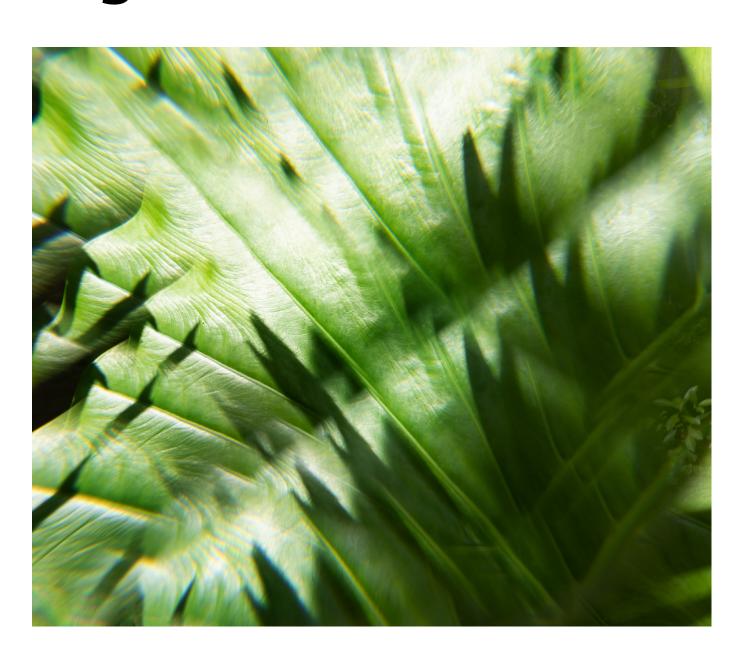


Sustainable Future

With our sustainability portfolio framework, we support the visions of clients to create holistic sustainable organizations



Circular Economy

- Circular Economy Strategy
- Circularity Platform
- CE business case calculation & Endof-Life (EoL) Scenario Validation
- Regulatory Assessment and Readiness Check
- Circular Business Models

06 01

ESG Strategy & Transformation

- ESG Strategy
- Biodiversity
- Climate Risk Management

Decarbonisation

- Corporate Decarbonization Strategy
- Product Decarbonization
- Sustainable Procurement
- Infrastructure Decarbonization
- Carbon Border Adjustment Mechanism (CBAM)
- COSIRI Assessment



ESG Governance & Organization

- Sustainable Organization
- ESG Governance
- Sustainability Academy

ESG Performance Management

- ESG Data Management
- ESG Tool/ Solution Provider Selection & Implementation
- ESG Impact Steering
- Gen AI/ Tool-supported ESG & CSRD Reporting
- ESG Benchmarking & ESG Ratings

04

03

ESG Regulations

02

- Corporate Sustainability Reporting Directive (CSRD)
- EU Taxonomy Implementation
- Implementation of supply chain acts (Germany & EU)
- European Deforestation Regulation (EUDR)
- Green Claims Directive



Business & Strategy



ESG Governance & Organization

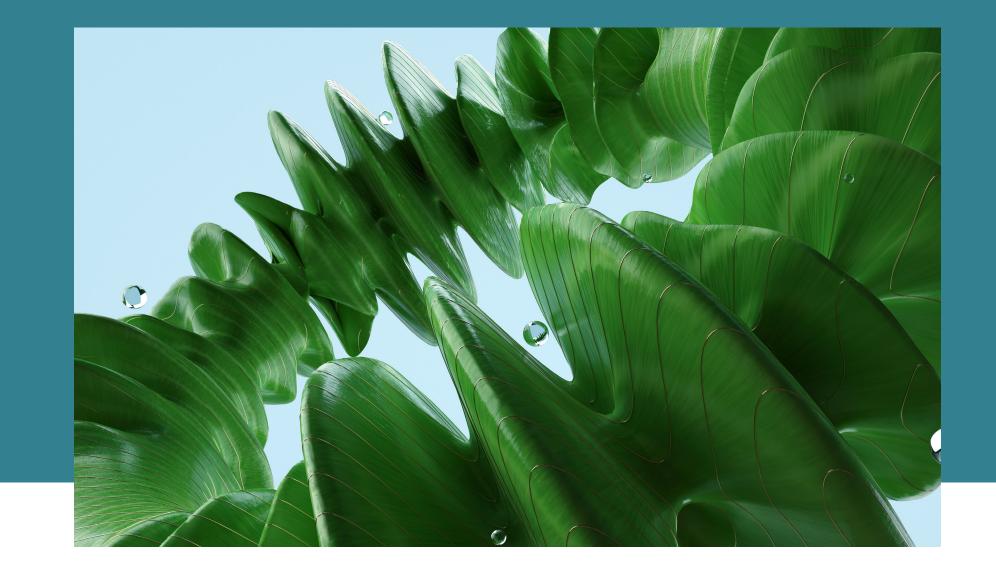
We support you in preparing your organization, governance and talents for a sustainable future

Challenges

Facts

ESG Strategy

We integrate material sustainability matters into your business strategy, creating a foundation for achieving ESG objectives



Challenges

Facts

Key Steps



Biodiversity

We support you in embedding biodiversity into your core business strategy and operations

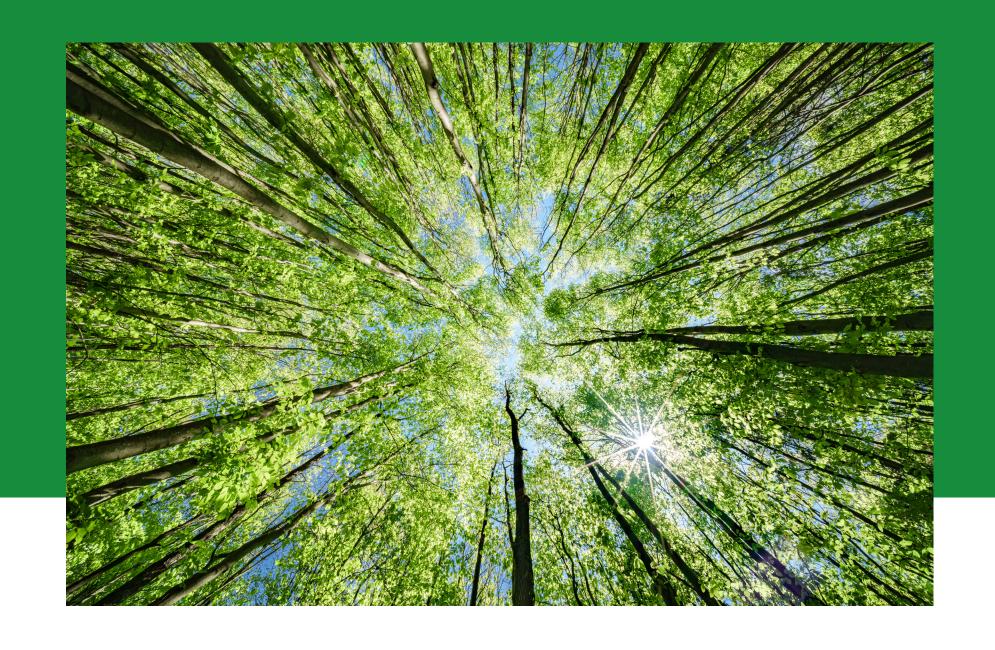
Challenges

Facts



Performance Management

Management



ESG Regulations – CSRD

Our offering considers the CSRD/ESRS requirements and consists of five individual steps, dependent on client's maturity level

Challenges

Timeframe

SCDDA or LkSG

Our LkSG approach is based on the core due diligence obligations and can be customized to meet requirements efficiently

Challenges

Scope

Key due diligence obligations

Insights on the Corporate Sustainability Due Diligence Directive (CSDDD) & Capgemini Invent's supporting solutions

2028: EU-companies with 3.000 employees & €900 mil. global turnover

2029: EU-companies with 1.000 empl & €450 mil. global turnover

Scope

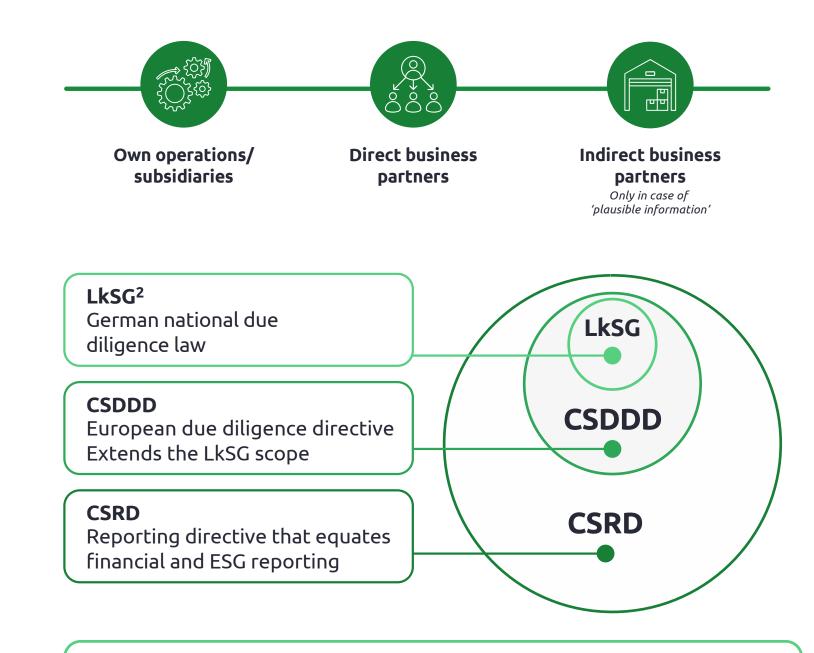
The act concerns companies regardless of their legal form, that

- EU companies with >1.000 employees and a turnover of >€450 million, non-EU companies with >€450 million turnover in the EU
- Cascading approach: the directive concerns companies in a cascading approach, starting in 2028

Sanctions & consequences

In case of non-compliance companies can face

- Penalties to be set at up by member states
- Civil liability possible only under national laws
- Reputational damage, infringements of the CSDDD will be published and publicly available



We know the ESG regulatory landscape and work holistically to utilize synergies and support efficiently in all upcoming regulations.

We keep the oversight on all changes and updates with our continuous ESG regulatory monitoring.

Key challenges

- Complex ESG landscape
 Requires effective governance structures and efficient ESG implementation
- Extension of the requirements
 A total of 29 human rights conventions and -declarations and 15 environmental and climate protection conventions
- Coverage of the value chain
 Consideration of the upstream and downstream value chain based on the identification and assessment of adverse impact areas
- Use of regulatory interfaces
 Integration of reporting for CSDDDD in the CSRD report are planned



Capgemini Invent solutions

CSDDD Readiness Check, Gap Analysis CSDDD risk analysis and risk mangement CSDDD Governance model Fit-for-purpose CSDDD implementation

E2E integration including the consideration of the interfaces with other ESG regulations in order to ensure an efficient ESG regulatory compliance.

EUDR requires companies to exercise due diligence for certain commodities and products by 30 December 2025

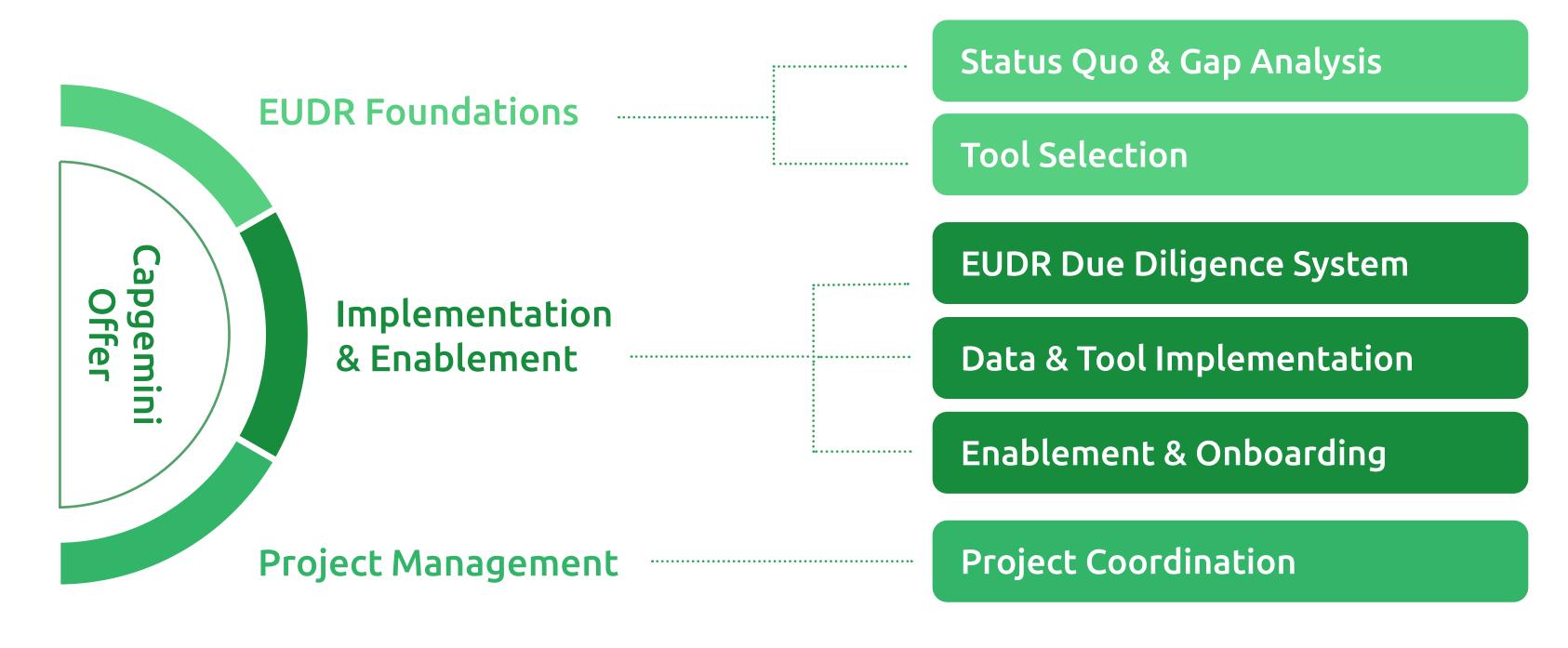
EUDR at a glance

Capgemini EUDR project approach

Capgemini EUDR offer

Our offer covers all elements of the EUDR implementation and is based on our project management and data expertise







ESG Benchmarking & ESG Ratings

We measure the ESG performance of companies by conducting ESG benchmarking and holistic competitive analyses

Challenges

Facts

ESG Data Management

We help our clients to improve their ESG data management to ensure compliance and enable valuable insights



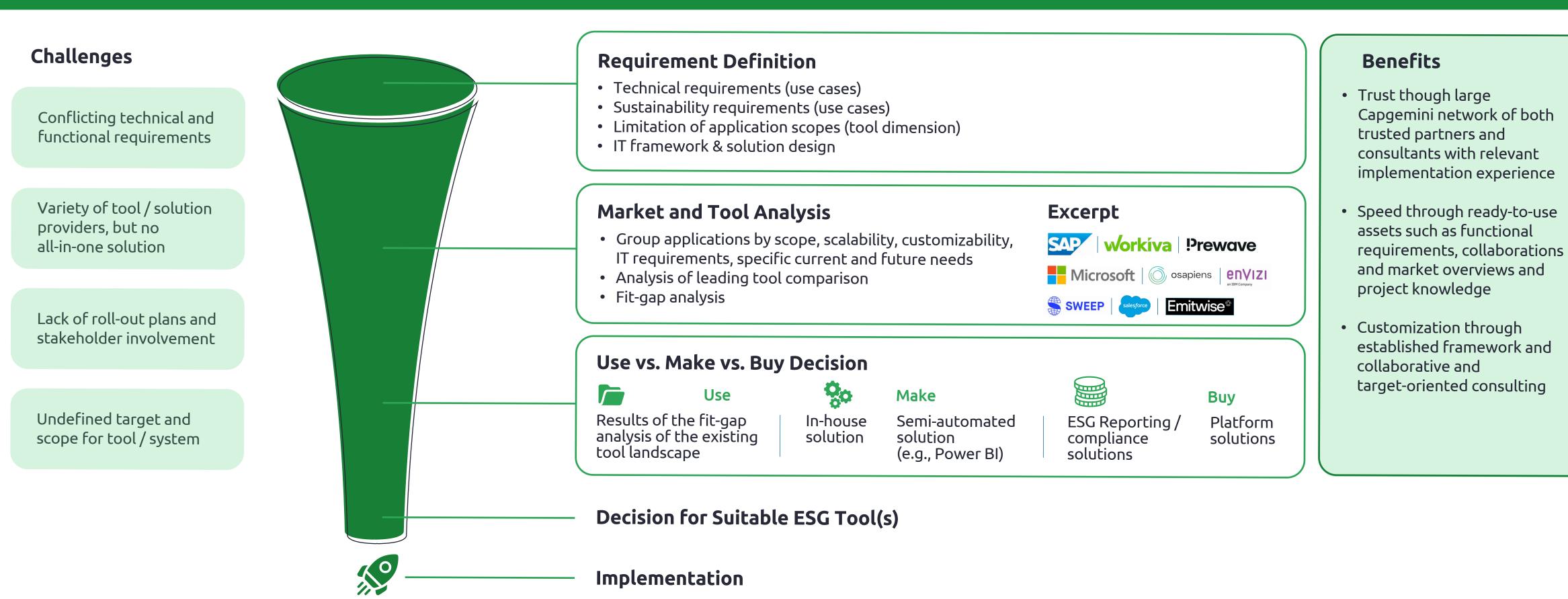
Challenges

Facts

Implementation

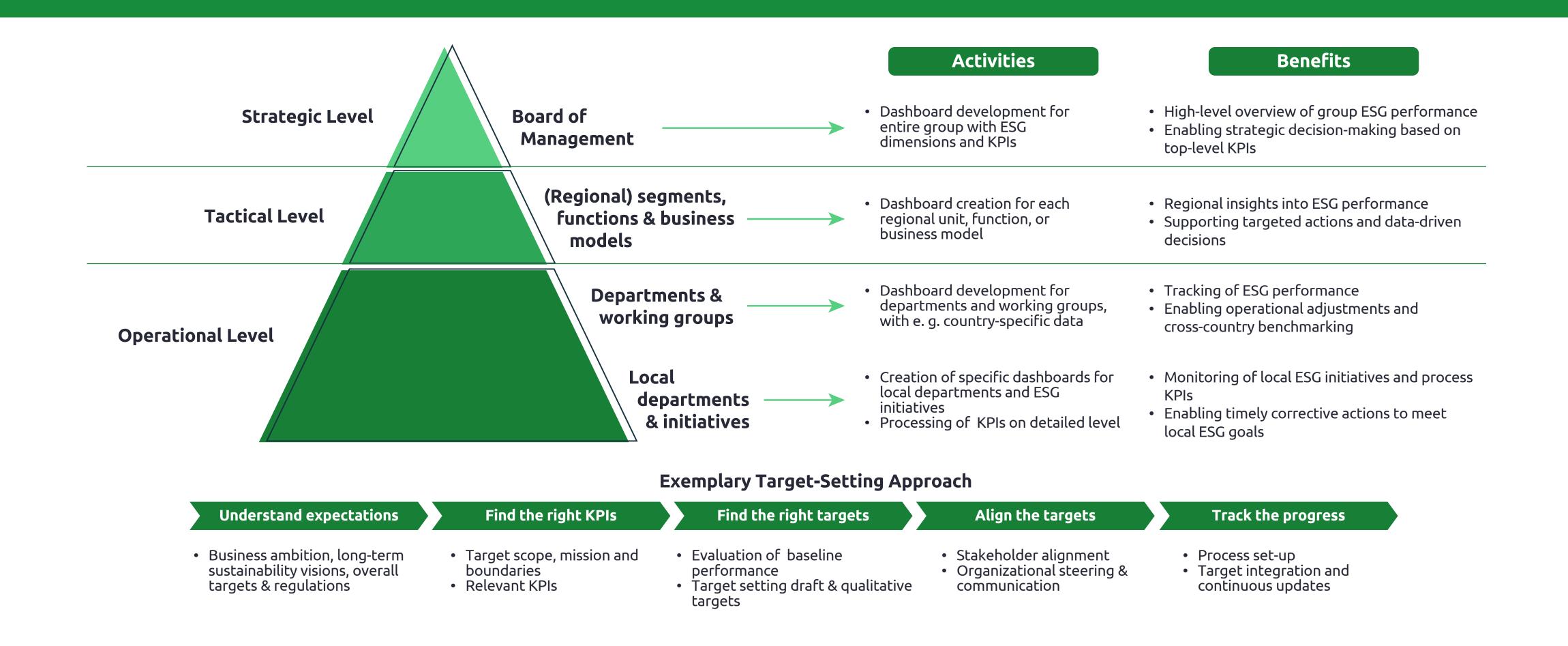
ESG Tool/ Solution Provider Selection & Implementation

To master our clients' ESG data needs, we have a customizable approach for selecting and implementing various ESG tools



ESG Impact Steering

Our ESG impact steering concept considers various levels and KPIs needed for steering and performance tracking





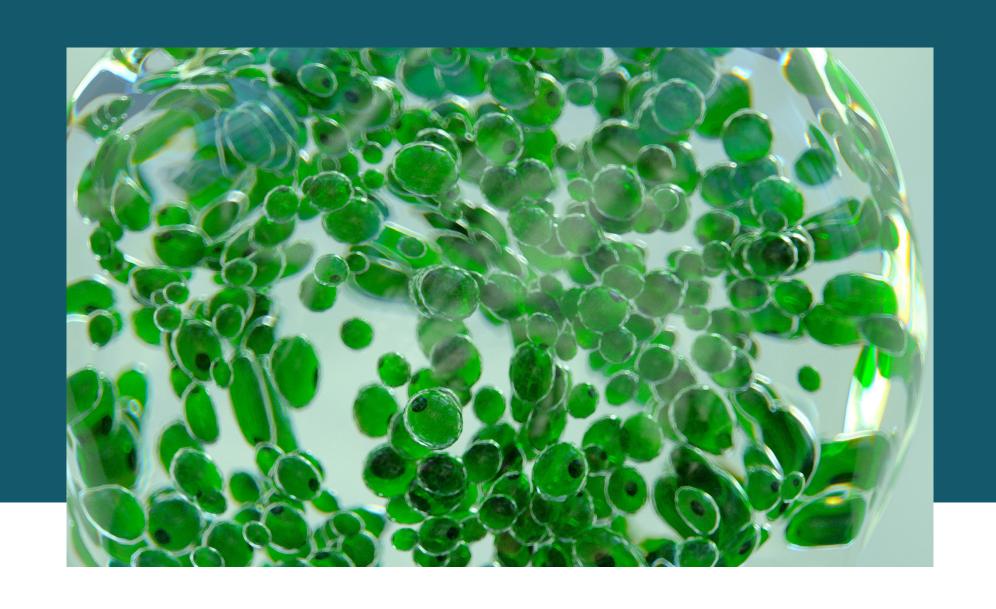
Decarbonization

Our offerings help our clients in achieving their net-zero targets by steering decarbonization on corporate and product level



Challenges

Facts



Sustainable Procurement

We help to operationalize strategies by integrating sustainability in procurement governance and processes

Challenges

Facts

The EU introduced CBAM to fight climate change, avoid carbon leakage and mitigate disadvantages on EU competitiveness



Emissions generated in the production of certain commodities will be priced when imported into the EU to avoid carbon leakage as of 2027

Cement

Iron & Steel

Aluminum

Electricity

Fertilizers

Hydrogen

To avoid financial penalties of 10-50 eur / ton of emissions* Companies must

- report on those emissions based on primary information from their suppliers (already effective)
- purchase certificates1 according to imported emissions (as of 2026)



* 1t of steel equals ~2t of CO2

The Challenges

- How can suppliers' emission data be collected efficiently?
- How can the price implications of CBAM be assessed and integrated into supplier negotiations?
- Which department is responsible for managing CBAM?

The Solution

- Setup of a CBAM governance to effectively manage the process
- Selection & implementation of a tool for efficient supplier data collection
- Assessment of price impacts and integration of CBAM into category strategies to mitigate costs

Our Partners



SWEEP



osapiens



sourcemap

The Benefit

regulation governance

Future-proof Balance of compliance & cost efficiency

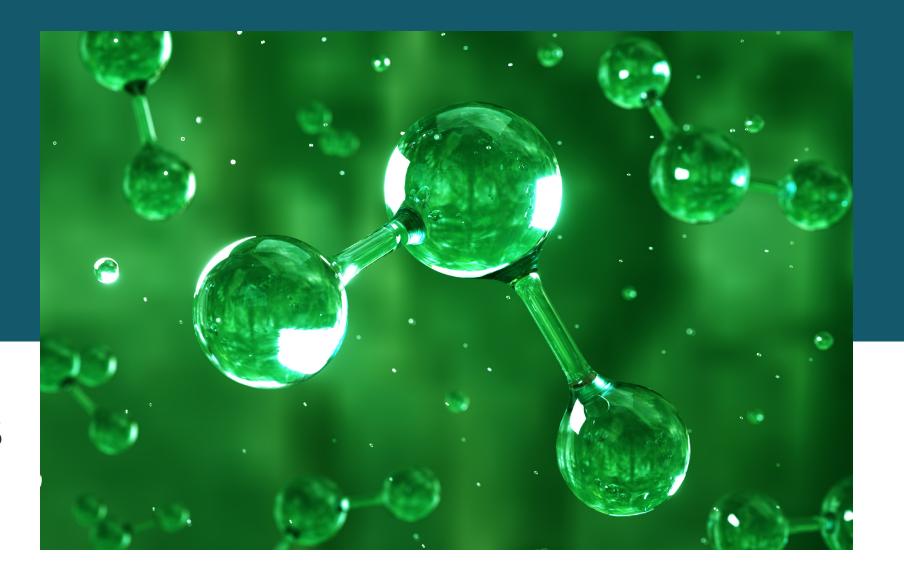
Efficient collection of CBAM data & leveraging for net-zero strategy

Capgemini offers you a holistic approach that helps to accelerate your journey towards a Circular Economy

Challenges

End-to-end engagement

Ready-to-use assets



Holistic Circular Economy Expertise

Worldwide end-to-end expertise

>2.000 Sustainabilityexperts

Through our extensive sustainability expertise, we have specialists who contribute their knowledge to projects: from CE strategy, reuse & recycling, and track & trace solutions to re-logistics

>60.000 Engineers

Through our material experts in engineering, we have access to expertise in the field of secondary materials (especially steel, aluminum, plastics)

>300.000

Technology & digital transformation

At any time, we can incorporate the expertise of our IT specialists into a project, for example, through scalable platform solutions

Broad network of partners





McDONOUGH Innovation X Capgemini

Collaboration with the founder of Cradle-to-Cradle to develop future circularity solutions in automotive.

Expert contributions at professional conferences





Handelsblatt CE-Konferenz ~ 2025

Telekom DigitalX 2023





eucar Conference ~ 2024

Presenting a study evaluating the suitability of African countries for vehicle recycling

Thought leader in circular economy































Multiple award-winning consulting expertise



CDP GOLD ACCREDITED PROVIDER 2023

Best of Consulting Award Sustainability ~ 2023









RACE TO ZERO

CIRCULAR ECONOMY WORLD ECONOMIC FORUM



Reman Platform

In-house development of digital solutions





Track & trace recycled content

About Capgemini Invent

As the digital innovation, design and transformation brand of the Capgemini Group, Capgemini Invent enables CxOs to envision and shape the future of their businesses. Located in over 30 studios and more than 60 offices around the world, it comprises a 12,500+ strong team of strategists, data scientists, product and experience designers, brand experts and technologists who develop new digital services, products, experiences and business models for sustainable growth.

Capgemini Invent is an integral part of Capgemini, a global business and technology transformation partner, helping organizations to accelerate their dual transition to a digital and sustainable world, while creating tangible impact for enterprises and society. It is a responsible and diverse group of 340,000 team members in more than 50 countries. With its strong over 55-year heritage, Capgemini is trusted by its clients to unlock the value of technology to address the entire breadth of their business needs. It delivers end-to-end services and solutions leveraging strengths from strategy and design to engineering, all fueled by its market leading capabilities in AI, generative AI, cloud and data, combined with its deep industry expertise and partner ecosystem. The Group reported 2024 global revenues of €22.1 billion.

Get the future you want | www.capgemini.com/invent

