CAPGEMINI AND SOGETI
ANALYSIS SCOPE 3 EMISSIONS 2025

CO_2 Prestatieladder 3.1
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Capgemini
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1 PREFACE

1.1 Background

In this document we present the analysis of the scope 3 emissions of Capgemini and Sogeti NL to comply with requirement 4A of the CO2 Performance Ladder Handbook 3.1 of the Climate Friendly Procurement and Business (SKAO). Requirement 4A asks, among other things, to provide insight into the most material emissions from scope 3 and to submit two analyses of greenhouse gas (GHG) -generating (chains of) activities from these scope 3 emissions.

The structure of the analysis is based on the scope 3 accounting GHG standard:

1. Describing the value chain,
2. Determining the categories of scope 3 emissions relevant to Capgemini and Sogeti NL,
3. Identifying partners in the value chain,
4. Quantifying the emissions.

The categories to be considered as scope 3 are based on the categories mentioned in the CO2 PERFORMANCE LADDER 3.1 MANUAL (22 June 2020). When determining the materiality, it is considered: the extent to which the category contributes to the total scope 3 emissions (size), the influence that Capgemini and Sogeti NL has on the reduction of the scope 3 emissions, the reliability of the available data and the extent to which the category is critical to Capgemini's business.

As our Sustainability ambitions, kpi's and programs are strongly defined, led and monitored by Capgemini Group, in this scope 3 analyses we are following Capgemini Group's analyses of and communication about our scope 3 emissions. Where local insights and/or initiatives are relevant, they are mentioned.

1.2 Value chain of Capgemini and Sogeti NL

Capgemini is a global leader in consulting, technology and engineering services and digital transformation. Capgemini is at the forefront of innovation to address the entire breadth of clients' opportunities in the evolving world of cloud, digital and platforms. The Capgemini Group's core offer is supported by three specialized sub-brands that enable a full suite of end-to-end solutions for our clients. Sogeti is one of these sub-brands and also operates in The Netherlands. Capgemini and Sogeti have a combined environmental and energy management system, that is certified according to ISO 14001 and ISO 50001. Our business activities are delivered from both our own network of offices across the Netherlands as well as at our clients' sites, from our employees' homes and other remote locations.

In scope of Capgemini and Sogeti NL are the following legal entities:

- Capgemini Netherlands BV
- Capgemini Educational Services BV (Capgemini Academy)
- Sogeti Netherlands BV

All 3 entities are part of Capgemini SE, which has offices in circa 50 countries and employs more than 340,000 people worldwide. Capgemini SE is listed on the Euronext in Paris (CAP) and generated € 22.096 million of revenues in 2024. www.capgemini.com.

Capgemini and Sogeti NL have, by the end of 2024, 8 offices in the Netherlands, with their combined head offices in Utrecht since April 2024, and an average number of staff over 2024 of 8.251 employees.

1.3 Relevant categories scope 3 emissions

Capgemini has a long-term commitment to environmental sustainability, with a strategy that focuses on managing and reducing our own environmental impacts whilst also using our business expertise to help clients address their own sustainability challenges. The sustainable transformation of our organization at the scale and pace we have targeted is ambitious and will materially impact every aspect of the way we operate. It requires radical change in everything from procurement and IT operations, to how we work and our business model.

Science based target initiative (SBTi) validated targets

Our targets are in line with the SBTi new Corporate Net-Zero Standard.

- Our headline target is to reduce our carbon emissions by 90% across all scopes to become net zero by 2040.

Supporting targets

- Share of renewable electricity (offices and data centers) 100% in 2025; Capgemini & Sogeti NL reached this target for NL in 2023; Capgemini Group reached this target in 2025.
- Share of electric vehicles in company car fleet 100% in 2030.

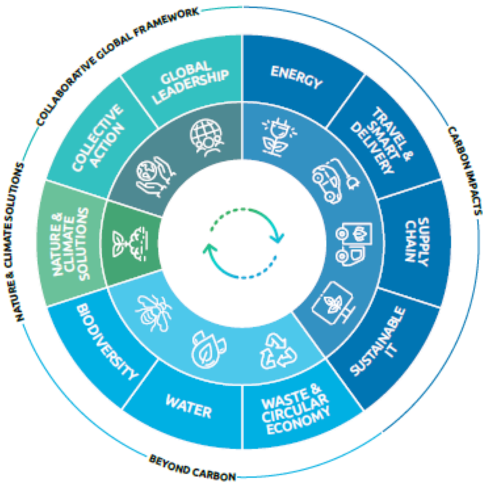
Additional targets

- Reduce total waste per employee by 80% by 2030 (baseline year 2019);
- Reduce to zero the amount of waste that goes to landfill and below 5% incineration building on the principles of circularity;
- ❖ The final 10% of residual emissions will be neutralized through high-quality carbon removal solutions to bring us to ‘net zero’.

Annually, local targets are defined by Group for the countries. In 2023 the local target for NL was to reduce business travel emission with 50% compared to base year 2019. We realized a reduction of 55,5%. In 2024 the local target for NL was to reduce business travel emissions per employee with 5,5% compared to 2023. We realized a reduction of 0,5% per employee and an abosulute reduction of 3,5% (based on Group emission factors).

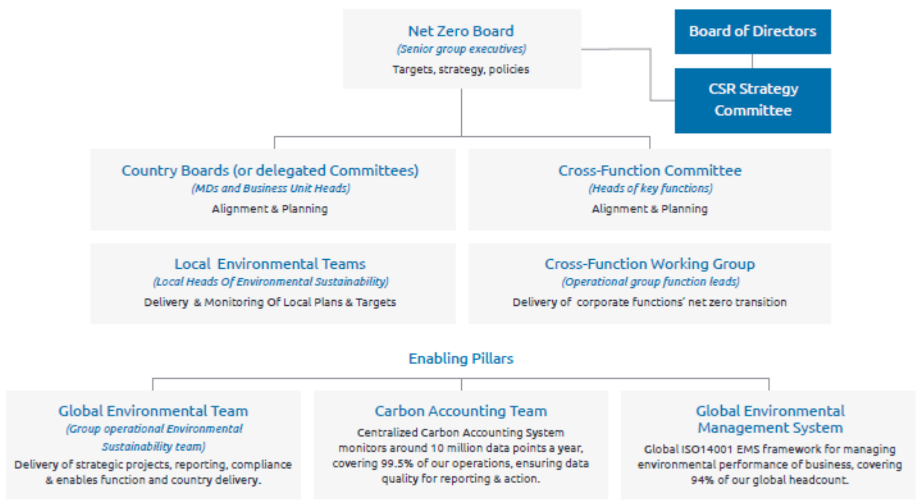
For 2025 the target for Capgemini and Sogeti NL is to reduce overall travel emissions with 3,2% compared to 2024. For NL, travel kpi’s relate to both business travel as well as commuting as commuting is reported under business travel.

Our transition roadmap



Our current management and governance structure, in place since 2020, ensures our approach to creating a sustainable future is embedded at every level of the organization and overseen at the highest level. In The Netherlands a CSR Board is in place since 2009 to provide local level governance with responsibility for monitoring climate risks and reviewing, debating, and approving climate and sustainability policies and practices for the Netherlands.

Our governance and management approach

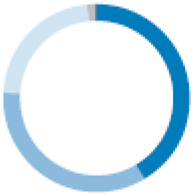


In this section, the various scope 3 activities of Capgemini and Sogeti NL are discussed in more detail based on the classification as stated in the CO_2 Performance Ladder Handbook 3.1. Below you find an overview or the biggest contriobutors to our scope 3 emissions as reported in our Universal Registration Document 2024.

The biggest contributors to our Scope 3 emissions

FY 2024 Scope 3 emissions

Total Scope 3 Emissions
727,139 tCO_2e



E) Extending product lifetime
F) Supplier engagement and selection
G) Sustainable IT
H) EV Fleet
I) Virtual Collaboration
J) Commuting and WFH
K) Education
L) Business travel

- Business travel emissions near term target -55% per employee reduction by 2030
- Commuting emissions near term -55% per employee reduction by 2030
- PG&S emissions near term reduction -50% absolute by 2030
- Total Scope 3 emissions long term target -90% absolute by 2040
- Share of electric vehicles in company car fleet 100% in 2030

Net zero performance indicators

Headline (SBTi) targets	Near term targets (2030)	Long term targets (2040)	Target methodology	2019	2023	2024	% change vs 2019	% change vs 2023
Absolute Scope 1 and 2 emissions	-80% absolute	-90% absolute	SBTi Corporate Net-Zero Standard	154,078	13,596	11,159 √	-92.8% √	-17.9%
Scope 3 Business travel emissions per employee (average total headcount)	-55% per employee	-90% absolute	SBTi Corporate Net-Zero Standard	1.26	0.50	0.48 √	-61.9% √	-4.0%
Scope 3 employee commuting emissions per employee (average total headcount)	-55% per employee	-90% absolute	SBTi Corporate Net-Zero Standard	1.08	0.50	0.55 √	-49.1% √	*9.8%*
Scope 3 purchased goods and services	-50% absolute	-90% absolute	SBTi Corporate Net-Zero Standard	305,718	352,062	301,522 √	-1.4% √	-14.4%

√ Data identified in these tables by a √ has been reviewed by Forvis Mazars with a reasonable level of assurance.

1. Travel – minimizing our travel emissions

Travel comprises the largest share of Capgemini's scope 3 emissions (if you take business travel and commuting together). We are globally committed to reducing both business travel and commuting emissions per employee by 55% by 2030, compared to base year 2019. As a member of EV100, we are also committed to transitioning our company car fleet to 100% electric vehicles by 2030.

Following the lifting of Covid restrictions in 2022, hybrid working and virtual collaboration has continued to be our "new normal". We have invested in IT solutions that allow people to work from anywhere at any time, connecting in the most effective and sustainable way. Our Group Travel Policy encourages people to first consider if they really need to travel, then provides clear guidelines to ensure sustainable choices are prioritized. For example, the use of rail instead of air is mandated on journeys that can be reached by train in less than three hours.

We promote a range of sustainable travel initiatives. Cycling to work is one focus area. Transitioning to 100% electric vehicles is another. Our EV100 membership commits us to transitioning our car fleet to 100% electric vehicles by 2030. We no longer allow the ordering of pure petrol and diesel cars, and at the beginning of 2023, we introduced a cap of 50 gCO2/km for new car orders, which prevents the ordering of mild hybrids. From 2025, plug-in hybrid vehicles are phased out. To facilitate the transition, we continue to invest in the expansion of our charging facilities, where feasible.

In The Netherlands we combine a personal mobility budget with a full EV lease arrangement including the lease of bicycles and an NS Business Card for all employees to stimulate the use of public transport. We offer EV carpool cars en eBikes for local business trips. In order to bring our mobility arrangements more in line with our sustainability ambitions as well as our ambition to engage our employees and support them with simple en affordable mobility arrangements, we implemented as per 2025 a redesigned program of mobility arrangements. Next to the full EV lease arrangement and the NS Business Card, we offer e.g. a financial bonus for more sustainable (private) car kilometers on top of the regular €0,23 per kilometer.

The charging plaza in Utrecht, launched in 2022, with 100 smart charging points

2. Supply chain – reducing the impact of purchased goods & services

In 2024, one of the largest contributors to our Global emissions came from the goods and services we buy. Working collaboratively with suppliers is key to reducing the emissions from our supply chain and delivering against our net zero ambitions.

Since July 2022, Capgemin Group runs a net zero contract program. Every time a supplier or potential supplier participates in a tender for a new project with Capgemini, we ask them to sign our net zero contract. This commits our top emitting suppliers to set science-based targets, report annually on the carbon emissions related to our procured goods and services, and share their decarbonization action plans and future vision with us. This is now mandatory for our top-tier suppliers. We recognize this is a journey. Encouraging and supporting suppliers to increase their maturity in carbon accounting will increasingly enable us to base our supplier selection on sustainability criteria. Ultimately, this means phasing out suppliers unwilling to support our efforts to reach our net zero goals.

We continue to work with IT equipment manufacturers on sustainability and circularity issues, working to extend the optimal lifespan of devices. We are also focused on accelerating sustainability in the procurement process, choosing devices designed for circularity using recyclable and renewable materials, which create the lowest possible lifetime carbon footprint.

3. Waste and circularity – working to close the loop

Every item we purchase has the potential to become waste unless circular economy principles are applied at the outset. Our ambitious global targets aim to reduce waste per employee by 80%, versus 2019, and to reduce the amount of waste sent to landfill to zero with less than 5% incineration by 2030. We are changing the way we think and working to close the loop.

We are working across our business to reframe the problem of waste from being about recycling – to not buying wasteful items in the first place. This means not only considering the lifecycle of products we buy, but also considering if we need to purchase items.

Our real estate and procurement teams are currently finalizing our roadmap to achieve the waste reduction target. Throughout 2022, we focused on avoiding the purchase of items that cannot be fully reused or recycled at the end of their life, and also on identifying opportunities for innovation. We continue to engage with employees on the topic of circular economy and plastic pollution. In addition, we are taking steps to enhance our reporting around electronic waste and are working to improve the accuracy across all our waste data.

In Europe, we created a catalogue of promotional goods for our European region that meets with our sustainable procurement principles and supplier policy. This enables us to make consistent choices aligned with responsible sourcing. In addition, we are also encouraging client teams to work with Ecologi, a B-Corp climate action platform, which enables us to plant a tree for delegates at conferences and events instead of distributing branded promotional goods.

Circularity is part of the contract with our global furniture suppliers, which have been particularly important in the provision of employee equipment for working at home. The suppliers' commitment to sustainability has included not only distribution, but also their use of recycled material in products such as office chairs, which means they are fully recyclable at the end of life. In the Netherlands, they also offer a repair and refurbish option, which guarantees that furniture can be relocated within the organization more easily. It is also possible to buy high-quality pre-owned furniture, where appropriate.

	Emissions by Scope		Netherlands
	Metric	**Unit**	**2024**
Scope 3	3.5 Waste	tCO2e	0,76

4. Sustainable IT – transforming the dna of our operations

As a leader in the technology sector, we are very aware of IT related emissions, with a global steering group tasked with strengthening our commitment to sustainable IT across our organization. In 2022, we launched our sustainable IT transformation roadmap. This initiative is supported by an actionable decarbonization strategy, with governance established to execute the transformation across key impact areas.

Our sustainable IT transformation roadmap focuses on four key areas

Since 2022, our sustainable IT transformation journey has progressed across our four key areas, by launching several initiatives:

Sustainable PCs and circularity

To reduce embedded carbon of our devices, we have initiated a global pilot program with a leading Original Equipment Manufacturer (OEM) to have laptops refurbished and accordingly extend their usable life.

Sustainable digital experience management

We have invested in a sustainable digital experience management solution for IT users across our enterprise. This enables us to monitor endpoint energy consumption, and in turn adapt policies. In addition, use of an enterprise-wide virtual assistant is enabling us to gather intelligence that can support the reduction of use-phase energy consumption.

Sustainable data centers

By continuing to consolidate and modernize our data center environments to a private cloud, we have been reducing our energy consumption and carbon footprint. We are also evaluating circularity options to return end-of-use equipment back to OEMs, for reuse or recycling.

Sustainable application portfolio

With an objective to rationalize and transform the enterprise application landscape into sustainable application portfolio, Group IT has initiated an application portfolio transformation roadmap, including cloud/SaaS-based modernization, to help standardize, rationalize, and thereby consolidate and retire several apps from the portfolio.

Sustainable-IT upskilling

We launched role-based multi-level learning pathways for our Group IT team, with a focus on strategy and architecture topics. This upskilling will empower Group IT team to further embed sustainable IT into our applications and infrastructure design and operations.

Sustainable-IT by design (Green Book)

Group IT published its green book that delivers enterprise architecture principles, with details on guidelines and best practices, to help design and deliver more sustainable IT transformation projects and initiatives.

Conclusions

Based on the above and the level of local influence, the following cases have been chosen for steps 3 and 4 of the scope 3 analysis:

1. **Travel**. This is elaborated in Chapter 2.
2. **Procured goods & services**. This is elaborated in Chapter 3.

2 TRAVEL

As stated before, travel comprises the largest share of Capgemini's operational carbon footprint. Within The Netherlands we consider all travel related to business as business travel and make no distrinction between business travel and commuting.

2.1 Partners in the value chain

Important actors in regard to travel: Capgemini Group, defining the Group Travel policy as well as the lease car conditions, lease car suppliers and lease car brands allowed; Capgemini and Sogeti Nederland, defining the local mobility arrangements; NS providing us with the NS Business Card services, employees, making the ultimate decisions how they want work and travel, network partners such as Anders Reizen and all its participants and client, defining e.g. how often they want our employees in their offices and how they can travel to client offices. For the redesign of the Capgemini and Sogeti Nederland mobility arrangements we used the expertise of XTNT, specialized in behavioral change in relation to travel.

2.2 Quantification of CO_2 emissions

Capgemini & Sogeti NL Mobility KPI's 55% reduction of travel emissions per employee by 2030 90% reduction of absolute travel emissions by 2040 all emissions are according CO2 Performance ladder	2019	2021	2022	2023	2024	Delta 2024 vs 2023	Delta 2024 vs 2019	2025 H1
2025 KPI | 3,2% absolute reduction compared to 2024								
2024 KPI | 5,5% reduction per employee compared to 2023	base year							
Average # employees	6.295	6.611	7.950	8.548	8.251	-3,5%	31,1%	8.051
Total footprint (tCO2)	19.548	3.109,3	7.450,5	9.787,2	9.328,2	-4,7%	-52,3%	4135,2
Total mobility (tCO2)	19.040	2.834,1	6.958,5	9.370,9	9.162,4	-2,2%	-51,9%	3.954,2
Mobility per employee (tCO2)	3,02	0,43	0,88	1,10	1,11	1,3%	-63,3%	0,49
Progress mobility overall		-85,1%	-63,5%	-50,8%	-51,9%			
Progress mobility/employee		-85,8%	-71,1%	-63,8%	-63,3%			
Cars (lease) tCO2	11.693	1.583,7	3.343,7	4.038,5	3.528,0			1549,8
Cars (private) tCO2	3.551	803,4	1.484,3	2.553,1	3.521,1			1347,6
Public transport (all)	637	57,1	229,2	360,1	346,1			132,3
Flights (tCO2)	3.159	389,9	1.901,3	2.419,3	2.036,2			924,5

2.3 Reduction targets

For both 2022 and 2023 the annual target for Capgemini and Sogeti Nederland was to reduce travel emissions per employee with 50% compared to base year 2019. We achieved these targets for both years. However, we did see a continuous rise of overall travel emissions. For 2024, Capgemini SE has set year on year country targets, keeping in mind the results from the past. For NL this means we had to reduce travel emissions per employee with 5,5% compared to 2023. We have not received this target. The 2025 targets have been shifted to absolute emissions reduction as the Board of Directors is demanding absolute reductions going forward. Based on the 2025 H1 results we expect to realize this target. The Mobility 3.0 program was finally implemented as per 2025. The new arrangements support the further reduction of travel emissions. With regard to the KPI to transitioning our company car fleet to 100% electric vehicles by 2030, we are well on our way. From 2025, we only allow the ordering of 100% electric vehicles. By November 2025, we had 54,7% full electric vehicles in our lease fleet.

3 PROCURED GOODS & SERVICES

As stated before, one of the largest contributors to our Global emissions comes from the goods and services we buy. Our Scope 3 purchased goods and service emissions have proven to be complex and challenging to address, particularly in a context where our business has grown so much (2024 revenue is 56% higher than 2019), which inevitably increases our spend and therefore associated emissions. As such, our focus for the next few years remains on improving the quality, accessibility and availability of GHG emissions data, as well as collaborating with suppliers to reduce emissions where feasible.

3.1 Partners in the value chain

As with the entire climate challenge, we will only achieve our ambitions through collaboration and partnership, with our customers, our partners, our suppliers, our sector peers, and the governments and citizens in the countries where we operate. We must all play our part and Capgemini remains committed to accelerate our transition to a sustainable, net zero future. Our focus going forward with regard to the purchased goods & services will be on continuing to work with suppliers to develop a pragmatic approach to managing extending product lifetime whilst also developing our internal processes to support repair and reuse.

3.2 Reduction targets

The overall ambition is to reduce our emissions from purchased goods & services with 50% by 2030. Currently, the aim is to move away from a spend-based approach and build a more accurate emissions landscape from actual supplier data. This work will support rebaselining in 2026 and improve the quality of our Scope 3 reporting.

A Group Scope 3.1 pilot has been signed off by the Group Net Zero Board including two categories (IT & Telco and Indirects) with a few suppliers from each category. Alongside this, we are developing a methodology and a maturity framework for supplier engagement. In the future this will help us report detailed supplier-level emissions externally. We are receiving actual emissions from our initial supplier engagements. However, reporting these numbers first requires a complete rebaseline and recalculation of all years back to 2019. This is what we plan to do in 2026 and select a product to help us with the 1000's of small suppliers who cannot give us activity-based emissions.

Based on the Group scope 3.1 emissions per employee and the number of employees in The Netherlands we have an estimate of the total NL emissions related to purchased goods & services. Only part of these purchases are initiated locally. A detailed – spend based – emission overview of these local purchases is available. As part of our NL 2026-2030 roadmap, we will now develop an action plan to work with our local suppliers to contribute to the overall 50% reduction ambition.

	Emissions by Scope		Netherlands
	Metric	**Unit**	**2024**
Scope 3.1	3.1 Purchased goods and services (includes 3.2 and 3.4)	tCO2e	7.210,12
	3.1 Data Centers (Third party managed)	tCO2e	88,49
	3.1 Water emissions	tCO2e	0,76
	Total Emissions 3.1	**tCO2e**	**7.299,37**