

Sustainable Futures

Sustainability @ Capgemini Invent Germany

Sustainable Future

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



Circular Economy

- Circular Economy Strategy
- Business Models Validation
- AI Applications to enable Circularity
- CE Business Cases & End-of-Life (EoL)
- Scenario Validation
- Material Accounting & Track-and-Trace
- Solution
- Regulatory Assessments & Readiness Check

Decarbonisation

- Corporate Decarbonization Strategy (Net Zero)
- Sustainable Procurement & Supplier Engagement
- Carbon Border Adjustment Mechanism (CBAM)
- Product Sustainability
- Infrastructure Decarbonization incl. ClimateTech (Hydrogen, BESS, CCUS)
- COSIRI Assessment

Sustainability Steering & Reporting

- Corporate Sustainability Reporting Directive (CSRD)
- EU Taxonomy
- Supply Chain (Risk) Transparency & Acts (Germany & EU)
- European Deforestation Regulation (EUDR)
- Green Claims Directive / EmpCo
- AI-powered Sustainability Solutions (e.g., ESG Regulatory Radar)

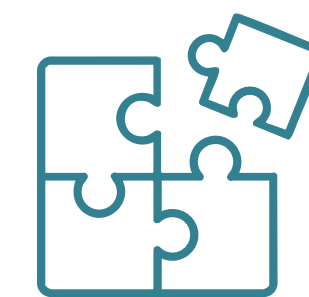


Sustainable

Business & Strategy



ESG Governance
& Organization



ESG Strategy



Biodiversity





ESG Governance & Organization

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



Challenges



Facts



Main offerings



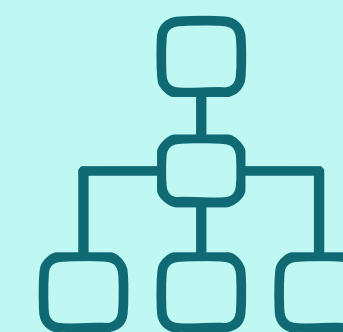
Shortage of ESG expertise while

increasing demand for ESG skills



Lack of organizational structures and processes

to effectively drive sustainability transformation



Strong decentralization and inefficient steering

of sustainability initiatives

ESG Strategy

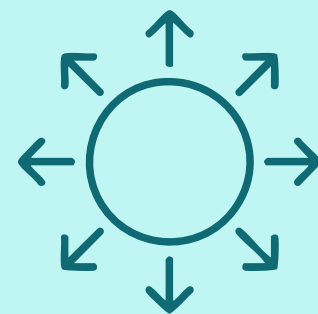
We integrate material sustainability matters into your business strategy, creating a foundation for achieving ESG objectives



✓ Challenges

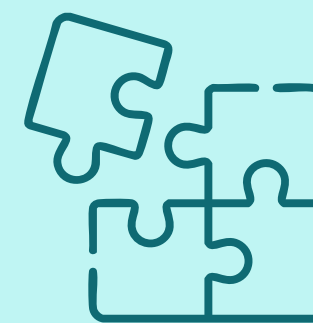
✓ Facts

✓ Key Steps



Isolated ESG initiatives and sustainability objectives

expertise is not integrated into a cohesive strategy



Lack of embeddedness of material ESG topics

into the company's overall strategy



Regulatory requirements of yearly re-assessments

of material topics and the achievement of ESG objectives



Biodiversity

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

✓ Challenges

✓ Facts

✓ Main offerings



No standardized KPIs

to measure biodiversity on corporate level



Lack of target setting

and strategic positioning towards nature-related impacts and dependencies



Knowledge gaps

and willingness to commit to biodiversity measures

Sustainable

Performance Management



ESG Regulations



ESG Performance
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

▼ Main offerings



Identification of undertaking's impacts

from both perspectives impact and financial materiality



Data availability to implement ESRS

requirements and fulfill third-party assurance needs



Mandatory limited assurance level,

incl. integration into management report, submitted in electronic format

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
- ✓ Main offerings



Responsibilities for implementation

are not clearly defined, resulting in limited resource availability and lack of knowledge



Data availability and collection

especially of supplier data is often the bottle neck to drive progress and to achieve transparent results



Limited understanding and interpretation

of methodological approach of to be performed risk analysis hinders full LkSG-compliance

ESG regulatory landscape is fundamentally changing

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

2028: EU-companies with 3,000 employees & €900 mil. global turnover

2029: EU-companies with 1,000 employees & €450 mil. global turnover

Scope

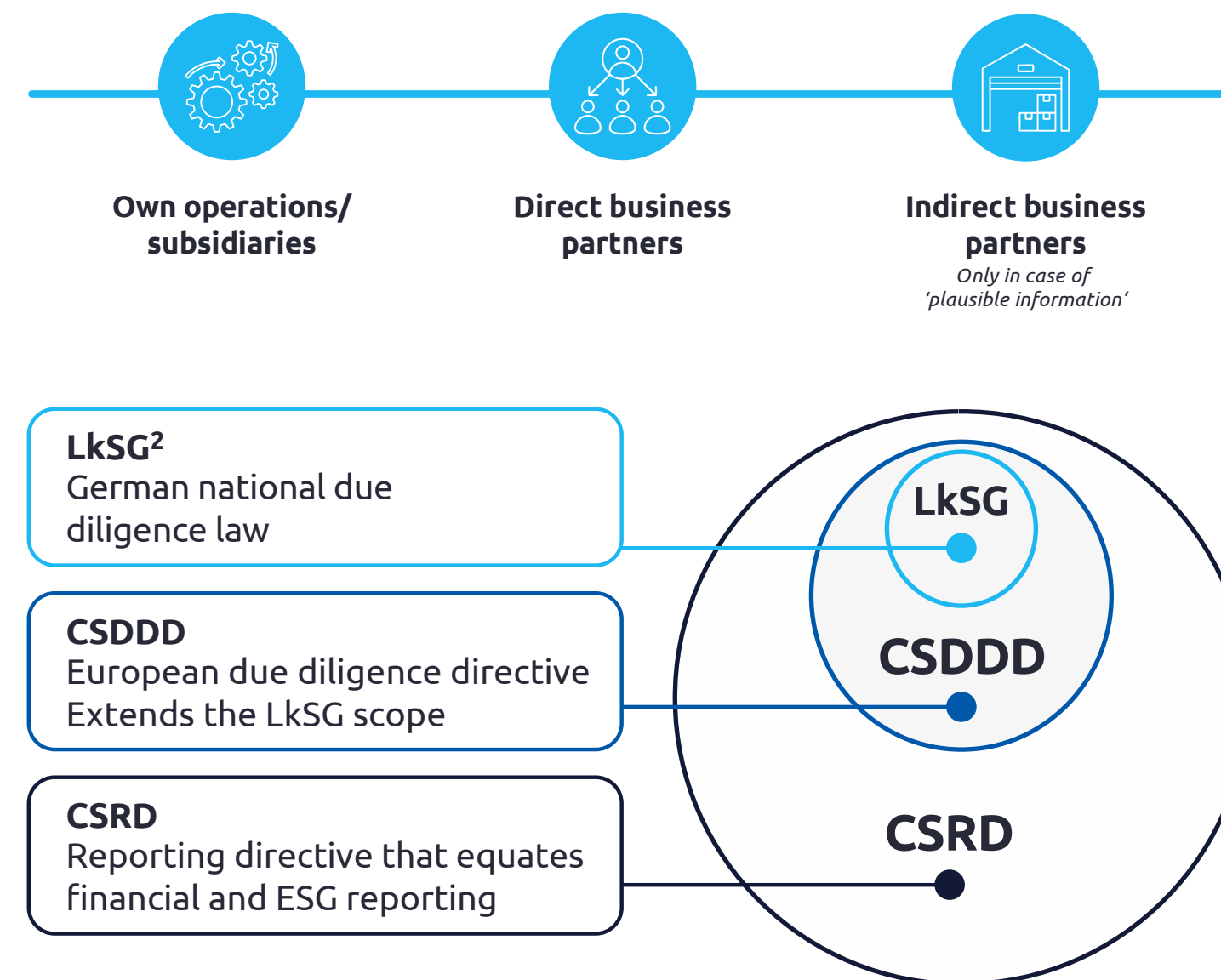
The act concerns companies regardless of their legal form, that

- 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 CSDDDD 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

CSDDDD
Readiness Check,
Gap Analysis

CSDDDD
risk analysis and
risk management

CSDDDD
Governance
model

Fit-for-purpose
CSDDDD
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

The primary focus and target of the EUDR is to oversee the procurement & sale of certain commodities and products

What?

Products that are placed, made available, or exported on or from the EU market must be deforestation-free and produced in accordance with the legislation of the country of production. They must also be covered by a due diligence statement (DDS).

Which Products?

Products, that contain, have been fed with or have been made using:

Derived products are also covered.

Cattle Cocoa Coffee Soya
Palm Oil Rub- Wood

How?

Prior to placing and trading products on the EU market or exporting them, companies need to exercise due diligence to prove compliance of the products.

Risk of non-compliance

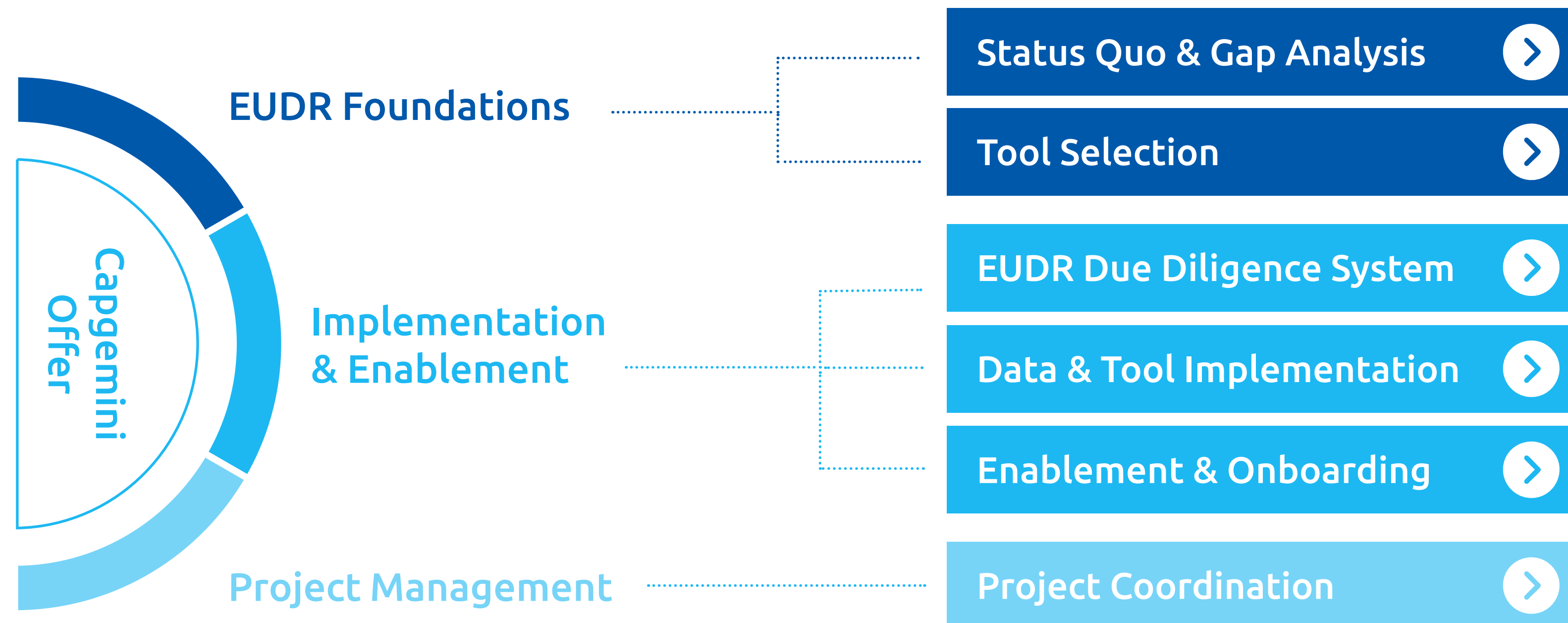
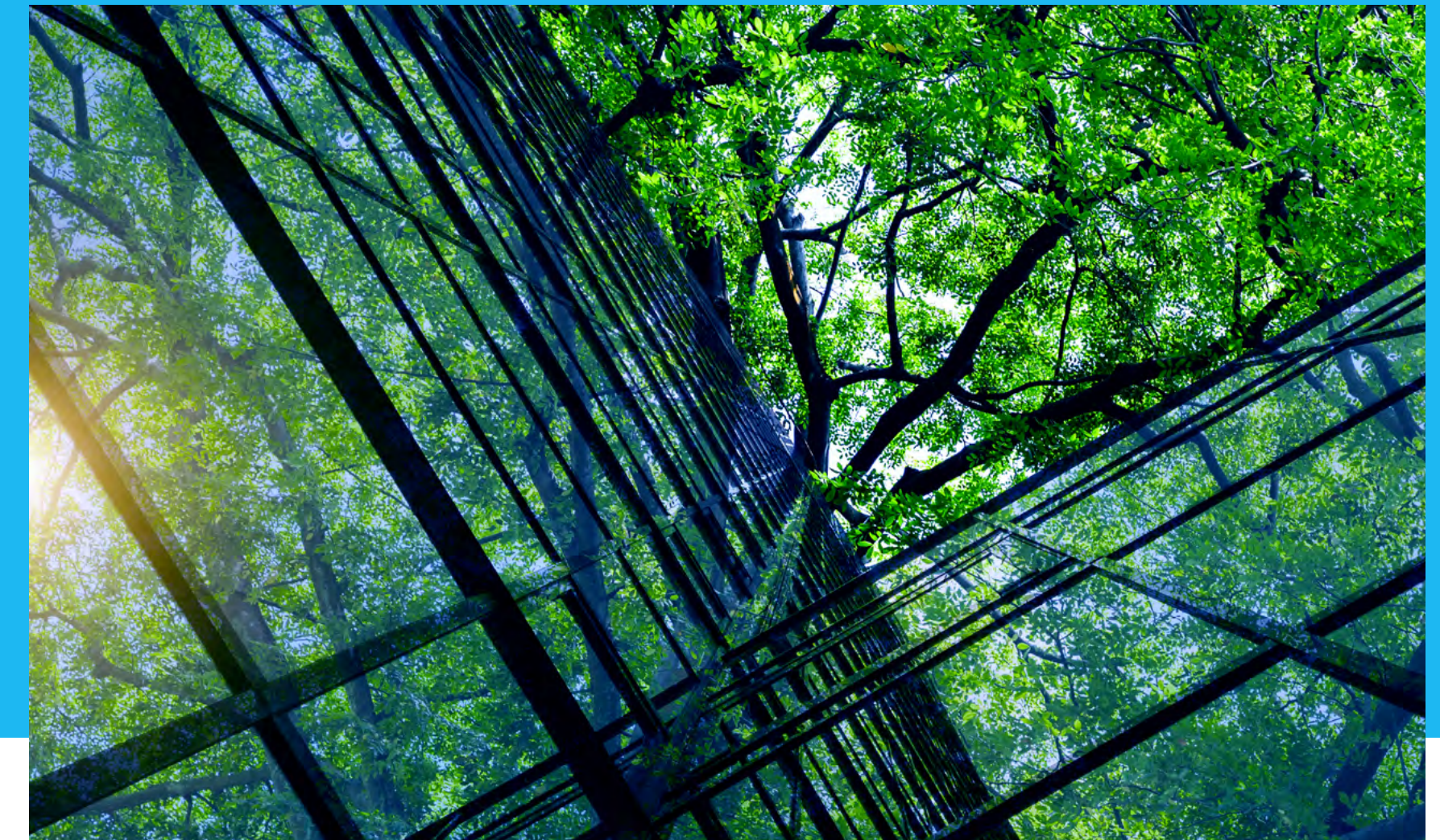
No further purchase, sale, and no installation of spare parts with EUDR relevance from 30.12.2025 (loss of sales)

Penalties for infringements

Up to 4% of EU turnover and withdrawal or recall of products already placed on the market

Capgemini EUDR offer

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



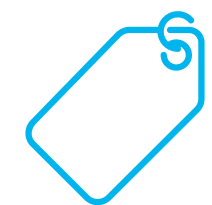
ESG Regulations – PPWR

We guide our clients along the way to reach product compliance and fulfill the PPWR requirements

- ✓ PPWR in a nutshell
- ✓ Our approach

The EU packaging and packaging waste regulation (PPWR) is setting a new standard for packaging accountability in the EU

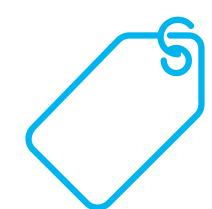
PPWR in a Nutshell



Focuses on **packaging sustainability** and **circularity** for all products **placed on the EU market**



Manufacturers and Importers must ensure compliance **before placing goods on EU market**



Additional **compliance costs** for design changes, labeling, and reporting systems



Timeline:

- From **12th Aug 2026**, recyclability requirements apply
- Progressive **reuse and recycled content targets** through 2030

PPWR Implementation Paths

Minimal compliance

- Adjustment of necessary parameters to avoid penalties
- Reaction to enforcement
- Redesign only critical products
- High risk of penalty fees & reputational damage

Portfolio rationalization

- Reduction of SKU complexity strategically
- Usage of PPWR as cleanup trigger
- Elimination of low-profit niche products
- Stronger cost efficiency, faster compliance



First-mover strategy

- PPWR as differentiation lever
- Move beyond compliance
- Development of reuse/remanufacture as premium
- Lower EPR fees, retail preference & positive ESG rating

Circular business model transformation

- Packaging as value creation element
- Establishment of pooling with RFID tracking
- Product-as-a-service & takeback
- Revenue through recycle sales / reuse service

ESG Benchmarking & ESG Ratings

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

▼ Challenges

▼ Facts

▼ Main offerings



Lack of transparency
and comparability



Quickly changing
external conditions
and requirements



Increasing stakeholder
expectations



Insufficient
information on ESG
rating methods &
improvement levers

ESG Data Management

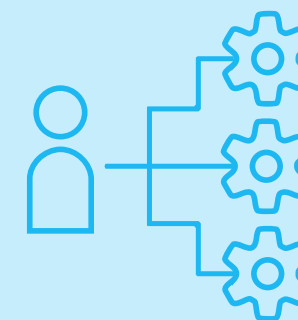
We help our clients to improve their ESG data management to ensure compliance and enable valuable insights



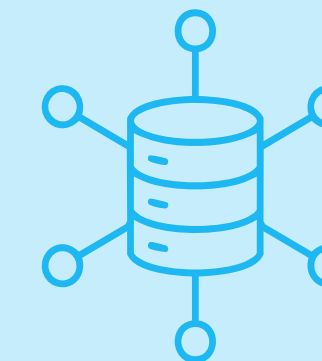
▼ Challenges ▼ Facts ▼ Implementation



Inhomogeneous and dispersed ESG data



Dynamic and diverse ESG regulations and disclosure requirements



High data requirements regarding data quality, accuracy and integrity

(e.g., to comply with audit trails)

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

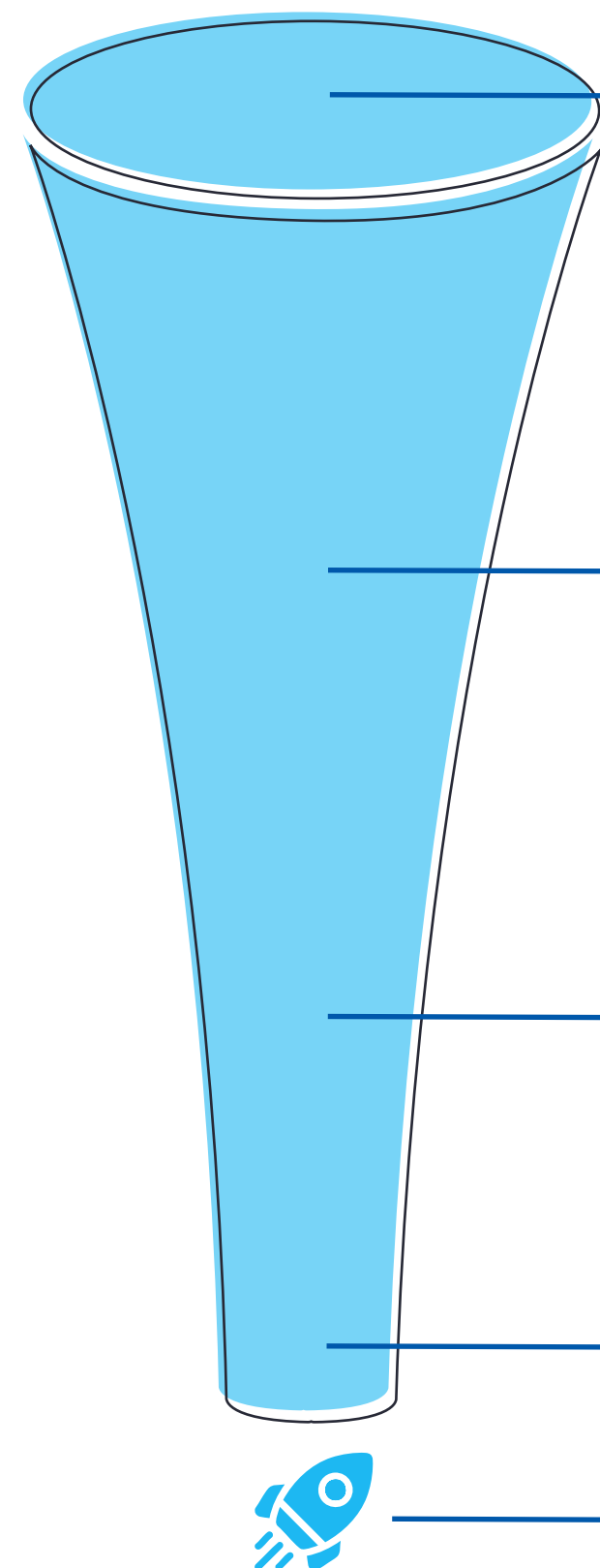
Challenges

Conflicting technical and functional requirements

Variety of tool / solution providers, but no all-in-one solution

Lack of roll-out plans and stakeholder involvement

Undefined target and scope for tool / system



Requirement Definition

- Technical requirements (use cases)
- Sustainability requirements (use cases)
- Limitation of application scopes (tool dimension)
- IT framework & solution design

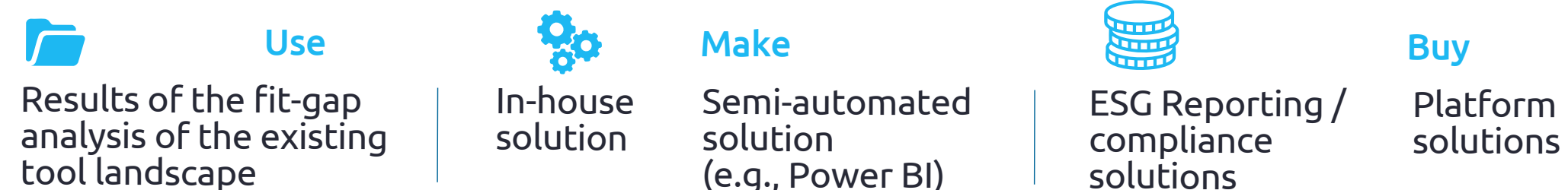
Market and Tool Analysis

- Group applications by scope, scalability, customizability, IT requirements, specific current and future needs
- Analysis of leading tool comparison
- Fit-gap analysis

Excerpt



Use vs. Make vs. Buy Decision



Decision for Suitable ESG Tool(s)

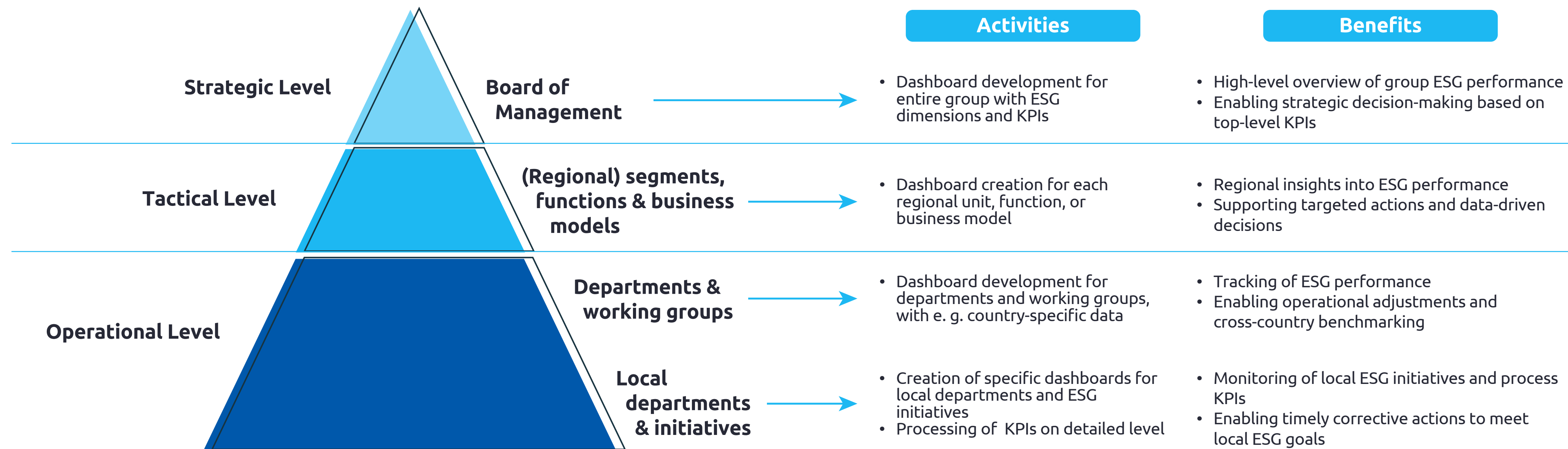
Implementation

Benefits

- Trust through large Capgemini network of both trusted partners and consultants with relevant implementation experience
- Speed through ready-to-use assets such as functional requirements, collaborations and market overviews and project knowledge
- Customization through established framework and collaborative and target-oriented consulting

ESG Impact Steering

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



Exemplary Target-Setting Approach



Sustainable *Value Chain*



Decarbonization

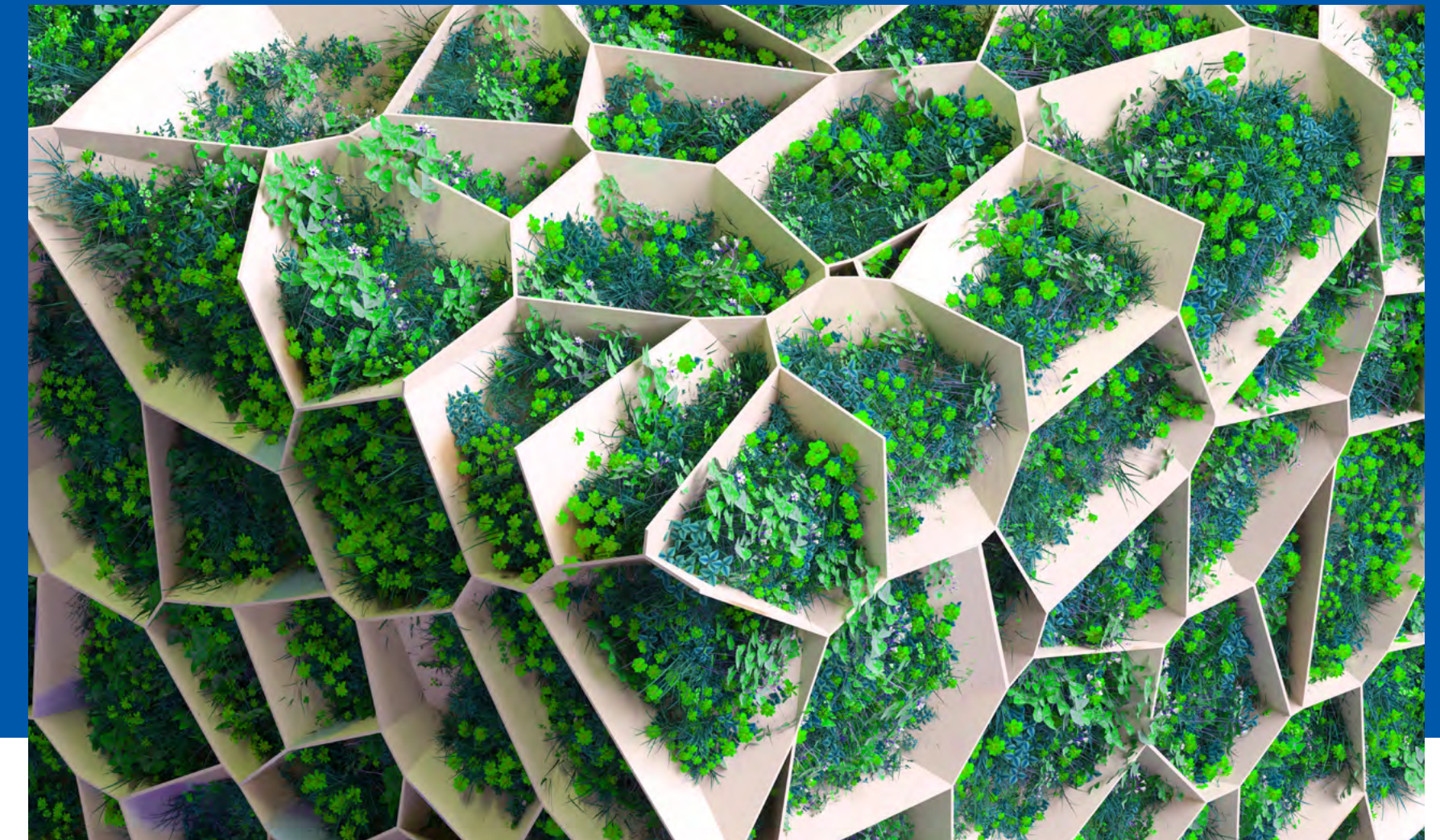


Circular Economy

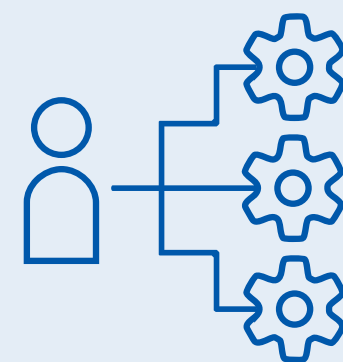


Decarbonization

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



- ▼ Challenges
- ▼ Facts
- ▼ Main offerings



Market pressure

Increasing sustainability demand of B2B & B2C customers resulting in (voluntary) climate targets to maintain competitiveness



Legal requirements

Reporting obligation on emissions and decarbonization plans (e.g., CSRD, Green Claims, CBAM)



Missing business case

Case for emission-friendly alternatives not clearly assessed leading to cost/sustainability conflict

Sustainable Procurement

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

▼ Challenges

▼ Facts

▼ Main offerings



Target conflict

Conflicting procurement targets,
e.g. costs vs. sustainability



Supplier engagement

Collaboration and co-innovation
needed to reach own targets



Legal requirements

Reporting obligations on
sustainability KPIs / risks in the
supply chain



Lack of transparency

No transparency on sustainability
risks, esp. beyond tier-1

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



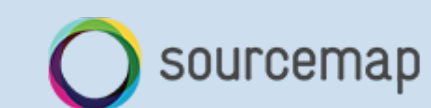
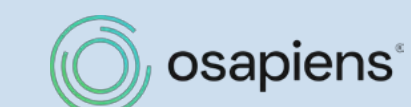
The Challenges

- 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



The Benefit

Future-proof regulation governance

Balance of compliance & cost efficiency

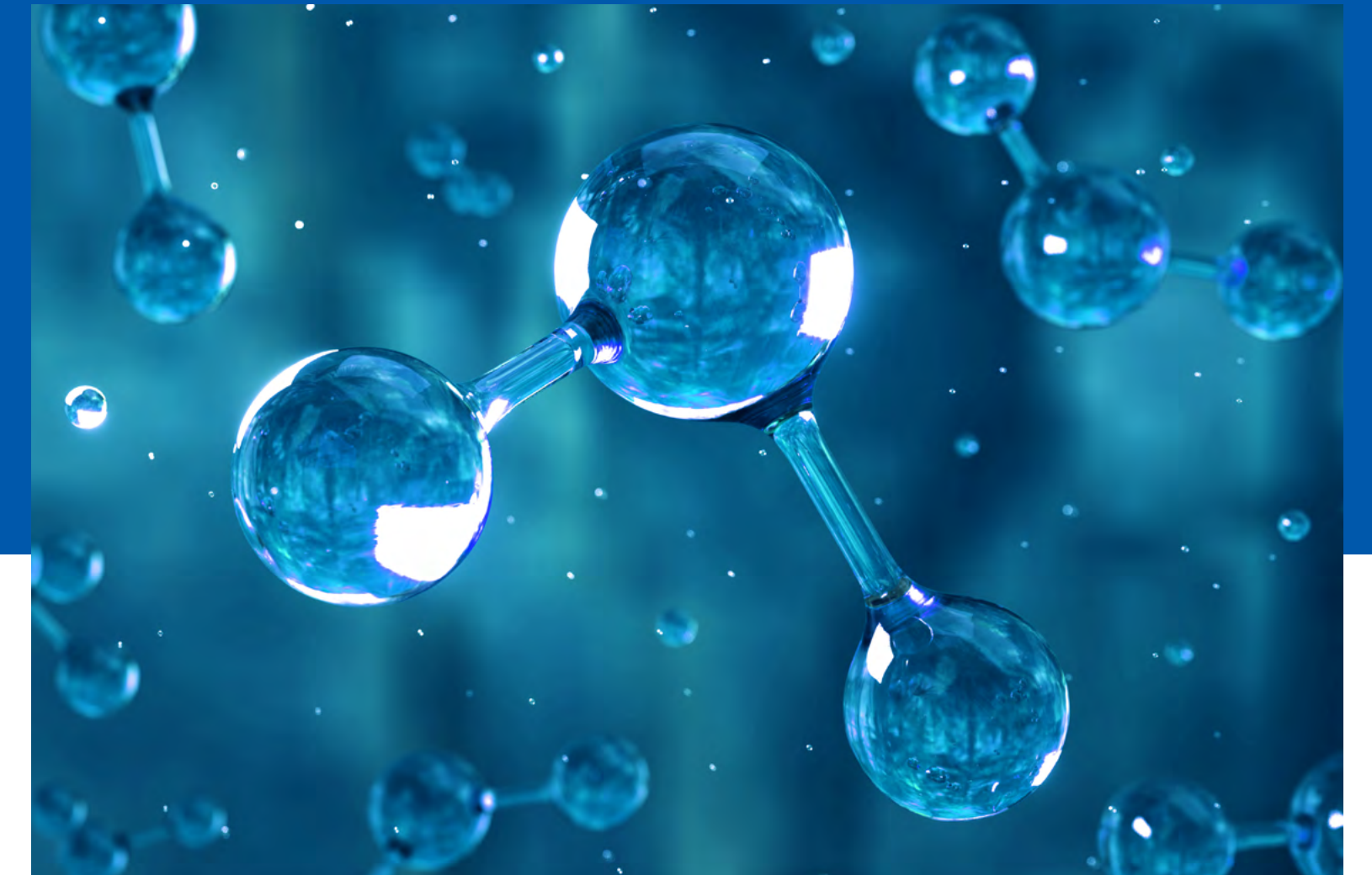
Efficient collection of CBAM data & leveraging for net-zero strategy

ClimateTech

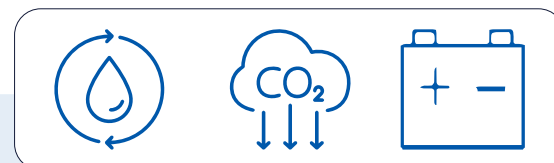
Hydrogen(H₂)

Carbon Capture, Utilization and/or Storage (CCU/S)

Battery Energy Storage System (BESS)

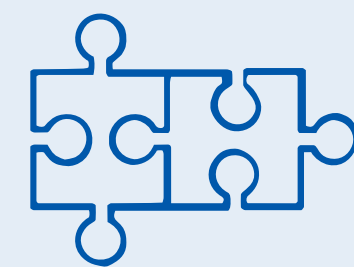
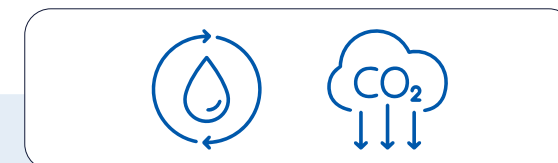


- ▼ Challenges
- ▼ Facts
- ▼ Key Steps



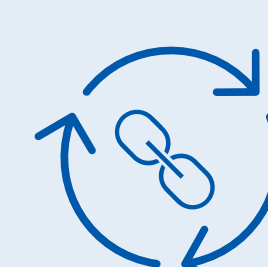
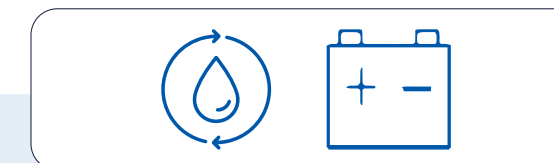
Missing business case

Unclear investment rationale driven by technology-specific cost curves, incentive uncertainties, and limited insights on ROIs



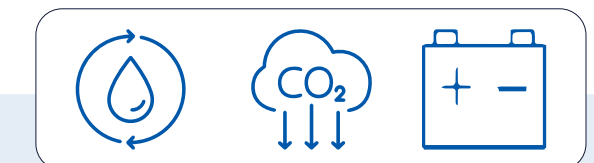
Strategy integration gaps

Inconsistent integration of H₂ and CCUS into the broader decarbonization pathway



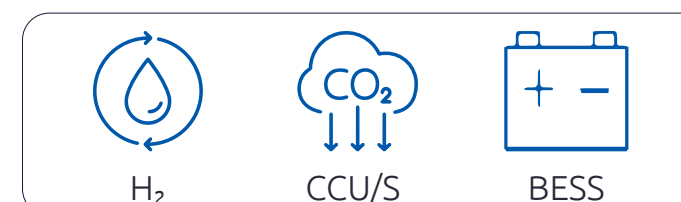
Supply chain coordination

Limited readiness across supply chain capacity, infrastructure, and offtake arrangements for H₂ and BESS



Data & MRV¹ complexity

Fragmented operational systems prevent end-to-end tracking of CO₂ and energy performance data



1: Measuring, Reporting, and Verification

Holistic Circular Economy Expertise

Worldwide end-to-end expertise



Broad network of partners



Expert contributions at professional conferences



Thought leader in circular economy



Multiple award-winning consulting expertise



In-house development of digital solutions





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.

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