Outgoing Resources [ESRS E5-5].

GRI 306 : WASTE 2020

2.5.3. RESPONSIBLE WASTE MANAGEMENT OF OUR OPERATIONS: POLICY [E5-1], ACTIONS [E5-2], AND OBJECTIVES [E5-3]

Policies

ESRS E5-1

As a professional services company, the majority of our activities primarily generate office waste (paper, cardboard, WEEE). However, some minor activities, notably related to our testing and laboratory operations in Italy, the United Kingdom, and Spain, produce the main waste streams. The group promotes the reduction, reuse, and recycling of hazardous and non-hazardous waste specific to its operations. SOCOTEC manages its hazardous waste in compliance with applicable regulatory requirements. A selective sorting process for office waste is also implemented within the agencies. Additionally, our purchasing policy now incorporates recyclability criteria in France, the United Kingdom, and Italy.

Actions

ESRS E5-2

2.5.3.1. HAZARDOUS WASTE MANAGEMENT

SOCOTEC manages its hazardous waste in compliance with applicable regulatory requirements, through structured internal procedures: characterization and CER coding, traceability (register and regulatory forms), secure packaging and use of approved operators for transport and treatment. For example, in France, traceability is digitized via the Trackdéchets platform, while in Italy, it relies on the RENTRI system (Registro Elettronico Nazionale per la Tracciabilità dei Rifiuti). In 2025, the United Kingdom streamlined its waste service providers (from over 70 to 28 providers) to facilitate consolidated monitoring at the national level.

A solidarity approach for the reuse and recycling of waste from electrical and electronic equipment

Waste from electrical and electronic equipment is returned each year to reuse and/or recycling circuits. For the management of discarded workstations and screens, a partnership signed since 2021 with Ecodair and Emmaüs Connect directs this waste annually to these circuits, covering 100% of WEEE* in France and the Belux region. The reused equipment has helped combat digital illiteracy and equip disadvantaged groups to improve their employability or assist them during their training as IT Support Technicians at Ecodair. Recycling initiatives or donations for reuse are also deployed in the United Kingdom, Germany (donations to associations), and Spain (donations to NGOs).

2.5.3.2. MANAGEMENT OF NON-HAZARDOUS WASTE

The main flows of non-hazardous waste are concrete (recycled at 70%) and iron (recycled at 98%).

Sites and agencies in each country also implement selective sorting to ensure the recycling of the main office waste streams: paper, cardboard, cans, plastic bottles, ink cartridges, batteries, bio-waste.

2.5.3.3. REDUCING WASTE THROUGH A SUSTAINABLE AND RESPONSIBLE PROCUREMENT POLICY

To reduce waste at the source, the group is committed to applying a responsible procurement policy aimed at minimizing waste production by optimizing its internal processes, and promoting reuse and the use of second-life materials.

For example, in France:

- The IT package is customized to optimize device allocation according to each employee's needs, avoiding any overconsumption that could result from automatic multi-device allocation.
- Unused equipment is returned to the supply chain and its reuse is encouraged, rather than purchasing new equipment, in order to extend its lifespan.
- The multifunction copier fleet has also been optimized by implementing networked copiers, allowing the removal of individual printers and reducing the number of shared printers in open spaces. The actions taken to optimize the printer fleet have reduced printing by 40% between 2022 and 2025, thereby avoiding a portion of the associated waste.

2024 Results and 2028 Targets

ESRS E5-3

WEEE	2023	2024	2025	Obj. 2028
% of WEEE (waste electrical and electronic equipment) sent to recycling or reuse channels	100% in France	100% of WEEE in France, Belgium, Luxembourg, and the United Kingdom	100% of WEEE from France, Belux, United Kingdom, Italy, Spain, Netherlands	100% of WEEE group

Other Qualitative Objectives 2028

- Limit environmental pollution related to digital technology while prioritizing IT and digital collaboration solutions over travel.
- Ensure the recovery and responsible management of 100% of obsolete IT equipment in France and the Belux region, and gradually extend this objective to other countries.
- Continue to implement waste sorting at the source within SOCOTEC premises.
- Expand waste reporting to all group platforms.
- Systematically consider environmental criteria related to product use and end-of-life in supplier tenders, to promote energy-efficient products and reduce waste generation.
- Consideration of reparability indices.

2.5.4. INPUT RESOURCES [E5-4]

As a service provider to professionals, SOCOTEC Group has no production activities and is therefore not concerned with the input of materials into its own operations.

2.5.5. OUTPUT RESOURCES [E5-5]

2.5.5.1. WASTE FROM THE COMPANY'S OWN OPERATIONS

In 2025, the group reports 10,071 tonnes of waste produced. This significant increase is mainly due to improved reporting coverage and extrapolations of missing data:

- 2023 Scope: France, Italy, United Kingdom, Spain
- 2024 Scope: France, Italy, United Kingdom, Spain, Germany, Netherlands, Belux
- 2025 Scope: 100% of the SOCOTEC Group

TOTAL HAZARDOUS + NON-HAZARDOUS WASTE		UNIT	2023	2024	2025
ESRS E5.37.a.	Total quantity of waste produced (t)	t	1,471	3,328	10,071.40
ESRS E5.37.b.i.	Total weight of hazardous waste diverted for reuse (t)	t	0.54	1.23	4.72
ESRS E5.37.b.i.	Total weight of non-hazardous waste diverted for reuse (t)	t	0	0	0
ESRS E5.37.b.ii.	Total weight of hazardous waste recycled (t)	t	1.32	3.32	20.40
ESRS E5.37.b.ii.	Total quantity, by weight, of non-hazardous waste recycled (t)	t	665.94	2442.89	6357
ESRS E5.37.d.	Total quantity of hazardous waste, by weight, disposed of (t)	t	1.49	5.21	360.03
ESRS E5.37.d.	Total quantity, by weight, of non-hazardous waste disposed of (t)	t	802.28	875.14	3329.15
ESRS E5.37.d.	Total quantity of non-recycled waste, in tonnes	t	804	880	3,689.17
ESRS E5.37.d.	Total percentage of waste disposed of (neither recycled nor reused)	%	55	26	37
	Total percentage of waste recycled or reused	%	45	74	63

ESRS E5.38.a

It includes the main waste streams related to the SOCOTEC Group's client activities:

- Hazardous waste: mixed waste* (62%), asbestos (23%), WEEE (6%), hazardous bituminous waste (4%)
- Non-hazardous waste: concrete (53%), other non-hazardous waste** (28%), iron (13%)

*E.g. soil and stones containing hazardous substances, oils, acids, neon, biodegradable waste containing hazardous substances.

**E.g. general industrial waste, construction site waste (soil and stones), mixed packaging, mixed rubble.

See the detailed indicators by waste type and geography in Chapter 5. Sustainability Indicators.

2.5.5.2. HAZARDOUS AND RADIOACTIVE WASTE PRODUCED BY THE COMPANY

ESRS E5.39

As SOCOTEC is a service provider to professionals, it does not have production activities.

2.5.6. EXPECTED FINANCIAL IMPACTS OF MATERIAL RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY [E5-6]

The expected financial impacts correspond, on the one hand, to the Group's revenue generated from client assignments linked to their circular economy projects. The financial impact related to resource use and the circular economy of SOCOTEC's own operations is accounted for in the IT Department's budgets for WEEE recycling, and in the Real Estate Department's budgets for managing coffee capsules, batteries, and waste sorting by cleaning teams. See 2.2.4. Taxonomy: Sustainable CapEx, OpEx.

ESRS S1.20

The following issues are material; SOCOTEC, as an independent trusted third party in the tertiary sector, places them at the core of its strategy (ESRS S1 and S4): working conditions, health and safety, training, and workforce development. These elements stem from the analysis of the group's material IROs and their prioritization by stakeholders in SOCOTEC's double materiality assessment. Furthermore, the group is committed to SDG No. 8 - Decent Work and Economic Growth.

The group complies with the commitments of the ILO, the European Charter of Fundamental Rights, the International Human Rights Charter, and the legislative provisions of the various countries where the group operates.

SOCOTEC's business model, based on the expertise, skills, and commitment of its 15,000 employees, engineers, and technicians, places Human Resources management challenges at the heart of its strategy to ensure sustainable and responsible performance. The ambition and actions of the Human Resources policy aim to recruit, develop, and retain competent and motivated employees aligned with the company's Employee Value Proposition (EVP, see section 3.1.1). The company seeks to enable each employee to thrive safely in their daily role by supporting their development and employability, fostering engagement with colleagues and clients, while being convinced of making a positive societal impact through the expertise applied, particularly regarding the major environmental and social challenges of the 21st century. A demanding and distinctive value proposition or EVP is implemented in each geography of the group.

In the context of strong growth, the group recruited 3,000 people in 2025 across all its geographies. The international HR network particularly focuses on encouraging the sharing of experiences and the development of technical and managerial skills between countries in order to enhance each individual's experience, promote international mobility opportunities, and foster a sense of belonging. An HR governance structure is in place, bringing together the group's human resources directors once a month under the leadership of the group HR Director.

3.1. COMPANY WORKFORCE [S1]

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

SOCOTEC is a professional services company specializing in Testing, Inspection, and Certification. The practice of its professions relies on its personnel, technicians and engineers in construction, real estate, civil engineering, and the environment, as well as support functions. Team life is essential because assignments are carried out in service of a client project often requiring the implementation of multiple and associated skills. As an independent third party, SOCOTEC relies on 14,809 people (headcount as of December 31, 2025), technicians and engineers, in France and internationally, in risk management and technical consulting for the Construction, Real Estate, Infrastructure, and Industry sectors.

Our main activities of inspections and controls under state approvals and certifications from national organizations do not allow us to use external personnel in carrying out our missions, neither through subcontracting nor temporary service providers. External workers therefore represent barely 1% of the Group's total workforce and are mostly IT consultants.

Being present in a highly competitive market for scarce profiles, particularly engineers and specialized technicians, SOCOTEC is aware of the challenges of talent retention and attractiveness, which it prioritizes at the core of its corporate strategy. Durability is also part of SOCOTEC's social strategy, which is committed to making the company a «Great Place to Work.» The independent annual Great Place to Work® barometer assesses employee engagement and identifies areas for improvement each year, which trigger the implementation of action plans and careful managerial follow-up to complete them before the next barometer. The quality of recruitment and the development of employees' technical skills are essential for delivering high-quality service. SOCOTEC is thus subject to audits by regulatory bodies (COFRAC, UKAS, DAKKS, TIC COUNCIL, etc.). These assessments enable the group to offer, in the Testing Inspection Certification (TIC) market, a combination of solutions adapted to complex, often regulatory issues that incorporate advanced technologies, serving the durability of structures, buildings, installations, and the safety of people.

The potential impacts, risks, and opportunities related to the workforce below are identified and detailed in section: 1.6. Impacts, risks, and opportunities linked to the strategy and business model [SBM-3].

ESRS S1 - S4 : OWN WORKFORCE						
ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS S1 - 14 Company Workforce Health and Safety	RI		X		Short	Employees Clients
ESRS S1 - 1 ESRS S1 - 6 Company Workforce Recruitment	RI	X	X		Short	Candidates Employees
ESRS S1 - 9 Company Workforce Gender Equality	RI	X	X		Short	Employees Candidates
ESRS S1 - 13 Company Workforce Training and Skills Development	OP		X		Long	Employees
ESRS S4 Consumer and/or End-User Safety	I+		X		Long	Clients and/or End Users Public Authorities

ESRS S1.14.B.

No isolated or systemic incidents (forced labor in certain countries outside the EU, child labor, etc.) have been reported in the context of SOCOTEC's Testing, Inspection, and Certification activities, which rely on highly qualified personnel.

3.1.1. POLICIES RELATED TO THE COMPANY'S WORKFORCE [S1-1]

3.1.1.1. EVP : EMPLOYEE VALUE PROPOSITION

The importance of the «Working Conditions» issue was confirmed during the analysis of the IRO and the double materiality assessment of the SOCOTEC Group. SOCOTEC aims to develop the best Employee Value Proposition (EVP) in its sector to recognize the commitment of its employees and enhance its attractiveness. As a leader in risk management and technical consulting in Construction, Real Estate, Infrastructure, and Environment, the SOCOTEC Group values its employees throughout their journey, thanks to its Employee Value Proposition. **The EVP, an objective value perceived by employees in exchange for their work, brings together the value offer that SOCOTEC proposes to its employees and to candidates the company recruits. It is structured around five main pillars: Reward - Protect - Motivate - Attract - Retain.**

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

3.1.1.2. REMUNERATION POLICY

S1.69.1

The remuneration policy is based on the principles of fairness, equal treatment, and pay for performance. The SOCOTEC Group's remuneration policy includes attractive social benefits and value-sharing schemes specific to each country of operation. Beyond the fixed salary, we recognize individual commitment through bonuses and incentives that represent more than 5% of the base payroll. Thanks to its balanced annual salary review process, SOCOTEC ensures that salaries are positioned at or above the market median depending on profiles, as well as recognition schemes for individual contribution:

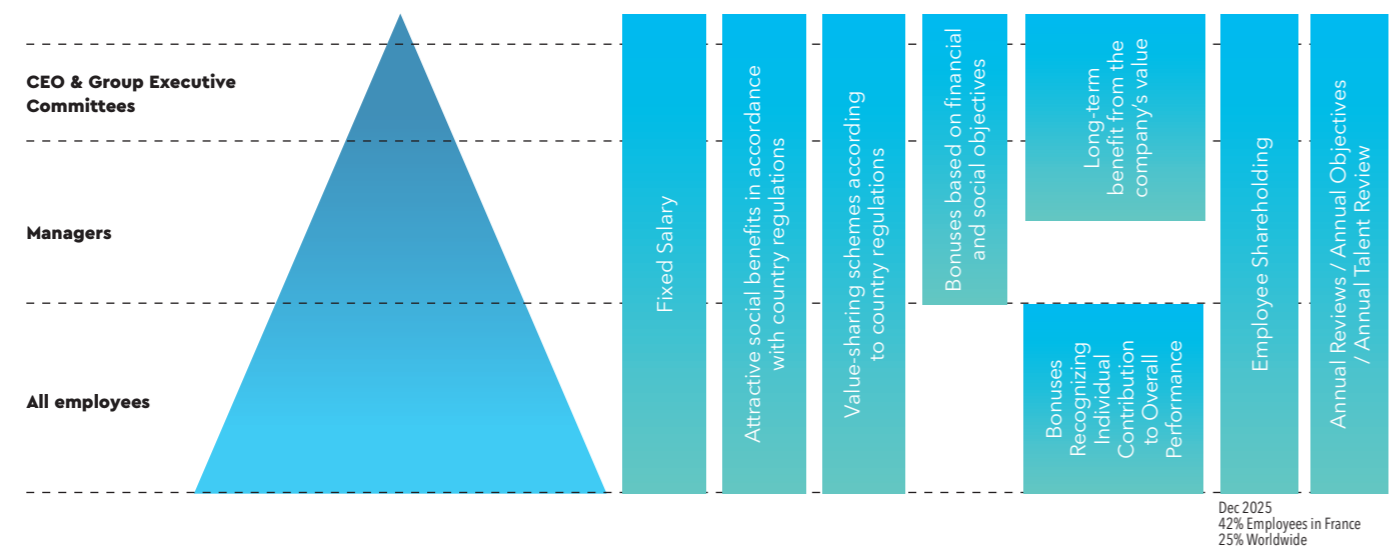
- Manager bonuses aligned with market practices; they include financial and non-financial criteria: safety, quality of services provided to clients (NPS), and may also include environmental performance criteria when the employee concerned has levers to impact them,
- Construction Performance Bonus (unique in the TIC sector),
- Ambassador bonuses, diagnostic bonuses,
- Exceptional bonuses,
- Referral bonuses, etc.

REMUNERATION STRUCTURE

ESRS 2.29.A, S1-10

Principles of the HR policy:

- Alignment with the market median
- Equal treatment
- Recognition of individual commitment
- Protective social benefits
- Sharing of Created Value



3.1.1.3. POLICY RELATED TO SOCIAL BENEFITS

ESRS S1.74

All SOCOTEC employees (100%) are covered by social protection, through public or private programs in all our countries of operation. The group also offers benefits against income loss due to major life events such as illness, unemployment, acquired accidents and disability, parental leave, or retirement. See 5.2. Social Indicators.

3.1.1.4. TRAINING AND CAREER MANAGEMENT POLICY

WORKFORCE TRAINING POLICY

The importance of training and development was confirmed during the analysis of the IRO and the double materiality of the SOCOTEC Group.

A learning company ("you grow, we grow"): The group is aware of the challenges of differentiation and competitiveness in a highly competitive market, aiming to satisfy its clients, who face increasingly complex issues related to the built environment: strengthened regulatory requirements, energy, environmental, low-carbon transitions, durability, health of users and occupants, construction safety, climate change, etc.

In a context of strong growth both organically and through external expansion, in France and internationally, SOCOTEC Group employees benefit from new training and career development opportunities, as well as attractive projects to support their clients in the sectors where the group operates.

As a learning company, SOCOTEC is committed to developing the potential of its teams to meet the challenges of attractiveness and retention necessary for its development.

Seven major commitments are part of the group's human resources policy:

- Develop managerial skills and the necessary qualities in a sector undergoing profound transformation.
- Build a strong local technical mentoring capacity (agency, field training, knowledge transfer) to strengthen SOCOTEC's presence in the regions through nearby professional tutors and coaches.
- Invest in the development of the technical skills of experts, technicians, and engineers. Preserve, grow, and pass them on.
- Recruit the best profiles who bring differentiated expertise (through recruitment or following external growth operations) and help them grow through training programs deployed immediately upon hiring.
- Develop work-study programs or apprenticeships with a view to pre-employment, a key issue for social inclusion and access to first jobs.
- Incorporate innovation and technological skills.
- Integrate the Green Trust dimension and the group's positioning in favor of building durability.

These commitments are supported by significant investment in skills development, with over 3% of the payroll dedicated to professional training across SOCOTEC Group countries.

The promotion of various tools and initiatives, such as the SOCOTEC Learning platform, the SOCOTEC Management Campus with local business schools, the SOCOTEC CFA, the first CFA in the Testing, Inspection, Certification (TIC) sector, the Apprenticeship program in the UK, the MAPS program in the USA, the Geotechnics Academy in Italy, etc., all demonstrate the group's commitment to being a learning organization and addressing the material issue of attracting and retaining talent.

Example:

SOCOTEC is launching the Blue Academy, offering all its employees worldwide professional development support at every stage of their career.



CAREER AND SKILLS MANAGEMENT POLICY

The SOCOTEC Group's HR policies are based on a culture of feedback for talent identification. In terms of career and skills management, SOCOTEC relies on the Blue Talent tool accessible to all employees in France and on manual tools and procedures in its other locations. These platforms or systems allow for tracking each individual's progress through their technical skills and qualifications, as well as career management and annual reviews for each employee. In 2025, 63% of women and 72% of men worldwide had at least one annual review with their direct supervisor. Career opportunities are further supported by a priority given to internal promotion, reflected in the 80% internal promotion rate for management positions.

The SOCOTEC Group aims to develop functional and geographical mobility within each of its countries, and internationally when opportunities arise. This mobility approach is enabled and encouraged by the number of the group's locations (400 sites) as well as the company's growth momentum. The importance of the "Working Conditions" issue was confirmed during the analysis of the IRO and the double materiality assessment of the SOCOTEC Group.

3.1.1.5. POLICIES RELATED TO THE WORK ENVIRONMENT

The importance of the «Working Conditions» issue was confirmed during the analysis of the IRO and the double materiality of the SOCOTEC Group.

POLICY RELATED TO JOB SECURITY

ESRS S1.74

The group favors permanent contracts (CDI) and only occasionally uses short-term contracts. It provides social protection beyond conventional guarantees. The global CDI rate is thus 96%, demonstrating the importance the company places on retention and job security for its experts. The company's training investment amounting to 3% of the payroll is also a factor aimed at developing the expertise and employability of each employee by supporting the development of their career path at SOCOTEC in a motivating and respectful work environment, both humanly and ethically.

POLICY IN FAVOR OF WORK-LIFE BALANCE

ESRS S1-15

Attentive to the working conditions of its employees, the group has notably implemented collective agreements to frame and ensure quality working conditions, such as the agreement on professional equality and quality of work life, the agreement on Disability signed in 2023, and the new agreement on seniors signed in 2025. These measures complement the companies' working time agreements and the Telework Charter.

All companies in France are covered by conventional provisions (4 collective agreements) and/or company agreements: 100% of employees are covered by national collective agreements and 92% by a company agreement that limits exceptional working hours and ensures precise monitoring. Through the signing of these various agreements, the SOCOTEC Group supports the work-life balance of its employees.

GRI 403 (3-3)

3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY

ESRS S1.23

The Health and Safety issue is material. The importance of employee health and safety at work was confirmed during the SOCOTEC Group's double materiality analysis.

Ensuring the health and safety of employees is a primary objective of the SOCOTEC Group, at the core of its purpose.

Health and safety at work have been identified among the material issues for the SOCOTEC Group.

Present in 26 countries, the SOCOTEC Group consistently applies health and safety risk prevention across all its entities and regions locally, regardless of the maturity levels and requirements of local regulators.

Our main inspection and control activities, conducted under State approvals and certifications from national bodies, do not permit us to use external personnel in carrying out our missions, neither through subcontracting nor temporary service providers. The only external workers, representing less than 1% of the group's total workforce, are mainly IT consultants, sedentary staff working on-site and covered by the group's health and safety management system.

Within the scope of its activities, the SOCOTEC Group operates at client sites, in professional locations and environments that may present significant risks. Projects also involve stringent requirements from local and/or international regulators, and our position as an independent trusted third party imposes an additional demand for exemplary conduct and performance as a health and safety expert. This is crucial to the group's reputation.

GRI 403-2

The group is exposed to various types of occupational accident risks:

- Risks related to road safety for employees during daily travel to client sites.
- The risks related to slips, trips, and falls at intervention sites often located in high-risk environments (technical rooms, ATEX zones, confined spaces, tunnels, high-rise buildings, construction sites, industries, renewable energy sites, nuclear sites, etc.).
- The risks of simultaneous activities related to the nature of technical interventions: working at height, electricity, radioactivity, hazardous materials (e.g., asbestos), etc.

GRI 403-1

The SOCOTEC Group has defined 4 pillars to support an ambitious quality and safety policy:

- Ensuring the safety and preserving the health of employees through a rigorous prevention approach and an operational risk management strategy, providing employees with appropriate working conditions, the necessary information, training, and awareness, as well as access to performance indicators every month, supported by a global network of Quality and Safety Correspondents (CQS) to monitor local action plans with managers.
- Improving service quality and customer satisfaction by listening to clients, responding promptly to their requests, providing concrete answers, and anticipating their expectations. Customer satisfaction is measured through the NPS (Net Promoter Score), monitored monthly.
- Encouraging employee engagement on a daily basis through committed management and close support focused on operational realities.
- Ensure a structured continuous improvement by regularly evaluating practices, performance, and the monitoring of all action plans.

In 2026, as in 2025, the group remains focused on its priorities:

- Make employees ambassadors of SOCOTEC's operational excellence in Quality, Safety, and Environment by involving them in all related actions and activities.
- Engage all operational teams in road risk prevention by implementing actions dedicated to employees exposed to risks.

GRI 402-4, 403-7, 403-1, 403-4

A safety management system built on the foundations of the ISO 45001 standard

To adapt to the specific risks of SOCOTEC's various trades and activities, Occupational Health and Safety management is organized within each subsidiary and country. For SOCOTEC, it is supported by a safety management system built on the foundations of the ISO 45001 standard.

SOCOTEC provides its teams with a comprehensive system: precise intervention procedures, training, appropriate personal protective equipment, and the promotion of best practices throughout the year by a network of Occupational Health and Safety Quality Correspondents

(CQS) present across all regions and countries. Rules and best practices enable employees and external contractors to protect themselves against all risks encountered in the course of their professional activities that could affect their health. The risk assessment is summarized in the single document (DU) for the assessment of occupational risks (EvRP) and aims to generate preventive actions whose implementation is monitored and periodically evaluated.

This approach is implemented across all countries within the group. SOCOTEC assesses occupational risks at two levels:

- at the central level for the SOCOTEC Group's business areas,
- at the local level to adapt and tailor the central assessment according to local situations. The responsibilities and roles of stakeholders are also divided across these two levels:
 - central: the Human Resources Department, the Occupational Health and Safety Officer, the Quality and Safety Department, and in France, the designated manager (CEFRI), the Works Council (CSE), and the Health, Safety and Working Conditions Committee (CSSCT).
 - Locally in each country. And particularly in France: the CSE delegates from regions/entities, occupational health services and medical check-ups, the labor inspector, local managers.

Once a year, the Quality and Safety Department of the SOCOTEC Group conducts a review of the occupational health and safety management system for all geographic platforms. It analyzes the results of internal and external audits, the monitoring of indicators, information provided by clients, and the progress of ongoing actions. In France, it takes into account the PAPRI Pact (Annual Program for the Prevention of Occupational Risks and Improvement of Working Conditions) and occupational health and safety projects. These reviews allow for the assessment of the system's relevance and effectiveness, as well as opportunities for improvement, and to decide on the directions to follow and associated actions.

GRI 403-3, 403-6

HEALTH

All entities of the SOCOTEC Group provide access to health services as well as medical coverage. Medical prevention within SOCOTEC is delegated to occupational health services for France and to private organizations in the group's geographic platforms. They operate at several levels in health monitoring and are the primary contacts for employees, whom they see on multiple occasions. Occupational health services are tasked with advising employers, employees, and their representatives to prevent any deterioration of workers' health due to their work. Within occupational health services, medical prevention is carried out by a multidisciplinary team (doctors, occupational risk prevention specialists, ergonomists). Occupational physicians in France also lead and coordinate the implementation and monitoring of collective risk prevention measures.

3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITY POLICY

ESRS S1.24

SOCOTEC is committed to preventing and prohibiting all forms of discrimination, harassment, and physical, psychological, or verbal violence for all employees in the workplace. This commitment applies to everyone, regardless of their status (temporary, part-time, full-time), role, or seniority. SOCOTEC has committed to SDG No. 10: Reduced Inequalities.

SOCOTEC is committed to promoting diversity and inclusion, addressing ethical and performance challenges, and contributing to a fairer society:

- **Commitment against discrimination:** SOCOTEC establishes clear rules, processes, and protocols from recruitment, during onboarding, and throughout the professional journey to encourage the inclusion of all profiles, without discrimination based on gender, ethnic, geographic or social origin, age, disability, sexual orientation, beliefs, or any other characteristic protected by law.
- **Prevention of harassment and violence:** The company implements prevention, awareness, and reporting mechanisms to prevent any situation of moral or sexual harassment, as well as any form of physical, psychological, or verbal violence in the work environment.
- **Equal access to employment and training:** SOCOTEC promotes equal access to employment, career development, and training, ensuring equal opportunities and fair, objective treatment of each individual situation.

These commitments are supported by SOCOTEC's internal policies related to ethics, diversity and inclusion, professional equality, prevention of psychosocial risks, and the professional alert system:

POLICY IN FAVOR OF PROFESSIONAL EQUALITY BETWEEN WOMEN AND MEN

The importance of gender equality has also been confirmed during the SOCOTEC Group's double materiality analysis (a non-material issue considered as material). See 1.6. Material impacts, risks, and opportunities.

A group agreement for French companies on professional equality and quality of work life was signed in 2023 with two representative trade unions of the group. This agreement, signed for 4 years, applies to all companies within the group in France. The objectives set and the measures taken to achieve them under this agreement aim to ensure proven equal treatment and promote equal opportunities for career advancement within SOCOTEC by combating all forms of discrimination. The agreement

is reviewed twice a year with the signatory trade unions to ensure its proper implementation and to promote new initiatives that increase its impact/results.

POLICY IN FAVOR OF THE INCLUSION OF PERSONS WITH DISABILITIES

The SOCOTEC Group is committed to the employment of people with disabilities, both directly through recruitment and job retention, and indirectly by promoting purchases from the sheltered and adapted work sector. SOCOTEC aims to strengthen the recruitment and support of people with disabilities throughout their experience. This commitment is a key component of HR and CSR policies regarding equal opportunities and equal treatment.

GRI 203, 203-1, 203-2

POLICY IN FAVOR OF YOUTH EMPLOYMENT THROUGH THE IMPLEMENTATION OF A SOCIAL INCLUSION PROGRAM

Job creation and indirect economic impacts have been identified as material issues for the SOCOTEC Group. The group has also committed to SDG No. 8: Decent Work and Economic Growth.

SOCOTEC is an inclusive company for all. It is committed to promoting youth employment and supporting those distant from the job market by starting with strengthening training, particularly in its technical trades, which are accessible to all types of profiles. Equal opportunity is at the heart of the company's operations, valuing all career paths and helping target groups to develop both professionally and personally through interaction with local teams and the associations we support throughout the year. Youth employment holds a prominent place as all our geographic platforms are engaged in reducing inequalities through integration into our vocational training and access to stable first employment for young people facing school or social disengagement.

GRI 2-30, GRI 407

3.1.2. PROCESS OF DIALOGUE WITH COMPANY STAFF AND THEIR REPRESENTATIVES (SOCIAL DIALOGUE) [S1-2]

ESRS S1-2, S1.20.B, S1.28, S1.27, S1.47

3.1.2.1. SOCIAL DIALOGUE

Policy

Since its inception, SOCOTEC has been convinced that quality social relations are an essential element of the company's collective performance and emphasizes the importance of exercising trade union rights as a factor of balance and regulation in social relations within the company. That is why the group pays particular attention to conducting quality social dialogue based on listening, trust, and mutual respect. The Group HR Director ensures the coordination of group policies across different geographic platforms in connection with local HR directors.

The Human Resources Department coordinates the employee representative bodies within the group.

- The Human Resources Directors are responsible for holding Social and Economic Committee (CSE) meetings and deploying group projects within the framework of social dialogue to ensure coherence.
- In Germany, the Netherlands, Belux, Spain, and Italy, social relations receive equally significant attention. They are managed locally and have supported the economic growth and development of the activities of the subsidiaries concerned.

Belonging to a group requires the coordination of all representative bodies of the different companies through the existence of a Group Committee (agreement renewed in 2023) and a group negotiation body.

ESRS S1.27.D

The group respects the commitments of the ILO, the European Charter of Fundamental Rights, the International Charter of Human Rights, and the legislative provisions of the various countries in which the group operates. The group is a signatory of the United Nations Global Compact. As a member, the group adheres to the essential and inalienable principles of human rights, social rights, and environmental rights. The group carries out the COP reporting required by the Global Compact every year.

Actions

Collective bargaining, including the rate of workers covered by collective agreements (100% within the group).

French companies subject to French labor law apply and comply with it. Furthermore, the Syntec Collective Agreement includes provisions on so-called «heavy» mandates to secure union career paths. The Syntec CCN covers 95% of the workforce in France. It should be noted that the agreement on union resources within the group in France grants delegation hours, financial resources, and salary guarantees more favorable than the law. This agreement was renegotiated in 2024 with a view to renewal and extension to all group companies in France.

Internal regulations contain provisions more favorable than the law regarding delegation hours, financial allocations, and commissions.

- Negotiations for SOCOTEC Sustainable Real Estate on Employment Management, Career Paths, and Job Diversity.
- Implementation of agreements on Disability, Gender Equality, Seniors, and Quality of Life and Working Conditions.

In France, several negotiations impact durability and social dialogue:

- A Disability agreement covering 20 companies out of 27, representing 92% of the salaried workforce. Renewal of the Disability agreement for the 2026-2028 period with a minimum employment rate target of 4.8%.
- A Gender Equality and Quality of Life and Working Conditions (QLWC) agreement covering 22 companies (including 3 merged as of

1/1/2025) - whereas the law requires only 8 - representing 96% of the salaried workforce.

- An agreement on communication means for trade unions: extension of the scope covered to 95% of the workforce.
- Two agreements on Employment Management, Career Paths, and Job Diversity (GEPPMM) were signed for SOCOTEC Construction and SOCOTEC Equipment in 2023.
- Renewal of Group Profit-Sharing and Incentive agreements and signing of the 2nd addendum to the incentive agreement aimed at strengthening performance-based remuneration for employees (June 11, 2025) - Change of employee savings plan manager to improve the employee experience.
- Signing of the Seniors agreement on March 19, 2025 (period 2025-2028).

Freedom of association, existence of works councils, and rights to information, consultation, and worker participation

SOCOTEC is also working on the following actions:

- Negotiations on the renewal and modification of the Internal Regulations of the Works Councils (CSE).
- Gradual increase of the social works budget of the CSE from 0.59% to 0.79% over a 4-year period, from 2025 to 2028.

SOCOTEC had no strikes in 2025.

Objectives

- 100% of employees covered by collective bargaining agreements.
- Integration of new companies acquired into the common social framework.
- Renewal of the Disability agreement for the 2026-2028 period with a minimum employment rate target of 4.8%.
- Renewal of agreements supporting social benefits across all our platforms.

3.1.2.2. GREAT PLACE TO WORK : LISTENING TO AND ENGAGING EMPLOYEES

ESRS S1.12, S1.20.B, S1.28, S1.27

Policy

SOCOTEC offers its current employees and new candidates a distinctive «employee experience» (EVP: Employee Value Proposition) compared to its competitors. The ambition is to make a difference throughout the employee's professional life cycle, from their first contact with the company during the recruitment process to their departure, including a personalized onboarding and integration process, fair compensation relative to our competitive environment, value-sharing schemes (profit-sharing, incentives, employee shareholding), opportunities for training, mobility, or internal promotion, and a participative managerial approach that encourages employee autonomy.

To measure employee engagement and continue developing employee listening, the SOCOTEC Group has implemented since 2022 an annual measurement system of employee perception in partnership with the internationally recognized organization Great Place to Work®, aiming to ensure that employee feedback is taken into account in all its countries of operation within a continuous improvement framework.

GREAT PLACE TO WORK®, a channel for employee listening and engagement

This annual survey is conducted across all countries within the SOCOTEC Group and covers areas such as individual and collective engagement, understanding of the group's strategy and vision, adherence to the company's values, its operating methods, and ethics, with a significant focus on the relationship with management. Ultimately, it assesses each employee's ability to recommend SOCOTEC as a "Great Place to Work." The Great Place to Work® questionnaire is globally recognized and serves as a benchmark for employee engagement wherever it is implemented. The questionnaire is anonymous and processed directly by the GPTW organization, making it particularly ethical and enabling employees to express themselves freely. The annual Great Place to Work® barometer was conducted in April 2025, in 10 different languages, among all SOCOTEC employees across all geographic platforms. This is the 4th iteration of the survey. The participation rate, which increased, reached 75% globally (65% in 2022). It allowed measurement of the employee experience perception based on 60 common questions, grouped into two indicators: the Trust Index® (average of positive responses to the 60 questionnaire questions) and the Global Perception Index® (corresponding to a single question: "Overall, I can say this is a company where it is really good to work." (great place to work).

The Great Place to Work® survey, led by the Group's Human Resources Department, provides insights that help establish action plans aimed at developing best practices and addressing priority areas for improvement. The results strengthen the SOCOTEC Group's Employee Value Proposition each year, positively impacting the experience of SOCOTEC employees. Beyond the survey itself, the action plans are essential and aim to address the material issue of employee retention and engagement. In 2025, SOCOTEC tested a new experimental tool to consolidate specific action plans for each agency. For this first trial, 79% of agencies used the tool to share their action plans.

Objective

Employee engagement measured with the GPTW questionnaire is at the heart of the Group's CSR strategy.

The Group's goal is, on the one hand, for most employees to work in a certified country, and on the other hand, for each country to make continuous progress.

The objective for 2025 is therefore to achieve at least 65% Trust Index® in all our major platforms, which would allow them to be certified as a "Great Place to Work®" by this same reference organization.

Note: For most countries, the GPTW certification threshold is 65% positive responses (Trust Index®). GPTW sets it at 60% for Italy and 70% for the Belgium and the Netherlands.

Indicators and Results

The 2025 survey saw the group average reach 72% positive responses on the Trust Index® with a 75% participation rate worldwide, and 73% positive responses for the Global Perception® index. Eighteen SOCOTEC countries were thus certified (compared to twelve in 2024 and eight in 2023). SOCOTEC was ranked Best Workplaces® in France, in the category of companies with over 2,500 employees, for the second consecutive year by the GPTW organization.

See the results of the Trust Index from the Great Place To Work survey in 5.2. Social Indicators - Employee Listening and Engagement.

GRI 2-25

3.1.3. PROCEDURES FOR REPAIRING NEGATIVE IMPACTS [S1-3]

3.1.3.1. PROCESS OF EVALUATING THE EFFECTIVENESS OF INTERACTION WITH EMPLOYEES

ESRS S1.32.A.

In the event of a material negative impact on its personnel, SOCOTEC relies on precise processes that primarily aim to analyze the causes that generated this impact, both direct and underlying causes, and then to assess the extent of this impact. This analysis is based on:

- Feedback from the employees concerned: through their representatives, through the alert system provided, through the management line, or through responses to the Great Place to Work® questionnaire.
- The analysis of indicators regularly monitored for each social policy having a material impact on the company's personnel. This is followed by the search for solutions, based on a principle of rapid implementation and founded on:
 - the company's existing resources (established procedures, existing training, equipment, managerial or HR support, etc.).
 - the conduct of external benchmarks.
 - the sharing of best practices between companies.
 - possible investments (financial, human, in terms of training, safety and prevention, etc.).

Finally, action plans are deployed. These may include short-term "repair" actions and long-term "prevention" actions. To ensure the effectiveness of the measures taken, the group monitors the evolution of indicators and the achievement of associated objectives.

See Great Place to Work in 3.1.2.2. and Alert Procedure in 4.1.5.

3.1.3.2. MEASURES TO UNDERSTAND THE VIEWS OF PERSONNEL WHO MAY BE PARTICULARLY VULNERABLE TO IMPACTS AND/OR MARGINALIZED

ESRS S1.32

All employees across the SOCOTEC Group have access to a whistleblowing system established by the company: see 4.1.5. Whistleblowing Procedure. This procedure is communicated in the Group's Code of Ethics, which is validated by all employees annually, and also through the following channels: postings, intranet, and the websites of all countries. The process is thus accessible in the country's language, 24 hours a day.

Ethics training is regularly provided and mandatory for new hires. This system guarantees anonymity and includes protection for whistleblowers. Additionally, a system has been implemented in France to combat violence and harassment in the workplace. The following actions have been carried out:

- E-learning dedicated to harassment.
- Sexual harassment contacts in all companies and a national contact.
- Safety flashes distributed to all managers with a focus on harassment.
- Annual CSR newsletter: article on harassment during the day against sexism.

The annual Great Place to Work® barometer is distributed across all countries of the group (75% participation rate in 2025). It covers adherence to the company's values, its operating methods, and ethics through a 60-question survey. This survey is sent by the Great Place to Work® organization, and the responses from all employees in all our countries are directly received, compiled, and analyzed by the same organization, which guarantees confidentiality. The process is managed by the group's Human Resources Department. It provides insights that help establish action plans aimed at developing best practices and working on priority areas for improvement.

Individual annual interviews also represent an important channel for gathering employee feedback, with 69% of employees having participated in annual performance and career development reviews. These interviews allow employees to discuss both positive aspects and areas for improvement with their management, including matters related to workplace well-being (for example, workload, a mandatory part of the annual review). While not strictly a specific channel, the role of managers should be highlighted. Indeed, the desired managerial approach within the group is based on a responsible relationship founded on trust, encouraging employees to speak openly with their manager. In return, the manager must listen and alert human resources representatives if necessary.

3.1.4. ACTIONS REGARDING MATERIAL IMPACTS ON THE COMPANY'S PERSONNEL

[S1-4]

3.1.4.1. ACTIONS RELATED TO THE REMUNERATION POLICY

SOCOTEC aims to develop the best Employee Value Proposition (EVP) in its sector to recognize employee commitment and enhance its attractiveness. Acknowledging everyone's efforts to make the group a market leader and committed to providing economic and social solutions for all, the company reaffirms its determination to make its teams its number one priority.

PURCHASING POWER

Given the inflationary challenges still present at the end of 2023, the beginning of 2024, and expected to return in early 2026, SOCOTEC has chosen to commit to its employees regarding the impacts or risks related to purchasing power, in order to support and assist its teams, particularly during this period:

- Renewal of the Group Profit-Sharing and Incentive Agreements and signing of the second addendum to the incentive agreement aimed at strengthening performance-based remuneration for employees (June 11, 2025) - Change of employee savings plan manager to improve the employee experience
- Increase in public transport ticket reimbursement from 50% to 75% (beyond legal obligations) in 2023.

VALUE SHARING

Following the 2023 overhaul of the value-sharing system in France through profit-sharing and incentive agreements designed to enhance the redistribution of value created to employees by sharing results in a more attractive and redistributive manner, based on solidarity and performance, the group has decided to launch an employee share ownership program in 2024 in France, the UK, and Spain in 2025. Deployment is then planned in two new regions in 2026.

In July 2024, a capital increase of 5 million euros, exclusively open to the group's employees in France, enabled more than 2,200 of them, representing 42% of the workforce, to become shareholders of the SOCOTEC Group through the FCPE «Actionnariat Blue Alliance.» Oversubscribed by more than 120%, the operation was a clear success, supported by a 20% matching contribution on the amounts invested by employees.

This operation complemented the renewal of the SOCOTEC Group's Management Package in April/May 2024, which significantly expanded the number of manager shareholders, increasing from around one hundred to nearly 400 today. These two initiatives launched in 2024 supplemented those already in place in Germany, the UK, the US, Spain, Italy, and the Netherlands. Today, nearly 25% of SOCOTEC Group employees are shareholders and therefore directly invested in the company's trajectory and success. The SOCOTEC Group received the Grand Prize for Employee Shareholding of unlisted companies, awarded by the FAS (Fédération de l'Actionnariat Salarié) in December 2025.

COOPTATION

Cooptation is the act of recommending members of one's network for a position within the group. It is an opportunity for permanent or fixed-term employees to contribute to the company's development and growth. In the event of a successful cooptation resulting in the candidate's recruitment, the referrer receives a bonus for each cooptation. This system also aims to address resource shortages in certain professions.

3.1.4.2. ACTIONS REGARDING SOCIAL BENEFITS

SOCOTEC provides its employees, in all countries where it operates, with an attractive package of social benefits, including:

- Supplementary health and welfare schemes that offer some of the best guarantees within its TIC (Testing, Inspection, Certification) business line, with the lowest employee contributions.
- A company vehicle fleet policy offering the best model-to-employee contribution ratio within our sector (France, UK, Italy, Netherlands).
- A supplementary retirement scheme increasing the legal rate by 2% (+25%), with no equivalent in the TIC sector.
- A collective Retirement Savings Plan that can be funded by employee savings or unused leave days (paid leave/RTT), in France.

Examples

Social benefits in Germany:

- Company bike leasing program (offered to 100% of employees)
- Sponsorship of a fitness program (offered to 100% of employees)
- 10 vouchers worth 6.67 euros per month for lunch or groceries (for employees of SOCOTEC Building Solutions and Holding Germany)

Employee benefits in the USA:

All American employees have access to health and social protection programs as part of their employment. Employees may choose to decline the offered benefits, but these must be extended to all full-time staff.

3.1.4.3. ACTIONS RELATED TO THE TRAINING AND SKILLS MANAGEMENT POLICY

ONBOARDING OF NEW HIRES

The group pays particular attention to the onboarding of new hires, who benefit from a comprehensive integration process supported by:

- Workelo, a digital platform that welcomes new arrivals through a smooth, engaging, and secure onboarding journey even before their first day at SOCOTEC: introduction to the professions, safety issues, organization, values, CSR approach, and ethical requirements. Each new hire is invited to complete the following training modules on the e-learning platform: GDPR, Compliance (Sapin II), Ethics, IT Security, Road Safety. In the United Kingdom, a mobile platform offers the same onboarding conditions.
- The «Welcome Day» for the physical reception on the first day by the human resources management at the headquarters or in the regional sites of the countries concerned to ensure the provision of PPE and IT equipment for new recruits, the supply of the company vehicle, as well as the presentation of the group and the issues of occupational and road safety and health. The professions and expertise are also presented and highlighted.
- SOCOTEC Connect dedicated to managers promoted or recruited during the year. This program brings managers together at the headquarters to help them better understand the company as a whole, the management requirements, and the knowledge of internal functions supporting field activities. The CSR strategy is also presented to them. This finally provides the key information for an effective onboarding and bets on collective spirit and managerial values from the manager's first day.

MANAGER TRAINING

The example in France of the SOCOTEC Management Campus at EMLyon Business School, a certified training program aimed at strengthening the group's managerial stance and thus embedding a common managerial culture to support SOCOTEC's development ambitions.

The SOCOTEC Campus Management program, developed in partnership with EMLyon, targets three managerial levels within the company, enabling everyone—from frontline operational managers to directors—to strengthen their management skills throughout their managerial journey. Following a «win-win» approach (manager / employees / company), it equips them with effective tools and attitudes, complementing their original technical expertise, and helps them acquire skills to better manage their entities or activities like entrepreneurs while supporting their teams daily. This program, lasting between 6 and 16 months depending on the level, is also designed to mix profiles and geographic origins (including other French-speaking countries). This collective experience fosters connections between different professions, creating a vital network effect for better synergy. Committed to the development of its teams, SOCOTEC created this program in 2018 to reaffirm its business and ethical leadership through strengthening managerial leadership. The SOCOTEC Campus Management thus enables employees to grow through skill development aligned with SOCOTEC's commitment: «You grow We grow.»

More than 880 managers in France have benefited from this program since 2018, the majority of whom come from the technical sector and two-thirds from internal promotions. By the end of 2025, over 90 new candidates have been identified to join the Campus in 2026.

The educational content has been shared within the international Blue Academy network to complement or inspire existing programs in other SOCOTEC countries.

TECHNICIAN TRAINING ON SOCOTEC TECHNICAL PLATFORMS

In France, SOCOTEC has 17 training sites and 41 training centers, including 2 technical platforms in Dunkirk and Lesquin of 3,000 m², which will soon be complemented by 3 additional platforms in Montpellier, Lyon, and Paris. These practical training spaces allow technicians and trainees to be trained under real working conditions through the reproduction of various scenarios. Theoretical learning and practice are thus carried out together. These setups also exist in other group locations: United Kingdom, Italy, Germany via training centers dedicated to local activities.

TECHNICAL MENTORING FOR ALL

In order to develop employees' skills throughout their careers and to complement classroom, technical platform, and e-learning training, SOCOTEC has established a network of field tutor-coaches to provide on-the-job training. Supervised and led by technical directors, this program aims to strengthen the skills of employees within the network of technical experts until they obtain the required qualifications for client assignments by monitoring the acquisition of knowledge and know-how.

Example in the USA: the MAPS Program

In the USA, the MAPS program supports the integration and mentoring of employees (Construction and Real Estate - Business Unit «ATIC»). All inspectors benefit from mentoring that helps them adapt to SOCOTEC's work environment and ensures that an independent supervisor (as opposed to a vertical hierarchical structure) can provide feedback and advice for professional and personal situations that arise.

VAE - VALIDATION OF PRIOR LEARNING

A number of employees have progressed according to professional opportunities and do not have a diploma or hold a diploma that is not aligned with their current level. We offer these employees the opportunity to have their experience formally recognized. Through a partnership with a specialized organization, SOCOTEC provides tailored support, from helping identify the targeted

diploma to preparing for the examination.

The CPF - PERSONAL TRAINING ACCOUNT

SOCOTEC is also committed to enabling employees who wish to use their CPF to undertake training related to the group's professions and strategic challenges, offering co-financing that can cover up to 100% of the remaining cost depending on the individual employee's project.

THE TOOLS AND THE SOCOTEC 360LEARNING PLATFORM

The SOCOTEC 360Learning platform regularly enriches its catalog of technical and cross-functional training courses, allowing employees to develop their skills (soft skills and hard skills) at their own pace. The training covers personal development, professional efficiency, cross-functional skills such as communication, office software, data management, AI, as well as technical and regulatory aspects, and also essential compliance issues, anti-corruption (Sapin II), ethics, GDPR, and cybersecurity. All training deployed on SOCOTEC Learning is validated by industry experts and educational engineers. SOCOTEC Learning currently offers nearly 500 training paths and more than 2,500 modules available, including over 200 freely accessible ones. The training offer available on the SOCOTEC 360Learning platform is complemented by a range of solutions accessible from the Intranet. Among these, one can find notably, the schedule and access to virtual classes on cross-functional topics, such as «Developing Creativity,» «Building Self-Confidence,» «Mastering the Art of Prompting,» etc.

SOCOTEC Learning is deployed across the group's various international platforms: France, UK, Spain, Italy, etc.

In 2025, SOCOTEC reached a record level of use of its SOCOTEC Learning platform with nearly 100% active users (over 13,000), an average training time per user of nearly 4 hours, and a 95% completion rate for its training courses. This represents an 81% increase in training time, rising from 27,000 to 50,000 hours. These figures reflect both the quality of the content offered and the learning momentum of the teams.

THE LEARNING WEEK

Since 2023, each country has organized an annual week of discovery of available training and learning opportunities within the group, under the group's coordination, to facilitate access to training, understanding of the group's essential training priorities, and the possibility for everyone to activate the desired training. Nearly 1,200 people in France participated in 2024. In March 2025, more than 3,000 colleagues worldwide took part. The 2026 edition was held from March 16 to 20.

WORK-STUDY PROGRAMS AND APPRENTICESHIPS

Since 2019, SOCOTEC has been committed to training and access to employment. In this regard, its work-study policy is significant. The goal is to train and recruit these work-study students at the end of their program. To further this approach, SOCOTEC created its own CFA (Apprenticeship Training Center) in 2020 to address the lack of academic training preparing for its professions and to create its own training and recruitment pathway.

Example in France: the SOCOTEC Trades Apprenticeship Training Center (CFA)

Created in September 2020, the SOCOTEC CFA is the only apprenticeship training center in the Testing and Inspection sector. It is dedicated to the Construction, Real Estate, Industry, and Environment sectors. Its mission is to transmit knowledge and enable the group's adaptability to the ongoing changes in the Testing, Inspection, Certification (TIC) professions. The trainees develop skills in professions experiencing shortages or high demand, which are critical recruitment areas for SOCOTEC. The SOCOTEC CFA offers:

- A one-year alternating training program (30% training and 70% on-the-job) preparing for the Professional Certification «Periodic Inspector of SOCOTEC Electrical Installations» registered at RNCP level 4.
- A two-year alternating training program in partnership with IDSchool preparing for the profession of real estate diagnostician.
- A training program preparing for the professional title of «Building Energy Renovation Support Officer» CAREB.

These free and certified training programs provide the necessary skills to carry out one of the activities within a SOCOTEC agency in France or within companies in the sector that offer work-study training. Since its inception, the SOCOTEC CFA has contributed to the training and integration of over 100 work-study students. Ultimately, the goal is to welcome 250 work-study students each year within SOCOTEC in France, including around one hundred trained at the SOCOTEC CFA. SOCOTEC is the leading sector player registered by France Compétences issuing a diploma certificate for technical professions. 80% of the work-study students trained at the CFA are recruited at the end of their program.

Recognizing the opportunity created by SOCOTEC's initiative, both for the sector and for employment, the certification creation and registration file with France Compétences was supported by Filiance (the interprofessional organization of the TIC sector), the High Commissioner for Employment, as well as the Île-de-France region. On February 15, 2023, the SOCOTEC CFA received further recognition by obtaining the Qualiopi Certification. This certification attests to the quality of the process implemented by SOCOTEC to contribute to the development of technical skills. After a successful initial audit, the CFA will undergo a surveillance audit within approximately 18 months. The Qualiopi certification is valid for 3 years.

Since November 5, 2024, the Ministry of Labor has granted approval to SOCOTEC's CFA to organize the training and examinations for a Professional Title.

Example in the United Kingdom: «Apprenticeship» Program.

In the United Kingdom, SOCOTEC UK has also committed to apprenticeships and received in 2022 the «Employer of the Year» award from DBC Training for its efforts in supporting apprenticeships and the measures implemented to integrate young people by training them in testing and inspection professions. This program dedicated to apprentices was established at SOCOTEC UK

to promote their integration and retention. The company aims to enhance its attractiveness to younger generations with future-oriented and meaningful careers: the environmental and energy transitions of the built environment. Over the past three years, more than 300 apprentices have worked at SOCOTEC UK. The company also joined in 2023 «The 5% Club,» a British association of nearly 1,000 companies investing in employment access for new generations, and targets 200 new apprentices trained through the SOCOTEC Academy in the United Kingdom by the end of 2025.

Example in the USA: Training Program: Intern Experience.

Each year, SOCOTEC USA offers 20 interns a comprehensive 8-week experience. These internships provide an opportunity to understand the working world, gain experience, become familiar with technical professions, and participate in operations. An internship committee, made up of technical staff members, oversees the organization of the internships and ensures effective shadowing. The goal is to meet the interns' expectations and enhance their experience to attract talent to the company. The closing session gives interns the chance to speak with senior program managers about their experience and their interest in pursuing a graduate degree related to SOCOTEC's fields of work.

Example in Italy: The Geophysical Research Academy

SOCOTEC Italia is launching the Geophysical Research Academy, a paid professional training program to train technicians specialized in marine geophysics and data acquisition. This program aims to bridge the gap between academic studies and fieldwork. The training lasts 320 hours over approximately 5 months, starting in February 2026 in Sorrento, with 80 hours of theory and 240 hours of practical work on real missions. Participants receive a 6-month fixed-term contract during the training, with the possibility of permanent employment for selected profiles at the end. The academy targets unemployed individuals, graduates from nautical institutes or STEM fields, attracted to the marine environment, mobility, and operational work.

GROUP TRAINING, INNOVATION, AND TECHNOLOGY

SOCOTEC is rolling out an awareness and initiation program for the use of generative AI and new technologies that enable the analysis of building data, the development of new inspection business practices, the testing of new productivity approaches, or the enhancement of performance through AI. This program also aims to enable everyone to make the best use of these new technologies as new opportunities while understanding their limitations and biases. By the end of 2025, SOCOTEC has deployed a structured group-wide program for awareness, training, and adoption of generative AI and associated digital technologies. The group's internal generative AI, BlueGen, is accessible to all employees across all geographies.

AI training has covered the entire management line and extended to business and field teams, enabling them to design and use their own AI agents tailored to operational uses. This dynamic is part of a progressive maturity trajectory, ranging from AI Citizens, capable of creating agents for their team or community, to AI Champions, able to develop advanced agents combining n8n and BlueGen.

This system is complemented by modules dedicated to the use of internal AI tools as well as ongoing communication and awareness-raising actions, in order to firmly embed the AI culture within the group. At the same time, the AI Driving Hub, launched in early 2024 and composed of one to two AI expert representatives per major geographic area of the group, oversees the group's AI strategy and governance. This committee meets quarterly.

3.1.4.4. ACTIONS RELATED TO THE WORK ENVIRONMENT

ACTIONS RELATED TO JOB SECURITY FOR EMPLOYEES

100% of the Group's employees worldwide are covered by an employment contract that complies with labor law. Furthermore, the SOCOTEC Group ensures social coverage for employees in each geography through social protection schemes (welfare and health expenses), within the framework of legal and contractual provisions.

ACTIONS IN FAVOR OF WORK-LIFE BALANCE

The SOCOTEC Group has implemented various actions to support work-life balance:

- The signing of a gender equality agreement in France which includes work-life balance. For example, it has extended paternity and maternity leave rights in terms of duration, with salary maintained (96% of companies: beyond legal and contractual obligations).
- The maintenance of pay during leave for a sick child, beyond legal obligations in many company agreements (80% of the workforce).
- The signing of the group charter on teleworking: 100% of employees covered.
- The Seniors agreement in France allows employees over 55 to prioritize part-time work: 80% of the workforce in France are covered.
- A charter on the right to disconnect for all companies, covering 100% of employees.

Example in France

SOCOTEC in the Best Workplaces® ranking (category > 2,500 employees)

For the second consecutive year, SOCOTEC is listed in the Best Workplaces® ranking in France and climbs 4 places from 10th position in 2025 to 6th place in 2026. This progress is notably based on the results of the Great Place To Work® 2025 survey (see 3.1.2.2. Great Place to Work). What is praised by employees:

- The development of skills that promotes internal promotion: 80% of managerial mobility comes from this.
- The sharing of value at the heart of the group's social model: redistribution through profit-sharing and incentive schemes, employees as shareholders via the Blue Alliance program, awarded the Federation of Employee Shareholding (FAS) Prize.
- A strong CSR commitment from the company for a sustainable future: EcoVadis Platinum Certification and a company vehicle fleet undergoing electrification (1/3 of all fleets, and even 1/2 for the France car fleet).

3.1.4.5. ACTIONS RELATED TO EMPLOYEE HEALTH AND SAFETY AT WORK

In 2026, SOCOTEC is setting the following key focus areas:

- Develop responsible behavior among employees regarding safety and environmental impact by training them and involving them in workshops throughout the year.
- Continue developing TOP (Pre-Observation Time) practices, the fundamental basis of the Safety policy and existing training programs.
- Strengthen the road safety policy by implementing a "safe driving plan" engagement program applicable across all platforms throughout the year, with a particular focus on employees identified as high-risk drivers.
- Establish near-miss detection and analysis in all countries.
- Reinforce our message of employee accountability based on the "8 safety fundamentals."

GRI 403-2, 403-7

ENGAGE ALL OUR OPERATIONAL TEAMS IN ROAD RISK PREVENTION

With a fleet of nearly 9,000 vehicles worldwide, and more than 5,000 in France, road risk is a significant risk at SOCOTEC. Improving road safety requires collective awareness and the responsibility of each individual, both employees and managers. Thus, continuing the safe driving plan initiated in 2020, SOCOTEC managers have been receiving every month since 2021 a file of Significant Road Incidents (SRI), presenting the various road events that occurred within their scope of responsibility. The manager is particularly engaged throughout the year to raise employee awareness of road risk, review the monthly figures, and create a dialogue with employees reported for road risk via the MySafety App mobile application, created by SOCOTEC. Since 2022, SOCOTEC has formalized its commitment to road safety by signing the «Road Safety Charter» in France and the UK, with the relevant ministerial delegations. This charter is based on seven priorities: the prohibition of phone use while driving, alcohol, excessive speed, mandatory seatbelt use, travel organization, employee training, and safety equipment for two-wheeler drivers. This commitment is fully part of the safety action plan and the group's determination to continue reducing accident rates while driving its company vehicle fleet in France, the United Kingdom, Italy, Germany, Spain, Belgium, and Luxembourg, where the largest vehicle fleets are located.

GRI 403-5

SAFETY TRAINING - SKILLS MONITORING

Each unit manager ensures safety training that is practical and appropriate to the risks their teams face within the company premises and during work on client sites. Safety training activities are recorded (safety registers in a dedicated tool).

Three types of training are conducted:

- Initial safety training on general risks, provided systematically to all employees including apprentices and interns. Special attention is given to onboarding new employees, as accidents are more frequent during the period following hiring.
- Safety training for "job-specific" risks, meaning those arising from the employee's various specialties or expertise. These are delivered by specialists in the relevant fields and supplemented by mentoring. Some job-specific safety training is provided by external service providers (use of harnesses, radioprotection, etc.).
- Specific training for workers assigned to tasks involving particular risks, often requiring specific certifications (electrical certification, CACES®, chemical risk levels N1, N2, etc.).

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

3.1.4.6. ACTIONS IN FAVOR OF INCLUSION, DIVERSITY, AND EQUAL OPPORTUNITIES

ACTIONS IN FAVOR OF PROFESSIONAL EQUALITY BETWEEN WOMEN AND MEN

In France, SOCOTEC has signed a new Gender Equality and Quality of Life and Working Conditions agreement covering 22 companies, whereas the law requires only 8 companies to negotiate an agreement on this topic, representing 96% of the covered employee workforce. SOCOTEC goes beyond mere legal or conventional provisions. This agreement was concluded for a duration of 4 years. It is retroactive to July 1, 2023. It is approved by the French Administration and reflects a strong commitment to:

- Combat gender stereotypes and change mindsets.
- Fight against sexism at work, sexual harassment, and sexist behavior.
- Promote women and break the glass ceiling.

- Enable everyone to find a fair balance between personal and professional life, taking parenthood into account.

This action continues SOCOTEC Construction's adherence to the Parity Charter in Real Estate, which further strengthens the group's commitments in this particular sector. The Gender Equality and Quality of Life and Working Conditions agreement is implemented through an action plan structured around 4 major commitments and concrete measures (non-exhaustive list below), as well as the establishment and monitoring of progress indicators.

Promote women and break the glass ceiling.

- Ensure pay equality.
- Promote career equality.
- Increase the proportion of women in management.
- Encourage career transitions.

Communicate and raise awareness to change mindsets - Combat stereotypes.

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

Fight against sexism at work, sexual harassment, and sexist behavior.

- Appoint sexual harassment and sexist behavior officers within all companies of the group and designate a group-level officer. Their role is to guide, inform, and support employees in matters of combating sexual harassment and sexist behavior.
- Commit to implementing sanctions in confirmed cases.

Enable everyone to find a fair balance between personal and professional life, taking parenthood into account.

- Raise managers' awareness of parenting issues.
- An increase in compensation for paternity and maternity leave starting from 6 months of employment.
- An increase above the median/average upon return from maternity leave.

The action plan includes an additional objective to improve Quality of Work Life, taking into account job diversity and the prevention of risk situations. All measures taken under this agreement aim to ensure proven equal treatment and to promote equal opportunities for career advancement within SOCOTEC by combating all forms of discrimination.

Deployment, awareness, and training

The implementation of the Gender Equality and Quality of Life and Working Conditions agreement is managed by the Human Resources departments within their respective scopes. SOCOTEC aims to make this commitment a strategic focus and to monitor the associated progress: regular monitoring of indicators by the Human Resources Department and raising awareness among agency or site directors as well as recruiters across all our geographic platforms. Training and awareness-raising actions aimed at changing mindsets and combating gender stereotypes and the glass ceiling, which hinder professional advancement, are also implemented across all group subsidiaries where the agreement applies. To raise awareness among all stakeholders and foster mindset change, e-learning training programs are deployed. Indeed, non-discrimination in hiring, the feminization of technical professions, access to managerial positions, etc., are all elements of equal treatment that support our values, progress, and growth. In prevention actions, representatives have been appointed for all our companies and subsidiaries regardless of their size. Their mission is to guide, inform, and support employees in matters of combating sexual harassment and sexist behavior. A group representative has been appointed.

Programs aimed at recruiting female profiles and promoting gender equality at work are in place on our main platforms: USA, UK, Italy, Germany, Spain, Netherlands, and France.

Example in France:

In 2025, two priority actions were successfully carried out (announced at the Equality and QWL agreement monitoring committee to trade unions in June 2025):

- Training of referents in combating sexual harassment and sexist behavior.

Two days of training were provided to referents from both employer and employee sides. 22 people were trained.

- Updating of PPE catalogs with equal emphasis on PPE adapted for both women and men.

ACTIONS IN FAVOR OF THE INCLUSION OF PERSONS WITH DISABILITIES

A Disability unit was created within the group in 2021 to lead the integration process of employees with disabilities and to prevent/support the occurrence of a disability or disabling illness during their career. A network of Disability correspondents is deployed by region to support persons with disabilities from recruitment, listen to them for better integration, adapt their workstation if necessary (technically or organizationally), maintain their employment, develop their skills, or simply create strong social ties with the company.

Example in France:

In 2023, a new dynamic enabled the involvement of trade unions in the disability policy by jointly establishing an agreement for three years (2023-2025). This agreement, approved by the prefect in June 2023, allowed the SOCOTEC Group to manage the budget corresponding to its annual contributions independently, enabling it to increase the employment rate from

3.09% in 2023 (within the scope of the agreement) to 3.99% by the end of 2025 (exceeding the 2025 target set at 3.8%). This expected increase corresponds to the addition of more than 70 additional beneficiaries (BOETH) over the period for the companies that signed the agreement (representing 98% of the workforce in France). For reference, the employment rate in the «Business Services» sector in France is around 3.4%, with a national employment target of 6% for private and public companies. A provisional annual budget was developed according to regulatory constraints for a usage right between €500,000 and €600,000 per year over the three years of the agreement (at a constant employment rate). Beyond the negotiation and signing of the agreement to

With the unanimous agreement of the trade unions, the main actions undertaken in 2023 and 2025 were as follows:

- The recruitment of an HR integration officer, dedicating 50% of her time to managing the Disability policy in France.
- Strengthening of administrative integration processes (Workelo software for new hires) and support for monitoring beneficiaries' recognitions (RQTH).
- Two annual participations in the Hello-Handicap Recruitment Fair to raise awareness of SOCOTEC's commitment among candidates.
- Recruitment and integration of new beneficiary employees with or without workplace accommodations, notably through an operational employment preparation program (POE) for 9 beneficiaries, in collaboration with France Travail.
- Training of all Disability Referents and key HR department personnel involved in managing disabled staff (16 people).
- Appointment and training of two voluntary Disability Correspondents in each Works Council (CSE) of companies party to the agreement (16 people).
- Additional training for all CSE members (autumn 2024) on regulatory culture regarding disability and a clear understanding of the compensation measures provided in the agreement. The training offered, as stipulated in the approved agreement, is the same as that delivered to Disability Referents.
- Complete overhaul of the Disability Welcome Guide to include presentation of provisions for beneficiaries (authorized absence days for administrative or medical appointments, CPF credit increase, etc.).
- The annual event in November for the European Week for Disability Employment (SEEPH), featuring, as examples, animation workshops and a report highlighting 4 of SOCOTEC's partner adapted companies and ESATs.
- The integration of inter-company thematic working groups to initiate a process of capitalizing on experiences.
- The launch of a confidential dedicated hotline «Health-Disability,» operated by an external partner (AVISEA), allowing SOCOTEC employees to receive advice, opinions, and if necessary, administrative support for completing their recognition file for the status of workers with disabilities (RQTH file).
- The launch of a training and awareness campaign entitled «All Disability-Welcoming!», primarily aimed at managers but extended to all employees, to promote the inclusion of employees with disabilities and enable everyone to adopt the right attitude towards their BOETH colleagues (beneficiaries of the obligation to employ disabled workers), along with a survey to be conducted among all employees in early 2025.

Example in the United Kingdom:

DISABILITY CONFIDENT PROGRAM
We achieved Disability Confident Committed (Level 1) in 2022 and progressed to Disability Confident Leader (Level 3) in 2024 which we maintained in 2025.
✓ Disability equality awareness training: Management Fundamentals & 360 E-Learning
✓ Fully inclusive and accessible recruitment process
✓ Promote our Disability Confident culture
✓ 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

GRI 203-1, 203-2

ACTIONS TO SUPPORT YOUTH EMPLOYMENT THROUGH THE IMPLEMENTATION OF A SOCIAL INCLUSION PROGRAM ESRS S1.24.D

Example from France: «Rebond Favorable» Inclusion Initiative

SOCOTEC in France continues its commitment and investments in its social inclusion program Rebond Favorable, created in June 2020 for young people who have dropped out of school and have no diploma, to give them access to a profession and employment. This initiative bets on social innovation by creating a supportive and comprehensive learning environment for the professions of technical inspectors in electricity, environmental measurement technicians, and technical inspectors of the sustainable performance of buildings (Energy, Acoustics, and Thermal). It relies on learning solutions in partnership with the association Sport dans la ville and financial support from the Ile-de-France region. These trainings are unique, both in terms of the professions they target and the people they address, with refresher courses in fundamental subjects (mathematics, physics, chemistry, etc.). Corporate culture is also an integral part of the training to instill confidence in the young people and support them through constant mentoring in their new professional environment. This program enables young people to obtain a contract with SOCOTEC (fixed-term, permanent, or apprenticeship) and thus enter working life. Driving

licenses are covered by SOCOTEC. The professions concerned involve electrical inspection missions, real estate diagnostics, or environmental measurements to be carried out on site, at our clients' locations. Three specific training paths are thus offered each year for cohorts of young people distant from employment or from priority urban neighborhoods (QPV). Young people entering the Rebond Favorable training are mentored by agency directors who support them throughout their learning. Since September 2023, a second cycle «Favorable Rebound Season 2» enabled the launch of 6 new cohorts of 8 to 9 trainees each, with 16 positive outcomes at the end of the program (32%). A new group will be recruited in 2026.

Example from France: SOCOTEC's Apprentice Training Center (CFA)

The group's commitment to apprenticeship and youth employment is also reflected through its corporate CFA. Created in September 2020, the SOCOTEC CFA is the only apprentice training center in the Testing and Inspection sector. It is dedicated to the Construction, Real Estate, Industry, and Environment sectors. Its mission is to transmit knowledge and the group's adaptability to the ongoing evolutions of TIC (Testing, Inspection, Certification) professions. Trainees develop skills in occupations experiencing shortages or high demand, which are key recruitment priorities for SOCOTEC.

Example in the UK: social inclusion initiatives

SOCOTEC UK is committed to building an inclusive culture that supports employees from diverse backgrounds. Diversity is a strength, and SOCOTEC UK actively participates in developing an environment where all employees feel valued and respected. To achieve this goal, a series of initiatives have been implemented, such as training on unconscious biases and prejudices, workshops on diversity and inclusion, employee resource groups, a Diversity Day, and more.

The SOCOTEC UK Volunteer Program

To support local communities, SOCOTEC UK launched its SOCOTEC Volunteers program in 2023. Through this new volunteer program, SOCOTEC UK encourages its employees to dedicate their time to support charitable organizations and social programs worldwide in the fields of environment and sustainable development. A reserve of 100 paid working days for volunteering has been made available to employees for the period 2023 to 2025.

SOCOTEC UK has established a partnership with the organization Fedcap, which helps disabled individuals and long-term unemployed people to find employment. Two people have been placed in the SOCOTEC laboratory in Uxbridge through Fedcap. SOCOTEC UK is now working with Fedcap to roll out this initiative across the country in 2023. Thanks to this partnership with Fedcap, SOCOTEC UK was named Employer of the Year at the ERSA Awards and achieved Level 1 of the Disability Confident award (Level 1 badge).

Example in Italy: The Geophysical Research Academy

SOCOTEC Italia is launching the Geophysical Research Academy, a paid professional training program to train technicians specialized in marine geophysics and data acquisition. This program aims to bridge the gap between academic studies and fieldwork. The training lasts 320 hours over approximately 5 months, starting in February 2026 in Sorrento, with 80 hours of theory and 240 hours of practical work on real missions. Participants receive a 6-month fixed-term contract during the training, with the possibility of a permanent contract for selected profiles at the end. The academy targets unemployed individuals, graduates from nautical institutes or STEM fields, attracted to the marine environment, mobility, and operational work.

See monitoring indicators in 5.2. Social Indicators - Professional Integration.

GRI 401-1

3.1.5. GET INDICATORS RELATED TO THE MANAGEMENT OF MATERIAL IRO [S1-5]

3.1.5.1. TARGETS RELATED TO THE EMPLOYEE VALUE PROPOSITION

The SOCOTEC Group aims to develop and promote the best Employee Value Proposition in the Testing, Inspection, Certification (TIC) sector and ensure it is recognized both internally and externally. It has set the following objectives for 2028:

Employee value proposition	2023	2024	2025	OBJ. 2028
Voluntary turnover (worldwide)	12,6%	11,8%	10,9%	<12%
Female representation rate (worldwide)	20%	27%	29%	33%
GPTW: Trust index - Engagement rate (worldwide)	64%	69%	72 %	>65%
GPTW: Trust Index - Engagement Rate (France)	64%	71%	78%	>65%
Number of GPTW Certified Countries	8	12	18	100%

3.1.5.2. TARGETS RELATED TO THE REMUNERATION POLICY

SOCOTEC implements a remuneration policy that values the following criteria to ensure talent attraction and retention:

- "Pay for performance" with the guarantee that salaries are at the median of the TIC market.

- Compliance with social minimums across all companies and collective agreements.
- Deployment of employee shareholding programs for better value sharing beyond France in 2024, and the United Kingdom and Spain in 2025. In 2026 and 2027, new geographies will be involved.

3.1.5.3. TARGETS RELATED TO WORKFORCE TRAINING AND CAREER MANAGEMENT

The SOCOTEC Group follows objectives concerning training and the management of careers and skills.

Workforce Training and Career Management	2023	2024	2025	OBJ.2028
Number of training days / average total workforce (worldwide)	2,49	2,39	2,65	>2
% of the workforce trained each year (worldwide)	80 %	83 %	85%	>80 %
Number of apprentices (worldwide) including the UK Apprenticeship program	495	595	634	750
Number of apprentices (France) excluding CFA	205	219	220	300
% of employees participating in an Annual Performance Review (worldwide)	71 %	76 %	69%	100 %

The SOCOTEC Group has deployed a common training tool allowing the rollout of standardized or specific content across the entire group, which also enables better tracking of training completion. This tool also aims to empower each individual to take charge of their professional journey and development through training and support mechanisms offered by SOCOTEC throughout their career.

The Group launched the Blue Academy in 2025. The Blue Academy makes SOCOTEC a true global center of excellence for the Testing Inspection Certification (TIC) sector professions. It allows each employee to build their professional path through a comprehensive ecosystem:

- Management training on its platforms in partnership with business schools and the issuance of a certificate for every completed program
 - SOCOTEC's CFA to develop apprenticeships in SOCOTEC's technical trades (100 young people trained in 2025)
- International Learning Week to promote professional and personal development
- Support programs for technical skills, languages or others, certifications, mobility...
 - Training on BlueGen, SOCOTEC's Generative AI, and development of AI business agents.

Regarding career and skills management, the goal is to maintain an internal promotion rate ≥ 75% and aim for 100% of employees to have an annual review across all our geographies. Additionally, the group aims to:

- Improve visibility of mobility desires during the employee's annual review.
- Accelerate mobility decisions to within < 3 months.

3.1.5.4. TARGETS RELATED TO THE WORK ENVIRONMENT

The SOCOTEC Group sets the following ambitions in terms of job security.

Job Security	2023	2024	2025	OBJ. 2028
Permanent Contract Rate (global)	>95 %	98%	96%	98%

SOCOTEC also aims for 2026 to continue its commitment to work-life balance by signing new agreements that support this and renewing those that are expiring.

3.1.5.5. TARGETS RELATED TO EMPLOYEE HEALTH AND SAFETY AT WORK

Ensuring the health and safety of employees is a primary objective of the SOCOTEC Group, at the core of its purpose. The SOCOTEC Group's main objectives are to:

- reduce the accident rate of the vehicle fleet and thereby reduce the number of bodily injury accidents.
- reduce the number of accidents (with and without work stoppage).

SOCOTEC monitors the following indicators monthly across all its platforms and has set ambitions for 2028:

Health and Safety at Work	2024	OBJ. 2025	2025	OBJ.2026	OBJ.2028
Frequency Rate (Global)	4,4	Maximum : 5	4	4,12	Maximum : 4
Severity Rate (Global)	0,16	Maximum : 0,20	0,10	0,12	Maximum : 0,10
France IRS Rate (Significant Road Incidents)	20,3%	Maximum : 30%	19,8%	Maximum : 21%	Maximum : 18%
Global IRS Rate	28,2%	Maximum : 30%	23,1%	Maximum : 27%	Maximum : 20%

3.1.5.6. TARGETS RELATED TO DIVERSITY AND EQUAL OPPORTUNITIES

GENDER EQUALITY

By signing the gender equality agreement, the group commits to addressing each component of the index between 2023 and 2027:

- The pay gap between women and men;
- The gap in the distribution of individual raises;
- The gap in the distribution of promotions (for companies with more than 250 employees);
- The percentage of employees given raises upon returning from maternity leave: 100%
- The number of women among the top 10 highest earners.

SOCOTEC is committed to combating all forms of gender-based discrimination in salary and promotion: fighting the glass ceiling, specific budget allocated for salary increases. By 2028, the group has set the following objectives regarding gender equity.

Diversity	2023	2024	2025	OBJ. 2028
Gender equality (Scope: 7 platforms + Belux)				
Gender equity in compensation (worldwide) = % of women given raises / % of men given raises	1,01	1,07	1,01	>=1
Gender equity in promotion (worldwide) = % of women promoted / % of men promoted	1,19	1,28	1,04	>=1

INCLUSION OF PERSONS WITH DISABILITIES

With the signing of the Disability Agreement, the group commits to the following objectives between 2023 and 2025:

- Recruitment targets: for example, in France, 35 permanent contracts (CDI), 2 fixed-term contracts (CDD/FTE), 5 apprentices and interns (training contracts)
- 2028 targets: > 4.8%

People with disabilities	2023	2024	2025	OBJ. 2026	OBJ. 2028
Employment rate of people with disabilities (France)	3,1	3,6	3,99	>4,3	>4,8

With 16 managers declared as RQTH out of a total of 811 managers in 2025, the rate amounts to 1.97% of managers from a vulnerable group among leaders and supervisors.

The United Kingdom had also set a goal to achieve level 3 with the Disability Confident organization, which was reached as early as 2024 and maintained in 2025, by demonstrating the recruitments made and the measures implemented.

INCLUSION, DIVERSITY, AND EQUAL OPPORTUNITIES

Rebond Favorable Program: New Ambition for 2023-2026

At the request of the Ile-de-France region, SOCOTEC relaunched in 2023 a new 3-year cycle (+ 1 year) to integrate around 60 new trainees into one of the jobs offered by a SOCOTEC subsidiary in France.

The Rebond Favorable Season 2 program (2023-2026), managed in partnership with Sport dans la Ville, a long-standing partner, will notably allow the association to consolidate and secure the human resources dedicated over the 4 years of the project, by recruiting a resource dedicated to the Rebond Favorable program.

SOCOTEC's objective is to train nearly 60 trainees over 4 years in various high-demand jobs that remain accessible to profiles with little or no formal qualifications, often school dropouts. The main innovation of «Rebond Favorable 2» is the internal management of all theoretical training by in-house staff.

Voluntary engineers and technicians have been trained and coached to develop the educational pathways intended for the trainees.

3.1.6. EMPLOYEE CHARACTERISTICS [S1-6, S1-7]

See the breakdown by platform in 5.2. Social Indicators.

AVERAGE TOTAL WORKFORCE BY GENDER AND CONTRACT TYPE		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
Average total workforce				
ESRS S1.50.a.	Total: Average workforce all contracts (1)	11,046	11,812	14,846
ESRS S1.50.a.	Total number of men (all contracts) - average workforce		8,597	10,773
ESRS S1.50.a.	Total number of women (all contracts) - average workforce		3,203	4,073
Total: Average workforce across all contracts excluding interns		10,958	11,709	14,692
ESRS S1.50.b.i	Number of employees on permanent contracts (CDI - average workforce)	10,086	10,996	13,807
ESRS S1.50.b.i	Total number of male employees on permanent contracts (CDI - average headcount)		7,597	10,040
ESRS S1.50.b.i	Total number of female employees on permanent contracts (CDI - average headcount)		2,758	3,767
ESRS S1.50.b.ii	Number of employees on temporary contracts (CDD - average headcount)	298	201	450
ESRS S1.50.b.ii	Total number of male employees on temporary contracts (CDD - average headcount)		129	350
ESRS S1.50.b.ii	Total number of female employees on temporary contracts (CDD - average headcount)		78	100
ESRS S1.50.b.ii	Number of employees on apprenticeship contracts	495	509 ⁽¹⁾	514 ⁽¹⁾
ESRS S1.50.b.ii	Number of men on apprenticeship contracts (average headcount)			202
ESRS S1.50.b.ii	Number of women on apprenticeship contracts (average headcount)			112
ESRS S1.50.b.ii	Number of employees on professionalization contracts	79	86	120
ESRS S1.50.b.ii	Number of men on professionalization contracts (average headcount)			86
ESRS S1.50.b.ii	Number of women on professionalization contracts (average headcount)			34
ESRS S1.50.b.ii	Number of trainee employees	88	104	154
ESRS S1.50.b.ii	Number of male trainees (average headcount)			94
ESRS S1.50.b.ii	Number of female interns (average headcount)			60

⁽¹⁾ This total includes participants in the UK apprenticeships program

TOTAL HEADCOUNT AS OF 12/31 BY GENDER AND CONTRACT TYPE

TOTAL HEADCOUNT AS OF 12/31		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
ESRS S1.50.a.	Total number of employees all contracts as of 12/31/N	10,392 ⁽¹⁾	12,333 ⁽¹⁾	14,809
ESRS S1.50.a.	Total number of male employees in headcount as of 12/31/N - all contracts	7,586	8,991	10,533
ESRS S1.50.a.	Total number of female employees on staff as of 12/31/N - all contracts	2,806	3,342	4,276
(1) Total global headcount as of 12/31/2023 = 11,965 and as of 12/31/2024 = 12,795				
Breakdown by contract - headcount as of 12/31		2023	2024	2025
ESRS S1.50.b.i	Total number of permanent employees as of 12/31/N	10,392	11,523	14,255
ESRS S1.50.b.i	Total number of male permanent employees as of 12/31/N	7,601	8,408	10,101
ESRS S1.50.b.i	Total number of female permanent employees as of 12/31/N	2,791	3,115	4,154
ESRS S1.50.b.ii	Total number of temporary contract employees as of 12/31/N		748	501
ESRS S1.50.b.ii	Total number of men on fixed-term contracts as of 12/31/N		534	387
ESRS S1.50.b.ii	Total number of women on fixed-term contracts as of 12/31/N		214	114
ESRS S1.50.b.iii	Total number of employees with non-guaranteed hours		62	53
ESRS S1.50.b.iii	Total headcount or full-time equivalents (FTE) of male employees with non-guaranteed hours		49	46
ESRS S1.50.b.iii	Total headcount or full-time equivalents (FTE) of female employees with non-guaranteed hours		13	7
Full-time / Part-time (as of 12/31/N)		2023	2024	2025
ESRS S1.52.	% of full-time employees (permanent contracts as of 12/31/N)	93	93	93
ESRS S1.52.	% of part-time employees (as of 12/31/N)	7	7	7

STAFF TURNOVER

Staff Turnover		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
ESRS S1.50.c.	Overall turnover rate (2)	17.10	15.13	13.66

(2) The number of permanent contract employee departures over a rolling 12-month period is not available for the following entities and countries representing 5% of the total workforce as of 31/12/2025: SOCOTEC Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Building Performance (NL), UKTC (UK)

EXTERNAL WORKERS TO THE COMPANY [ESRS S1-7]

		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
ESRS S1.55.a	Total number of external personnel in the company workforce	N/A	127	173
ESRS S1.50.c	Our main inspection and control activities, conducted under state approvals and certification by national bodies, do not allow us to use external personnel in carrying out our missions, neither through subcontracting nor temporary service providers. The few external workers (representing barely 1% of the Group's total workforce) are mostly IT consultants.			

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

See the breakdown by platform in 5.2. Social Indicators.

		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
Coverage of collective bargaining and social dialogue				
ESRS S1.63.a.1	Overall percentage of employees covered by worker representatives	NA	59	56 ⁽¹⁾
ESRS S1.60.a.1	Percentage of all employees covered by collective agreements	NA	65	67 ⁽¹⁾
Great Place to work				
ESRS S1.50.a.	Participation Rate	68	74	75
ESRS S1.50.a.	Trust Index for the annual Great Place to Work survey	64	69	72
ESRS S1.50.a.	Overall Perception	61	68	73

(1) Data excluding 4% of permanent employees from the following entities and countries: SOCOTEC Italia - Polo Ambientale, Carsico, SOCOTEC Colombia, Ivory Coast, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam.

3.1.8. DIVERSITY INDICATORS [S1-9]

See the breakdown by platform in 5.2. Social Indicators.

		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
GENDER DISTRIBUTION AND PERCENTAGE AT SENIOR MANAGEMENT LEVEL				
ESRS S1.66.a.1	Managers: Number of women with permanent contracts	224	255	453
ESRS S1.66.a.2	Percentage of women in management	20	17	22

GRI 405-2

Our results on professional equality are evaluated annually in the group's sustainability report and published in France on the website, as required by law, through the professional equality index. Established by the Pénicaud decree of January 9, 2019, under the "Professional Future" law, the professional equality index measures the pay gap between men and women and requires all companies with more than 50 employees to publish their results on this matter. This index provides companies with annual indicators on professional equality between women and men. It is calculated based on several criteria:

- The gap in the distribution of individual raises;
- The gap in the distribution of promotions (for companies with more than 250 employees);
- The percentage of employees receiving raises upon returning from maternity leave;
- The number of women among the top 10 highest earners.

The 2025 results for France are as follows:

(*) when indicator 1 is not calculable, the overall result becomes incalculable

Companies	INDICATOR RELATED TO THE PAY GAP (40 POINTS)	INDICATOR RELATED TO THE GAP IN INDIVIDUAL RAISE RATES (20 POINTS > 250 EMPLOYEES OTHERWISE 35 POINTS)	INDICATOR RELATED TO THE PROMOTION RATE GAP (15 POINTS MAXIMUM)	Indicator related to the % of female employees who received a raise within the year following their return from maternity leave (15 points maximum)	Indicator related to the number of employees of the underrepresented gender among the 10 employees with the highest salaries (10 points maximum)	Complete result
SOCOTEC Construction	38	20	15	15	0	88
SOCOTEC Equipment	37	20	15	15	0	87
SOCOTEC Environment	39	20	15	15	5	94
SOCOTEC Management	35	20	15	15	10	95
SOCOTEC Training	35	35	Not applicable	15	10	95
SOCOTEC Diagnostics	27	20	15	15	10	87
SOCOTEC Power Services	38	20	15	15	5	93
SOCOTEC Smart Solutions - Ascaudit Group	38	20	15	15	5	93
SOCOTEC Sustainable Real Estate	38	35	Not applicable	15	5	93
SOCOTEC Biodiversity Development	40	25	Not applicable	15	10	90
SOCOTEC Monitoring	Incalculable	35	Not applicable	15	0	Incalculable
SOCOTEC Reunion	Incalculable	35	Not applicable	Incalculable	0	Incalculable
SOCOTEC Infrastructure	Incalculable	35	Not applicable	Incalculable	5	Incalculable
SOCOTEC Materials Inspection	Incalculable	25	Not applicable	15	0	Incalculable

Comparison 2023-2025

Companies	2023	2024	2025	CHANGE 2025/2024
SOCOTEC Construction	88	88	88	=
SOCOTEC Equipment	86	86	87	↗
SOCOTEC Environment	94	94	94	=
SOCOTEC Management	92	91	95	↗
SOCOTEC Training	94	96	95	↘
SOCOTEC Diagnostics	94	87	87	=
SOCOTEC Power Services	88	88	93	↗
SOCOTEC Smart Solutions - Ascaudit Group	82	81	93	↗
SOCOTEC Sustainable Real Estate	93	94	93	↘
SOCOTEC Biodiversity Development	-	-	90	-

3.1.9. DECENT WAGES [S1-10]

Compensation structure: see 3.1.1.2. Compensation

Salaries paid in 2025 amount to nearly €902.7 million for the group. The compensation policy is based on the principles of fairness, equal treatment, and pay for performance. The SOCOTEC Group's compensation policy includes attractive social benefits and value-sharing schemes specific to each country of operation. Beyond the fixed salary, which we ensure is at the market median, we recognize individual commitment through bonuses and premiums that represent more than 5% of the base payroll.

- Manager bonuses are aligned with market practices; they include financial as well as non-financial criteria: safety, quality of services provided to clients (NPS), and may also include environmental performance criteria when the employee concerned has levers to influence them,
- Construction Performance Bonus (unique in the TIC sector),
- Ambassador bonuses, diagnostic bonuses,
- Exceptional bonuses,
- Referral bonuses, etc.

See the breakdown by platform in 5.2. Social Indicators.

Decent Wage		GLOBAL		
		2023	2024	2025
ESRS S1.69.1.	Yes	yes	yes	yes

3.1.10. SOCIAL PROTECTION [S1-11]

See the breakdown by platform in 5.2. Social Indicators.

		GLOBAL		
		2023	2024	2025
ESRS S1.74.1	If all employees of the company are covered, through public programs or benefits offered by the company, by social protection against income loss due to one of the major life events listed here: unemployment, work accidents and acquired disability, parental leave, retirement	100%	100%	100%

3.1.11. PERSONS WITH DISABILITIES [S1-12]

With the signing of the Disability Agreement, the group commits to the following objectives between 2023 and 2025:

- Recruitment targets: for example, in France, 35 permanent contracts (CDI), 2 fixed-term contracts (CDD/FTE), 5 apprentices and interns (training contracts)
- Employment rate target in France: >4.8% by the end of 2028.

Handicap	FRANCE			GERMANY			ITALY			SPAIN			NETHERLANDS			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
ESRS S1.79.1	Employment rate of persons with disabilities	3.1	3.75	3.99	2.62	3.1	2.8	4.0	3.8	2.4	2.0	2.3	2	0.7	0.7	1
ESRS S1.80.2	including the employment rate of women with disabilities	3.3	3.8	3.82	0.48	2.3	1.8	N/A	1.0	0.8	3.0	0.2	0.2	0.0	0.0	0
ESRS S1.80.1	including the employment rate of men with disabilities	2.8	3.6	4.06	2.14	3.5	1	N/A	2.8	1.6	5.0	2.1	1.8	1.0	1.0	3

With 16 managers declared as RQTH out of a total of 811 managers in 2025, the rate amounts to 1.97% of managers from a vulnerable group among leaders and supervisors.

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

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

See the breakdown by platform in 5.2. Social Indicators.

CAREER DEVELOPMENT		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
ESRS S1.83.a	Percentage of total employees who participated in regular performance and career development reviews	71.4	75.7	69.5
ESRS S1.83.a.1	Percentage of women who participated in annual performance and career development reviews	73.2	76.7	62.6
ESRS S1.83.a.2	Percentage of men who participated in annual performance and career development reviews	74.5	75.3	72.25

EMPLOYEE TRAINING		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
ESRS S1.83.b	Number of training days completed / Average total workforce	2.49	2.39	2.65
ESRS S1.83.b.1	Average number of training hours per male employee	2,622	3,080	2,840
ESRS S1.83.b.2	Average number of training hours per female employee	536	621	653

For the United Kingdom, the number of trained employees includes those who have completed one or more e-learning modules. It does not include in-person training or technical training. The number of trained employees and training days for acquisitions in H2 2025 are not available. In the Netherlands: training data does not include the Geotechnics and Risk Management & Claims business units. No data for the USA. The total share of trained employees is calculated based on the total workforce excluding interns and non-responding entities.

3.1.13. HEALTH AND SAFETY - INDICATORS [S1-14]

See the breakdown by platform in 5.2. Social Indicators.

HEALTH AND SAFETY MANAGEMENT SYSTEM		TOTAL PLATFORMS		
		2023	2024	2025
ESRS S1.88.a.1	Percentage of salaried employees covered by the health and safety management system based on legal requirements and/or recognized standards or guidelines such as ISO 45001 or MASE	N/A	100%	100%
ESRS S1.88.a.2	Percentage of non-salaried employees covered by the health and safety management system based on legal requirements and/or recognized standards or guidelines ⁽¹⁾	N/A	100% (excluding USA not available)	100% (excluding USA not available)
ESRS S1.90.1	Percentage of employees covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines (ISO 45001 or MASE) and subject to an internal audit and/or an audit or certification by an independent third party ⁽²⁾	46%	65%	60%

- (1) Our main inspection and control activities, under state approvals and certification by national bodies, do not allow us to use external personnel in carrying out our missions, neither subcontracted nor through temporary service providers. The few external workers (representing barely 1% of the Group's total workforce) are mostly IT consultants, working on-site and covered by the Group's health and safety management system.
- (2) In 2024 and 2025, 100% of the workforce of entities holding at least one ISO 45001 and/or MASE certificate are considered. In 2023, only ISO 14001 certifications were taken into account.
- (3) Italy also holds the following additional certifications:
- ISO 14064: SOCOTEC Italia
 - ISO 30415 (Diversity and Inclusion Management System): SOCOTEC Italia and Tecnolab, covering 87% of the Italian workforce.
 - ISO SA8000: Tecnolab, covering 18% of the Italian workforce.

WORKPLACE ACCIDENTS		TOTAL PLATFORMS		GLOBAL
		2023	2024	2025
ESRS S1.88.b.1	Number of fatalities related to workplace accidents	0	1	0
ESRS S1.88.b.2	Number of fatalities of non-employees due to occupational accidents and diseases	0	0	0
ESRS S1.88.c.1	Number of accidents with work stoppage	84	93	86
ESRS S1.88.c.3	Number of accidents without work stoppage	383	379	493
ESRS S1.88.e.1	Number of days of work stoppage	2,010	3,420	2,284
ESRS S1.88.c.2	Frequency rate	4.064	4.40	3.97
ESRS S1.88.c.2	Severity rate	0.10	0.16	0.10
ESRS S1.88.c.3	Number and rate of recordable occupational accidents for non-employees	0	0	0

3.1.14. WORK-LIFE BALANCE - INDICATORS [S1-15]

See the breakdown by platform in 5.2. Social Indicators.

		TOTAL PLATFORMS	
		2024	2025
ESRS S1.93.a.1	Percentage of employees entitled to family leave	84.32	99.67
ESRS S1.93.b.1	Percentage of employees concerned who took such leave	32.79	27.21
ESRS S1.93.b.2	Percentage of male employees concerned who took such leave	22.83	19.10
ESRS S1.93.b.	Percentage of female employees concerned who took such leave	9.96	8.12

(1) Excluded from the calculation are 8% of the global permanent workforce as of 12/31/2025: Ninyo & More (USA) and SOCOTEC entities in Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam.

3.1.15. COMPENSATION - INDICATORS [S1-16]

See the breakdown by platform in 5.2. Social Indicators.

Gender equity in compensation (as of 12/31/N)	TOTAL PLATFORMS		
	2023	2024	2025
Total: gender equity in compensation (% of women receiving raises compared to % of men receiving raises, in 2024)	1.01	1.07	1.01

See 3.1.8 Diversity Indicators

Pay gaps		2023	2024	2025
ESRS S1.97.a.1 et b.1	Not disclosed	N/A	N/A	N/A

3.1.16. CASES, COMPLAINTS, AND SERIOUS INCIDENTS RELATED TO HUMAN RIGHTS [S1-17]

The group does not report any cases, complaints, or serious incidents related to human rights.

ESRS S1.103	Discrimination incidents, including harassment, reported during the reference period	2023	2024	2025
ESRS S1.103.a.	Total number of discrimination incidents, including harassment, reported during the reference period	N/A	N/A	N/A
ESRS S1.103.b.	Number of complaints filed through channels allowing employees to express their concerns	N/A	N/A	N/A
ESRS S1.103.c.	Total amount of fines, penalties, and compensation for damages resulting from incidents and complaints	N/A	N/A	N/A
ESRS S1.104	Serious incidents recorded regarding human rights (forced labor, human trafficking, or child labor, etc.)	2023	2024	2025
ESRS S1.104.a.	Number of serious human rights incidents affecting the workforce during the reporting period	0	0	0
ESRS S1.104.b.	Fines, sanctions, and compensations resulting from the cases (serious human rights incidents) described in point a) above	0	0	0

GRI 2-26

3.2. CONSUMERS AND END USERS [S4]

MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION

WITH THE STRATEGY AND BUSINESS MODEL [S4.SBM-3]

For a detailed description of stakeholders, including consumers and end users, see section 1.5, and for impacts, risks, and opportunities related to the strategy and business model, see section 1.6.

ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
		I+ RI OP	UPWARD	OWN		
ESRS S4 Consumer and/or End-User Safety	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/or end user safety was confirmed during the SOCOTEC Group's double materiality analysis.

It is appreciated and assessed from three perspectives:

- SOCOTEC, within the scope of its missions to control, inspect, and verify existing buildings and construction and renovation projects for its B-to-B clients, directly contributes to securing projects and thereby indirectly to the safety of occupants, users, or future users of buildings and infrastructures. The impact of SOCOTEC's missions is essential to the safety of built assets; as such, it is considered a positive impact for the durability of constructions, clients, and end users.
- The entry into force on May 25, 2018, of Regulation (EU) 2016/679 of April 27, 2016, concerning the protection of natural persons with regard to the processing of personal data and the free movement of such data (hereinafter "GDPR") enabled the anticipation of the deployment of a compliance project for the SOCOTEC Group's subsidiaries with this framework. This two-phase project was carried out within the SOCOTEC Group's subsidiaries and notably led to the appointment of a Data Protection Officer and the formalization of various procedures, all operational.
- Cybersecurity is also assessed as a significant risk in SOCOTEC's risk analysis and in the IRO analysis. Data theft, ransomware, cyber-attacks, cyber-malicious acts affect all companies regardless of their size and activities. System security is vital for our company not only from a financial perspective but also because it guarantees our reputation and the trust our clients place in us.

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

Various group policies manage significant impacts, risks, and opportunities concerning consumers and end users.

GRI 3-3

MANAGEMENT SYSTEM SERVING THE SATISFACTION OF DIRECT CLIENTS AND THE SAFETY OF END USERS

To ensure control over the group's operations and the subsidiaries' results while guaranteeing client satisfaction, the group has implemented a management system that complies with the organizational and management requirements of standards including NF ISO 9001, NF 14001, NF ISO 17020, NF ISO 17025, NF ISO 17029, and NF ISO 19443.

This management system is based on a Quality and Safety policy organized around 4 commitments:

- Guarantee the safety and preserve the health of our employees through a rigorous prevention approach and an operational risk management strategy, ensuring appropriate working conditions, the necessary information, training, and awareness resources, as well as access to performance indicators.
- Improve service quality and customer satisfaction by listening to them, responding promptly to their requests, providing concrete answers, and anticipating their expectations.
- Encourage the daily engagement of our employees through committed management and close operational leadership.
- Ensure structured continuous improvement by regularly evaluating our practices, performance, and the follow-up of action plans. In 2026, as before, the group remains focused on its priorities:
- Make employees ambassadors of SOCOTEC's operational Excellence in Quality, Safety, and Environment by involving them in all related actions and initiatives,
- Mobilize all operational teams on road risk prevention by implementing dedicated actions for our at-risk employees.

ETHICAL ALERT PROCEDURE

To strengthen the fight against acts of corruption, conflicts of interest, and more generally, acts contrary to ethics, the SOCOTEC Group has implemented a whistleblowing procedure in accordance with the Sapin II Law, the European Directive of October 23, 2019, on the protection of whistleblowers, and the French law of March 21, 2022, which transposed this Directive. This procedure is referenced in the Group's Code of Ethics and is available on the intranets and websites of the Group's entities, in the country's language. Employees are also trained through the Group's e-learning modules, which include a chapter on the whistleblowing procedure.

This alert system allows any individual, internal to the company, external such as clients or any end user (building occupant or infrastructure user), to report any crime, offense, inappropriate behavior, or threat to the public interest. Any person or independent third party can report a breach - proven or potential - of laws and regulations or the Group's Code of Ethics. These alerts are handled with the utmost attention and responsiveness: see 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 applies to all SOCOTEC Group subsidiaries and is regularly updated according to the company's needs and legal requirements. See 4.1.8. Personal Data Confidentiality.

GRI 418

CYBERSECURITY POLICY

Cybersecurity is integrated into our operating methods and management systems. A comprehensive information systems security policy exists and is incorporated into SOCOTEC's management system (no. M1.PK.PR.02) through the Group's Quality and Security Department. See 4.1.9. Cybersecurity.

3.2.2. INTERACTION PROCESS REGARDING IMPACTS WITH CONSUMERS AND END USERS [S4-2]

MANAGEMENT SYSTEM SERVING CUSTOMER SATISFACTION

Continuous consideration of the quality expected by clients is ensured through:

- A monitoring system enabling analysis of the context in which our organization must operate.
- A listening system that allows the collection of information necessary for defining the service offer.

The quality achieved is the one actually produced, objectively evaluated and measured. It is part of a continuous improvement process at SOCOTEC, based in particular on the effective handling of malfunctions (risks or proven malfunctions) and identified improvement proposals, notably:

- by any employee, in real time, with confirmation of the handling to their manager and the Quality Department.
- during external audits.
- during internal monitoring and surveillance actions.
- during management system effectiveness reviews.
- on the occasion of customer satisfaction surveys or complaints.

INTERACTION PROCEDURE THROUGH THE ALERT SYSTEM

The alert can come from internal or external sources, including the consumer or end user. Internally, the alert can be made:

- either by contacting directly their Compliance Officer, or their hierarchical superior, or the Legal Department, who must inform the Group Chief Compliance Officer.
- or directly on the SOCOTEC Group alert platform: <https://alerts.socotec.com/entreprises>. This platform is secure and confidential. It allows the whistleblower to submit an alert anonymously if they wish at ethics.committee@socotec.com

The recipients of alerts submitted on the alert platform are the Group Secretary General, the Group Human Resources Director, and the Group Chief Compliance Officer. They may also call upon local Compliance Officers to assist them in conducting the necessary local investigations and analyses. As part of handling the alert, the alert recipient may carry out any investigations they deem necessary, including involving any employee or external service provider who can assist in the inquiry.

Externally, the alert can be submitted on the same platform provided for this purpose and accessible via all our websites in the country's language, or via the contact forms on our websites, or by calling one of our sites.

CONFIDENTIALITY OF PERSONAL DATA ESRS S1.43, S4.31

In France, GDPR correspondents have been appointed in each Business Unit and support function to assist teams with daily GDPR matters, in coordination with the Group DPO. GDPR correspondents have also been appointed in the main platforms of the group. The local Compliance Officer is responsible for the proper functioning of processes and supporting local teams in personal data protection.

See 4.1.8. Confidentiality of Personal Data.

Privacy Impact Assessment (PIA) Procedure

- This procedure aims to describe the process for conducting a Privacy Impact Assessment related to personal data. It applies to all personal data collected, managed, and/or processed by SOCOTEC Group subsidiaries.
- Article 35 of the GDPR requires conducting a Data Protection Impact Assessment (Privacy Impact Assessment) when personal data processing is likely to result in a high risk to the rights and freedoms of the data subjects.
- Each new processing activity is subject to a review conducted by the GDPR correspondents to determine whether an impact assessment is required. If so, an assessment is carried out before the processing begins, involving the GDPR correspondent, the Group DPO, and an IT referent.

3.2.3. PROCEDURES TO REMEDY NEGATIVE IMPACTS AND CHANNELS ALLOWING CONSUMERS AND END USERS TO EXPRESS THEIR CONCERNS [S4-3]

MANAGEMENT SYSTEM SERVING CUSTOMER SATISFACTION

Clients continuously observe and evaluate, thereby providing SOCOTEC with the means to implement the necessary actions for each situation and to entrust their resolution to the management line under the strict supervision of the Quality and Safety Department, which guarantees the proper implementation of the process. The handling is done in real time and recorded in our IT systems.

ESRS ALERT PROCEDURE S4.25, S4.31

The recipients of alerts made on the alert platform are the Group Secretary General, the Group Human Resources Director, and

the Group Chief Compliance Officer. They may also call upon local Compliance Officers to assist them in conducting the necessary local investigations and analyses. As part of the alert handling process, the alert recipient may carry out any investigations deemed necessary, including involving any employee or external service provider who can assist in the inquiry. SOCOTEC handles each alert 100%, first acknowledging receipt of the alert within 7 days, then addressing the alert with the attention it deserves, with deadlines adapted to the complexity of the alert.

CONFIDENTIALITY OF PERSONAL DATA

Procedure for managing the processing activities register

This procedure aims to describe the process ensuring the regular updating of this register listing all processing activities carried out by the SOCOTEC Group on personal data. Article 30 of the GDPR mandates the maintenance of:

- for each data controller, a register of processing activities carried out under their responsibility.
- for each processor, a register of all categories of processing activities carried out on behalf of the data controller.

The subsidiaries of the SOCOTEC Group therefore maintain a register of processing activities performed as data controllers and a register of categories of processing activities performed as processors, where applicable. The processing records are completed by the GDPR correspondents, in coordination with operational teams and the Group DPO.

Third-Party Management

Each contract is subject to an analysis conducted by the operational teams, in coordination with the Group's legal and IT departments, to include GDPR clauses if necessary. SOCOTEC commits to contracting only with data controllers or processors compliant with GDPR requirements.

A dedicated generic email address has been created in France (dataprotection@socotec.com) and is available on the socotec.fr website, within the Group's GDPR information notices. GDPR contact email addresses exist across all our websites.

Procedure for managing individuals' rights requests

This procedure aims to describe the process for managing rights of access, rectification, objection, erasure, and restriction related to personal data. It concerns all personal data collected, managed, and/or processed by SOCOTEC Group subsidiaries within the scope of its various activities (personnel administrative management, training management, client database management, etc.).

In accordance with Articles 13 to 22 of Regulation 2016/679 of 27 April 2016, any natural person using the service has the right to exercise the following rights:

- Right to information: you have the right to be informed about the processing of your personal data.
- Right of access: you may request a copy of the data concerning you personally.
- Right of rectification: you may correct any inaccurate data concerning you.
- Right to object: you may object to our processing of your data, within the limits of Article 21 of the GDPR.
- Right to erasure: you may request that we erase the data concerning you, under the conditions of Article 17 of the GDPR.
- Right to object to profiling.
- Right to restriction of processing: in certain cases, you have the right to restrict the processing of your personal data.
- Right to data portability: you have the right to receive your personal data in a structured, commonly used, and machine-readable format, and you have the right to transmit it to another data controller;
- Right to withdraw your consent: when you give your consent to the processing of your personal data, you have the ability to withdraw it at any time.

Within the scope of our activities, we do not carry out profiling.

Security breach notification procedure

This procedure aims to describe the process for notifying the regulator and/or the data subjects in the event of detection of a personal data breach.

The objective is to ensure the SOCOTEC Group subsidiaries' ability to comply with the requirements of Article 33 of the GDPR. This article mandates that the data protection officer notify the supervisory authority (the CNIL or equivalent depending on the residence of the data subjects affected by the breach) of a personal data breach within 72 hours of its detection.

Article 34 of the GDPR provides that, in the event of a personal data breach, information must be communicated to the data subject regarding the severity of the breach, the risks it poses to privacy, and the compromised data when the breach is likely to result in a high risk to the rights and freedoms of an individual (for example, when the breach results in a violation of fundamental rights such as the right to privacy, freedom of expression, thought, religion, freedom of movement, or when the breach concerns vulnerable individuals), and this must be done without undue delay.

Any employee can notify the group's cybersecurity officer of a phishing attempt via a simple click on the "phishing alert" button, which is clearly accessible in everyone's messaging system. The cybersecurity officer is then automatically alerted and conducts an investigation. A response to close the alert or escalate it is provided very quickly in all cases.

CYBERSECURITY

Cyber Crisis Management and Communication Procedure

The Group's Information Systems Department is responsible for ensuring the proper implementation of this procedure, verifying its effectiveness, and proposing necessary improvements. See 4.1.9. Cybersecurity.

Detect, alert, and manage crisis onset

In general, SOCOTEC management wishes to apply a prevention principle regarding the escalation of alerts: it is better to alert quickly without having all the information than to do so late while knowing everything.

Analysis of the severity of the situation and measures to be taken, and activation of the crisis unit

After analyzing the situation and its proven or potential severity, the Group IT Department, together with the Group Communication Department if applicable, the General Secretariat, and the relevant member(s) of the Executive Committee, decide whether or not to activate a crisis unit. If the crisis unit is activated, the aforementioned group defines its composition, informs the CEO, and appoints its leader.

External communication rules

Spokespersons designated by the crisis unit are authorized to handle communication under the responsibility of the concerned Executive Committee member and the Communication Department. The analysis elements to be provided as part of the cyber crisis reporting procedure are managed by the IT Department.

3.2.4. ACTIONS REGARDING MATERIAL IMPACTS, APPROACHES TO MITIGATE RISKS AND SEIZE OPPORTUNITIES CONCERNING CONSUMERS AND END USERS, AND EFFECTIVENESS [S4-4]

ACTIONS RELATED TO THE MANAGEMENT SYSTEM IN SERVICE OF CUSTOMER SATISFACTION

The following actions are specifically carried out to continuously monitor client relationships and their satisfaction:

- Measures are taken to continuously assess the satisfaction of clients and employees. Surveys are organized to allow clients and employees to freely express their reasons for satisfaction or dissatisfaction.
- The surveys conducted measure the level of SOCOTEC’s recommendation by clients to third parties (NPS: Net Promoter Score).
- Client dissatisfaction is also a central concern. It is subject to rigorous handling, particularly those related to the technical performance of our services, involving, if necessary, the Quality and Safety Management to ensure complete objectivity. These dissatisfactions are recorded and tracked.
- Some clients also audit us to ensure our ability to meet their expectations.
- External recognition bodies place their trust in our ability to ensure operations and services that comply with their requirements by periodically evaluating us and issuing certificates, accreditations, and approvals necessary for our activities.

ACTIONS RELATED TO THE CONFIDENTIALITY OF PERSONAL DATA

The SOCOTEC Group’s IT charter, shared with all employees, includes chapters on the GDPR and outlines the risks, rights, and responsibilities of SOCOTEC collaborators. New hires must complete and validate online training on IT security (deployed by the Group CISO) and the GDPR (deployed by the Group DPO). A new e-learning course on personal data protection was launched in 2025 across the group’s main European platforms and companies and is available in six languages. Monitoring of the completion of this new e-learning will be implemented, with follow-ups for employees who have not completed or validated the training. Awareness campaigns on these topics are regularly conducted among employees, particularly targeting human resources staff.

CYBERSECURITY-RELATED ACTIONS

Cybersecurity is the focus of internal awareness campaigns throughout the year. Various actions were undertaken in 2025:

- Strengthening the security of WIFI network access through the NAC solution at SOCOTEC Training sites;
- Improving and training employees through phishing campaigns, which serve as large-scale tests;
- Internal audit of platforms (USA);
- Deployment of the SOC (Security Operations Center);
- CyberVadis certification at the “developed” Silver level (810/1000).

3.2.5. TARGETS RELATED TO THE MANAGEMENT OF MATERIAL NEGATIVE IMPACTS, THE PROMOTION OF POSITIVE IMPACTS, AND THE MANAGEMENT OF MATERIAL RISKS AND OPPORTUNITIES [S4-5]

OBJECTIVES TO SERVE CUSTOMER SATISFACTION

The Net Promoter Score, with a consolidated score above 73, places SOCOTEC well above the scores posted by competitors in France, demonstrating strong customer satisfaction and the value of the SOCOTEC brand.

Operational Performance/Quality	2024	OBJ. 2025	2025	OBJ. 2026	OBJ. 2028
NPS (France in 2024, Platforms in 2025 and 2028)	73	> Above 70	75	> Above 70 (except Italy at 60)	> Above 70

NPS scores are rising sharply in France, with the company having integrated this ambition into the roadmaps for all its entities. A monthly measurement is in place that continuously and promptly assesses customer satisfaction at the end of each assignment.

INDICATORS AND OBJECTIVES RELATED TO THE ALERT SYSTEM

The objective is to handle the alert quickly and efficiently while respecting the confidentiality and identity of the individuals involved (whistleblower or person targeted in the alert). All information communicated within the framework of a report is treated confidentially: the identity of the whistleblower, the identity of the persons targeted by the report, the documents or information provided. As long as the whistleblower meets the conditions for reporting an alert, their civil liability cannot be engaged. In accordance with regulations, an acknowledgment of receipt of the report is sent to the whistleblower within a maximum of 7 working days, then the investigation is carried out within a maximum of 3 months (except in particular and complex circumstances).

ESRS S4.25.a.3	Ethical Alerts	2023	2024	2025
ESRS S4.4., S4.5.	Total number of ethical alerts	8	11	43
ESRS S4.4., S4.5	Number of ethical alerts received within the deadlines for the Ethics Committee meeting	8	11	43
ESRS S4.4., S4.5	Total number of alerts closed	6	8	40
ESRS S4.4., S4.5	Number of alerts processed during the year and closed after an action related to ethics	4	2	5
ESRS S4.4., S4.5	Percentage of alerts taken into account within the deadlines	100	100	100
ESRS S4.4., S4.5	Percentage of alerts closed	75	73	93
ESRS S4.4., S4.5	Percentage of alerts closed that resulted in an action related to ethics	50	18	12

OBJECTIVES REGARDING PERSONAL DATA CONFIDENTIALITY

The group is continuously working to maintain its compliance with current regulations. The group aims to engage all employees each year on issues related to the GDPR and data security.

Ethics	2024	2025	OBJ.2026	OBJ.2028
Awareness of Personal Data Protection (GDPR)	81% of employees in France made aware of the defined target (i.e., 4,436 trained out of 5,465 invited)	62% of employees in Europe reached the defined target (i.e., 7,102 trained out of 11,513 invited)	80% of employees in Europe trained (GDPR training certificate)	90% of employees in Europe trained (GDPR training certificate)

OBJECTIVES REGARDING CYBERSECURITY

The group sets the following objective for 2028:

- Upgrade the main geographic platforms in terms of cybersecurity.
- Equip with solutions and systems for real-time monitoring and processing of alerts.
- Adapt this system to AI technologies that will likely significantly impact attack and defense typologies.

Cybersecurity	2023	2024	2025	OBJ.2026	OBJ.2028
Number of major incidents during the year	1 (resolved and without impact)	7 (resolved and without impact)	29 cyberattacks resolved with no impact	100% of incidents resolved with no impact	100% of incidents resolved with no impact



4. GOVERNANCE INFORMATION [ESRS G1]

GRI 2-27, GRI 3-3

ESRS G1: BUSINESS CONDUCT - BUSINESS ETHICS: MATERIAL ISSUE

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

The importance of consumer and/or end user safety was confirmed during the SOCOTEC Group's double materiality analysis.

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

See section: 1.2. Group Governance

DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES [G1.IRO-1]

The material impacts, risks, and opportunities related to business conduct are those described in the summary table below and in detail in section 1.6. Impacts, Risks, and Opportunities Related to Strategy and the Business Model.

ESRS G1 : BUSINESS CONDUCT						
ESRS	IRO	VALUE CHAIN			TIME	STAKEHOLDERS
	I+ RI OP	UPWARD	OWN	DOWNWARD	TERM	
ESRS G1 - 1 Corporate Culture	I+		X	X	Long	Employees, Candidates, Suppliers
ESRS G1 - 1 Business Conduct Ethics	OP		X	X	Long	Employees, Suppliers, Public Authorities
ESRS G1 - 2 & ESRS G1 - 6 Business Conduct Payment Deadlines	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 issue Sustainable Investment Strategy	OP		X	X	Long	Employees, Investors, Environment

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

Demonstrating strong international leadership in the Construction, Infrastructure, and Industry sectors requires daily ethics and rigor in complying with the professional code of conduct, laws, regulations, standards, rules, and procedures, both internal and external, towards our stakeholders, clients, and partners.

SOCOTEC acts to inspect and control risks related to Construction, Infrastructure, and Industry at the request of public and private stakeholders who seek a precise, independent, and transparent building assessment, carried out with integrity and professional ethics.

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

4.1.1. OPERATIONAL EXCELLENCE

S4.15, S4.16.B, S4-2, S4-4, S4-5, S4-41

The policies and actions described in this chapter clarify the Group's response to the following material issues identified during the double materiality analysis: ethics in business conduct, improvement of the building quality of client projects and reduction of associated risks, and safety of consumers and/or end users.

4.1.1.1. MANAGEMENT SYSTEM SERVING CUSTOMER SATISFACTION

Issues related to technical expertise and client relations

As an independent trusted third party, the SOCOTEC Group supports its clients in preventing and managing risks related to the built environment. SOCOTEC identifies, anticipates, analyzes, and evaluates risks inherent to clients' activities to secure buildings and their equipment, thereby contributing to the improvement of their performance throughout their lifecycle. Through the action and commitment of our employees, we work to build a safer and more sustainable world.

The quality of the professional expertise of SOCOTEC's engineers and the technological innovations offered by the group are key and enable the provision of a combination of solutions that adapt to complex issues and enhance the service provided to clients.

To strengthen its operations and the results of its subsidiaries while ensuring client satisfaction, the group has implemented a management system that complies with the organizational and management requirements of standards such as NF ISO 9001, NF ISO 14001, NF ISO 17020, NF ISO 17025, NF ISO 17029, and NF ISO 19443 in particular.

Since 2023, the group has launched an Operational Excellence program supported by all employees. It aims to:

- highlight Quality, Safety, and Environmental performance among employees who embody this excellence daily and develop action plans to improve it.
- share performance indicators, in addition to economic and growth criteria, that characterize the operational excellence of our activities and benchmark between subsidiaries, divisions, agencies, and platforms.
- be able to compare its QSE performance with that of the market and competitors.
- be able to communicate on our operational performance to clients and stakeholders and strengthen our leadership in our markets.

This approach addresses five major operational challenges: workplace safety, road safety, customer satisfaction, compliance of our operations, and the environmental impact of our travel. The Operational Excellence program is monitored through seven excellence indicators.

Policy

This management system is based on a Quality and Safety policy organized around 4 commitments:

- Ensuring the safety and health of our employees through a rigorous prevention approach and an operational risk management strategy, by providing them with appropriate working conditions, the necessary information, training, and awareness resources, as well as access to performance indicators.
- Improving service quality and customer satisfaction by listening to them, responding promptly to their requests, providing concrete answers, and anticipating their expectations.
- Encouraging employee engagement on a daily basis through committed management and close operational support.
- Ensure structured continuous improvement by regularly evaluating our practices, performance, and the follow-up of action plans.

Actions and resources

Clients continuously observe and evaluate SOCOTEC, thereby providing the company with the means to implement the necessary actions to address their expectations, under the supervision of the management line and the Quality and Safety Department, which ensures the proper implementation of the process. The following actions are carried out to continuously monitor client relationships and their satisfaction:

- Surveys are thus organized, allowing clients and employees to freely express their reasons for satisfaction or dissatisfaction.
- The surveys conducted measure the level of SOCOTEC's recommendation by clients to third parties (via the Net Promoter Score: NPS).
- Client dissatisfaction is also a central concern. It is subject to rigorous handling, particularly those related to the technical performance of our services, involving, if necessary, the Quality and Safety Management to ensure complete objectivity. These dissatisfactions are recorded and tracked.
- Some clients also audit us to ensure our ability to meet their expectations.
- External recognition bodies place their trust in our ability to ensure operations and services that comply with their requirements by periodically evaluating us and issuing certificates, accreditations, and approvals necessary for our activities.

Indicators

Indicators are essential for measuring and monitoring client satisfaction. The main indicators are:

- The NPS: it is 75 in France in 2025, with a client complaint resolution rate of 80%.
- Frequency and severity rates, as safety is at the core of our activities and meets client requirements on construction, infrastructure, or industrial site projects. There can be no client satisfaction without ensured safety.
- Compliance of operations.
- The rate of significant road incidents (SRI) and the completion rate of the resulting SRI maintenance.
- GHG emissions related to travel.

Objectives and results

The Net Promoter Score, with a consolidated score of 75 in France, never below 63 for our various activities in France, and never below 56 for our foreign platforms, places SOCOTEC well above the scores of its competitors, proving client satisfaction and the value of the SOCOTEC brand.

Operational Performance/Quality	2024	2025	2026 TARGET	2028 TARGET
NPS (France in 2024, Platforms in 2025 and 2028)	73	75	> Above 70 (except Italy at 60)	> Above 70
France IRS Rate (significant road incidents)	20.3%	19.8%	19.25%	Max 18%
Global IRS Rate	28.2%	23.1%	Maximum 20% except UK at 40%	Max 20%

NPS scores are improving everywhere, with the company having integrated this ambition into the roadmaps for all its entities. A monthly measurement is in place that continuously and promptly assesses customer satisfaction at the end of each assignment.

The IRS rate is significantly decreasing in France. It has been fully deployed on each international platform since early 2025, except Italy, which just deployed it at the beginning of 2026.

A listening and complaint management process exists for each entity in France, with integration and tracking of all complaints received in the CRM and processing times monitored by managers. Dedicated customer listening teams also conduct rigorous and constant follow-up on our platforms.

See the Operational and Quality Performance indicators in section 5.2.2.2.

4.1.1.2. EVALUATION OF THE MANAGEMENT APPROACH

A company's performance lies in its ability to achieve the satisfaction of all its customers. This satisfaction can only be obtained if their perception of the service provided (perceived quality) matches their needs and expectations (expected quality). To do this, the company must decide on the objectives to be achieved and its organization to reach them (desired quality). It must then continuously control its operations and results (achieved quality).

1. The continuous consideration of the quality expected by clients through:

- A monitoring system enabling analysis of the context in which our organization must operate.
- A listening system that allows the collection of information necessary for defining the service offer.

2. The definition of the desired quality by the corporate policy and organization: in terms of organization, means, and resources, to meet the needs and expectations of clients.

3. The quality achieved through operations. The quality obtained is that which is actually produced, objectively evaluated and measured. It is part of a continuous improvement process at SOCOTEC, based notably on the effective handling of malfunctions (risks or proven malfunctions) and identified improvement proposals, particularly:

- in real time, by any employee.
- during external audits.
- during internal audit actions and monitoring of internal processes.
- during management system effectiveness reviews.
- on the occasion of customer satisfaction surveys or complaints.

4. Actions to be taken based on the quality perceived by clients.

5. The consideration of requirements related to nuclear safety.

GRI 3-3

4.1.1.3. EXTERNAL RECOGNITIONS

The technical expertise of SOCOTEC's experts is evaluated periodically, often annually, in order to obtain and renew our approvals, accreditations, and certifications. This is a crucial element for the group as it grants the right to carry out its risk management activities related to the built environment for its clients. These external recognitions also strengthen business conduct to make it exemplary, and attest to the group's ability to ensure, through its expertise, the quality of the built environment and the reduction of risks associated with its clients' projects, up to the safety of end users.

The various companies within the group, regardless of their country of origin and activities, hold more than 250 external recognitions, approvals, accreditations, and certifications. These are awarded following audits or evaluations, by local authorities and various ministries of the country (Interior and Local Authorities, Housing, Labor, Environment, Ecology and Sustainable Development, Territorial Cohesion, etc.), as well as by regulatory authorities (Nuclear Safety, EDF, ANFAS, MASE, CEFRI, CNPP, INERIS, COFRAC, AFNOR, UKAS, DAKKS, etc.). They attest both to the quality of our services, our ability to carry them out safely, the competence of our personnel, and the effectiveness of our organization. These recognitions are based on expertise and specialties that receive constant attention from operational teams and the group's Quality and Safety Management.

GRI 2-25, 2-26

4.1.2. BUSINESS CONDUCT: ETHICS-RELATED MEASURES

ESRS G1.10.E-G

SOCOTEC places paramount importance on respecting and applying its Code of Ethics, the cornerstone of a comprehensive professional ethics framework. This guides all teams within the group worldwide in their business conduct.

This compliance framework is based on:

- The integrity of the services offered and delivered by SOCOTEC to its clients and the fundamental respect for the requirements and rules of regulatory authorities, accrediting bodies, certifiers, laws, and regulations. The Quality, Internal Audit, and Technical Management teams within the activities are mobilized to address this challenge in connection with the sites and operations in each country.
- The preservation of the health and safety of teams is also paramount.
- Ethics regarding non-discrimination and equal opportunity, which the group considers a key issue at the heart of its CSR commitment (dedicated training, topics included in annual reviews and in the annual Great Place to Work survey).
- The fight against corruption through the deployment of training on the Sapin II law across all geographic platforms for any director or person whose activity may be subject to a risk context. The goal is to have 100% of new hires trained, which is why the Sapin II training module is mandatory for all new arrivals.
- The protection of personal or confidential data. The GDPR training module is mandatory for all new arrivals. A data protection policy and processes apply to all SOCOTEC subsidiaries.
- Prevention against any situation that could generate conflicts of interest (see 1.2.5: Conflicts of Interest, Risk Management and Internal Control)
- The whistleblowing procedure is available on all the group's websites and directly accessible to all audiences, in the country's language.
- Compliance with the validation rules related to commitments concerning the group's strategic issues (recruitment, investments, real estate, purchasing, site openings, etc.) which are grouped in the Managers Authorisation Guide (MAG or GAM). This guide sets out the internal practices in force at SOCOTEC and the rules related to decision-making based on loyal behavior, incorporating the company's code of conduct and business ethics principles. The GAM is distributed to all managers worldwide during its annual update in March. It is available in 7 languages (one per geographic platform). In 2025, as in the previous year, 100% of managers signed and validated the Managers Authorisation Guide (GAM).
- The SOCOTEC Group's Code of Ethics was updated at the end of 2024 and redeployed in the first quarter of 2025 to all employees of the group. This new Code of Ethics aims to present the group's ethical principles, risk practices, and rules to be followed. It includes concrete examples, notably drawn from the corruption risk mapping.

GRI 2-23, GRI 205-2

4.1.3. SOCOTEC GROUP CODE OF ETHICS

ESRS S1.20.A, S1.20.C, S1.22

Policy

SOCOTEC's commitment to ethics and transparency is reaffirmed through its Code of Ethics, which applies to all its employees worldwide. The Code of Ethics gathers the fundamental principles of our ethical commitments, aligned with the group's values and its role as a trusted third party. It includes the following points of attention and awareness for every employee:

- Compliance with laws and regulations, both local and international. SOCOTEC Group employees must adopt an honest and responsible behavior, respectful of laws, standards, and ethical values.
- Respect for individuals:
 - The defense of personal integrity and human dignity across all the group's companies, and the unconditional respect for Human Rights, are the main drivers of ethics in our daily activities. The SOCOTEC Group complies with the principles of the United Nations Universal Declaration of Human Rights, the eight fundamental conventions of the International Labour Organization (ILO), particularly regarding forced labor and child labor, and the principles of the United Nations Global Compact (SOCOTEC has been a signatory since May 2022 and produces an annual COP report validated by the organization).
 - The SOCOTEC Group is deeply committed to diversity and equal opportunities for all employees, regardless of their hierarchical level or geographic location. Any form of discrimination or harassment has no place within the group and is strictly sanctioned.
- The protection of personal data in accordance with the General Data Protection Regulation (Regulation (EU) 2016/679) (see 4.1.8. Client Data Confidentiality).
- The defense of the group's interests: the SOCOTEC Group is based on the loyalty and reliability of its employees, all of whom act as representatives to partners and suppliers, upholding the company's image and its integrity.
- The use of SOCOTEC Group's brands: the Group's values and common sense in the use of SOCOTEC Group's brands are principles that must guide everyone's actions. Employees have a duty to protect and not harm the SOCOTEC brand as well as all other brands, which are the intellectual property of the Group.
- Healthy business relationships involve fair and balanced competition. Compliance with the laws of each country, combating collusion, and rejecting market sharing are requirements imposed on everyone within the Group. The Group pays particular attention to situations of conflicts of interest (see 1.2.5: Conflicts of Interest, Risk Management and Internal Control).

- Relationships with clients and business partners require a climate of collaboration, mutual respect, and trust based on integrity and honesty. A responsible purchasing charter exists within the Group.
- Vigilance against all forms of corruption:
 - The fight against corruption is a necessary requirement, which is why all Group employees are informed to adopt the right reflexes when facing risk situations (gift policy, patronage and sponsorship, fraud, conflict of interest, etc.) (see 4.1.7. Fight against Corruption).
 - A whistleblowing system is made available to employees to report any case of corruption or unethical behavior.
- Commitment to the Environment and Sustainable Development: the group is committed to limiting the impact of its activities on the environment and to complying with international regulations in this area, particularly within the framework of its CSR commitments. Actions are being implemented to improve the prevention of environmental risks.
- Ensuring the safety and preserving the health of our employees through a rigorous prevention approach and an operational risk management strategy.

Actions

ESRS G1.20, G1.10.G

Each company within the group is responsible for ensuring that the Code of Ethics is implemented and applied at each geographic location. The SOCOTEC Group ensures that every employee is aware of and understands the Code of Ethics. It is integrated into the frameworks governing collective labor relations (Internal Regulations in France, Italy, Spain, Handbook in the UK, USA, etc.). The new Code of Ethics was communicated on March 25, 2025, to all employees worldwide by email from the CEO of each platform or entity. Each employee was required to confirm having read and agreed to comply with the Code of Ethics by completing a return form as a signature. All new employees must now sign the Code of Ethics at the time of hiring. The Code of Ethics is accessible to all and published on the group's websites.

Indicators

The monitoring indicators are communicated within this report in the final section, see 5.3. Governance and Ethics Indicators.

Objectives and results

Ethics	2023	2024	2025	OBJ. 2028
Awareness of the Code of Ethics (% of the average workforce who have read and signed the code of ethics)	59 %	63%	94%	>95%
Proportion of risk functions covered by ethical training programs	100 %	100 %	94%	100 %

GRI 2-9, 2-13

4.1.4. ETHICS GOVERNANCE

ESRS G1.5.A-B, G1.18.B-C

The Ethics Committee is composed of the Secretary General, the Human Resources Director, both members of the group's Executive Committee, acting independently from the business units, and a third member, the Group Chief Compliance Officer. Its mission is to oversee the development and implementation of the compliance program and to report on the implementation of the compliance program to the group's Board of Directors. It is also responsible for investigating and handling alerts submitted to it. It can be contacted by any person (employees or third parties) by email at ethics.committee@socotec.com or via the group's alert platform as part of the reporting procedure communicated to all group employees, through the websites in the country's language.

The Group Chief Compliance Officer relies on a network of local compliance officers across the group's various geographies. Within the operational units, each unit director is responsible for enforcing the ethical rules among their teams, under the leadership of the heads of the relevant entities, and must notably ensure employee training, inform them of their rights and duties, and emphasize the critical importance of this material issue. The Code of Ethics and the whistleblowing procedure are made available to everyone on the group's websites, directly accessible in the country's language.

Local Compliance Officers assist the Group Chief Compliance Officer in the local dissemination of the Code of Ethics, employee training on topics related to the Code of Ethics within the group's various subsidiaries, updating the corruption risk mapping within their scope, and developing the procedure for evaluating the integrity of third parties. In this regard, regular meetings are scheduled between the Group Chief Compliance Officer and each local Compliance Officer to address these topics. An annual presentation on ethical and compliance matters is made to the group's Executive Committee and Board of Directors ("BoD"). The report on alerts received in 2025 was presented to the BoD and the Executive Committee.

Updates to the corruption risk maps for the France, Germany, UK, Italy, and Spain perimeters were presented to the Executive Committee and the Board of Directors in November 2025. Updates to the corruption risk maps for the Ivory Coast and Morocco perimeters began in November 2025 and are in the process of being finalized. Updates to the corruption risk maps for the other perimeters (USA, Middle East, Asia, and the Netherlands) are planned for 2026. The maps completed by the end of 2025 cover 76% of the SOCOTEC Group's global revenue.

The Engagement and Investment Committee (CEI) is responsible for all matters related to the SOCOTEC Group's engagement rules and major investment projects to be analyzed and decided upon. To use it, the referral form is available on the intranet. The Risk Committee is responsible for any sensitive issues from an ethical, media, or conflict of interest perspective.

The SOCOTEC Group also relies on the Internal Audit and Risk Management Department. Within the scope of internal audits and controls conducted, ethical and compliance issues are also addressed by this Department.

Each year, the SOCOTEC Group undergoes an audit by the TIC Council to verify the group's compliance with the TIC Council Compliance Code, which notably includes provisions related to anti-corruption. In this regard, the SOCOTEC Group must provide the relevant documentation to the auditors. Individual interviews are conducted with new employees who joined the previous year (worldwide scope), randomly selected, and an auditor to verify their knowledge of the group's compliance program (completion of e-learning, signing of the Code of Ethics, etc.).

GRI 2-25, 2-26

Ethical principles are at the core of the group's operations. As a trusted Independent Third Party, the group is audited annually by regulatory authorities and standards organizations to renew its authorization to carry out its Testing, Inspection, and Certification missions for the Construction, Real Estate, Infrastructure, Environment, and Industry sectors. The group's Quality and Safety Management is responsible for implementing procedures, policies, and management systems that enhance the operational excellence of activities and the governance of the related processes and systems. The SOCOTEC Group supports the principles of the United Nations Global Compact. In this regard, it commits to respecting Human Rights, particularly in combating forced labor and child labor. SOCOTEC strictly complies with the principles of the United Nations Universal Declaration of Human Rights, as well as the fundamental conventions of the International Labour Organization (ILO). Furthermore, in accordance with the precautionary principle, SOCOTEC has implemented a due diligence system (see 4.1.6. Due Diligence). This system involves dedicated processes aimed at ensuring increased vigilance regarding the group's engagement with its business partners and suppliers, both upstream and downstream in its value chain, especially in the identified highest-risk geographical areas.

A whistleblowing mechanism (see 4.1.5. Whistleblowing Procedure) is also publicly accessible on the website to allow, any internal or external stakeholder to report, in the language of the relevant country, any proven or potential breach of laws and regulations or the Group's Code of Ethics.

GRI 2-23

All these commitments regarding ethical governance, respect for human and labor rights, non-discrimination, and equal opportunities are upheld at the highest level by the Group President, subsidiary general managers, the Executive Committee, and management in their business relationships and with stakeholders. A Risk Committee and a Group Ethics Committee, as well as a network of compliance officers, ensure monitoring and compliance.

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.1.1, C.11.1, E.1, S4.16.C., S4.25. TO 26.

Policy

In order to strengthen the fight against acts of corruption, conflicts of interest, and more generally, acts contrary to ethics, the SOCOTEC Group has implemented a whistleblowing procedure in accordance with the Sapin II Law, the European Directive of October 23, 2019, on the protection of whistleblowers, and the French law of March 21, 2022, which transposed this Directive. This procedure is referenced in the Group's Code of Ethics and is available on the intranets and websites of the countries, in their respective languages. Employees are trained through the Group's e-learning program, which includes a chapter on the whistleblowing procedure.

Actions

ESRS S1.32.D-E

This whistleblowing system allows any employee of the Group as well as any individual to report any crime, offense, inappropriate behavior, or threat to the public interest. Any SOCOTEC Group employee or any person or independent third party may report a breach - proven or potential - of laws and regulations or of the Group's Code of Ethics. The alert can be made:

- either by contacting directly their Compliance Officer, or their hierarchical superior, or the Legal Department, who must inform the Group Chief Compliance Officer.
- either directly on the SOCOTEC Group's whistleblowing platform: <https://alerts.socotec.com/entreprises>. This platform is secure and confidential. It allows the whistleblower to submit a report anonymously if they wish.

The recipients of alerts made on the alert platform are the Group Secretary General, the Group Human Resources Director, and the Group Chief Compliance Officer. They may also call upon local Compliance Officers to assist them in conducting the necessary local research and analyses. As part of the alert handling process, the alert recipient may carry out any investigations they deem necessary, including involving any employee or external service provider who can assist in the inquiry.

Indicators

In 2025, the alert procedure was used several times by employees or third parties and involved several subsidiaries outside of France. The response and processing times allowed for the resolution of cases within the targeted deadlines. See the indicators concerning ethical alerts in 5.3. Governance, Ethics Indicators.

Objectives and results

The objective is to handle the alert quickly and effectively while respecting the confidentiality and identity of the individuals involved (whistleblower or person targeted in the alert). All information communicated as part of a report is treated confidentially: the identity of the whistleblower, the identity of the persons targeted by the report, and the documents or information transmitted. As long as the whistleblower complies with the conditions for reporting an alert, their civil liability cannot be engaged.

In accordance with regulations, an acknowledgment of receipt of the report is sent to the whistleblower within a maximum of 7 working days, and the investigation is conducted within a maximum period of 3 months (except in particular and complex circumstances).

In 2025, 43 alerts were received and 40 were processed and closed within the same year.

GRI 2-23, 205-2.

4.1.6. BUSINESS PARTNERS: POLICIES, DUE DILIGENCE ACTIONS

ESRS G1.15.A, G1.2.30, S1.14.F

See 1.2.4. Statement on Due Diligence [GOV-4] and 1.2.5. Risk Management and Internal Controls on Sustainability Information [GOV-5].

Policy

In accordance with the commitments made within the SOCOTEC Group’s Code of Ethics, the company expects its business partners to follow comparable frameworks or standards both in their relationships with SOCOTEC Group subsidiaries and in their daily operations. Indeed, within the scope of its activities, the SOCOTEC Group contracts with various types of third parties, including clients, partners, co-contractors, commercial intermediaries, suppliers, subcontractors, service providers, acquisition targets, and beneficiaries of patronage & sponsorship.

To this end, the SOCOTEC Group has implemented a procedure for assessing the integrity of all its third parties, namely:

- Any contract with commercial intermediaries must first be subject to consultation with the Legal Department and the Chief Compliance Officer so that the latter can conduct an integrity assessment of the commercial intermediary and the Legal Department can validate the contract.
- Any sponsorship or patronage action must first receive approval from the entity’s General Manager, the Group Communication Department, and the Chief Compliance Officer, who must conduct an integrity assessment of the sponsorship or patronage beneficiary.
- Any acquisition of a new company must first involve a request to the Group Chief Compliance Officer so that they can carry out a thorough compliance investigation on the acquisition target.
- Any contract with clients, partners, subcontractors, suppliers, or service providers considered to be the highest risk must be subject to an integrity assessment of the said third party by the relevant Compliance Officer. The criteria to define the risk level are as follows:
 - The results of the corruption risk mapping of the country where the project will take place;
 - The Corruption Perceptions Index (CPI) from Transparency International (TI) of the project’s country or the third party’s country, if these countries differ (the score of the lowest-rated country by TI must be used);
 - The total amount of the project or expenditure.

Furthermore, the relationship with the third party must be formalized through the signing of a written commitment specifying in particular the following points:

- The purpose of the relationship
- The nature of the services, tasks, and assignments
- The amount of remuneration, which must be consistent with the nature, volume, and compliant with market prices
- The payment terms.

An ethics and compliance clause is included in the contracts (templates are available from the Compliance Officers).

Suppliers, subcontractors, and service providers referenced by the group must acknowledge and sign the group’s Responsible Purchasing Charter. Thus, each signing commercial partner commits to respecting the following key principles:

- Compliance with legislation and adherence to commonly accepted standards
- Respect for anti-corruption principles
- Avoidance and transparency in case of potential conflicts of interest
- Confidentiality of information
- Compliance with competition rules, under the risk of economic and commercial sanctions
- Health and safety of employees
- Respect for human rights (prohibition of child labor, forced labor, discrimination, etc.)
- Respect for labor law.

Furthermore, the SOCOTEC Group commits to complying with all international regulations regarding international economic sanctions. To this end, it provides its employees with a list of countries subject to sanctions and restrictive measures, particularly financial or commercial, imposed by European and American authorities. This list is available on the intranet or from the local Compliance Officer. It is specifically prohibited to participate in a project to be carried out in a country on the list of sanctioned countries without first consulting the Group Chief Compliance Officer and, in some cases, obtaining approval from the Engagement and Investment Committee.

Actions

The employees concerned must comply with the rules set out above. Awareness actions are carried out and monitored by local compliance officers and the Group Chief Compliance Officer.

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

4.1.7. ANTI-CORRUPTION

ESRS G1.10.G, G1.11, G1.18.A

Policy

The Sapin II Law aims to establish an obligation requiring companies to undertake a number of reasonable diligences, notably through the implementation of a risk prevention program. Civil and criminal liabilities for the company and its executives, fines, and reputational crises are only some of the consequences a company may face when prosecuted for corruption.

The SOCOTEC Group is exposed for three reasons:

- due to our activities in the Construction and Infrastructure sectors where we participate in large-scale public tenders and private consultations.
- due to our role as a technical controller and our reports based on an independent expert opinion.
- because of our global presence and international scale, which expose us to new challenges and risks.

Raising awareness among all employees about ethical issues is key for the group given its activity as an Independent Third Party.

Actions

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

The SOCOTEC Group has developed an e-learning training program to raise awareness among all its employees and new hires about adopting the right reflexes in risk situations and best anti-corruption and anti-fraud practices for healthy business relationships. A new e-learning course on corruption risks was launched in April 2025, aiming to identify risky practices related to corruption, fraud, and conflicts of interest, to know how to prevent and manage them, and to understand the applicable laws, as well as SOCOTEC Group’s internal rules and procedures. It is available in six languages. A monitoring system for the completion of the new e-learning has been implemented, with follow-ups for employees who have not completed or validated the training. Employees considered most at risk, such as sales staff, received specific awareness training from the Chief Compliance Officer in November 2025.

Ongoing training and managerial attention

Being ethical means demonstrating integrity, responsibility, and transparency towards all our stakeholders: business ethics, ethics in recruitment, and ethics in our workplace behavior with internal and external partners are thus areas of continuous training and constant managerial attention.

A cornerstone of the Code of Ethics, the fight against corruption is a necessary requirement. Business rules are strict and precise. The company thus values each individual’s sense of responsibility and the rigor to be maintained in business. The fight against corruption is therefore a necessary requirement, which is why the group trains its employees, requires the mandatory annual validation by global managers of the Manager Authorization Guide (GAM), and raises awareness every year among all employees about the Code of Ethics, training them to adopt the right reflexes in risky situations.

Indicators

ESRS G1.21.C.1, ESRS S4

See the indicators concerning the group’s ethical alerts in tables 5.3. Governance, Ethics Indicators.

Objectives

The objective is to have more than 95% of new group employees trained in the Code of Ethics and to renew this training once a year.

Ethics	2023	OBJ. 2024	2024	2025	OBJ. 2028
Anti-corruption Awareness (Sapin II) (7 platforms + Belux)	59% (i.e., 1,059 trained out of 1,802 invited)	50% of the total average workforce sensitized	60%, or 2,506 people out of 4,182 invited, representing 21% of the total average workforce	70%, or 9,599 people trained out of 13,660 invited, representing 92% of the total average workforce	90% of the total average workforce sensitized

GRI 3-3, 418.

4.1.8. CONFIDENTIALITY OF PERSONAL DATA

ESRS S4.15, S1.41, S4-16, S4.25.A, S4.31-32.

The importance of consumer and/or end user safety was confirmed during the SOCOTEC Group’s double materiality analysis. The entry into force on May 25, 2018, of Regulation (EU) 2016/679 of April 27, 2016, concerning the protection of natural persons with regard to the processing of personal data and the free movement of such data (hereinafter «GDPR») led to the implementation of a compliance project for the SOCOTEC Group’s subsidiaries with this regulation.

This two-phase project was carried out within the SOCOTEC Group's subsidiaries and notably resulted in the appointment of a Data Protection Officer and the formalization of various operational procedures.

A personal data protection policy applies to all SOCOTEC subsidiaries and is regularly updated according to the company's needs and legal requirements.

Actions, Resources, and Procedures

ESRS S1.43, S4.31.A-C

In France, GDPR correspondents have been appointed in each Business Unit and support function to assist teams with GDPR matters on a daily basis, in coordination with the Group's DPO. GDPR correspondents have also been appointed in the Group's platforms subject to the GDPR. Regular follow-up meetings are organized between the DPO and each GDPR correspondent. A GDPR Committee bringing together the GDPR correspondents in France is held every six months.

All GDPR correspondents have access to all processing records.

The objective pursued is notably to document the SOCOTEC Group's compliance in the event of an inspection by the CNIL and thus to be able to provide responses and supply evidence regarding any processing of personal data.

To this end, the following registers have been established:

- A global processing register.
- Processing registers dedicated to the following activities: Purchasing, Certification, Communication, Construction and Real Estate, IT Department, Environment, Equipment, Training, Infrastructure, Legal, Quality and Safety, HR, Urbads, Urbycom, SOCOTEC Smart Solutions.
- A processing register for cases of subcontracting.
- A procedure for managing the processing register.
- A register of individual rights requests.
- A register of personal data breaches.

A dedicated generic email address has been created (dataprotection@socotec.com) and is available on the country websites, within the group's GDPR information notices. These generic email addresses are available in France, Germany, Great Britain, Italy, Spain, Luxembourg, Belgium, and the Netherlands.

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

Procedure for managing the processing activities register

This procedure aims to describe the process ensuring the regular updating of the register listing all processing activities carried out by the SOCOTEC Group on personal data. Article 30 of the GDPR mandates the maintenance of:

- for each data controller, a register of processing activities carried out under their responsibility.
- for each processor, a register of all categories of processing activities carried out on behalf of the data controller.

The subsidiaries of the SOCOTEC Group therefore maintain a register of processing activities carried out as data controllers and a register of categories of processing activities carried out as data processors, where applicable. The processing records are completed by the GDPR correspondents, in coordination with operational teams and the Group DPO.

Privacy Impact Assessment (PIA) Procedure

This procedure aims to describe the process for conducting a Privacy Impact Assessment related to personal data. It applies to all personal data collected, managed, and/or processed by SOCOTEC Group subsidiaries.

Article 35 of the GDPR requires conducting a Data Protection Impact Assessment (Privacy Impact Assessment) when a personal data processing is likely to result in a high risk to the rights and freedoms of the data subjects.

Each new processing activity is subject to a study conducted by the GDPR correspondents to determine whether an impact assessment is required. If so, an assessment is carried out before the processing begins, involving the GDPR correspondent, the Group DPO, and an IT referent.

Third-Party Management

Each contract is subject to an analysis conducted by the operational teams, in coordination with the Group's legal and IT departments, to include GDPR clauses if necessary. SOCOTEC commits to contracting only with data controllers or processors compliant with GDPR requirements.

Data retention periods

The retention periods applied by SOCOTEC are:

- either mandatory, as imposed by legislative or regulatory texts.
- are determined by the data controllers based on the objectives that led to the data collection, if no regulation exists.

SOCOTEC has deployed an internal guide that documents all applied retention periods.

Procedure for managing individuals' rights requests

This procedure aims to describe the process for managing rights of access, rectification, objection, erasure, and restriction related to personal data. It concerns all personal data collected, managed, and/or processed by SOCOTEC Group subsidiaries within the scope of its various activities (personnel administrative management, training management, client database management, etc.).

In accordance with Articles 13 to 22 of Regulation 2016/679 of 27 April 2016, any natural person using the service has the right to exercise the following rights:

- Right to information: you have the right to be informed about the processing of your personal data.
- Right of access: you may request a copy of the data concerning you personally.
- Right of rectification: you may correct any inaccurate data concerning you.
- Right to object: you may object to our processing of your data, within the limits of Article 21 of the GDPR.
- Right to erasure: you may request that we erase the data concerning you, under the conditions of Article 17 of the GDPR.
- Right to object to profiling.
- Right to restriction of processing: in certain cases, you have the right to restrict the processing of your personal data.
- Right to data portability: you have the right to receive your personal data in a structured, commonly used, and machine-readable format, and you have the right to transmit it to another data controller;
- Right to withdraw your consent: when you give your consent to the processing of your personal data, you have the ability to withdraw it at any time.

Within the scope of our activities, we do not carry out profiling.

Security breach notification procedure

This procedure aims to describe the process for notifying the regulator and/or the data subjects in the event of detection of a personal data breach.

The objective is to ensure the SOCOTEC Group subsidiaries' ability to comply with the requirements of Article 33 of the GDPR. This article mandates that the data protection officer notify the supervisory authority (the CNIL or equivalent depending on the residence of the data subjects affected by the breach) of a personal data breach within 72 hours of its detection.

Article 34 of the GDPR provides that, in the event of a personal data breach, information must be communicated to the data subject regarding the severity of the breach, the risks it poses to privacy, and the compromised data when the breach is likely to result in a high risk to the rights and freedoms of an individual (for example, when the breach results in a violation of fundamental rights such as the right to privacy, freedom of expression, thought, religion, freedom of movement, or when the breach concerns vulnerable individuals), and this must be done without undue delay.

Awareness

The SOCOTEC Group's IT charter, shared with all employees, includes chapters on the GDPR and outlines the risks, rights, and duties of SOCOTEC employees.

New hires must complete and validate online training on IT security (deployed by the Group CISO) and the GDPR (deployed by the Group DPO). A new e-learning course on personal data protection was launched in June 2025 on the group's European platforms and companies and is available in six languages. Monitoring of the completion of this new e-learning has been implemented, with follow-ups for employees who have not completed or validated the training. Awareness campaigns on these topics are regularly conducted among employees, especially those in human resources.

Indicators

- Exercise of rights
- DPIA completed
- Data breaches detected
- Requests processed
- Identified processing activities
- Trained employees

See the data privacy policy monitoring indicators in 5.3. Governance, ethics.

Objectives and results

The group aims to maintain its compliance with current regulations. The group intends to engage all employees each year on issues related to the GDPR and data security.

ETHICS	2024	2025	OBJ. 2026	OBJ. 2028
Awareness of Personal Data Protection (GDPR)	81% of employees in France made aware within the defined target (i.e., 4,436 trained out of 5,465 invited)	62% of employees in Europe reached the defined target (i.e., 7,102 trained out of 11,513 invited)	80% of employees in Europe trained (GDPR training certificate)	90% of employees in Europe trained (GDPR training certificate)

GRI 418

4.1.9. CYBERSECURITY

ESRS S4.31.A, S4.31.B, S4.31.C

Cybersecurity is assessed as a significant risk in SOCOTEC's risk analysis and in the IRO analysis.

Data theft, ransomware, cyber-attacks—cyber-malice affects all companies regardless of their size or activities. System security is vital for the company not only financially but also because it ensures the reputation and trust our clients place in us.

Policy

Cybersecurity is integrated into our operating and management methods through our global information systems security policy, incorporated into SOCOTEC's management system (no. M1.PK.PR.02) via the Group Quality and Security Department.

An IT charter is accessible to all and provides best practices regarding IT use and vigilance concerning access, data, and electronic messages. A cyber crisis management and communication procedure is in place and communicated to employees. In the event of a confirmed or potential cyber crisis involving SOCOTEC, the cyber crisis management and communication procedure aims to limit the impact of risks affecting the image or potentially causing significant harm to one or more companies within the group, through coordinated crisis management and controlled communication decisions. Any employee aware of an IT event that could compromise the operation, image, and reputation of SOCOTEC and/or potentially cause significant harm to the group's activities must immediately inform their direct supervisor and simultaneously the Information Systems department.

The procedure relies on a crisis unit that has been defined and whose members are published internally. Its role is to make the necessary decisions based on the situation analysis.

Cyber Crisis Management and Communication Procedure

The group's Information Systems Department is responsible for ensuring the proper application of this procedure, verifying its effectiveness, and proposing necessary improvement measures.

DETECT, ALERT, AND MANAGE THE ONSET OF A CRISIS

In general, SOCOTEC management wishes to apply a prevention principle regarding the escalation of alerts: it is better to alert quickly without having all the information than to do so late while knowing everything.

ANALYSIS OF THE SEVERITY OF THE SITUATION AND MEASURES TO BE TAKEN AND ACTIVATION OF THE CRISIS UNIT

After analyzing the situation and its proven or potential severity, the IT Department, together with the Communication Department if applicable, the General Secretariat, and the relevant member(s) of the Executive Committee, decide whether or not to activate a crisis unit. In the event of activation, the group thus formed defines the composition of this unit, informs the CEO, and appoints its leader.

EXTERNAL COMMUNICATION RULES

The spokespersons designated by the crisis unit are authorized to handle communication under the responsibility of the relevant Executive Committee member and the Communication Department. The analysis elements to be provided as part of the cyber crisis declaration procedure are managed by the IT Department.

Actions

Cybersecurity is the focus of internal awareness campaigns throughout the year. Various actions were undertaken in 2025:

- Strengthening the security of Wi-Fi network access through the NAC solution at SOCOTEC Training sites;
- Improving and training employees through phishing campaigns, which serve as large-scale tests;
- Internal audit of platforms (USA);
- Deployment of the SOC (Security Operation Center).
- CyberVadis certification at Developed Silver level (810/1000)

Indicators

See Cybersecurity monitoring indicators in 5.3. Governance, Ethics Indicators.

Objectives

The group has set the objective for 2028 to:

- Upgrade the main geographic platforms in terms of cybersecurity.
- Equip with solutions and systems for real-time monitoring and processing of alerts.
- Adapt this system to AI technologies that will significantly impact attack and defense typologies.

Cybersecurity	2023	2024	2025	OBJ. 2026	OBJ. 2028
Number of major incidents during the year	1 (resolved and without impact)	7 (resolved and without impact)	29 (resolved and without impact)	100% of incidents resolved with no impact	100% of incidents resolved with no impact

GRI 2-6, GRI 204 (2016)

4.2. SUPPLIER RELATIONSHIP MANAGEMENT [G1-2]

ESRS G1.15A-B, G1.14

Non-material issue. Voluntary disclosure.

Policy

As an independent third party operating in the tertiary sector, our client and partner relationships, as well as our supplier relationships, are based on mutual trust and a commitment to adopting responsible practices that have a positive impact on society and the environment. Our purchases present limited risks, and the issue is not considered material in the group's double materiality analysis, as the nature of our purchases and the frequent use of local actors allow us to develop close ties and dialogue with the group's suppliers in order to assess them and secure their adherence to our responsible purchasing charter.

However, to mitigate associated risks and seize virtuous opportunities, SOCOTEC aims to ensure that its partners and suppliers act in alignment with its Code of Ethics and its own CSR commitments, and that they also enhance their sustainable contribution through transparent and positive actions for society and the environment.

SOCOTEC, as a responsible and committed actor in social and environmental matters, aims in particular to ensure respect for fundamental human rights upheld by its suppliers and their ambitions to reduce social, environmental, and ethical impacts in their purchasing and production processes.

The policy regarding our relationship with suppliers is defined in the group's responsible purchasing charter and is characterized by a responsible and respectful approach, aiming to establish sustainable partnerships.

It defines:

1. Ethical commitment.
2. Compliance with labor standards.
3. Environmental protection.
4. SOCOTEC's commitments towards its suppliers.
5. Suppliers' commitments towards SOCOTEC.

As a service company, the five main purchasing categories for the SOCOTEC Group are IT purchases, vehicle fleet, Real Estate/landlords, laboratory testing, and intellectual services. The total purchasing volume at SOCOTEC represents nearly one third of its revenue in France. As a tertiary sector player, the purchasing challenges for the SOCOTEC Group remain limited and focused on partners engaged in a sustainable development approach.

The vast majority of supplier contracts have durations of 2 or 3 years. Thus, exchanges with suppliers are regular, with at least one biannual activity meeting with suppliers under framework contracts.

Actions & Resources

The group has implemented various actions to promote its responsible purchasing policy:

- The definition and communication of its responsible purchasing policy for dissemination on major platforms. In France, the SOCOTEC Group's responsible purchasing charter must be validated and signed by panel suppliers each year and is systematically signed by newly referenced suppliers.
- Training and raising awareness within the Purchasing department on sustainable development issues and responsible purchasing criteria.
- "Responsible Purchasing" objectives included in the Purchasing team's goals.
- Collaborative management of calls for tenders: prescriber, user, decision-maker, expert.
- The choice of sourcing that, whenever possible, includes local suppliers.
- Integration of responsible criteria in the supplier selection and evaluation process.
- Collaboration with suppliers through the implementation of performance reviews to help them improve on social and environmental aspects, the pursuit of the "just necessary," rationalization, and the promotion of sustainable innovation.
- Optimization of processes by reducing unnecessary consumption and promoting recycling and second-life products.
- The concept of "only what is necessary" incorporated into the drafting of specifications.
- Extending, when possible, the usage duration (e.g., leasing period for printers - 7/8 years versus 4 years)
- Respecting agreed payment deadlines and maintaining open and transparent communication regarding payment policies, including terms and conditions, to avoid any misunderstandings or conflicts.
- Use of the Ecovadis label, Platinum level in 2024 and 2025.
- Diversity within the supplier panel.

GOVERNANCE :	2023	2024	2025	OBJ.2026
Representation of the Purchasing Department on the CSR Committee.	X	X	X	X
Identification of strengths and weaknesses of the Responsible Purchasing policy based on the Ecovadis rating, development of an associated improvement plan, and presentation to Management bodies.	-	X	X	X
Creation, from 2022, of a Purchasing/CSR working group dedicated to monitoring and deploying Responsible Purchasing improvement actions.	X	X	X	X

RESPONSIBLE PURCHASING CHARTER:	2023	2024	2025	OBJ.2026
Development, updating, and publication of the Responsible Purchasing Charter.	X (FR, IT, EN)	X (FR, IT, EN)	X (FR, IT, EN)	X (FR, IT, EN, ES)
Implementation of monitoring indicators for the signing of the Responsible Purchasing Charter.	X	X	X	X
Integration of the Charter on the French digital procurement and referencing platform. It becomes mandatory for all new suppliers (Procurement to Pay platform). With a mandatory automated step for validation and signing of the Charter by the supplier in order to be referenced by SOCOTEC.	-	X	X	X
France: Awareness-raising among the Top 100 suppliers for signing the Charter and suppliers under framework contracts.	X	X	X	X
France: Follow-up process with key suppliers to increase the signing rate of the Charter by the top suppliers representing more than 80% of the annual expenditure.	-	X	X	X
TRAINING OF PURCHASERS IN RESPONSIBLE PURCHASING:	2023	2024	2025	OBJ.2026
Training of 100% of purchasers in the France Purchasing Department.	X	X (FR, IT)	X (FR, IT)	X (FR, IT, UK, ES)
SUPPLIER EVALUATION	2023	2024	2025	OBJ.2026
France: Implementation of a CSR questionnaire during calls for tenders and/or integration of CSR clauses in contracts/Responsible Purchasing Charter annexed in France	-	X	X	X
France: Implementation and monitoring of a CSR evaluation process for suppliers representing more than 80% of total expenditures: online evaluation questionnaire including CSR questions	-	X	X	X
France: Establishment of a collaborative approach with suppliers on CSR (performance review)	-	X	X	X
Audit of the highest-risk suppliers.	-	-	-	X

Example in France of the application of the SOCOTEC Group's Responsible Purchasing Charter

Since the end of 2021, the SOCOTEC Group has published its Responsible Purchasing Charter (CARE) detailing the commitments and requirements expected in terms of CSR to facilitate the transition towards more responsible purchasing practices. The ability of suppliers to engage in appropriate practices compliant with regulations and ethics is crucial. By adhering to it, the supplier commits, for itself and its subcontractors, to implement the necessary means to respect the principles and requirements set forth. In France, signing the CARE Charter by suppliers is a mandatory step in the referencing process for all new suppliers, and an awareness campaign has been launched targeting the TOP 200 suppliers to raise awareness and validate their commitment through their signature.

Indicators

The main indicators are:

- the number of suppliers in the panel who have validated and signed the Responsible Purchasing Charter (TOP200).
- the number of suppliers who have completed the Purchasing and CSR questionnaire (TOP200).
- the number of employees trained in responsible purchasing within the purchasing departments (100%).
- the number of performance reviews including monitoring of CSR performance with suppliers under framework contracts implemented (Transport, printers, etc.).

Find the monitoring indicators of the SOCOTEC Group's Responsible Purchasing policy in 5.3. Governance, Ethics, Responsible Purchasing Indicators.

Objectives and results

The objectives are multiple and interconnected: reducing environmental impact, social equity, sustainable economic development by promoting exchanges with socially responsible companies, and managing risks associated with suppliers, among others. The main objectives are to deploy the SOCOTEC Group's Responsible Purchasing Charter across all geographic platforms, to ensure the alignment of our suppliers with the principles set out in our Responsible Purchasing Charter through its signature or by providing proof of a similar commitment at a minimum (charter, code of conduct) by our main suppliers (>€50k and framework contracts). Another objective is to raise awareness and train all Purchasing personnel on the challenges of responsible purchasing. For other suppliers, our goal is to prioritize local suppliers as much as possible, whose compliance with universal human rights, the country's social rights, and environmental law in their production and delivery cycle can be verified.

RESPONSIBLE PROCUREMENT	2023	2024	2025	OBJ.2028
Deployment of the responsible purchasing charter across platforms	2 platforms (France, Italy) out of 7	3 platforms (France, Italy, UK) out of 7	3 platforms (France, Italy, UK) out of 7	100% of the 7 main platforms
Signing of the responsible purchasing charter for suppliers > €50k (France)	52 suppliers, representing 29% of suppliers >€50k and 25% of the total purchase amount	42% of suppliers >€50k are signatories, representing 51% of the total purchase amount	76% of the purchase amount made by all active suppliers > €50k, have signed the Responsible Purchasing Charter or provided proof of a similar commitment at a minimum, representing 42% of the number of suppliers > €50k	75% of total active suppliers > 50k€ signatories of the Responsible Purchasing Charter or having provided proof of a commitment
Signing of the responsible purchasing charter by suppliers under framework contracts (France)	77% of suppliers under framework contract (excluding lessors) signatories of the Responsible Purchasing Charter or providing proof of commitment	51% of suppliers under framework contract (excluding lessors) signatories of the Responsible Purchasing Charter or providing proof of commitment	61% of suppliers under framework contract (excluding lessors) signatories of the Responsible Purchasing Charter or providing proof of commitment	100% of suppliers under framework contracts (excluding lessors) are signatories of the Responsible Purchasing Charter or provide proof of commitment
Training of buyers (Purchasing Department) on responsible purchasing issues	100% of buyers trained in 2022 in France	100% of buyers in the Purchasing Department trained (renewal)	100% of buyers in the Purchasing Department trained	Deployment of training on platforms
Implementation of a CSR evaluation process for suppliers	-	Number of suppliers who completed the purchasing and CSR questionnaire (TOP200) in France: 82 / 200	Number of suppliers who completed the purchasing and CSR questionnaire (TOP200) in France: 133 / 200	>75% of top suppliers having completed the annual evaluation questionnaire
Implementation of a CSR questionnaire during calls for tenders and/or integration of CSR clauses in contracts/ Responsible Purchasing Charter attached	-	CSR criteria integrated into 100% of France's purchase tenders by the purchasing department. Attachment of the CSR Charter to contracts signed during the year	CSR criteria integrated into 100% of France's purchase tenders by the purchasing department. Attachment of the CSR Charter to contracts signed during the year	Deployment of the approach across 100% of platforms

4.3. PREVENTION AND DETECTION OF CORRUPTION [G1-3]

SOCOTEC applies a zero-tolerance policy regarding corruption and bribery. Executive management, internal audit, and the risk committee ensure the allocation of necessary resources for its implementation and oversight. This policy is reflected in policies specific to the group's various activities: anti-corruption policy and employee training, Code of Ethics and managerial monitoring, Responsible Purchasing Charter and monitoring of key suppliers on a semi-annual basis. The Compliance department is responsible for implementing and supervising the policy across all entities worldwide, under the oversight of executive 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 associated behaviors such as influence peddling and conflicts of interest. It implements the provisions of the French law no. 2016-1691 of December 9, 2016, relating to transparency, the fight against corruption, and the modernization of economic life (known as the Sapin 2 Law). It seeks to prevent legal, financial, commercial, and reputational risks by ensuring the integrity of business relationships. It is particularly linked to the material impact and risk of ethics in business.

See 4.1.3. Group Code of Ethics and the paragraph addressing attention to anti-corruption; also 4.1.4. Ethics Governance, notably the role of committees and governance aimed at preventing and detecting corruption.

To ensure the proper application of its anti-corruption policy, the SOCOTEC Group implements a structured system of controls and internal audits at various levels of the organization. See 1.2.1. Role of administrative, management, and supervisory bodies [GOV-1], notably the «Audit and Risk Committee.»

4.4. CASE OF CORRUPTION OR BRIBERY PAYMENTS [G1-4]

Anti-corruption (Sapin II) - Case of corruption or bribery payments	2023	2024	2025
Number of confirmed incidents involving contracts with business partners that were terminated or not renewed due to corruption or bribery violations	0	0	0
Number of convictions for violations of anti-corruption and anti-bribery laws	0	0	0
Amount of fines for violations of anti-corruption and anti-bribery laws	0	0	0
Number of confirmed incidents in which employees were dismissed or subjected to disciplinary measures due to corruption or bribery-related incidents	0	0	0
Total number of confirmed corruption or bribery incidents	0	0	0

4.5. POLITICAL INFLUENCE AND LOBBYING ACTIVITIES [G1-5]

SOCOTEC primarily conducts its lobbying activities through professional associations to which it belongs at the global, regional, and national levels. Monetary contributions paid to professional associations are allocated to their internal operations and awareness-raising activities. SOCOTEC thus relies on the interprofessional organizations of its Testing, Inspection, Certification, and Compliance profession in France and the TIC Council internationally, whose core missions include conducting lobbying actions to promote the member companies of its Testing, Inspection, and Certification sector.

SOCOTEC's lobbying activities are coordinated and led by the Group's Public Affairs Director or, where applicable, by the CEO of the relevant country. They report to the Chairman of the Executive Committee. All are thoroughly trained on ethical and anti-corruption issues as high-risk targets. These activities are limited due to the group's networked operations and close proximity to clients on the ground.

4.6. PAYMENT PRACTICES [G1-6]

Policy applied to prevent payment delays, particularly with SMEs

SOCOTEC strives to meet payment deadlines applicable to each of its supplier categories.

The company applies the payment terms stipulated by the laws in force in the countries where it operates, for each category of service provided by its partners.

In 2025, SOCOTEC in France paid its suppliers on average within 29.9 days from the invoice date (versus 29.5 days in 2024). SOCOTEC does not organize actions at the consolidated group level but applies rules on a case-by-case basis, according to local legislation and local agreements with suppliers. In case of payment delays, suppliers may alert the company to request immediate payment.

PAYMENT PRACTICES		2024	2025
ESRS G1.33.b.1	Percentage of payments made within the company's standard payment terms	N/A	N/A
ESRS G1.33.c.1	The number of ongoing legal proceedings concerning payment delays	5	16

See results by platform in 5.3.2.5. Payment Practices [ESRS G1-6]



5. SUSTAINABILITY INDICATORS

5.1. ENVIRONMENTAL INDICATORS

5.1.1. CLIMATE CHANGE [ESRS E1]

5.1.1.1. INTEGRATION OF SUSTAINABILITY PERFORMANCE INTO INCENTIVE MECHANISMS [ESRS 2-GOV-3 : E1]

ESRS E1.13.4	Percentage of remuneration earned during the current period linked to climate-related considerations	Unit	FRANCE		UK		USA		GERMANY		ITALY		SPAIN		NETHERLANDS		OTHERS		GLOBAL	
			2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
			%	0	0	0	0	0	0	0	0	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 CAPEX ACTION PLANS

CAPEX

TAXONOMY-ELIGIBLE CAPEX	2023 (IN €M)	%	2024 (IN €M)	%	2025 (IN €M)	%
Financing contracts (IFRS 16)	60.6	62%	74.1	61%	89	60%
Offices and laboratories	21	21%	41.7	34%	43.7	29%
Vehicles	37.4	38%	29.9	25%	41.1	28%
Other financing contracts	2.2	2%	2.5	2%	4.2	3%
Total eligible CAPEX (numerator)	60.6	62%	74.1	61%	89	60%
Tangible fixed assets (land, equipment)	24.9	26%	29.9	25%	36.3	24%
Intangible fixed assets (software, patents...)	12.2	12%	17.9	15%	24.1	16%
Total CAPEX (denominator)	97.7	100%	122	100%	149.4	100%

OPEX

CURRENT OPEX EXPENSES	2023 (IN €M)	%	2025 (IN €M)	%
Research & Development expenses	2.4	4%	2.5	4%
Short-term rentals	33	49%	24.6	35%
Maintenance and renovation	31.3	47%	43	61%
Total eligible OPEX (numerator)	66.7	100%	70.1	100%
OPEX Exemption Ratio	5.40%		4.9%	

	2024 (IN €M)	2025 (IN €M)
Total operational costs (a)+(b)+(c)	1,239.60	1,428.40
Personnel expenses (a)	794.6	952.3
Other purchases and external charges (b)	402	476.1
Other current expenses (c)	43	incl. in (b)
OPEX Exemption Ratio	5.40%	

GREEN TRUST

GREEN TRUST	Unit	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX			TOTAL PLATFORMS		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025			
Green Trust Revenue	ME	157	197	240	90	90	104	40	51	64	80	89	158	41	70	87	9	11	21	21	20	23	0.6	437.7	527.4	695.6		
Percentage of Revenue from Green Trust Assignments	%	26	30	34	45	39	42	29	34	23	54	57	67	44	65	64	25	34	41	45	43	36	4	33.45	35.85	38.52		
Number of people aware of Green Trust (1)																								800	2500 (2)	3603		
% of TOP management made aware through the workshop Green Trust Workshop	%																								100% (2)	100% (2)	100% (2)	

(1) Awareness through the Green Trust Workshop in 2023 and 2024. Awareness through the Genius application in 2025.
 (2) 100% of global top managers gathered at the annual convention in September 2023, nearly 300 people
 (3) Green Trust awareness workshops inspired by the «Climate Fresco» have been deployed in France, Italy, the United Kingdom, Germany, and Spain. Deployment will begin in the Netherlands and USA in 2025 and in other regions in 2026 and 2027

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

ESRS E1.34	SCOPES	TERM	TYPE	REDUCTION AMBITION %	BASE YEAR	TARGET YEAR	CROSS TARGET EMISSIONS IN TCO2EQ - BASE YEAR 2023 PROFORMA 2024	CROSS TARGET EMISSIONS IN TCO2EQ - BASE YEAR 2023 PROFORMA 2025	SBTI
	Offices and laboratories	Near term	Absolute	-42%	2023	2030	20900	22546	SBTi validated
	Offices and laboratories	Near term	Absolute	-42%	2023	2030	3250	3964	SBTi validated
	Vehicles	Near term	Absolute	-25%	2023	2030	53314	61045	SBTi validated

(1) Gross emission targets to be achieved according to the SBTi 1.5°C reduction pathway
 (2) Gross emission targets to be achieved according to the SBTi «well below 2°C» reduction pathway
 These reduction targets were validated by the SBTi in April 2026 - base year 2023 rebaselined for 2024 acquisitions.
 The target emission reductions have been recalculated according to SBTi requirements, following the integration of emissions related to 2025 acquisitions, rebaselined to the 2023 reference year. The reduction targets for scopes 1 and 2 cover 100% of scopes 1 & 2 emissions (market based).
 The scope 3 reduction targets cover 76% of scope 3 emissions.

GHG EMISSION REDUCTION TARGETS - SCOPE 3 EMISSIONS

SCOPE 3 CATEGORIES (TCO2EQ)	TARGET COVERAGE/ CATEGORY	BY2023 proforma 2024 (audited and validated by the SBTi in April 2026)			BY2023 proforma 2025			
		BASE YEAR 2023 PROFORMA 2024	EMISSIONS INCLUDED WITHIN THE REDUCTION SCOPE	GROSS TARGET EMISSIONS IN TCO2EQ FOR 2030 WITHIN THE REDUCTION SCOPE	BY2023 PROFORMA 2025	EMISSIONS INCLUDED WITHIN THE REDUCTION SCOPE	2030 TARGET EMISSIONS WITHIN THE REDUCTION SCOPE (76% COVERAGE - SBTi)	2030 TARGET EMISSIONS FOR THE TOTAL SCOPE 3
1 Purchased goods and services	90%	34920	31529	23647	38237	34525	25893	29606
3 Fuel and energy-related Activities (not included in Scope 1 and Scope 2)	100%	9615	9615	7211	10530	10530	7897	7897
7 Employee commuting	50%	8074	4037	3028	8618	4309	3232	7541
6 Business travel	100%	5743	5743	4308	6097	6097	4573	4573
5 Waste generated in operations	50%	3043	1522	1141	3205	1603	1202	2805
2 Capital goods	0%	6543	out of scope	out of scope	7241	out of scope	out of scope	7241
4 Upstream transportation and distribution	0%	1296	out of scope	out of scope	1381	out of scope	out of scope	1381
13 Downstream leased assets	0%	0.337	out of scope	out of scope	0.337	out of scope	out of scope	0.337
11 Use of sold products	0%	0.077	out of scope	out of scope	0.077	out of scope	out of scope	0.077
12 End-of-life treatments of sold products	0%	0.026	out of scope	out of scope	0.026	out of scope	out of scope	0.026
TOTAL SCOPE 3		69235	52446	39335	75311	57064	42798	61045
Total Scope 3 emissions covered by the decarbonization target			76%			76%		

A discrepancy of 141 tCO2eq representing 0.4% of category 3.1 between the data submitted to the SBTi BY2023 proforma 2024 and that published in this Sustainability Report is explained by a rounding effect during consolidation by country within the SOCOTEC Group's carbon consolidation tool versus consolidation performed directly at the group level for the SBTi. The country-level consolidated data from the consolidation tool was retained for monitoring in the group's carbon tool.

5.1.1.4. ENERGY CONSUMPTION AND ENERGY MIX [ESRS E1-5]

		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	GLOBAL			
Energy Consumption and Energy Mix	Unit	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Total - Energy Consumption MWh																													
TOTAL Energy Consumption MWh (all energy types) related to vehicles	MWh	79,066	76,717	67,386	23,848	22,347	17,569	2,583	2,874	19,854	12,272	10,724	14,157		10,317	14,803	16,474	2,278	53,896	5,803	7,160	6,062	5,642	2,457	4,460	116	139,980	191,883	147,001
TOTAL Energy Consumption MWh (all energies) related to buildings	MWh	7,049	5,065	5,245	7,750	7,017	8,204	3,155	3,531	6,295	2,178	2,025	2,378		1,888	1,821	1,806	372	393	836	1,256	805	671	369	375	559	24,016	21,031	25,994
GRI 302 - 3 Ratio: TOTAL Energy Consumption MWh (all energies) related to buildings per m2	MWh/m2	0.06	0.04	0.04		7.41	0.19	0.23	0.23	0.11	0.13	0.12	0.09		0.15	0.15	0.10	0.08	0.05	0.07	0.19	0.16	0.07	0.23	0.68	0.07	0.14	0.12	0.10
Total energy consumption in MWh for buildings and vehicles	MWh	86,115	81,782	72,631	31,598	29,365	25,773	5,737	6,404	26,149	14,450	12,748	16,534		12,205	16,624	18,281	2,649	54,289	6,639	8,416	6,867	6,313	2,825	4,835	675	163,996	212,914	172,996
GRI 302 - 3 Total energy consumption of buildings and vehicles in Joules	MJ	310,013,270	294,414,260	261,472,481	113,754,509	105,712,680	92,783,280	20,654,343	23,056,126	94,138,044	52,018,943	45,893,596	59,523,769		43,939,234	59,844,852	65,810,059	9,536,589	195,441,292	23,899,028	30,298,579	24,721,697	22,726,188	10,171,791	17,406,470	2,431,676	590,387,258	766,490,972	622,784,524
ESRS E1.37.c Energy consumed from renewable sources																													
Total energy consumption from renewable sources in MWh	MWh	43	128	137	1,816	1,874	1,838	0	0	0	182	205	426		292	146	170	226	340	303	156	110	158	0	0	0	2,715	2,803	3,032
ESRS E1.37.c.ii. Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (in MWh)	MWh		0	0		0	0					0	0			0	0		0	0		2	4			0		2.39	4.39
ESRS E1.37.c.iii. Total energy consumption from renewable sources in MWh related to own operations - consumption of electricity, heat, steam, and cooling purchased or acquired from renewable sources	MWh	15	48	50	1,816	1,874	1,834	0		0	182	205	385		292	56	50	226	340	298	142	95	138		0	0	2,673	2,618	2,755
E1.37.c.iii. Total energy consumption from renewable sources in MWh related to own operations - consumption of self-produced non-combustible renewable energy	MWh	28	80	87		0	4	0		0	0	0	41		0	91	120	0	0	4	14	13	16	0		0	42	183	272
Share of consumption electricity from renewable sources %	%	0.17	0.57	0.38	30.38	37.35	33.35	0.00	0.00	0.00	21.28	24.10	30.24		23.56	4.17	3.57	37.68	55.29	35.63	13.94	13.35	24.53	0.00	0.00	0.00	12.55	12.84	9.42
Share of renewable sources in total energy consumption %	%	0.05	0.16	0.19	5.75	6.38	7.13	0.00	0.00	0.00	1.26	1.61	2.58		2.00	0.88	0.93	8.54	0.63	4.56	1.85	1.60	2.51	0.00	0.00	0.00	1.66	1.32	1.75
Share of renewable sources in total building energy consumption %	%	0.61	2.52	2.61	23.43	26.70	22.40	0.00	0.00	0.00	8.36	10.13	17.91		17.51	8.03	9.43	60.86	86.53	36.20	12.40	13.69	23.59	0.00	0.00	0.00	11.30	13.33	11.39
ESRS E1.37.b. Energy consumed from nuclear sources																													
Consumption in MWh of electricity from nuclear sources (building + electric vehicles, SOCOTEC charging stations and off-station)	MWh	5,719	5,537	8,518	897	897	825	478	549	1,069	9	9	11		74	80	85	120	123	167	31	21	17	190	215	0	7,517	7,431	10,692
ESRS E1.37.a Energy consumed from fossil sources																													
Total energy consumption from fossil sources in MWh for vehicles and buildings	MWh	80,353	76,117	63,976	28,886	26,594	23,111	5,260	5,855	25,081	14,259	12,535	16,097		11,839	16,397	18,026	2,303	53,826	6,169	8,230	6,736	6,138	2,636	4,620	675	153,765	202,680	159,272

For the purposes of our calculations, we have incorporated the percentage of the clean energy production mix specific to each country, based on the following sources:
 France: <https://analyseetdonnees.rte-france.com/bilan-electrique-2023/production#Nucleaire> : Production reached 320 TWh, corresponding to 64.8%, or 65%, of the electricity production mix in France.
 United Kingdom: Nuclear energy in the UK - statistics & facts | Statista
 United States: Nuclear Power in the USA - World Nuclear Association (world-nuclear.org) Germany: nuclear power share in energy mix 2023 | Statista
 Italy: Nuclear Energy in Italy: Italian Nuclear Power - World Nuclear Association (world-nuclear.org) Netherlands: World Nuclear Performance Report 2023 - World Nuclear Association (world-nuclear.org)
 The 2024 and 2023 data have been restated in 2025 to cover 100% of the SOCOTEC Group, including acquisitions made during the reporting year.

Buildings: other information

Buildings	Unit	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Area																													
Area in m²	m²	110590	118407	119638		947	43596	13780	15376	36981	16806	16440	26337		10,317	14,803	16 474	2 278	53 896	5 803	7 160	6 062	5 642	2 457	4 460	116	139 980	191 883	147 001
Energy sobriety																													
Number of buildings involved in minor works to improve the energy performance of buildings	MWh/m²	16	22	25	5	2	1				1	1	0		4	1	3	6	0	0	2	2	4	0		2	34	28	35
Amount of investments made in favor of the energy performance of buildings	€	201399	255500	405464		0	8093				0	65000	0		1344	56273	1200	11392	0	0	50000	25020	31,287	0		0	264134	401793	446044

(1) In 2025, the surface area in m² is not available for the following entities representing 8% of the total workforce of the SOCOTEC Group: Ninyo & Moore (USA), PowerServices (France), Saudi Arabia, SOCOTEC Monitoring Poland, SOCOTEC Netherlands (Holding), Vermeer (Netherlands).

Buildings	Unit	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		
Area																															
Number of buildings involved in minor works to improve the energy performance of buildings	m³	7648	17807	31262	26384	15685	15868				3042	9370	2850	2902	4958		9991	9526	9986	1621	1861	6928	1360	1369	2 985			7 004	49853	52192	88362
Amount of investments made in favor of the energy performance of buildings	m³/€	12.6	25.7	0.0	148.50	67.90	0.00				20.10	0.00	19.20	18.70	0.00		106,10	88,00	0.00	53,50	60,00	0.00	29,20	29,90	0			137	39,70	36,50	53,57

GRI 302

Vehicles: other information

Vehicle fleets	Unit	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Number of vehicles by type																														
Number of gasoline vehicles	-	3367	3543	2819	64	168	104	29	30	353	34	42	78		5	6	20	20	71	73	132	115	116	12	22	34	3663	3997	3597	
Number of diesel vehicles	-	570	360	331	805	671	651	0		0	326	334	446		389	445	452	77	107	140	48	56	118	83	77	101	2298	2050	2239	
Number of gasoline hybrid / plug-in electric vehicles	-	18	41	476	41	12	165	0		0	49	59	74		17	20	21	8	0	42	17	16	53	5	5	16	155	153	847	
Number of dual-fuel vehicles LPG/gasoline	-	425	193	32	0	0	0	0		0	0	0	0		1	14	20	1	6	1	3	3	2	0	0	0	430	216	55	
Number of 100% electric vehicles	-	101	923	1579	5	80	138	0		0	12	18	44		0	5	11	1	1	1	31	30	33	9	13	26	159	1070	1832	
Number of off-road / non-road mobile vehicles (for example, drilling machines)	-	0	0	12	0	1	0	1	1	0	105	87	121		98	154	214	0	0	8	10	7	13	0	0	0	214	250	368	
TOTAL number of vehicles in the fleet	-	4471	5060	5249	915	932	1058	29	31	353	421	540	763		412	644	738	107	185	265	231	227	334	109	117	177	6956	7736	8937	
Fleet electrification automobile																														
Number of electric vehicle charging stations	MWh	7,049	5,065	5,245	7,750	7,017	8,204	3,155			2,178	2,025	2,378		0.00	5,00	7,00	0.00	0.00	1.00	21,00	23,00	10,68	6,00	10,00	4,00	210,00	335,00	449,68	
% of 100% electric vehicles	MWh	7,049	5,065	5,245	7,750	7,017	8,204	3,155		6,295	2,178	2,025	2,378		0.00	0,78	1,49	0,93	0,54	0,38	12,86	13,22	9,87	8,26	11,11	14,69	2,29	13,83	20,50	
% low-emission vehicles (100% electric or plug-in hybrid)	MWh	7,049	5,065	5,245	7,750	7,017	8,204	3,155		6,295	2,178	2,025	2,378		4,13	3,88	4,34	8,41	0,54	16,23	20,78	20,26	25,71	12,84	15,38	24,56	4,60	15,87	31,12	
Kilometers traveled																														
Number of kilometers traveled by thermal vehicles	-	140,608,648	113,252,331	112,882,406		3,787,269	24,433,234			1,406,824		11,335,673	10,533,986	15,151,413		13 187 935	36 435 671	14 138 655		2 851 228	6 224 065	3 637 725	4 824 875	5 369 384	454 042	3 017 645	2 520 336	169 224 023	176 109 829	180 719 492
Average number of kilometers traveled per vehicle	-	31,450.74	24,939	25,370		14,063	25,015			45,381		20,524	21,115			56 605	19 298			15 412	23 511		24 814	22 068		29 125	14 402		26 943	24 024
Number of km traveled / Euros of revenue	km/Euro	0.23	0.18	0.18		0,07	0.10			0.01		0.08	0,07	0,07		0,14	0.34	0.11		0.09	0.12	0.11	0.12	0.13	0.09	0,22	0.04	0.19	0.15	0.13
Fuel consumption related to vehicles																														
TOTAL fuel consumption of company vehicles and off-road equipment	liters	7,865,955	7,683,446	6,467,867	1,868,081	1,744,884	1,816,798	120,390	155,482	2,180,321	990,736	884,138	1,430,014		1 311 791	1 370 627	1 682 821	180 090	243 924	605 940	493 482	382 893	573 684	45 423	237 474	544 162	12,875,947	12,702,867	15,301,608	

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

Total GHG Emissions and Intensities

ESRS E1-44.d.	Carbon footprint	GLOBAL									
		PROFORMA 2024 - SBTI AUDITED		PROFORMA 2025							
		2023 proforma 2024	2024	EMISSIONS BY SCOPE			EVOLUTION		MILESTONES AND TARGETED EMISSIONS		
2023 Proforma 2025	2024 Proforma 2025	2025	% 2025/2024	% 2025/2023	2028	2030	Annual % 2030 target / Base year 2023 proforma 2025				
TOTAL GHG Emissions											
	Total GHG Emissions (tCO2e) (Location Based) Scope 1 + 2 + 3	109062.97	113297.64	118910.80	123005.36	123036.28	0.03	3.47			
	Total GHG Emissions (tCO2e) (Location Based) Scope 1 + 2	39828.25	39113.26	43600.17	42885.18	40930.64	-4.56	-6.12			
	Total GHG Emissions (tCO2e) (Market Based) Scope 1 + 2 + 3	110871.75	114833.11	121017.81	124839.06	124847.69	0.01	3.16		87555	
	Total GHG Emissions (tCO2e) (Market Based) Scope 1 + 2	41637.03	40648.72	45707.18	44718.87	42742.05	-4.42	-6.49	31995	26510	15.45%
ESRS E1-53	Carbon Intensity Relative to Revenue (1)										
	GHG Emission Intensity (total GHG emissions relative to revenue) - Scope 1+2+3 (tCO2e / M€ revenue) (Location Based)	76.33	65.79	80.19	66.43	64.83	-2.40	-19.15			
	GHG Emission Intensity (total GHG emissions relative to revenue) - Scope 1+2+3 (tCO2e / M€ revenue) (Market Based)	77.60	66.69	81.61	67.42	65.79	-2.42	-19.39			
	Carbon Intensity per Person										
	GHG Emission Intensity (total GHG emissions relative to total workforce as of 12/31) - Scope 1+2+3 (tCO2e / M€ revenue) (Location Based)	8.03	7.97	8.20	8.13	8.02	-1.31	-2.19			
	GHG Emission Intensity (total GHG emissions relative to total workforce as of 12/31) - Scope 1+2+3 (tCO2e / M€ revenue) (Market Based)	8.17	8.08	8.34	8.25	8.14	-1.33	-2.47			

(1) Proforma revenue 2025, including intercompany transactions

GHG emissions by scope and emission targets

ESRS E1-44.d.	Carbon footprint	GLOBAL									
		PROFORMA 2024 - SBTI AUDITED		PROFORMA 2025							
		2023 proforma 2024	2024	EMISSIONS BY SCOPE			EVOLUTION		MILESTONES AND TARGETED EMISSIONS		
2023 Proforma 2025	2024 Proforma 2025	2025	% 2025/2024	% 2025/2023	2028	2030	Annual % 2030 target / Base year 2023 proforma 2025				
TOTAL GHG Emissions											
	Scope 1 gross GHG emissions (tCO2eq)	36033.77	35238.29	38872.41	38076.94	36408.36	-4.38	-6.34	27210.69	22546.00	15.09% (progress versus target)
	Percentage of scope 1 GHG emissions subject to regulated emission trading systems (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
ESRS E1-53	Scope 2 GHG emissions										
	Scope 2 gross GHG emissions (tCO2eq) (Location Based)	3794.48	3874.96	4727.75	4808.24	4522.28	-5.95	-4.35			
	Scope 2 Gross GHG Emissions (tCO2eq) (Market Based)	5603.25	5410.43	6834.76	6641.94	6333.69	-4.64	-7.33	4784.34	3964.16	17.46% (progress versus target)
	Scope 3 GHG Emissions										
	Total Scope 3 Gross Indirect GHG Emissions (tCO2eq)	69234.72	74184.39	75310.63	80120.19	82105.64	2.48	9.02		61045	-48% (shortfall versus target)
	1 - Purchases of Goods and Services	34919.96	37697.59	38237.38	40915.42	47524.42	16.15	24.29		29606	
	2 - Capital Goods	6543.03	7480.00	7240.57	8177.65	9193.23	12.42	26.97		7241	
	3 - Fuel- and Energy-Related Activities (excluding Scopes 1 and 2)	9614.60	9231.09	10529.82	10146.31	9837.32	-3.05	-6.58		7897	
	4 - Upstream transport and distribution	1296.15	1184.28	1381.46	1269.59	1470.48	15.82	6.44		1381	
	5 - Waste generated by operations	3043.36	4528.97	3205.12	4690.73	2147.58	-54.22	-33.00		2805	
	6 - Business travel	5743.38	5790.68	6097.46	6144.75	4448.18	-27.61	-27.05		4573	
	7 - Commuting	8073.79	8270.98	8618.37	8774.93	7481.33	-14.74	-13.19		7541	
	8 - Upstream leased assets										
	9 - Downstream transportation and distribution										
	10 - Processing of sold products										
	11 - Use of sold products	0.08	0.48	0.08	0.48	0.76	58.08	877.78		0.08	
	12 - End-of-life treatment of sold products	0.03	0.03	0.03	0.03	0.17	507.83	557.33		0.03	
	13 - Downstream leased assets	0.34	0.28	0.34	0.28	2.16	658.95	542.59		0.34	
	14 - Franchises										Not applicable
	15 - Investments										Not applicable



Photo : Danist Soh / unsplash.com

GHG emissions by scope and by country

	Carno footprint	FRANCE				UK				USA				GERMANY				ITALY				SPAIN				NETHERLANDS				OTHERS				
		2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	2023 Proforma 2025	2024 Proforma 2025	2025	%2025/2023	
ESRS E1.44.a.	SCOPE 1 GHG emissions																																	
	Gross scope 1 GHG emissions (tCO2eq)	18622.08	17819.32	14414.20	-22.60	6488.90	6090.31	4967.12	-23.45	1727.52	1954.80	4918.07	184.69		4180,68	3731,70	3676,09	-12,07	4259,11	4454,67	4240,65	-0,43	1136,64	1280,52	1156,22	1,72	1820,85	1601,58	1476,74	-18,90	649,28	1151,95	1559,27	140,15
	Percentage of Scope 1 GHG emissions covered by regulated emission trading systems (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ESRS E1.44.b.	Scope 2 GHG Emissions																																	
	Gross Scope 2 GHG emissions (tCO2eq) (Location Based)	302.19	310.64	446.39	47.72	1314.56	1122.43	1021.91	-22.26	1574.80	1763.08	1815.73	15.30		612,55	890,30	443,30	-27,63	351,89	365,38	303,54	-13,74	213,75	209,05	94,76	-55,67	297,91	202,84	159,95	-46,31	141,89	174,53	236,70	66,82
	Scope 2 Gross GHG Emissions (tCO2eq) (Market Based)	364.49	374.68	594.36	63.07	2517.09	2121.61	1530.21	-39.21	1546.25	1671.53	1815.73	17.43		925,87	1025,45	926,99	0,12	681,15	707,04	707,36	3,85	284,24	287,95	236,01	-16,97	391,18	286,83	264,66	-32,34	152,05	176,76	258,37	69,92
ESRS E1.44.c.	Scope 3 GHG Emissions																																	
	Total gross indirect GHG emissions (scope 3) (tCO2eq)	23989,40	26175,14	24606,01	2,57	14923,53	14825,44	15175,93	1,69	8509,28	8628,23	11225,45	31,92		10870,62	10832,68	9776,71	-10,06	7249,27	9054,59	9557,84	31,85	3546,45	3477,03	3500,83	-1,29	3171,36	3678,29	3621,06	14,18	3054,72	3453,43	4641,82	51,96
	1 Purchases of goods and services	12244.39	13864.53	15439.78	26.10	7329.22	7037.43	7940.36	8.34	2928.59	2694.38	5602.28	91.30		6186,85	6776,21	6457,97	4,38	4184,26	5395,40	6155,46	47,11	2019,20	1491,14	1201,46	-40,50	1766,52	1979,06	2251,17	27,44	1580,67	1680,15	2475,94	56,64
	2 Capital goods	1955.88	2696.91	2548.31	30.29	1787.59	1732.50	2863.66	60.20	553.44	320.41	738.92	33.51		1247,70	1042,75	934,80	-25,08	840,47	1250,41	702,13	-16,46	459,12	731,68	924,61	101,39	150,86	163,15	299,70	98,66	245,52	239,72	181,09	-26,24
	3 Activities related to fuels and energy (excluding Scopes 1 and 2)	4415.07	4221.87	3553.74	-19.51	1960.06	1812.06	1464.36	-25.29	782.75	829.95	1586.05	102.62		1222,62	1020,66	998,22	-18,35	1058,15	1104,00	1128,38	6,64	321,02	366,68	313,75	-2,26	603,25	495,68	358,49	-40,57	166,90	295,41	434,34	160,24
	4 Upstream Transport and Distribution	295.04	261.79	218.08	-26.09	707.53	633.26	653.62	-7.62	120.06	141.19	149.47	24.50		91,65	83,62	50,49	-44,92	67,89	64,38	143,01	110,63	25,30	18,25	25,73	1,70	24,80	25,80	30,48	22,94	49,19	41,29	199,61	305,78
	5 Waste generated by operations	85.98	199.49	66.50	-22.66	684.20	799.10	166.67	-75.64	1089.55	1873.23	632.26	-41.97		119,75	135,92	181,91	51,91	479,12	675,07	543,17	13,37	29,26	25,83	8,18	-72,04	245,22	381,83	273,78	11,65	472,04	600,26	275,11	-41,72
	6 Business trips	2992.56	3173.84	1026.49	-65.70	596.95	691.32	550.84	-7.72	1076.93	760.71	1160.60	7.77		573,97	506,30	161,78	-71,81	115,6	198,16	437,01	278,05	118,84	143,56	44,67	-62,41	109,01	99,21	19,79	-81,85	513,60	571,65	1047,00	103,85
	7 Home-to-work trips	1998.35	1754.50	1751.08	-12.37	1857.98	2119.77	1536.28	-17.31	1957.97	2008.34	1355.88	-30.75		1428,08	1267,22	991,55	-30,57	503,78	367,17	448,68	-10,94	573,71	699,89	981,51	71,08	271,70	533,56	387,64	42,67	26,80	24,94	28,71	7,14
	11 Use of Sold Products	1.76	1.90	0.58	-66.94	0	0	0.09	-	0	0	0	-		0	0	0	-	0	0	0	-	0	0	0.09	-	0	0	0	-	0	0	0	-
	12 End of Life of Sold Products	0.03	0.03	0.11	316.29	0	0	0.005	-	0	0	0	-		0	0	0,0001	-	0	0	0,001	-	0	0	0.06	-	0	0	0	-	0	0	0	-
	13 Leased Assets Downstream	0.34	0.28	1.35	300.85	0	0	0.05	-	0	0	0	-		0	0	0,001	-	0	0	0,009	-	0	0	0.76	-	0	0	0	-	0	0	0	-
	TOTAL GHG Emissions																																	
	Total GHG Emissions (tCO2eq) (Location Based) Scopes 1 + 2 + 3	42913.67	44305.10	39466.60	-8.03	22726.99	22038.18	21164.97	-6.87	11811.60	12346.10	17959.25	52.05		15663,85	15454,68	13896,09	-11,29	11860,27	13874,64	14102,03	18,9	4896,84	4966,60	4751,80	-2,96	5290,12	5482,71	5257,75	-0,61	3845,89	4779,90	6437,79	67,39
	Total GHG emissions (tCO2eq) (Location Based) Scopes 1 + 2	18924.28	18129.96	14860.59	-21.47	7803.47	7212.74	5989.04	-23.25	3302.32	3717.88	6733.80	103.91		4793,23	4622,00	4119,39	-14,06	4611,00	4820,05	4544,19	-1,45	1350,39	1489,57	1250,97	-7,36	2118,77	1804,42	1636,69	-22,75	791,17	1326,48	1795,97	127,00
	Total GHG Emissions (tCO2eq) (Market Based) Scopes 1 + 2 + 3	42975.97	44369.13	39614.57	-7.82	23929.52	23037.36	21673.27	-9.43	11783.05	12254.55	17959.25	52.42		15977,17	15589,83	14379,78	-10,00	12189,54	14216,29	14505,85	19,00	4967,33	5045,50	4893,05	-1,50	5383,40	5566,70	5362,46	-0,39	3856,05	4782,14	6459,45	67,51
	Total GHG emissions (tCO2eq) (Market Based) Scopes 1 + 2	18986.57	18193.99	15008.56	-20.95	9005.99	8211.92	6497.34	-27.86	3273.77	3626.33	6733.80	105.69		5106,55	4757,15	4603,08	-9,86	4940,27	5161,71	4948,01	0,16	1420,88	1568,47	1392,23	-2,02	2212,04	1888,42	1741,40	-21,28	801,33	1328,71	1817,64	126,83
	Carbon Intensity per €M of Revenue																																	
	GHG Emission Intensity (total GHG emissions relative to revenue) - Scopes 1+2+3 (tCO2e / €M of revenue) (Location Based)	71.43	63.36	51.64	-27.71	92.57	88.64	80.93	-12.58	50.58	35.11	58.58	15.82		75,31	65,04	58,03	-22,94	109,05	106,59	104,98	-3,73	99,18	112,53	90,04	-9,22	110,48	83,65	83,01	-24,87	59,34	63,92	85,25	43,66
	GHG Emission Intensity (total GHG emissions relative to revenue) - Scopes 1+2+3 (tCO2e / €M of revenue) (Market Based)	71.54	63.45	51.83	-27.55	97.47	92.65	82.87	-14.98	50.45	34.85	58.58	16.11		76,81	65,61	60,05	-21,82	112,08	109,21	107,99	-3,64	100,61	114,31	92,72	-7,84	112,43	84,94	84,67	-24,70	59,50	63,95	85,54	43,76
	Carbon Intensity per Person																																	
	GHG Emission Intensity (total GHG emissions relative to headcount as of 12/31) - Scopes 1+2+3 (tCO2e / FTE) (Location Based)	7.02	6.88	5.90	-16.03	9.69	8.73	9.40	-3.03	7.37	7.72	11.42	54.95		9,06	9,55	7,95	-12,33	12,39	13,39	13,83	11,56	8,82	6,97	6,08	-31,04	11,21	10,08	9,70	-13,45	5,25	7,23	8,79	67,39
	GHG Emission Intensity (total GHG emissions relative to headcount as of 12/31) - Scopes 1+2+3 (tCO2e / FTE) (Market Based)	7.03	6.89	5.92	-15.84	10.20	9.13	9.62	-5.69	7.35	7.66	11.42	55.32		9,24	9,64	8,22	-11,05	12,74	13,72	14,22	11,65	8,95	7,08	6,27	-30,00	11,41	10,23	9,89	-13,25	5,27	7,23	8,82	67,51

5.1.1.6. GHG ABSORPTION AND MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS [ESRS E1-7]

		FRANCE			UK			USA			GERMANY			ITALY		SPAIN			NETHERLANDS			OTHERS			GLOBAL										
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025								
E1.58.a.	GHG Absorptions and Storage																																		
E1.58.a.	Total quantity of GHG absorptions and storage expressed in metric tons of CO2 equivalent related to the company's own activities - absorption activity	tCO2eq																																	
E1.58.a.	Total quantity of GHG absorptions and storage expressed in metric tons of CO2 equivalent related to the upstream and downstream value chain, absorption activity	tCO2eq	0	0	0	0	0	0							195	195	4.43	4.43	0	0	0	0	0	0	0							4.43	199.44	199.44	
E1.59	Carbon credits																																		
E1.59.a.	Total quantity of carbon credits outside the company's value chain, expressed in metric tons of CO2 equivalent, which have been verified against recognized quality standards and retired during the reference period	tCO2eq																																	
E1.59.b.	Total quantity of carbon credits outside the company's value chain, expressed in metric tons of CO2 equivalent, whose retirement is planned for the future, whether based on existing contractual agreements or not	tCO2eq																																	

5.1.2. RESOURCE USE AND CIRCULAR ECONOMY [ESRS E5]

5.1.2.1. OUTPUT RESOURCES [ESRS E5-5]

ESRS E5.35	Circular economy services provided to clients	Unit	FRANCE		
			2023	2024	2025
Assessments					
	Number of Resource and PEMD Assessments conducted during the year	-	220	137	177
	TOTAL quantity in tonnes of materials identified as reusable during diagnostics	t		120,107	30,046
Certification					
	Number of ECOCYCLE certification projects initiated during the year	-	5	5	3
	Total number of Ecocycle certifications issued	0		0	1
Training and Awareness					
	Number of Ecocycle ambassadors trained in 2022	-	30	19	0
	Number of registrants for webinars led by Circular Economy experts	-	2,208		
	Number of participants in webinars led by Circular Economy experts	-	1,279		

5.1.2.2 WASTE FROM THE COMPANY'S OWN OPERATIONS

Waste	Unit	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			OTHERS	TOTAL PLATFORMS		GLOBAL		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2025	2023	2024	2025		
TOTAL Hazardous + Non-hazardous Waste																												
ESRS E5.37.a.	Total quantity of waste produced (t)	t	178	201	116	97	138	1,166			3,196		193	451		1,193	1,333	2,340	3	1,461	76		0.04	1,360	1,366	1,471	3,328	10,071
ESRS E5.37.b.	Total quantity of waste recycled or reused	t	56	86	40	30	137	868			2,080		86	104		579	677	1,524	3	1,461	0		0.04	881	885	668	2,447	6,382
ESRS E5.37.d.	Total quantity of non-recycled waste, in tonnes	t	123	115	76	67	1	297			1,117		107	347		614	656	816	0	0	76		0.01	479	481	804	880	3,689
ESRS E5.37.d.	Total percentage of waste disposed of (not recycled or reused) (t)	%	68.81	57.09	65.55	69.14	0.78	25.51			34.93		55.30	76.89		51.47	49.22	34.88	0.00	0.00	99.87		12.50	35.21	35.20	54.65	26.45	36.63
	Total percentage of waste	%	31.64	42.91	34.45	30.86	99.22	74.48			65.07		44.70	23.11		48.53	50.78	65.12	100.00		0.13		87.50	64.79	64.80	45.40	73.55	63.37
Total weight of hazardous waste																												
	Total quantity of hazardous waste (t)	t	1.86	2.74	8.24	0.54	1.74	84.48			64.26		3.04	98.59		0.95	2.05	58.05		0.00	3.64		0.04	33.89	34.03	3.35	9.76	385.19
ESRS E5.37.b.i.	Total quantity by weight of hazardous waste diverted for reuse purposes (t)	t	0.54	0.53	0.52		0.62	2.48			0.00		0.00	1.69			0.00	0.00			0.04			0.00	0.00	0.54	1.23	4.72
ESRS E5.37.b.ii.	Total weight of hazardous waste recycled (t)	t	1.32	1.01	1.20		1.12	0.90			5.72		1.07	1.33			0.02	5.16		0.00	0.06		0.04	3.01	3.03	1.32	3.32	20.4
ESRS E5.37.d.	Total quantity of hazardous waste, by weight, disposed of (t)	t		1.21	6.52	0.54	0.00	81.10			58.55		1.96	95.58		0.95	2.03	52.85		0.00	3.54		0.01	30.87	31.01	1.49	5.21	360.03
	Percentage of hazardous waste recycled or reused (t)	%	100	56.08	20.84		100.00	4.00			8.89		35.35	3.06		0.97	8.89			not calculable	2.75		not calculable	8.89	8.89	55.52	46.62	6.52
Total weight of non-hazardous waste																												
	Total quantity of non-hazardous waste	t	176.44	197.93	108.01	96.54	136.73	1081.11			3131.95		189.55	352.52		75.31	65.04	58.03	100.00	106.59	104.98			1326.04	1331.64	1467.42	3318.04	9686.21
ESRS E5.37.b.ii.	Total quantity, by weight, of non-hazardous waste recycled (t)	t	54.55	84.57	38.33	29.96	135.65	864.79			2073.93		85.01	101.25		76.81	65.61	60.05	103.03	109.21	107.99			878.09	881.86	665.94	2442.89	6357.00
ESRS E5.37.d.	Total quantity, by weight, of non-hazardous waste disposed of (t)	t	122.69	113.36	69.68	66.58	1.08	216.28			1058.00		104.54	251.26		9.24	9.64	8.22	11.71	13.72	14.22			447.95	449.77	802.28	875.14	3329.15

ESRS E5.38.
REPRESENTATIVENESS BY TYPE OF WASTE

% of total hazardous waste	GLOBAL
Hazardous Waste	2025
Other Waste (mixed waste) *	62%
Asbestos	23%
WEEE	6%
Hazardous bituminous materials	4%
Contaminated chemicals and waste	3%
Batteries & accumulators	1%
Varnishes	1%
Cartridges	0%
Total	100%

* Mixed waste: Soil and stones containing hazardous substances, oils, acids, etc.

% of total non-hazardous waste	GLOBAL
Non-hazardous waste	2025
Concrete	53%
Other non-hazardous waste**	28%
Iron	13%
Paper	2%
Plastic	1%
Wood	1%
Cardboard	1%
Organic Waste	0%
Glass Waste	0%
Steel	0%
Total	100%

**E.g. DIB, construction site waste (soil and stones), mixed packaging, mixed rubble.

WEEE RECOVERY INDICATORS

	Waste electrical and electronic equipment	FRANCE			BELUX		TOTAL	
		2023	2024	2025	2024	2025	2024	2025
	TOTAL number of obsolete IT equipment units (WEEE)	1254	1014	1,272	82	13	1646	1285
	% of the total number of units sent to a circular economy channel for reuse, recovery, or recycling	100%	100%	100%	100%	100%	100%	100%

*Emmaus - Ecodair partnership signed in France since 2021. WEEE from Belgium and Luxembourg were integrated in 2024.



Photo : Benjamin Jopen / unsplash.com

5.2. SOCIAL INDICATORS

5.2.1. COMPANY WORKFORCE [ESRS S1]

GRI 2-7, 2-8

5.2.1.1. EMPLOYEE CHARACTERISTICS [ESRS S1-6]

		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025			
ESRS S1.50.a.	Average total workforce	5,554	6,075	6,590	2,048	2,210	2,388	546	665	1,189	1,054	1,046	1,432				805	849	1,073	377	479	929	500	345	412	162	144	586	11,046	11,812	14,846
	Total: Average workforce across all contracts excluding interns	5,514	6,014	6,511	2,048	2,210	2,388	524	642	1,189	1,047	1,043	1,426				797	846	1,063	366	464	884	500	345	623	162	144	608	10,958	11,709	14,692
		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.b.i.	Number of permanent employees	5,215	5,701	6,182	2,017	2,210	2,374	523	642	1,187	942	926	1,279				503	620	934	363	446	853	364	309	412	159	143	586	10,086	10,996	13,807
	Number of employees on fixed-term contracts	76	73	80	0	0	0	0	0	1	12	24	24				71	52	89	1	17	31	136	36	206	2	0	20	298	201	450
	Number of employees on apprenticeship contracts	205	219	220	31	84	200	1	0	0	34	29	53				222	175	40	1	1	0	0	0	0	1	1	2	495	509	514
	Number of employees under contract of Professionalization	19	22	30	0	0	14	0	0	1	59	64	70				0	0	0	1	0	0	0	0	5	0	0	0	79	86	120
	Number of trainee employees	40	61	78	0	0	0	22	23	0	7	3	6				8	2	11	11	15	45	0	0	4	0	0	11	88	104	154
		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.a.	TOTAL permanent contract workforce as of 12/31/N	5,327	5,914	6,661	2,034	2,493	2,228	456	519	1,314	983	1,058	1,499				779	887	1,025	369	951	841	313	370	542	131	141	699	10,392(3)	12,333(3)	14,809
	Total number of employees under all contracts as of 12/31/N (1)	5,327	5,914	6,661	2,034	2,493	2,228	456	519	1,314	983	1,058	1,499				779	887	1,025	369	951	841	313	370	542	131	141	699	10,392(3)	12,333(3)	14,809
		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.a.	Gender distribution - FTE as of 12/31																														
	Total number of men (all contracts) - as of 12/31/N (2)		4,376	4,863		1,725	1,559,476		334	836,039		765	1,028,442					735	805,521		675	561		275	415,963		106	463,662		8991	10,533
ESRS S1.50.a.	Total number of women (all contracts) - as of 12/31/N (2)		1,538	1,798		768	668,522		185	477,961		293	470,556					152	219,477		276	280		95	126,037		35	235,334		3,342	4,276
	Percentage of men in the company (all contracts) - as of 12/31/N		74%	73%		69%	70%		64%	64%		72%	69%					83%	79%		71%	67%		74%	77%		75%	66%		73%	71%
	Percentage of women in the company (all contracts) - as of 12/31/N		26%	27%		31%	30%		36%	36%		28%	31%					17%	21%		29%	33%		26%	23%		25%	34%		27%	29%
		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.b.i.	Gender distribution: number of employees under contract permanent as of 12/31/N																														
	Total number of permanent employees as of 12/31/N	5,327	5,821	6,560	2,034	2,437	2,180	456	519	1,314	983	993	1,386				779	808	921	369	485	819	313	320	465	131	140	609	10,392	11,523	14,255
ESRS S1.50.b.i.	Total number of male permanent employees as of 12/31/N	3,941	4,324	4,794	1,399	1,679	1,517	295	334	836	738	721	954				631	657	712	261	341	541	243	246	365	93	106	383	7,601	8,408	10,101
ESRS S1.50.b.i.	Total number of female permanent employees as of 12/31/N	1,386	1,497	1,766	635	758	663	161	185	478	245	272	433				148	151	209	108	144	278	70	74	100	38	34	226	2,791	3,115	4,154
		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.b.ii.	Gender distribution: Workforce under contract temporary (as of 12/31/N)																														
	Total number of temporary contract employees as of 12/31/N		93	101		0	0		0	0		65	113					79	104		466	22		44	72		1	90		748	501
ESRS S1.50.b.ii.	Total number of men on fixed-term contracts as of 12/31/N		52	69		0	0		0	0		44	75					78	94		334	20		26	48		0	81		534	387
ESRS S1.50.b.ii.	Total number of women on fixed-term contracts as of 12/31/N		41	31		0	0		0	0		21	38					1	10		132	2		18	24		1	9		214	114
		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.b.iii.	Gender distribution: Number of employees non-guaranteed hours (as of 12/31/N)																														
	Total number of employees with non-guaranteed hours		0	0		56	48		0	0		0	0					0	0		0	0		6	5		0	0		62	53
ESRS S1.50.b.iii.	Total number of male employees or full-time equivalents (FTE) with non-guaranteed hours		0	0		46	43		0	0		0	0					0	0		0	0		3	3		0	0		49	46
ESRS S1.50.b.iii.	Total number of employees or full-time equivalents of female employees with non-guaranteed hours		0	0		10	5		0	0		0	0					0	0		0	0		3	2		0	0		13	7

(1) Permanent, temporary, and non-guaranteed hours contracts

(2) The male/female breakdown provided for 2023 and 2024 applies to permanent contracts only

(3) Total global workforce as of 12/31/2023 = 11,965 and as of 12/31/2024 = 12,795

GRI 401

	Turnover	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.50.c.	Voluntary turnover rate	9.34	8.16	7.10	19.09	17.74	13.26	14.34	10.12	12.97	11.04	12.42	12.12		23.26	17.43	19.91	15.43	13.68	13.72	18.41	18.77	22.33	12.58	11.89	7.43	12.6	11.8	10.9
	Overall turnover rate (1)	14.23	14.05	12.47	25.09	17.74	16.65	11.28	13.86	6.15	16.14	15.87	13.21		20.67	18.24	19.58	21.76	13.68	18.64	15.66	11.00	11.27	16.35	18.88	19.32	17.10	15.13	13.66
	Absenteeism	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Absenteeism Rate (2)	3.83	3.83	3.69	3.67	1.53	1.42	0.01	0.01		3.62	4.27	6.09		2.05	2.94	4.11	6.47	4.69	5.65	8.01	8.75	2.65	4.79	8.30	5.16	3.66	3.40	3.69

(1) The number of permanent contract employee departures over a rolling 12-month period is not available for the following entities and countries representing 5% of the total workforce as of 12/31/2025: SOCOTEC Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Building Performance (CAG - NL), UKTC (UK).

(2) The number of working days of absence over a rolling 12-month period is not available for the following entities and countries representing 16% of the total workforce as of 12/31/2025: Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Colombia (Spain), Tecnolab - Hub Ortona, SOCOTEC Geotechnics (NL), Vermeer, SOCOTEC UK - Hutton & Rostron, UKTC (UK), SOCOTEC USA

	Full-time / Part-time (as of 12/31/N)	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.52.	% of full-time employees (permanent contracts as of 12/31/N)	96	97	97	90	88	88	92	95	98	85	84	86		98	98	98	92	93	89	72	62	77	93	88	97	93	93	93
	% of permanent part-time employees (permanent contracts as of 12/31/N)	4	3	3	90	12	9	8	5	2	15	16	14		2	2	2	8	7	11	28	38	49	7	12	5	7	7	7

5.2.1.2. CHARACTERISTICS OF EXTERNAL WORKERS INCLUDED IN THE COMPANY'S WORKFORCE [ESRS S1-7]

	External workers	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.55.	Total number of non-employee individuals within the company's own workforce		64	47		0	1			0		1	3		22	25			1		28	20		12	76		127	173	
ESRS S1.56.	Our main inspection and control activities, conducted under state approvals and certification by national bodies, do not allow us to use external personnel in carrying out our missions, neither through subcontracting nor temporary service providers. The few external workers (representing barely 1% of the group's total workforce) are mostly IT consultants.																												

GRI 403-9

5.2.1.3. COVERAGE OF COLLECTIVE BARGAINING AND SOCIAL DIALOGUE [ESRS S1-8]

	Social dialogue	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.63.a.	Overall percentage of employees covered by worker representatives (1)	100	100	97	0	0	0	0	1	0	33	30	24		7	35	100	100	71	0	0	0		65	46		59	56	
ESRS S1.60.a - c	Percentage of all employees covered by collective agreements	100	100	97	0	0	0	0	1	0	0	0	0		84	109	100	100	90	0	0	0		67	69		65	67	

(1) Excluded are 4% of the permanent staff from the following entities and countries: SOCOTEC Italia - Polo Ambientale, Carsico, SOCOTEC Colombia, Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam.

	Great Place To Work	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Participation Rate	72	78	78	69	72	74	45	66	69	50	56	61		79	67	77	63	70	63	72	75	73			82	68	74	75
	Trust Index for the annual Great Place to Work survey	64	71	75	63	63	67	71	77	75	74	74	75		54	64	65	65	63	72	59	58	61			72	64	69	72
	Overall Perception	60	71	77	59	61	65	71	79	76	80	82	81		45	58	60	57	54	72	58	56	59			73	61	68	73

5.2.1.4. DIVERSITY INDICATORS [S1-9]

	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Breakdown by socio-professional category (as of 12/31/N)																												
Permanent contracts - Administrative staff																												
Number of administrative staff	1,015	1,064	1,176	330	503	366	33	62	210	100	100	150		84	49	69	41	43	82	74	63	91	36	28	165	1,713	1,912	2,310
Administrative staff: Number of women on permanent contracts	742	775	876	252	341	282	32	47	164	72	76	119		46	36	52	28	30	60	48	40	62	27	23	124	1,247	1,368	1,738
Administrative staff: Number of men on permanent contracts	273	289	300	78	162	84	1	15	46	28	24	32		38	13	17	13	13	22	26	23	29	9	5	41	466	544	572
Percentage of women in administrative staff	73	73	74	76	68	77	97	76	78	72	76	79		55	73	75	68	70	73	65	63	68	75	82	75	73	72	75
Percentage of men in administrative staff	27	27	26	24	32	23	3	24	22	28	24	21		45	27	25	32	30	27	35	37	32	25	18	25	27	28	25
Percentage of men in administrative																												
Total France of professional employees	3,643	4,039	4,448	1,569	1,574	1,692	325	364	607	781	660	965		656	706	778	301	412	700	207	224	332	83	95	357	7,565	8,074	9,880
Professionals: Number of women on permanent contracts	509	571	672	347	381	351	110	116	201	157	177	286		97	106	139	75	106	210	17	28	32	8	7	72	1,320	1,492	1,963
Professionals: Number of men on permanent contracts	3,134	3,468	3,776	1,222	1,193	1,342	215	248	406	624	483	678		559	600	639	226	306	490	190	196	300	75	88	285	6,245	6,582	7,917
Percentage of women among professionals	14	14	15	22	24	21	34	32	33	20	27	30		15	15	18	25	26	30	8	13	10	10	7	20	17	18	20
Percentage of men among professionals	86	86	85	78	76	79	66	68	67	80	73	70		85	85	82	75	74	70	92	88	90	90	93	80	83	82	80
Permanent contracts - Managers																												
Total number of managers	669	718	936	135	360	122	98	93	497	102	233	271		39	53	73	27	30	37	32	33	42	12	17	87	1,114	1,537	2,065
ESRS 1.66.a.1 Managers: Number of women on permanent contracts	135	151	219	36	36	30	19	22	113	16	19	28		5	9	18	5	8	8	5	6	6	3	4	31	224	255	453
Managers: Number of men on permanent contracts	534	567	717	99	324	92	79	71	384	86	214	243		34	44	55	22	22	29	27	27	35	9	13	56	890	1,282	1,612
ESRS 1.66.a.2 Percentage of women among managers	20	21	23	27	10	25	19	24	23	16	8	10		13	17	25	19	27	22	16	18	16	25	24	35	20	17	22
Percentage of men among managers	80	79	77	73	90	75	81	76	77	84	92	90		87	83	75	81	73	78	84	82	84	75	76	65	80	83	78

5.2.1.5. DECENT WAGES [ESRS S1-10]

	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS 1.69.1 Whether all employees receive a decent 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	yes	yes	yes

5.2.1.6. SOCIAL PROTECTION [ESRS S1-11]

	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.74.1 Whether all company employees are covered, through public programs or benefits offered by the company, by social protection against income loss due to one of the major life events listed here : unemployment, work accidents and acquired disability, parental leave, retirement	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%	100%	100%	100%	Retirement rate: 100%	100%	100%	100%	100%	100%	100%	100%
ESRS S1.76.1 If all external workers who are part of the company's workforce are covered, either through public programs or benefits offered by the company, by social protection against income loss due to one of the major life events listed here: unemployment, work accidents and acquired disability, parental leave, retirement	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

(1) Work accidents and acquired disabilities

GRI 405, 406

5.2.1.7. PEOPLE WITH DISABILITIES [ESRS S1-12]

	FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S1.79 Employment rate of persons with disabilities	3.09	3.6	3.99	N/A	N/A	N/A	N/A	N/A	N/A	2.62	3.13	2.80		4.00	3.82	2.40	2.00	2.30	2.00	0.67	0.67	1
ESRS S1.80 including the employment rate of women with disabilities	3.31	3.80	3.82	N/A	N/A	N/A	N/A	N/A	N/A	0.48	2.27	1.80			1.00	0.80	3.00	0.23	0.20	0	0	0
ESRS S1.80 including the employment rate of men with disabilities	2.81	3.70	4.06	N/A	N/A	N/A	N/A	N/A	N/A	2.14	3.47	1.00			2.82	1.60	5.00	2.07	1.80	1.00	1.00	3.00

5.2.1.8. OTHER INDICATORS RELATED TO SOCIAL INCLUSION POLICY

ESRS S1-12	FRANCE	UK	USA	GERMANY	ITALY	SPAIN	NETHERLANDS	BELUX	OTHERS INCL. BELUX	TOTAL PLATFORMS	GLOBAL																	
												2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025					
Favorable Rebound Program (France)																												
1/Number of young people enrolled in the Favorable Rebound cohorts during the year (France)	18	33	15								15																	
Number of young people enrolled in the Favorable Rebound cohorts	81	98	113								113																	
Cumulative number of young people enrolled in Favorable Rebound (France)																												
Number of training hours dedicated to the Favorable Rebound program	5,880	19,280	10,527								10,527																	
Other social inclusion program(s)																												
2/Number of people supported under another social inclusion program	0	0	9	21	200				0	21	50	42	0	0	0	0	0	0	0	3	1	0	0	22	171	254		
How many hours of investment does this/these program(s) represent?	0	0	2,718	6,552	0					1,306	80	20			0		0	0	0	960	32	0		1,338	6,732	3,698		
What annual amount was invested in this/these program(s)?	0	0	155,000		0									5,000		0	0	9,000	9,000	0	11,500	5,700		20 500	24 700	160 000		
Apprenticeship Training Center SOCOTEC (CFA France)																												
3/Number of apprentices supported through SOCOTEC's CFA during the year	18	28	26	170	10					139				0		0	0	0	0	0	0	0	0	18	198	175		
Apprentices & Professional Contracts																												
4/ Number of employees in apprenticeships and number of employees in professionalization contracts (automatic formula)	223	241	250	31	0	14	1		1	93	93	123		222	175	40	2	1	0	0	0	5	1	1	2	574	511	434
Total																												
Total number of people from social inclusion / professionalization contracts / apprentices (excluding interns) / CFA (1+2+3+4)	259	302	300	31	191	224	1		1	93	93	262		243	325	82	2	1	0	0	0	8	2	1	2	632	913	878

5.2.1.9. INDICATORS OF TRAINING AND SKILLS DEVELOPMENT [ESRS S1-13]

ESRS S1.83.a	FRANCE	UK	USA	GERMANY	ITALY	SPAIN	NETHERLANDS	BELUX	OTHERS INCL. BELUX	TOTAL PLATFORMS	GLOBAL																	
												2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025					
Career development																												
Percentage of employees who participated in performance and career development reviews during the year	87	81	75	0	0				90	94	89	77		6	18	20			20		38	46	34	32	8	71	76	69
ESRS S1.83.a. Percentage of women who participated in performance and career development reviews	85	81	72	0	0				62	98	86	70		14	28	16			27		31	58	26	32	48	73	77	63
ESRS S1.83.a. Percentage of male employees who participated in regular performance and career development evaluations	87	81	77	0	0				106	93	90	80		5	16	23			19		40	44	38	32	34	74	75	72

GRI 404-1

ESRS S1.83.b	FRANCE	UK	USA	GERMANY	ITALY	SPAIN	NETHERLANDS	BELUX	OTHERS INCL. BELUX	TOTAL PLATFORMS	GLOBAL																	
												2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025					
EMPLOYEE TRAINING																												
Number of employees trained (1)	5,117	5,231	5,965	1,987	2,013				1,167	739	639	1,140		426	450	810	114	254	374	73	49	25	95	98	90	7 977	8 708	11 584
% of employees trained (based on the average total workforce excluding interns) (2)	93%	87%	92%	110%	87%				98%	71%	61%	80%		53%	53%	79%	31%	55%	45%	29%	35%	14%	59%	68%	65%	80%	83%	85%
Number of training days completed (3)	15,256	17,206	20,461	1,623	0				0,93	2,106	2,094	2,173		2 429	1,816	4 832	688	1 404	2 212	156		25	245	458	385	20 879	24 600	30 089
ESRS S1.83.b. Number of training days completed / Average total workforce (4)	2.77	2.86	3.14	0.90	0				0	2.01	2.01	1.52		3.05	2.15	4.74	1.88	3.03	2.65	0.62		0,14	1,51	3,18	2,78	2.49	2.39	2.65
Number of training days per trained employee during the year (5)	2.98	3.29	3.43	0.82	0				0	2.85	3.28	1.91		5.70	4.03	5.97	6.04	5.53	5.91	2.14		1.00	2,57	4,67	4,27	3,18	2,84	3,13

(1) The number of employees trained in the following entities and countries, representing 8% of the total workforce as of 12/31, is not available: SOCOTEC Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Colombia (Spain), SOCOTEC Italia - Polo Ambientale Milano, SOCOTEC Geotechnics (NL), SOCOTEC Netherlands (Holding), SOCOTEC Risk Management & Claims (Hanselman), Vermeer, Aspect Hydro & Land Surveys (UK), UKTC (UK). For the United Kingdom, the number of trained employees includes those who have completed one or more e-learning training modules. It does not include in-person training or technical training.

(2) The proportion of trained employees is calculated based on the total workforce excluding interns and excluding non-responding entities (see note (1)).

(3) The number of training days completed by the following entities and countries, representing 22.4% of the total workforce as of 12/31, is not available: SOCOTEC Côte d'Ivoire, Japan, Lebanon, Madagascar, Morocco, Mauritius, Philippines, Saudi Arabia, Singapore, SOCOTEC Polynesia, New Caledonia, Thailand, United Arab Emirates, Vietnam, SOCOTEC Colombia (Spain), SOCOTEC Italia - Polo Ambientale Milano, SOCOTEC Geotechnics (NL), SOCOTEC Netherlands (Holding), SOCOTEC Risk Management & Claims (Hanselman), Vermeer, Aspect Hydro & Land Surveys (UK), SOCOTEC ASBESTOS (UK), SOCOTEC BUILDING CONTROL (UK), SOCOTEC UK Ltd, SOCOTEC UK - Hutton & Rostron, UKTC (UK).

(4) The number of training days completed / Average total workforce is calculated on the total workforce excluding interns and excluding non-responding entities (see note (3)).

(5) The number of training days / employees trained during the year is calculated on the total workforce excluding interns and excluding non-responding entities (see notes (1) and (3)).

	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025			
MANAGER TRAINING (1)																														
Total number of managers trained in management during the year	83	70	72	94	145	103			129	51	182	300				18	34	25	2	0	1	12	6	8	0	1	1	253	438	639
Total number of managers trained in management since 2018	725	526	560																											560
Percentage of managers in position as of 12/31/N who have completed a dedicated training program for managers	71	73	60																											60

(1) In France, managers were trained as part of the «Campus du management» program in partnership with EM Lyon.

	FRANCE		
	2023	2024	2025
TRAINING AND AWARENESS OF EMPLOYEES ON CSR			
Number of employees who have completed training related to combating harassment and discrimination	4	0	154
Number of training days on combating harassment and discrimination	1.38		22
Number of trained employees who have completed training related to workplace well-being	17	71	11
Number of training days related to workplace well-being	18		12
Number of employees who received training related to occupational health and safety	1,631	4,036	3,892
Number of training days on occupational health and safety	4,676		5,633
Number of employees who received training on road risk prevention and eco-driving	597	451	87
Number of training days on road risk prevention and eco-driving	486		12
Number of employees who received technical training related to environmental professions	93	175	437
Number of technical training days related to environmental professions	418		1,314
Number of employees who have completed training as part of the onboarding program (1)	89	290	0

(1) The onboarding process 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]

	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025			
Safety management system																														
ESRS S1.88.a.1	Percentage of employees covered by the health and safety management system based on legal requirements and/or recognized standards or guidelines such as ISO 45001 or MASE	100%	100%	100%	100%	100%	100%	100%	100%	Not available	100%	100%	100%				100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
ESRS S1.88.a.2	Percentage of non-employee workforce covered by the health and safety management system based on legal requirements and/or standards or guidelines recognized (1)		100%	100%		100%	100%			0%		100%	100%				100%	100%				100%	100%	100%	100%	100%	100%			
ESRS S1.90.	Percentage of employees covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines (ISO 45001 or MASE) and subject to an internal audit and/or an audit or certification by an independent third party (2)	31%	38%	73%	92%	100%	100%			0%	0%		0%	0%				100%	100%				0%	0%		0%	0%	46%	65%	60%
ESRS S1.90.	Including Percentage of employees covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines (ISO 45001) and subject to an internal audit and/or an audit or certification by an independent third party	32%	31%	31%	92%	100%	100%			0%	0%		0%	0%				100%	100%				0%	0%		0%	0%	46%	65%	41%
	Percentage of employees covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines (MASE) and subject to an internal audit and/or an audit or certification by an independent third party	53%	7%	42%																										25%
	Percentage of employees covered by an environmental management system based on legal requirements and/or recognized standards or guidelines (ISO 14001)	100%	100%	100%	100%	100%	100%						0%					100%	100%				100%	100%	100%	100%	100%	100%	100%	100%
	Percentage of employees covered by an environmental management system based on legal requirements and/or recognized standards or guidelines (e.g. ISO 14001) and subject to an internal audit and/or an audit or certification by an independent third party	2%	2%	1%	100%	100%	100%			0%		0%					69%	100%				100%	100%		0%	0%		0%	31%	

(1) Our main inspection and control activities, conducted under state approvals and certification by national bodies, do not allow us to use external personnel in carrying out our missions, neither through subcontracting nor temporary service providers. The few external workers (representing barely 1% of the Group's total workforce) are mostly IT consultants, working on-site and covered by the Group's health and safety management system.

(2) In 2024 and 2025, 100% of the workforce of entities holding at least one ISO 45001 and/or MASE certificate are considered. In 2023, only ISO 14001 certifications were taken into account.

(3) Italy also holds the following additional certifications:

- ISO 14064: SOCOTEC Italia
- ISO 30415 (Diversity and Inclusion Management System): SOCOTEC Italia and Tecnolab, covering 87% of the Italian workforce.
- ISO SA8000: Tecnolab covering 18% of the Italian workforce

		FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Workplace accidents																													
ESRS S1.88.b.	Number of fatalities related to workplace accidents	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
ESRS S1.88.b.	Number of non-employee deaths due to occupational accidents and diseases		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
ESRS S1.88.d.	Number of recordable occupational disease cases, subject to legal restrictions on data collection																												
ESRS S1.88.c.	Number of accidents with work stoppage	33	43	38	5	7	7	0	0		16	17	14		17	19	17	11	4	6		1	0	2	2	4	84	93	86
ESRS S1.88.c.	Number of accidents without work stoppage	90	84	109	145	201	200	0	0		140	83	168		0	2	0	7	8	13		1	0	1	0	3	383	379	493
ESRS S1.88.e.	Number of days lost	911	2,459	1,379	160	106	32	0	0		274	304	291		346	497	310	223	36	220		6	0	96	12	52	2,010	3,420	2,284
	Number of hours worked	10,124,442	10,828,008	11,884,266	5,145,600	4,093,567	4,640,357	925,000	1,372,800		1,826,021	1,746,538	2,311,415		1,617,507	1,626,712	1,795,531	791,936	836,820	1,036,350		405,751		238,095	235,571	259,742	20,668,601	21,145,767	21,927,661
ESRS S1.88.c.	Frequency rate	3.3	3.97	3.20	1.0	1.71	2	0	0		8.8	9.73	6		10.5	11.68	9	13.9	4.78	6		2.46		8.4	8.49	15	4.064	4.40	4
ESRS S1.88.c.	Severity rate	0.09	0.23	0.12	0.03	0.03	0.01	0	0		0.15	0.17	0		0.21	0.31	0.17	0.28	0.04	0		0.01		0.40	0.05	0.20	0.10	0.16	0.10
ESRS S1.88.c.	Number and rate of recordable occupational accidents for non-employees		0	0		0	0		0		0	0			0	0		0	0		0		0	0		0	0		

		FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL	
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Road Incidents																														
	Rate of Significant Road Incidents (SRI) - (#events/#vehicles) (1)	30%	20.3%	19.8%		83%	49%		Not calculated			17%	14%			26%	16%		8%	7%			Not calculated			25%	21%		28%	23%

(1) SRI: significant road violations, 100% responsible claims, repeated minor violations, repairs > €1000, third-party complaints. (Number of vehicle claims / Number of vehicles in the fleet)

5.2.1.11. WORK-LIFE BALANCE INDICATORS [ESRS S1-15]

		FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Workplace accidents																													
	Percentage of employees entitled to family leave		100,00	100,00		89,82	100,00		96,53	93,04		26,63	100,00			16,34	100,00		99,59	100		4	100		80	100		84,32	99,67

(1) Belgium and Luxembourg only

GRI 405-1, 405-2, 3-3 / GENDER EQUALITY (SPECIFIC ORGANIZATIONAL ISSUE) GRI 406: NON-DISCRIMINATION 2016

5.2.1.12. COMPENSATION INDICATORS (PAY GAP AND TOTAL COMPENSATION) [ESRS S1-16]

		FRANCE			UK			USA			GERMANY				ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Gender equity in compensation (as of 12/31/N)																													
	Total: gender equity in compensation	1.03	0.99	0.99	0.99	1.20	1.04			1.02	0.74	1.22	1.03		1.02	1.11	1.08	1.21	1.22	0.97	1.06	1.20	1.12	0.97	2,31	0,95	1.01	1.07	1.01
Gender equity in promotion (as of 12/31/N)																													
	Total: gender equity in promotion	1.65	1.07	1.29	1.02	2.16	0.90	1.07	0.98	2.89	0.80	0.76	0.51		1.04	1,11	0,69		0,20	0,52	0,00	2,84	6,82	1,32		3,76	1,19	1,28	1,04

(1) Gender equity in promotion = rate of women promoted divided by rate of men promoted during the same year

RESULTS OF THE PROFESSIONAL EQUALITY INDEX

		FRANCE			VARIATION
		2023	2024	2025	
SOCOTEC France					
Socotec Construction		88	88	88	=
Socotec Equipment		86	86	87	+
Socotec Environment		94	94	94	=
Socotec Power Services		88	88	93	+
Socotec Diagnostics		94	87	87	=
Socotec Management		92	91	95	+
Socotec Training		94	96	95	-
SOCOTEC Biodiversity Development				90	
SOCOTEC Smart Solution - Ascaudit Group		82	81	93	+
SOCOTEC Sustainable Real Estate		93	94	93	-
SOCOTEC Reunion		Incalculable	Incalculable	Incalculable	Incalculable
SOCOTEC Infrastructure		Incalculable	Incalculable	Incalculable	Incalculable
SOCOTEC Material Inspection		Incalculable	Incalculable	Incalculable	Incalculable
Socotec Monitoring France**		Incalculable	Incalculable	Incalculable	Incalculable

5.2.1.13. CASES, COMPLAINTS, AND SERIOUS INCIDENTS REGARDING HUMAN RIGHTS [ESRS S1-17]

		FRANCE		
		2023	2024	2025
ESRS S1.103	Discrimination incidents, including harassment, reported during the reference period			
ESRS S1.103.a.	Total number of reported discrimination incidents, including harassment, during the reference period	N/A	N/A	N/A
ESRS S1.103.b.	Number of complaints filed through channels allowing company personnel to express their concerns	N/A	N/A	N/A
ESRS S1.103.c.	Total amount of fines, penalties, and compensation for damages resulting from incidents and complaints	N/A	N/A	N/A
ESRS S1.104.	Serious human rights incidents recorded (such as forced labor, human trafficking, or child labor)	2023	2024	2025
ESRS S1.104.a.	Number of serious human rights incidents affecting company personnel during the reference period	0	0	0
ESRS S1.104.b.	Fines, sanctions, and compensations resulting from the cases (serious human rights incidents) described in point a) above	0	0	0

5.2.2. CONSUMERS AND END USERS [ESRS S4]

GRI 2-26

5.2.2.1. PROCEDURES TO ADDRESS NEGATIVE IMPACTS AND CHANNELS ALLOWING CONSUMERS AND END USERS TO VOICE THEIR CONCERNS [ESRS S4-3]

		GLOBAL		
ESRS S4.25.d.	Ethical Alerts	2023	2024	2025
	Total Number of Ethical Alerts	8	11	43
	Number of Ethical Alerts Received on Time for the Ethics Committee Meeting	8	11	43
	Total Number of Alerts Closed	6	8	40
	Number of Alerts Processed During the Year and Closed After an Action Related to Ethics	4	2	5
	Percentages of alerts addressed within deadlines	100	100	100
	Percentage of alerts closed	75	73	93
	Percentage of closed alerts that resulted in an action related to ethics	50	18	12

5.2.2.2. ACTIONS REGARDING SIGNIFICANT IMPACTS ON CONSUMERS AND END USERS, APPROACHES TO MANAGE SIGNIFICANT RISKS AND SEIZE SIGNIFICANT OPPORTUNITIES CONCERNING CONSUMERS AND END USERS, AND THE EFFECTIVENESS OF THESE ACTIONS

GRI 418

		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX			TOTAL PLATFORMS		
ESRS S4.31.d.	Training & awareness - GDPR	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Number of people invited to the GDPR module	4,991	5,465	7,424			2,164						647			577			701									11,513
	Number of people trained in the module GDPR	3,845	4,436	4,498			1,798						186			222			398									7,102
	Participation rate in the GDPR module	77	81	61			83						29			38			57									62

(1) includes both in-person training and e-learning

		FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX			TOTAL PLATFORMS			
ESRS S4.31.d.	Cybersecurity & user data protection	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
	Number of cyberattacks	1	0	0		2	21					4	7			1	1				0	0		0		1	7	29	
	Number of resolved cyberattacks	1	0	0		2	21					4	7			1	1				0	0		0		1	7	29	
	Number of resolved cyberattacks with no impact	1	0	0		2	21					4	7			1	1				0	0		0		1	7	29	
	Governance and role	CIO and CISO	CIO and CISO	CIO and CISO	CIO	CIO	CIO	CIO	CIO	CIO	CIO	CIO	CIO			CIO and CISO	CIO and CISO	CIO and CISO	CIO and CISO	CIO and CISO	CIO	CIO	CIO	CIO and CISO	CIO and CISO	CIO and CISO	Group CISO	Group CISO	Group CISO
	Global information systems security policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Group management system
	IT Charter: usage rules	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Group management system
	Participation rate in the cybersecurity module in %	74	58	84	49	55	79	98	98	93	1100 people (1)					0		100	0			0	100				62	61	84
	Awareness: regular communication to all employees	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Group management system
	Accessibility of documents	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Group management system

(1) Number of people invited to the training module. Participation rate unavailable.

		FRANCE			SPAIN		
ESRS S4.31.d.	Consumer Engagement & Satisfaction	2023	2024	2025	2023	2024	2025
	Net Promoter Score	73	73	75			74

5.3. GOVERNANCE INDICATORS

GRI 405-1

5.3.1. THE ROLE OF 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	2025
ESRS 2.21.a.	Number of executive members of the administrative/management body	Group Management Committee: 14 members	Group Management Committee: 15 members	Group Management Committee: 16 members
ESRS 2.21.a.	Number of non-executive members in administrative/management bodies	Group Management Committee: no non-executive members	Group Management Committee: no non-executive members	Group Management Committee: no non-executive members
ESRS 2.21.a.	Number of executive members in supervisory bodies	Board of Directors: 1 director	Board of Directors: 1 director	Board of Directors: 1 director
ESRS 2.21.a.	Number of non-executive members in supervisory bodies	Board of Directors: 6 directors and 2 observers	Board of Directors: 6 directors and 4 observers	Board of Directors: 7 directors and 4 observers
ESRS 2.21.b.	Number of employee representatives on the Board of Directors	0	0	0

5.3.1.2. PERCENTAGE BY GENDER AND OTHER ASPECTS OF DIVERSITY

		2021		2022		2023		2024		2025	
	SOCOTEC	Femmes	Hommes	Femmes	Hommes	Femmes	Hommes	Femmes	Hommes	Femmes	Hommes
ESRS 2.21.d.	Composition of the Board of Directors of group	10%	90%	10%	90%	14%	86%	0%	100%	0%	100%
ESRS 2.21.d.	Composition of the Group Executive Committee	14%	86%	14%	86%	21%	79%	20%	80%	19%	81%

5.3.1.3. PERCENTAGE OF INDEPENDENT DIRECTORS

		2023	2024	2025
ESRS 2.21.e.	Composition of the Board of Directors of group	14%	14% of independent members on the board of directors 17% of non-executive board members are independent	12.5% of independent members on the board of directors 14% of non-executive board members are independent

5.3.2. BUSINESS CONDUCT [ESRS G1-2]

5.3.2.1. SUPPLIER RELATIONSHIP MANAGEMENT [ESRS G1-2]

	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX			TOTAL PLATFORMS			
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Supplier Relations																												
Have you implemented a responsible purchasing charter in the country?	Yes	Yes	Yes	No	Yes	Yes	No	No	No	No	No	No		Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	Yes: 30% No: 70%
% of the total active suppliers with purchases over €50k who have signed the Responsible Purchasing Charter or provided proof of a similar minimum commitment	29	63	76			3					0	0		12	21	6		0	63			0			26	44	45	
Percentage of suppliers under framework contracts who have signed the SOCOTEC Responsible Purchasing Charter or provided proof of a similar minimum commitment	77	51	61	0							0	0			19			0		0	0				26	14	12	
Purchasing Training																												
% of buyers in the Purchasing Department trained in Responsible Purchasing	100	100	100	0	0	0						0		20	80	100	0	0	0	0	0							

GRI 205-2

5.3.2.2. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY [ESRS G1-3]

	Code of Ethics	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL	
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
ESRS S4.31.d.	Percentage of employees who have received and acknowledged the Code of Ethics	100	83	100	0		95	82	67	80	100	100	71		19	73	99	0	8	113		25	63	88	99	89	59	63	94
ESRS G1.21.b.	Percentage of managers trained and who have approved the Manager Authorization Guide (MAG)	100	100	100	100	100	100	100	100	83.05	100	100	100		100	100	100	100	100	100	100	100	100	100	100	100	100	100	99.47
	Training & Awareness - Sapin II	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL	
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS G1.21.a.	Number of people invited to the Sapin II module	1,016	930	8,470	209	2,026	2,134	430	430	576	0	0	708		46	600	1,071	101	190	701	0	6	0				1,802	4,182	13,660
	Number of people trained in the Sapin II module	858	504	5,634	98	1,678	1,908	0	0	552	0	0	434		46	222	501	57	102	570	0	0	0				1,059	2,506	9,599
	Participation rate in the Sapin II module	84	54	67	47	83	89	0	0	96			61		100	37	47	56	54	81		0					59	60	70
	% of the average total workforce (excluding interns) of employees who have been made aware of Ethics and Compliance (2)		9	85		76	97			42		98	71		73	76		41	83		98	0		99	0		41%	74	
ESRS G1.21.b.	Percentage of high-risk functions covered by training programs (3)	100 (1)	100	100						100		61			70				100		33		0					94	
ESRS G1.10.h.	(1) 100% of Executive Committee members and directors considered to be in potential high-risk situations have completed the Sapin II module.																												
G1.21.c.	100% of employees in France sign a clause related to conflicts of interest during annual reviews in France (ethical issue addressed with the manager through a mandatory clause integrated into the employee's annual review input tool).																												
	(2) Awareness through e-learning such as Sapin II and/or other in-person training sessions																												
	(3) Non-responding countries are not included in the calculation																												

5.3.2.3. CAES OF CORRUPTION OR BRIBERY

	Anti-corruption (Sapin II) - Cases of corruption or bribery payments	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS G1.25.c.	Number of confirmed incidents involving contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0		0	0	0		0	0	0
ESRS G1.24.a.	Number of convictions for violations of anti-corruption and anti-bribery laws	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0		0	0	0		0	0	0
ESRS G1.24.a.	Amount of fines for violations of anti-corruption and anti-bribery laws*	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0		0	0	0		0	0	0
ESRS G1.25.b.	Number of confirmed incidents during which employees were dismissed or subjected to disciplinary measures due to corruption or bribery-related incidents.	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0		0	0	0		0	0	0
ESRS G1.25.a.	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	0	0		0	0	0		0	0	0

5.3.2.4. POLITIC INFLUENCE AND ACTIVITIES OF LOBBYING [ESRS G1-5]

	Total monetary value of contributions financial and in-kind, provided directly and indirectly by the company	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS G1.29.b.i.2		0	0	0	0	0	0	0	0	0	0	0	0		0	2,074,553	0	0	0	0		0	0	0		0	2,074,553	0

GRI 204

5.3.2.5. PAYMENT PRACTICES [ESRS G1-6]

	Payment practices	FRANCE			UK			USA			GERMANY			ITALY			SPAIN			NETHERLANDS			BELUX		OTHERS INCL. BELUX	TOTAL PLATFORMS		GLOBAL
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
ESRS S4.31.d.	Average time (in number of days) it takes the company to pay an invoice from the date the contractual or statutory payment period begins to run	29.2 (1)	29.05 (1)	29.9		61			18		1	14			70	102			50		0					25.2	34.5	
	Percentage of payments made within the company's standard payment terms		100	100		13					100	98			70	45			66									
	Number of ongoing legal proceedings related to payment delays		5	0	0	0	0		0		0	0			0	0			16		0					5	16	

(1) : This data was restated in 2025

5.4. METHODOLOGICAL NOTE ON REPORTING

ESRS 2 - BP-1 - 2.5.A, ESRS S1.50.D.

This sustainability reporting is carried out voluntarily, in accordance with the universal standards of the Global Reporting Initiative (2021 GRI standards) and in compliance with the CSRD publication requirements (prior to Omnibus I, which came into effect on March 18, 2026, at the European level).

REFERENCE PERIOD

It covers the reference period from January 1, 2025, to December 31, 2025. The data presented in the SOCOTEC Group's 2025 Sustainability Report update and enrich the data published in the previous version of the Sustainability Report released in 2024. The data are updated annually.

CSR REPORTING SCOPE ESRS S1.50.F.1

The 2025 reporting scope covers 100% of the consolidated entities of the SOCOTEC Group, including:

- Its 7 main platforms, namely: France (including the DROM-COM), United Kingdom, United States, Germany, Netherlands, Spain, Italy. In 2024, only these platforms were included in the Sustainability Report.
- As well as its other geographies (19 countries), representing 4% of the Group's total revenue.

The SOCOTEC Group's consolidation scope is detailed in Appendix 7 of this document.

The Group holds no joint ventures, participations, or non-consolidated entities within the reporting scope.

Furthermore, acquisitions made in 2025 have been integrated into the 2025 Sustainability reporting scope. Previously, acquisitions made during the reporting year were excluded.

2025 acquisitions are listed below:

14 ACQUISITIONS IN 2025	COUNTRY	CLOSING DATE	SD / AD
Energio	France	February 2025	Share Deal
Intercontrol	Spain	March 2025	Share Deal
ENCO*	Germany	April 2025	Asset Deal
8.2 France*	France	June 2025	Asset Deal
Air Environment*	France	June 2025	Asset Deal
DeHuizenarts B.V.*	Netherlands	July 2025	Asset Deal
IWP*	Germany	July 2025	Asset Deal
UKTC	UK	July 2025	Share Deal
Prisma	Italy	July 2025	Share Deal
Greenwich	Italy	July 2025	Share Deal
Lloyd Datum Group	UK	September 2025	Share Deal
Advance Testing	USA	October 2025	Share Deal
Röhl + Koch	Germany	November 2025	Share Deal
AAR Testing	USA	November 2025	Share Deal

REPORTING METHODOLOGY

To ensure the reliability and strengthen its extra-financial reporting processes, SOCOTEC relies on a specialized software recognized both in France and internationally: the Tennaxia platform. This platform enables the collection, structuring, consolidation, and validation of the data necessary for the Group's CSR reporting.

Initially deployed in France and Italy in 2021, the tool was gradually extended to the Group's main platforms: the United Kingdom, Germany, and the United States in 2022, then Spain, the Netherlands, and Belux in 2023. Since 2025, it covers 100% of the data collection scope, thereby enhancing the reliability and coverage of reporting at the Group level.

The data collection system is based on a decentralized organization, in which each country entity is responsible for entering and initially verifying its data in a common ESG questionnaire for all. The data is then consolidated centrally at the group level, ensuring consistency, traceability, uniformity, robustness, and comparability of non-financial indicators. All data is archived within the platform to ensure monitoring and to facilitate its audit by an Independent Third Party (ITP) in 2028 for the 2027 data for companies in wave 2, as part of the group's compliance with the CSRD.

SPECIFICS REGARDING ESRS 2 ENVIRONMENTAL REPORTING: 2.10. -> 2.15

TAXONOMY

As part of the publication of its Sustainability Report, the SOCOTEC Group presents information related to the eligibility of its revenues under the EU Green Taxonomy, its investments (CapEx), and its operational expenditures (OpEx) in favor of sustainability, in accordance with the requirements of the CSRD directive. This information is prepared based on the reporting formats and tools provided by European regulations.

Regarding operational expenditures, the group applies the exemption provision set out by the CSRD, provided that the share of eligible OpEx remains below 10% of the total consolidated operational expenditures.

Furthermore, the SOCOTEC Group is committed to a progressive trajectory towards full compliance with the European Taxonomy. In this regard, it aims to analyze the alignment of its revenues, CapEx, and OpEx with the sustainability criteria defined by the regulation no later than 2028, as part of the publication of its sustainability report for the 2027 fiscal year, corresponding to the first mandatory year of application of the CSRD.

CARBON FOOTPRINT AND DECARBONIZATION TRAJECTORY

Validation of the SOCOTEC Group's SBTi Targets

In April 2025, the SOCOTEC Group obtained official validation of its greenhouse gas emission reduction targets from the Science Based Targets initiative (SBTi). This validation confirms the conformity of the group's decarbonization trajectory with a scenario limiting global warming to 1.5 °C, consistent with the objectives defined by the Paris Agreements.

The SBTi validation is based on the application of rigorous methodological frameworks, notably concerning the temporal consistency of data, the robustness of the base year, and the comprehensive consideration of indirect emissions. These requirements follow the GHG Protocol framework, the international reference standard for organizational carbon accounting.

In this context, the data for the 2023 and 2024 fiscal years underwent a preparation process (rebaselining) to ensure consistency in the reporting scope, now extended to 100% of the group's entities, including acquisitions from their year of integration.

Methodological Requirements and Rebaselining

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 were subject to work aimed at ensuring 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 scope, based on activity indicators such as revenue or full-time equivalent (FTE) staff;
- the collection of activity data for historically uncovered scopes, including acquisitions made during the 2023 and 2024 fiscal years as well as certain small geographic locations representing 4% of consolidated revenue (19 countries);
- when primary data were not available, the application of an extrapolation method based on revenue or FTE staff, to ensure completeness and consistency of reporting.

Extrapolation Methodology

Extrapolations were carried out using a consistent methodology based on headcount or revenue:

- Using activity data available in 2023 or 2024 for the same site;
- If no activity data is available for the site concerned, using activity data from a comparable site

within the relevant country or geographic area;

- As a last resort, using data from outside the geographic area, sourced from the most relevant platform with regard to

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 resulting in an impact greater than 5% on total GHG emissions leads to a recalculation of the baseline year.
- Given external growth operations (18 acquisitions in 2024 and 14 acquisitions in 2025), emissions for 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.
- The 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 control system was implemented to identify any missing or inconsistent data. Unavailable data were systematically extrapolated based on FTEs, revenue, or 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 to the years 2023 and 2024 to ensure scope consistency over time (proforma).

Emission Sources Considered

In accordance with the requirements of ESRS E1-6, the SOCOTEC Group publishes its gross greenhouse gas (GHG) emissions, expressed in tonnes of CO2 equivalent (tCO2e), covering scopes 1, 2, and 3.

The emissions presented are gross emissions, before accounting for any carbon offset mechanisms, which the group does not activate otherwise.

SOCOTEC evaluates its GHG emissions for scopes 1, 2, and 3 according to the GHG Protocol, an internationally recognized accounting standard, and using the operational control approach, which consists of including all emissions from activities over which SOCOTEC or one of its subsidiaries exercises operational control.

The carbon footprint is calculated using the following formula: Activity Data × Emission Factor = GHG Emissions

- Activity Data: (kg, kWh, L, €, etc.)
- Emission factor: (kgCO2e / unit)
- Result: expressed in tCO2e

Emission Factors

The emission factors correspond to coefficients derived from single-criterion life cycle analyses (LCA), encompassing all direct and indirect emissions over the life cycle of a process, limited to the impact on climate change. The factors used come from recognized databases, including:

- Base Carbone® (ADEME)
- IEA
- DEFRA
- GHG Protocol
- Ecoinvent.

For the 2025 reporting, SOCOTEC has prioritized the use of emission factors from the Ademe Carbon Database for all countries, except for the United Kingdom, for which DEFRA factors have been selected to reflect local specificities.

Regarding Scope 2, emissions related to electricity are calculated using country-specific emission factors, mainly sourced from the IEA, to best reflect national energy mixes.

Handling of Uncertainties

The assessment of a carbon footprint involves uncertainties related to the activity data obtained or the emission factors chosen.

It is therefore important to identify the type of data and emission factors used in order to assess the uncertainty rate.

Primary data are data that come from activities specific to the company's value chain and

have a low uncertainty rate: physical data (km, kWh, L, kg) or monetary data (€).

Secondary data are data that do not come from activities specific to the company's value chain and have

a higher uncertainty rate: estimated data, extrapolated data, or public data.

It was necessary to define thresholds and follow uncertainty rules between the collected activity data:

- 5% for data from a direct measurement (invoices or meters);
- 15% for reliable but unmeasured data (from an ERP or a tool);
- 30% for recalculated data (extrapolation);
- 50% for approximate data (statistical data);
- 80% for a data point known in order of magnitude.

These thresholds and uncertainty allocation rules are proposed by ADEME.

The emission factors used are associated with uncertainty levels defined by ADEME:

- A: 10% uncertainty
- B: 20% uncertainty
- C: 30% uncertainty
- D: 100% uncertainty

Categories of emission sources:

In view of its activities, SOCOTEC retains the most relevant emission sources, in accordance with the recommendations of the GHG Protocol. Only the applicable and significant categories for the group are thus included in the reporting.

Scope 1 - Direct emissions:

Scope 1 emissions are the GHG emissions directly released by SOCOTEC from fixed combustion sources (e.g., natural gas for heating offices or sites) or mobile sources (e.g., fuel for SOCOTEC vehicles) or from intentional or unintentional releases from sources that are often physically difficult to control (e.g., refrigerant fluids).

Scope 2 - Indirect emissions related to energy:

Scope 2 emissions correspond to indirect greenhouse gas emissions linked to SOCOTEC's consumption of electricity, heat, steam,

or cooling. They result from the production of energy purchased and consumed by the group's entities. Emission factors may come from the IEA (International Energy Agency) or the AIB (Association of Issuing Bodies).

In accordance with the GHG Protocol recommendations, two calculation approaches are used:

- Market-based method: This method has been adopted for defining the targets validated by the Science Based Targets initiative as well as for their monitoring over time. Emissions associated with electricity consumption are calculated based on emission factors specific to the contractual supply arrangements (guarantees of origin, renewable electricity certificates, or PPA-type contracts). In the absence of such mechanisms, an emission factor based on the residual mix is preferred, corresponding to the national electricity mix adjusted for contractual mechanisms related to renewable electricity. This approach allows, when certificates are available, to reflect the Group's energy supply choices and, where applicable, to apply a zero emission factor for renewable electricity. To date, only entities located in the United Kingdom meet these conditions.

For other entities that have declared renewable electricity consumption, an emission factor based on the residual mix is applied by default, in the absence of formalized certificates. This cautious approach aims to ensure the reliability, traceability, and comparability of data, while aligning with a progressive approach to securing supplies of certified renewable electricity.

- Location-based method: emissions are calculated based on the average electricity mix of the country or region of consumption. This method reflects the carbon intensity of the local grid, regardless of purchase contracts, and does not allow for applying a zero emission factor for renewable electricity.

Scope 3 - Other indirect emissions:

Scope 3 emissions correspond to other emissions not included in scopes 1 and 2. According to the GHG Protocol, scope 3 emissions are categorized into 15 categories. Considering its activities, SOCOTEC has identified the relevant and applicable categories within its scope. Only those with a significant link to the group's activities are included in this reporting. The following table presents the GHG Protocol categories considered by SOCOTEC in 2025, as well as those deemed not applicable.

SCOPES	GHG PROTOCOL CATEGORIES	CATEGORIES TAKEN INTO ACCOUNT
Upstream Scope 3	3.1 - Purchased goods and services	Taken into account
	3.2 - Capital goods	Taken into account
	3.3 - Fuel- and energy-related activities (not included in scope 1 & 2)	Taken into account
	3.4 - Upstream Transport and Distribution	Taken into account
	3.5 - Waste	Taken into account
	3.6 - Business Travel	Taken into account
	3.7 - Commuting	Taken into account
	3.8 - Upstream Leased Assets	Not included as not applicable
Scope 3 Downstream	3.9 - Downstream Transport and Distribution	Not included as not applicable
	3.10 - Processing of Sold Products	Not included as not applicable
	3.11 - Use of Sold Products	Taken into account
	3.12 - End of Life of Sold Products	Taken into account
	3.13 - Downstream Leased Assets	Not included as not applicable
	3.14 - Franchises	Not included as not applicable
	3.15 - Investments	Not included as not applicable

Scope 3 Calculation Methodology:

Category 3.1 - Purchased Goods and Services: Emissions associated with this category are calculated using monetary emission factors from ADEME's Carbon Database, applied to consolidated expenditure data (OPEX) at the group level according to IFRS standards. The assessment covers eight main expenditure categories:

- Production subcontracting
- Non-stocked purchases of materials and supplies
- IT costs
- Maintenance and repairs
- Insurance premiums and other services
- Fees
- External personnel
- Other external services

The results are calculated by platform (7 main geographic zones) as well as for other countries, representing 4% of the group's revenue.

To avoid any double counting, certain expenses are excluded from the scope, notably items related to travel, missions, and receptions, which are already accounted for in category 3.6 «Business travel.»

Note: A discrepancy of 141 tCO2eq representing 4% of category 3.1 is explained by a rounding effect during consolidation by country within the SOCOTEC Group's Carbon consolidation tool versus consolidation carried out directly at the group level for the SBTi (base year 2023 proforma 2024). The data consolidated by country from the Group's Carbon consolidation tool has been retained to monitor the evolution of carbon emissions within the group tool.

Category 3.2 - Fixed assets:

Emissions associated with capital goods (CAPEX) are calculated using monetary emission factors from ADEME's Carbon Database,

applied to consolidated investment data at the group level according to IFRS standards. The assessment is based on four main categories of investments:

- Buildings (including fittings)
- Information Technology (IT) equipment
- Transport equipment
- Machinery and other equipment

The results are calculated by platform (7 main geographic zones) as well as for other countries, representing 4% of the group's revenue.

Category 3.3 - Energy-related emissions (excluding scope 1 & 2):

Emissions in this category correspond to upstream indirect emissions associated with the production and delivery of fuels and energy consumed by SOCOTEC. They are calculated using the same activity data as those used for scopes 1 and 2 (stationary combustion, mobile combustion, electricity, heat, cooling, and steam). However, unlike scopes 1 and 2, which rely on combustion-related emission factors, category 3.3 exclusively uses upstream emission factors.

These factors cover emissions related to extraction, production, and transport of energy as well as associated losses. Transmission and distribution (T&D) losses are directly included in the emission factors used, notably those from the IEA.

Category 3.4 Upstream transport and distribution:

In 2025, SOCOTEC significantly improved the collection of data related to upstream transport and distribution, with primary data available for the majority of the group's entities. Emissions are calculated using emission factors from ADEME's Carbon Database. In the absence of detailed information on transport modes, conservative assumptions are made, applying conservative or average emission factors as appropriate. Some geographies (United States, Lebanon, Philippines, Spain) remain fully extrapolated due to the lack of available data. Occasional extrapolations were also carried out for certain entities in Italy. These extrapolations were based on revenue, consistent with the group's methodological practices.

Category 3.5 Waste:

The item "3.5 Waste generated during operations" includes:

- Hazardous waste: mixed waste (soil and stones containing hazardous substances), asbestos, bituminous waste
- Non-hazardous waste: concrete, iron, other non-hazardous waste (mixed industrial waste, construction site waste (soil and stones), mixed rubble)

In 2025, the collection of waste-related data is based on an organization similar to previous years. Activity data is collected directly through the Tennaxia reporting tool from local contributors and covers the main types of waste.

A methodological change was introduced for France: recycled waste data comes from the provider Elise (41% of volumes), while the remaining 59% is considered eliminated waste, estimated from these tonnages and supplemented by data available from other providers.

For certain scopes, notably the United States, the Netherlands, as well as 19 other countries representing 4% of the group's revenue, data was supplemented by extrapolation:

- Office waste is extrapolated from data in France,
- Other types of waste are extrapolated from data in Italy, with an estimate of office waste in Italy based on a national study.

When data was partially available, entities completed missing information by extrapolation at their level.

Category 3.6 Business Travel:

The item «3.6 Business Travel» includes travel by SOCOTEC employees as part of business trips as well as occasional events (management committees, seminars).

In 2025, the collection of data related to business travel was carried out directly with local contributors, with activity data expressed either in monetary value (€) or in physical data (km), depending on the availability of information by country and type of transport. Unlike previous exercises, consolidated financial data at the group level were not used. The data now mainly rely on activity data provided locally, allowing for better representativeness of travel practices.

Emissions are calculated using emission factors from ADEME's Carbon Database, adapted to different modes of transport (air, rail, road). When data were expressed in kilometers, physical emission factors were applied; in other cases, monetary factors were used. Missing data were completed by extrapolation, following a methodology consistent across the group.

Finally, emissions associated with hotel overnight stays are not included in the calculation scope as their inclusion remains optional according to the provisions of the GHG Protocol, while the Science Based Targets initiative requires, if applicable, a separate presentation of these data compared to total emissions.

Category 3.7 Commuting:

The item «3.7 Commuting» only accounts for emissions from the use of vehicles not owned or controlled by the organization. Therefore, only employees using a personal motorized vehicle (cars, motorcycles, scooters), public transport, or active mobility (bicycle, walking) to get to work are included in this category.

The calculation methodology is consistent across the group, with specificities for each country based on available data (workforce, modes of transport, distances traveled). In 2025, activity data is collected directly through our Tennaxia reporting tool.

Kilometers traveled with company vehicles are not included in this category, as fuel consumption is already accounted for in category 1.1, to avoid any double counting.

Emissions are calculated using physical emission factors (KgCO₂eq/km) from ADEME's Carbon Database.

When data is unavailable, assumptions are applied:

- The average number of kilometers traveled per employee is based on European studies for the relevant countries, a national study for the United States, and an assumption based on the United Kingdom for other countries;
- The distribution of transport modes (private car, public transport, active mobility) relies on national studies specific to each country.

Category 3.11 Use of Sold Products:

Item 3.11 includes emissions from products sold by SOCOTEC in year N that generate emissions due to their use. These emissions must be accounted for over the entire lifespan of the product.

The only products applicable to this category are the sensors sold by SOCOTEC.

Leased sensors are accounted for under category «3.13 Downstream Leased Assets.» In 2023 and 2024, all sensors sold in France and the United Kingdom were consolidated under France.

In 2025, GHG emissions were allocated by the country concerned.

The calculation of electricity consumed for a sensor over 5 years is as follows: kWh * years * 365 days * 24 hours. The calculation of electricity consumed for all sensors in year N over 5 years is (kWh * units).

Since country-specific distribution was not available, the emission factor of the French electricity mix (IEA 2025) was applied to all sensors.

Category 3.12 End-of-Life Treatment of Sold Products:

Item 3.12 accounts for emissions related to the end-of-life treatment of products sold by the company to its clients. The only products applicable to this category are the sensors sold by SOCOTEC.

The total for this item is obtained by directly applying an end-of-life emission factor from the INIES database, a public database specialized in the building sector, without using additional calculations.

Category 3.13 Downstream leased assets:

Item 3.13 includes emissions from products leased by SOCOTEC in year N that generate emissions due to their use. These emissions must be accounted for in the reporting year.

The only products applicable to this category are the sensors leased by SOCOTEC.

Sensors sold are accounted for under category «3.11 Use of sold products.»

Emissions associated with leased sensors are estimated based on their annual electricity consumption. In the absence of a geographic breakdown of the sensors, an aggregated approach has been adopted.

The calculation is based on the following steps:

- Conversion of sensor capacity from mAh to Ah, then to Wh and kWh;
- Estimation of the annual electricity consumption per sensor;
- Aggregation of consumption for all sensors over the considered year

Emissions are then determined by applying an emission factor for the electricity mix.

Due to the lack of country-specific breakdown, a single emission factor was used, corresponding to the French electricity mix (source IEA, 2025), applied to all sensors.

Water consumption:

Billed water consumption was used as the basis for estimating missing data according to staff numbers.

SPECIFICITIES REGARDING SOCIAL REPORTING

In 2025, social indicators cover all entities within the SOCOTEC Group's sustainability reporting scope, detailed in appendix 7, except for acquisitions integrated in the last quarter of 2025: Röhl and Koch in Germany, Advance Testing and AAR in the USA, as well as Lloyds Datum Group in the United Kingdom.

In 2024 and 2023, social indicators did not include acquisitions from the reporting year.

Calculation methodology:

- Average monthly FTE: End-of-month FTE adjusted for entries/exits (taking into account exits during the month and entries/exits within the same month)
- Team turnover:
 - o Overall: Number of permanent contract departures over the past 12 months (excluding deaths and transfers) / average end-of-month headcount recorded over the past 12 months for permanent contracts.
 - o Voluntary: Number of permanent contract departures over the past 12 months, resignations and end of probation period initiated by the employee / average end-of-month headcount recorded over the past 12 months for permanent contracts.
- Absenteeism: due to illness and work accidents: number of working days absent over the past 12 months / 215 days x average end-of-month headcount over the past 12 months.

- Gender Equity in promotion: rate of women promoted / rate of men promoted during the same year.
- Gender Equity in compensation: rate of women receiving raises / rate of men receiving raises during the same year.

SPECIFICS REGARDING ETHICS AND GOVERNANCE REPORTING

In 2025, the ethics and governance indicators cover all entities within the SOCOTEC Group's sustainability reporting scope, detailed in appendix 7, except for acquisitions integrated in the last quarter of 2025: Röhl and Koch in Germany, Advance Testing and AAR in the USA, as well as Lloyds Datum Group in the United Kingdom.

In 2024 and 2023, governance indicators did not include acquisitions made during the reporting year.

Calculation methodology:

- Ethical alerts: in 2025, ethical alerts were expanded to include alerts related to poor driving behavior by employees using SOCOTEC vehicles, reported by the general public via digital channels. In 2024, only alerts related to social, human, or ethical rights were recorded.

6.1. CSRD ESRS MAPPING TABLES

ESRS 2.58.1

Publication requirements of the ESRS to which the company has complied.

ESRS	PUBLICATION REQUIREMENTS	SUSTAINABILITY STATEMENT PARAGRAPH
ESRS 2	BP-1 - General basis for the preparation of sustainability statements	1.1.
ESRS 2	BP-2 - Disclosure of information related to specific circumstances	1.1.
ESRS 2	GOV-1 - Role of administrative, management, and supervisory bodies	1.2.1.
ESRS 2	GOV-2 - Information provided to the administrative, management, and supervisory bodies of the company and sustainability issues addressed by these bodies	1.2.2.
ESRS 2	GOV-3 - Integration of sustainability performance into incentive mechanisms	1.2.3.
ESRS 2	GOV-4 - Statement on due diligence	1.2.4.
ESRS 2	GOV-5 - Risk management and internal controls regarding sustainability information	1.2.5.
ESRS 2	SBM-1 - Strategy, business model, and value chain	1.3.
ESRS 2	SBM-2 - Interests and viewpoints of stakeholders	1.5.
ESRS 2	SBM-3 - Material impacts, risks, and opportunities and their connection to strategy and business model	1.6.
ESRS 2	IRO-1 - Description of processes for identifying and assessing material impacts, risks, and opportunities	1.6.1.
ESRS 2	IRO-2 - Publication requirements under the ESRS covered by the company's sustainability statement	1.6.2.
ESRS E1	E1.GOV-3 Integration of sustainability performance into incentive mechanisms	2.3.1.
ESRS E1	E1.IRO-1 Description of processes to identify and assess material impacts, risks, and opportunities related to climate change	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	2.3.2. & 2.3.4.
ESRS E1	E1-2 Policies related to climate change mitigation and adaptation	2.3.2. & 2.3.5.
ESRS E1	E1-3 Actions and resources related to climate change policies	2.3.4. & 2.3.5.
ESRS E1	E1-4 Targets related to climate change mitigation and adaptation	2.3.5.
ESRS E1	E1-5 Energy consumption and energy mix	2.3.6.
ESRS E1	E1-6 Gross GHG emissions from scopes 1, 2, 3, and total GHG emissions	2.3.7.
ESRS E1	E1-7 GHG absorption and mitigation projects financed through carbon credits	2.3.8.
ESRS E1	E1-8 Internal Carbon Pricing	2.3.9.
ESRS E1	E1-9 Expected Financial Effects of Material Physical and Transition Risks and Potential Climate-Related Opportunities	2.3.10.
ESRS E2	E2.IRO-1 Description of procedures for identifying and assessing significant impacts, risks, and opportunities related to Pollution prevention	2.4. & 2.4.1
ESRS E2	E2.SBM-3 Material impacts, risks, and opportunities regarding resource use and circular economy	2.4.1
ESRS E2	E2-1 Policies on resource use and circular economy	2.4.2.
ESRS E2	E2-2 Actions and resources related to resource use and circular economy	2.4.3.
ESRS E2	E2-3 Targets related to resource use and circular economy	2.4.4.
ESRS E2	E2-4 Air, Water, and Soil Pollution	2.4.5.
ESRS E2	E2-5 Anticipated Financial Effects	2.4.6.
ESRS E2	E2-6 Targets related to resource use and the circular economy	2.4.7.
ESRS E5	E5.IRO-1 Description of procedures for identifying and assessing significant impacts, risks, and opportunities related to use resources and the circular economy	2.5.1.
ESRS E5	E5.SBM-3 Material impacts, risks, and opportunities regarding resource use and circular economy	2.5.1.
ESRS E5	E5-1 Policies on resource use and the circular economy	2.5.2. & 2.5.3.
ESRS E5	E5-2 Actions and resources related to resource use and the circular economy	2.5.1. > 2.5.5.
ESRS E5	E5-3 Targets related to resource use and the circular economy	2.5.1. > 2.5.5.
ESRS E5	E5-4 Incoming resources	2.5.4.
ESRS E5	E5-5 Outgoing Resources	2.5.5.

ESRS E5	E5-6 Expected financial impacts of significant risks and opportunities related to resource use and the circular economy.	2.5.6.
ESRS S1	S1.SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and the Business Model	3.1.
ESRS S1	S1-1 Company Workforce Policies	3.1.1.
ESRS S1	S1-2 Interaction process regarding impacts with the company's workforce and their representatives	3.1.2.
ESRS S1	S1-3 Process for remedying negative impacts and channels allowing company workers to express their concerns	3.1.3.
ESRS S1	S1-4 Actions concerning material impacts on the company's personnel	3.1.4.
ESRS S1	S1-5 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities	3.1.5.
ESRS S1	S1-6 Characteristics of the company's employees	3.1.6.
ESRS S1	S1-8 Coverage of Collective Bargaining and Social Dialogue	3.1.7.
ESRS S1	S1-9 Diversity Indicators	3.1.8.
ESRS S1	S1-10 Decent 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 Indicators	3.1.12.
ESRS S1	S1-14 Health and Safety Indicators	3.1.13.
ESRS S1	S1-15 Work-Life Balance Indicators	3.1.14.
ESRS S1	S1-16 Remuneration Indicators	3.1.15.
ESRS S1	S1-17 Cases, complaints, and serious impacts regarding Human Rights	3.1.16.
ESRS S4	S4.SBM-3 Material impacts, risks, and opportunities and their interaction with the strategy and business model	3.2.
ESRS S4	S4-1 Policies related to consumers and end-users	3.2.1.
ESRS S4	S4-2 Interaction processes regarding impacts with consumers and end-users	3.2.2.
ESRS S4	S4-3 Procedures to address negative impacts and channels for consumers and end-users to express their concerns	3.2.3.
ESRS S4	S4-4 Actions concerning material impacts, approaches to mitigate risks and seize opportunities related to consumers and end users, and effectiveness final, and effectiveness	3.2.4.
ESRS S4	S4-5 Targets related to the management of material negative impacts, the promotion of positive impacts, and the management of material risks and opportunities	3.2.5.
ESRS G1	G1.GOV-1 The role of administrative, management, and supervisory bodies	4.
ESRS G1	G1.SBM-3 Material impacts, risks, and opportunities in business conduct	4.
ESRS G1	G1-1 Corporate culture and policies regarding business conduct	4.1.
ESRS G1	G1-2 Management of Supplier Relationships	4.2.
ESRS G1	G1-3 Prevention and Detection of Corruption and Bribery	4.3.
ESRS G1	G1-4 Confirmed Cases of Corruption or Proven Bribery Payments	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 CONCORDANCE TABLES

STATEMENT OF USE	SOCOTEC discloses the information cited in this content index in accordance with the GRI standard for the period 01/01/2025 to 12/31/2025.
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 gray 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 CSR REPORTING CONSOLIDATION				
	2-3 Reporting period, frequency and contact point	1.1. GENERAL INFORMATION [ESRS 2] 1.1. BASIS FOR PREPARATION				
	2-4 Restatements of information	1.1. GENERAL INFORMATION [ESRS 2] 1.1. BASIS FOR PREPARATION				
	2-5 External assurance	1.1. GENERAL INFORMATION [ESRS 2] 1.1. BASIS FOR 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, 3.1.1. COMPANY WORKFORCE [ESRS S1] 1.3.2. ECONOMIC PERFORMANCE 5.2.1. COMPANY WORKFORCE [ESRS S1]				
	2-8 Workers who are not employees	5.2.1.2. CHARACTERISTICS OF EXTERNAL WORKERS INCLUDED IN THE COMPANY 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 PROVIDED TO 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 PROVIDED TO ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES [GOV-2] 1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OF SUSTAINABILITY INFORMATION [GOV-5]				
	2-14 Role of the highest governance body in sustainability reporting	1.2. GROUP GOVERNANCE [GOV-1] 1.2.2. INFORMATION PROVIDED TO ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES [GOV-2] 1.3.4. SOCOTEC GROUP CSR STRATEGY [SBM-1]				
	2-15 Conflicts of interest	1.2. GROUP GOVERNANCE [GOV-1] 1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OF SUSTAINABILITY INFORMATION [GOV-5]				
	2-16 Communication of critical concerns	1.2. GROUP GOVERNANCE [GOV-1] 4.1.5. WHISTLEBLOWING PROCEDURE. 4.1.4. ETHICS GOVERNANCE [G1-1] 3.2.2. INTERACTION PROCESSES REGARDING IMPACTS WITH CONSUMERS AND END USERS [S4-2] 1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OF SUSTAINABILITY INFORMATION [GOV-5]				
	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] 1.3.2. ECONOMIC PERFORMANCE				

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. ACTIONS RELATED TO THE REMUNERATION POLICY, 3.1.5.2. TARGETS RELATED TO THE REMUNERATION POLICY 5.2.1.5. DECENT WAGES [ESRS S1-10]				
	2-20 Process to determine remuneration	3.1.1.2. REMUNERATION POLICY, 1.2.1. ROLE OF GOVERNING BODIES				
	2-21 Annual total compensation ratio	5.2.1.12. REMUNERATION INDICATORS (PAY GAP AND TOTAL REMUNERATION) [ESRS S1-16]	Not disclosed	Confidentiality constraints		
	2-22 Statement on sustainable development strategy	EDITORIAL 1.3.4. CSR STRATEGY OF THE GROUP, 1.3.1 OUR VISION, OUR MISSION				
	2-23 Policy commitments	1.2.2. INFORMATION PROVIDED TO GOVERNING, MANAGEMENT, AND SUPERVISORY BODIES [GOV-2]. 1.3. STRATEGY, ECONOMIC MODEL, VALUE CHAIN [SBM-1] 1.2.2.3. CSR TRAJECTORY OF THE GROUP 1.3.4. THE CSR STRATEGY OF THE SOCOTEC GROUP, 1.4. CSR ROADMAP				
	2-24 Embedding policy commitments	1.2.2. INFORMATION PROVIDED TO ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES [GOV-2] 1.2.2.3. CSR TRAJECTORY OF THE GROUP 1.3.4. THE CSR STRATEGY OF THE SOCOTEC GROUP, 1.4. CSR ROADMAP				
	2-25 Processes to remediate negative impacts	1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OF SUSTAINABILITY INFORMATION [GOV-5] 1.6. MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES LINKED TO THE STRATEGY [SBM-3] 3.1.3. PROCEDURES FOR REMEDIATING NEGATIVE IMPACTS [S1-3] 2.3.3.1. MATERIAL IMPACTS, RISKS, OPPORTUNITIES AND INTERACTIONS WITH THE STRATEGY AND ECONOMIC MODEL				
	2-26 Mechanisms for seeking advice and raising concerns	1.2.5. RISK MANAGEMENT AND INTERNAL CONTROLS OF SUSTAINABILITY INFORMATION [GOV-5] 4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [G1-1], 3.2. CONSUMERS AND END USERS [S4]				
	2-27 Compliance with laws and regulations	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [G1-1] 4.3. PREVENTION AND DETECTION OF CORRUPTION [G1-3]				
	2-28 Membership associations	1.3.7. PARTNERSHIPS AND CSR COMMITMENTS				
	2-29 Approach to stakeholder engagement	1.5. INTERESTS AND VIEWS OF STAKEHOLDERS [SBM-2]				
2-30 Collective bargaining agreements	3.1.2. PROCESS OF DIALOGUE WITH COMPANY STAFF AND THEIR REPRESENTATIVES (SOCIAL DIALOGUE) [S1-2]					
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.6.1. DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING MATERIAL IROs [IRO-1]				
	3-2 List of material topics	1.6. MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO STRATEGY AND BUSINESS MODEL [SBM-3] 1.6.1. DESCRIPTION OF PROCEDURES FOR IDENTIFYING AND ASSESSING MATERIAL IROs [IRO-1]				
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.7. FIGHT AGAINST CORRUPTION 4.3. PREVENTION AND DETECTION OF CORRUPTION [G1-3]				
GRI 205: Anti- corruption 2016	205-1 OPÉRATIONS assessed for risks related to corruption	4.1.7. FIGHT AGAINST CORRUPTION 4.3. PREVENTION AND DETECTION OF CORRUPTION [G1-3]				
	205-2 Communication and training about anti-corruption policies and PROCÉDURES	4.1.7. FIGHT AGAINST CORRUPTION 4.3. PREVENTION AND DETECTION OF CORRUPTION [G1-3]				
	205-3 Confirmed incidents of corruption and actions taken	4.4. CASES OF CORRUPTION OR BRIBERY PAYMENTS [G1-4]				
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION 2.3.2. ENVIRONMENTAL TRANSITION PLAN [E1-1] 2.3.4. REDUCING GHG EMISSIONS RELATED TO OUR OPERATIONS: POLICIES [E1-2], ACTIONS AND RESOURCES [E1-3] 2.4. POLLUTION PREVENTION [E2], 2.5. RESOURCE USE AND CIRCULAR ECONOMY [E5]				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.3.6. ENERGY CONSUMPTION AND ENERGY MIX [E1-5] 2.3.7. GROSS GHG EMISSIONS				
	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	2.3.4.1. SUSTAINABLE MOBILITY, 2.3.4.2. SUSTAINABLE REAL ESTATE, 2.3.4.3. RESPONSIBLE DIGITAL, 2.3.5.1. REDUCTION TARGETS FOR SCOPES 1 & 2, 2.3.5.2. REDUCTION TARGETS FOR SCOPE 3 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' 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	2.3.2. ENVIRONMENTAL TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION [E1-1] 2.3.4. REDUCING GHG EMISSIONS RELATED TO OUR OPERATIONS: POLICIES [E1-2], ACTIONS AND RESOURCES [E1-3]				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.3.7. GROSS GHG EMISSIONS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-2 Energy indirect (Scope 2) GHG emissions	2.3.7. GROSS GHG EMISSIONS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-3 Other indirect (Scope 3) GHG emissions	2.3.7. GROSS GHG EMISSIONS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-4 GHG emissions intensity	2.3.7. GROSS GHG EMISSIONS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS [E1-6]				
	305-5 Reduction of GHG emissions	2.3.7. GROSS GHG EMISSIONS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS [E1-6], 2.3.5. 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	2.5. RESOURCE USE AND CIRCULAR ECONOMY [E5]				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2.5. RESOURCE USE AND CIRCULAR ECONOMY [E5]				
	306-2 Management of significant waste-related impacts	2.5.3. RESPONSIBLE MANAGEMENT OF OUR OPERATIONS: POLICIES [E5-1], ACTIONS [E5-2], OBJECTIVES [E5-3]				
	306-3 Waste generated	2.5.5.1 WASTE FROM THE COMPANY'S OWN OPERATIONS				
	306-4 Waste diverted from disposal	2.5.5.1. WASTE FROM THE COMPANY'S OWN OPERATIONS				
	306-5 Waste directed to disposal	2.5.5.1. WASTE FROM THE COMPANY'S 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, 3.1.6 EMPLOYEE CHARACTERISTICS [S1-6], 5.2.1.1. INDICATORS [S1-6]				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.1.1. POLICIES RELATED TO THE COMPANY WORKFORCE [S1-1] 3.1.4.4. ACTIONS RELATED TO THE WORK ENVIRONMENT & 3.1.1.5. POLICIES 3.1.4.2. ACTIONS CONCERNING SOCIAL BENEFITS 3.1.14. WORK-LIFE BALANCE - INDICATORS [S1-15], 3.1.10. SOCIAL PROTECTION, 3.1.1.3. POLICY RELATED TO SOCIAL BENEFITS,				
	401-3 Parental leave	3.1.3 WORK-LIFE BALANCE - INDICATORS [S1-15] 5.2.1.11 INDICATORS				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY A safety management system built on the foundations of the ISO 45001 standard 3.1.4.5. ACTIONS RELATED TO OCCUPATIONAL HEALTH AND SAFETY				
	403-2 Hazard identification, risk assessment, and incident investigation	3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY				
	403-3 Occupational health services	3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY 3.1.4.5. ACTIONS RELATED TO OCCUPATIONAL HEALTH AND SAFETY				
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY A safety management system built on the foundations of the ISO 45001 standard 3.1.4.5. ACTIONS RELATED TO OCCUPATIONAL HEALTH AND SAFETY				
	403-5 Worker training on occupational health and safety	3.1.4.5. ACTIONS RELATED TO EMPLOYEE OCCUPATIONAL HEALTH AND SAFETY Safety training - skills monitoring. 5.2.1.9. TRAINING AND SKILLS DEVELOPMENT INDICATORS [ESRS S1-13] - CSR TRAINING				
	403-6 Promotion of worker health	3.1.1.6. EMPLOYEE HEALTH AND SAFETY POLICY 3.1.4.5. ACTIONS RELATED TO OCCUPATIONAL HEALTH AND SAFETY				

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. EMPLOYEE HEALTH AND SAFETY POLICY A system of safety management built on the foundations of the ISO 45001 standard 3.1.4.5. ACTIONS RELATED TO EMPLOYEE OCCUPATIONAL HEALTH AND SAFETY				
	403-8 Workers covered by an occupational health and safety management system	5.2.1.10. HEALTH AND SAFETY INDICATORS [ESRS S1-14] MANAGEMENT SYSTEM				
	403-9 Work-related injuries	5.2.1.10. HEALTH AND SAFETY INDICATORS [ESRS S1-14] MANAGEMENT SYSTEM				
	403-10 Work-related ill health	5.2.1.10. HEALTH AND SAFETY INDICATORS [ESRS S1-14] MANAGEMENT SYSTEM				
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1.4. TRAINING POLICY AND CAREER MANAGEMENT				
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. ACTIONS 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 OPPORTUNITY POLICY 3.1.4.6. ACTIONS IN FAVOR OF INCLUSION, DIVERSITY, AND EQUAL OPPORTUNITY				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.3.1. THE ROLE OF 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. REMUNERATION INDICATORS (PAY GAP AND TOTAL REMUNERATION [ESRS S1-16])				
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2.1. POLICIES RELATING 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 ADDRESS NEGATIVE IMPACTS AND CHANNELS ALLOWING CONSUMERS AND END USERS TO RAISE CONCERNS [S4-3], 3.2.2. INTERACTION PROCESSES [S4-2]				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	5.2.1.10. HEALTH AND SAFETY INDICATORS [ESRS S1-14]	Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable		
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2.1. POLICIES RELATING TO CONSUMERS AND END USERS [S4-1] 4.1.8. PERSONAL DATA CONFIDENTIALITY, 4.1.9. CYBERSECURITY				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.2.2.1. PROCEDURES TO ADDRESS NEGATIVE IMPACTS AND CHANNELS ALLOWING CONSUMERS AND END USERS TO RAISE THEIR CONCERNS [ESRS S4-3], 5.2.2.2. ACTIONS	The total number of substantiated complaints received regarding breaches of customer data confidentiality, categorized as follows: complaints from external stakeholders substantiated and received by the organization; complaints from regulatory authorities.	Confidentiality constraints		
SPECIFIC MATERIAL TOPICS DEDICATED TO SOCOTEC						
Improvement of Building Quality and Risk Reduction	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION				
Sustainable Investment Strategy	3-3 Management of material topics	1.2.1. ROLE OF GOVERNANCE, 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' ENVIRONMENTAL TRANSITION				
Soil and Water Pollution	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION				
Hazardous Substances and Microplastics	3-3 Management of material topics	2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION				
Corporate Culture	3-3 Management of material topics	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [G1-1]				
Business Ethics	3-3 Management of material topics	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [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				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.3.5. BUSINESS MODEL, 1.3.6. VALUE CHAIN				
	201-2 Financial implications and other risks and opportunities due to climate change	1.6. MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO THE STRATEGY AND BUSINESS MODEL 2.2.4. GREEN TAXONOMY: COMPANY INVESTMENTS AND FINANCING				
	201-3 Defined benefit plan obligations and other retirement plans			Not applicable	This issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	201-4 Financial assistance received from government			Not applicable	This issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
Market présence						
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3.3. MARKET TRENDS AND SOCOTEC'S POSITIONING				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage			Not applicable	This issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	203-2 Significant indirect economic impacts			Not applicable	This issue is not identified 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. SUPPLIER RELATIONSHIP MANAGEMENT [G1-2]				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers			Not applicable	This issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	207-2 Tax governance, control, and risk management			Not applicable	This issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	207-4 Country-by-country reporting			Not applicable	This issue is not identified 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 issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	301-2 Recycled input materials used			Not applicable	This issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	301-3 Reclaimed products and their packaging materials			Not applicable	This issue is not identified 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 issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	303-2 Management of water discharge-related impacts			Not applicable	This issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	303-3 Water withdrawal			Not applicable	This issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	303-4 Water discharge			Not applicable	This issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	303-5 Water consumption			Not applicable	This issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	
	304-3 Habitats protected or restored			Not applicable	This issue is not identified 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 issue is not identified 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. SUPPLIER RELATIONSHIP MANAGEMENT [G1-2]				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria			Not applicable	This issue is not identified 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 issue is not identified 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	3.1.2.1. SOCIAL DIALOGUE 3.1.2.2. GREAT PLACE TO WORK				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes			Not applicable	This issue is not identified 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 OPPORTUNITY POLICY		Not applicable	This issue is not identified 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	3.1.16. CASES, COMPLAINTS, AND SERIOUS INCIDENTS REGARDING HUMAN RIGHTS		Not applicable	This issue is not identified 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				
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 issue is not identified 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. SOCOTEC GROUP ETHICS CODE		Not applicable	This issue is not identified 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 issue is not identified 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. SOCOTEC GROUP ETHICS CODE		Not applicable	This issue is not identified 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 issue is not identified 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	4.1.3. SOCOTEC GROUP ETHICS CODE				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or PROCEDURES	4.1.4. ETHICS GOVERNANCE				
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable	This issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified 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 issue is not identified among the most material environmental, social, and governance impacts for the SOCOTEC Group	

6.3. SDG ALIGNMENT TABLE

Nota Bene: The SDGs targeted by SOCOTEC's CSR strategy are those marked with **.

SDG	OBJECTIVES	SOCIETAL PROGRAM	GREEN TRUST MISSIONS (SOCOTEC SERVICES OFFERED TO CLIENTS)
	No Poverty	1.1.7. DIVERSITY AND EQUAL OPPORTUNITY POLICY: POLICY TO PROMOTE YOUTH EMPLOYMENT THROUGH THE IMPLEMENTATION OF A SOCIAL INCLUSION PROGRAM 3.1.1.2. REMUNERATION POLICY 3.1.1.5. POLICIES RELATED TO THE WORK ENVIRONMENT: POLICY ON JOB SECURITY	
	Zero Hunger		
	Good Health and Well-being	3.1.1.5. POLICIES RELATED TO THE WORK ENVIRONMENT: POLICY TO PROMOTE WORK-LIFE BALANCE 3.1.1.6. HEALTH AND SAFETY POLICY FOR EMPLOYEES 3.1.3.2. MEASURES TO UNDERSTAND THE VIEWS OF STAFF WHO MAY BE PARTICULARLY VULNERABLE TO IMPACTS AND/OR MARGINALIZED 3.1.2.2. GREAT PLACE TO WORK	
	Quality Education	3.1.1.4. TRAINING AND CAREER MANAGEMENT POLICY 3.1.4.3. TRAINING ACTIONS 3.1.5.3. TRAINING-RELATED TARGETS 3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITY POLICY: POLICY TO PROMOTE YOUTH EMPLOYMENT THROUGH THE IMPLEMENTATION OF A SOCIAL INCLUSION PROGRAM	
	Gender Equality	3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITY POLICY: POLICY TO PROMOTE PROFESSIONAL EQUALITY BETWEEN WOMEN AND MEN 3.1.4.6. ACTIONS IN SUPPORT OF DIVERSITY 3.1.5.6. DIVERSITY-RELATED TARGETS	
	Clean Water and Sanitation		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION
	Affordable and Clean Energy		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION 2.3.5. REDUCING GHG EMISSIONS RELATED TO OUR OPERATIONS: POLICIES [E1-2], ACTIONS AND RESOURCES [E1-3]
	** Decent Work and Economic Growth	1.3.2. ECONOMIC PERFORMANCE 3.1.1. COMPANY WORKFORCE POLICIES [S1-1] 3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITY POLICY: POLICY TO PROMOTE YOUTH EMPLOYMENT THROUGH THE IMPLEMENTATION OF A SOCIAL INCLUSION PROGRAM 4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [G1-1]	
	** Industry, Innovation, and Infrastructure		1.3. STRATEGY, BUSINESS MODEL, AND VALUE CHAIN

SDG	OBJECTIVES	SOCIETAL PROGRAM	GREEN TRUST MISSIONS (SOCOTEC SERVICES OFFERED TO CLIENTS)
	** Reduced Inequalities		3.1.1.7. DIVERSITY AND EQUAL OPPORTUNITY POLICY: POLICY TO PROMOTE YOUTH EMPLOYMENT THROUGH THE IMPLEMENTATION OF A SOCIAL INCLUSION PROGRAM 3.1.1.2. REMUNERATION POLICY 3.1.1.5. WORK ENVIRONMENT POLICIES: POLICY RELATED TO JOB SECURITY 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' ENVIRONMENTAL TRANSITION
	Responsible Consumption and Production		
	** Measures Related to Combating Climate Change		2.3.4. ENVIRONMENTAL TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 2.3.5. REDUCING GHG EMISSIONS RELATED TO OUR OPERATIONS: POLICIES [E1-2], ACTIONS AND RESOURCES [E1-3]
	Life Below Water		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION
	Life on Land		2.1. GREEN TRUST: GREEN SOLUTIONS TO SUPPORT CLIENTS' ENVIRONMENTAL TRANSITION
	Peace, Justice and Strong Institutions	4.1. CORPORATE CULTURE AND BUSINESS CONDUCT POLICY [G1-1]	
	Partnerships for the Goals		1.3.7. PARTNERSHIPS AND CSR COMMITMENTS

SCOPE OF CONSOLIDATION OF THE SUSTAINABILITY REPORT

COUNTRY	COMPANY	COUNTRY	COMPANY	COUNTRY	COMPANY
France	Antilles Technical Advice and Expertise	United Kingdom	QAI Services (Quadrant)	Italy	Tecnolab
France	"ACTE" SAS	United Kingdom	SOCOTEC UK Limited	Italy	SOCOTEC Ground Solutions Trento srl
France	Alhyange - SOCOTEC Smart Solutions (formerly Alhyange)	United Kingdom	Shore Engineering	Italy	Prisma srl
France	SOCOTEC Antilles-Guyane	United Kingdom	SOCOTEC UK Holding	Italy	Greenwich srl
France	SOCOTEC Smart Solutions - Ascaudit Groupe SAS	United Kingdom	Lloyds Datum Group Ltd	Netherlands	New Blue BV
France	Ascaudit Holding SAS	United Kingdom	United Kingdom Testing & Certification Ltd.	Netherlands	SOCOTEC Building Performance BV
France	SOCOTEC Digital	United Kingdom	Lloyds Acoustics Limited	Netherlands	CAG Group
France	SOCOTEC Biodiversity Development	United Kingdom	Datum Monitoring Ireland Limited	Netherlands	Invent Advies BV
France	SOCOTEC Civil Engineering	United States	SOCOTEC Certification USA	Netherlands	IQ-Laboratory BV
France	SOCOTEC Monitoring France	United States	SOCOTEC Advisory LLC	Netherlands	Salvage Transport Incidents BV
France	SOCOTEC Development	United States	SOCOTEC AE Consulting LLC	Netherlands	SOCOTEC Claims & Advisory BV (formerly Hanselman Groep BV)
France	Ease Group	United States	Future Tech Consultants of New York "FTC", LLC	Netherlands	ProScan BV
France	SOCOTEC Diagnostics	United States	FTL, LLC	Netherlands	SOCOTEC Geotechnics BV
France	SOCOTEC Holding	United States	LPI Engineering Inc	Netherlands	Mos Grondmechanica BV
France	SOCOTEC Infrastructure	United States	SOCOTEC Engineering Inc	Netherlands	SOCOTEC Netherlands BV
France	SOCOTEC International	United States	Socotec Life Safety LLC	Netherlands	SOCOTEC Monitoring BV
France	SOCOTEC Power Services	United States	SOCOTEC US Holding Inc	Netherlands	SOCOTEC Testing Netherlands BV
France	Urbads	United States	SOCOTEC Consulting Inc	Netherlands	SOCOTEC Monitoring & Surveying BV (formerly Vermeer Expertise BV)
France	Urbycom	United States	SOCOTEC Inc	Luxembourg	SOCOTEC ASBL
France	SOCOTEC Reunion	United States	Ninyo & Moore Geotechnical & Environmental Sciences Consultants	Luxembourg	SOCOTEC Luxembourg SARL
France	SOCOTEC Construction	Germany	SOCOTEC Building Solutions GmbH	Belgium	SOCOTEC Belgium SPRL
France	SOCOTEC Equipment	Germany	GeoFact GmbH	Belgium	Belgian Industrial Control SA
France	SOCOTEC Environment	Germany	SOCOTEC Deutschland Holding	Belgium	SOCOTEC Belgium ASBL
France	SOCOTEC Training	Germany	Schollenberger Ordnance Disposal GmbH	United Arab Emirates	SOCOTEC Engineering LLC
France	SOCOTEC Management	Germany	SOCOTEC Ordnance Disposal GmbH	United Arab Emirates	SOCOTEC Inter Dubai Branch
France	SOCOTEC Sustainable Real Estate	Germany	SOCOTEC Certification Deutschland GmbH	Ireland	SOCOTEC Ireland Ltd
France	SOCOTEC Materials Inspection	Germany	SD Engineers	Morocco	Société de Développement BTP Morocco
France	SOCOTEC Monitoring Holding	Germany	ZPC GmbH	Morocco	SOCOTEC Infrastructure Morocco
France	SOCOTEC Nuclear Training	Germany	SOCOTEC Ingenieure AG	Morocco	SOCOTEC Morocco
France	SOCOTEC Certification	Germany	Trigis Geoservices GmbH	Philippines	SOCOTEC Certification Philippines
France	SOCOTEC Technical Consulting	Germany	IVG Ingenieurvermessungsgesellschaft GmbH	Singapore	CIS Certification PTE
United Kingdom	40Seven	Germany	Röhl Munitions Clearance GmbH	Singapore	SOCOTEC Certification Singapore
United Kingdom	SOCOTEC Asbestos Limited	Germany	Koch Munitions Clearance GmbH	Thailand	SOCOTEC Certification Thailand
United Kingdom	Aspect Land and Hydrographic Surveys Ltd.	Germany	CAG GmbH	Thailand	SOCOTEC Certification Training
United Kingdom	Aspect Surveys Ltd	Spain	SOCOTEC Engineering Solutions Spain SLU	Ivory Coast	SOCOTEC Africa
United Kingdom	SOCOTEC Advisory Limited	Spain	SOCOTEC Control Spain	Austria	Schollenberger Kampfmittelbergung GmbH Austria
United Kingdom	SOCOTEC Building Control	Spain	EC Ingenieria S.L.	New Caledonia	SOCOTEC Caledonia
United Kingdom	Butler & Young Consultants Limited	Spain	InterControl Levante S.A.	Japan	SOCOTEC Certification Japan
United Kingdom	Trenton Fire Limited	Spain	InterControl Tecnico	Vietnam	SOCOTEC Vietnam
United Kingdom	Certification International Limited	Italy	SOCOTEC Ground Solutions Varese srl	Poland	Socotec Monitoring Poland
United Kingdom	SOCOTEC Certification UK	Italy	SOCOTEC Ground Solutions Torino srl	Madagascar	SOCOTEC Madagascar
United Kingdom	Hutton & Rostron Environmental Investigations	Italy	SOCOTEC Monitoring Italy	Monaco	SOCOTEC Monaco
United Kingdom	Impulse Geophysics Limited	Italy	Sestosensor	Mauritius	SOCOTEC MTS Ltd.
United Kingdom	Inspicio Environmental	Italy	SOCOTEC Italia SRL	French Polynesia	SOCOTEC Polynesia
United Kingdom	IETG Ltd	Italy	SOCOTEC Ground Solutions srl	Lebanon	SOCOTEC Lebanon
United Kingdom	SOCOTEC Monitoring UK Limited	Italy	SOCOTEC Italia Holding	Saudi Arabia	Socotec Arabia for Engineering Consultancy



Photo : Ryunosuke Kikuno / unsplash.com

