



# **CAPGEMINI AND SOGETI ANALYSIS SCOPE 3 EMISSIONS 2024**

**CO<sub>2</sub> Prestatieladder 3.1  
Oktober 2024**

**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 over 50 countries and employs more than 350,000 people worldwide. Capgemini SE is listed on the Euronext in Paris (CAP) and generated € 21,995 million of revenues in 2022. [www.capgemini.com](http://www.capgemini.com).

Capgemini and Sogeti NL have 10 offices in the Netherlands, with their head offices in Utrecht and a total of 8.398 employees by the end of 2023.

### 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

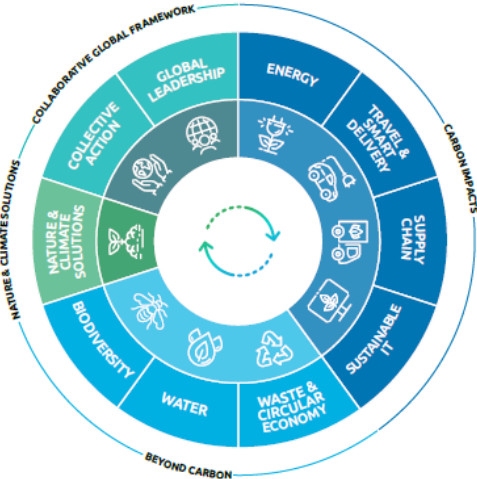
- Share of renewable electricity (offices and data centers) 100% in 2025;
- Share of electric vehicles in company car fleet 100% in 2030.

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’.

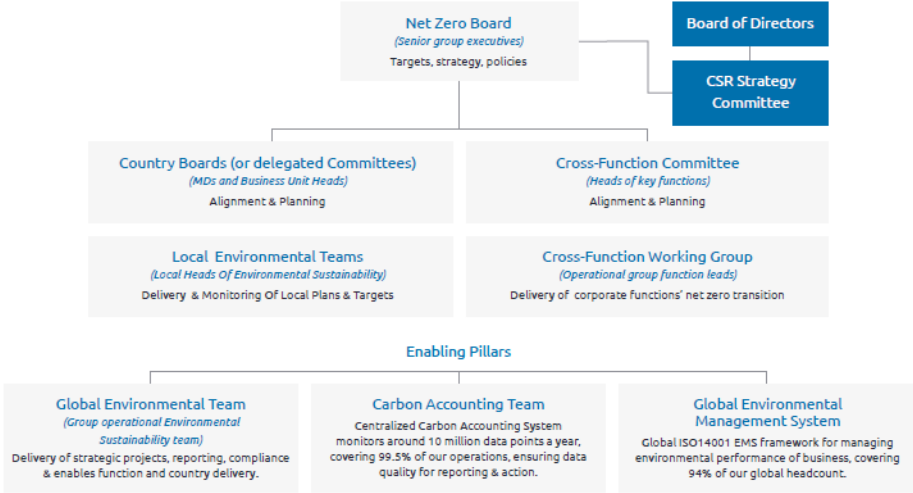
Annually, local targets are defined by Group for the countries. In 2022 and 2023 the local target was reduce business travel emissions per employee with 50% compared to base year 2019. For 2024 the target for Capgemini and Sogeti NL is to reduce overall travel emissions with 5,5% compared to 2023.

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 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<sub>2</sub> Performance Ladder Handbook 3.1.

**1. Travel – minimizing our travel emissions**

Travel comprises the largest share of Capgemini’s operational carbon footprint. We are globally committed to reducing both business travel and commuting emissions per employee by 55% by 2030, compared to 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 ask 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. Our membership of the EV100 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 gCO<sub>2</sub>/km for new car orders, which prevents the ordering of mild hybrids. The next step, from 2025, will phase out plug-in hybrid vehicles. To facilitate the transition, we continue to invest in the expansion of our charging facilities.

In The Netherlands we combine a mobility budget with a bonus malus lease arrangement and an NS Business Card for all employees to stimulate the use of public transport. We offer EV carpool cars and eBikes for local business trips. We have these arrangements in place for a very long time with minor

changes every year. 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 started in 2023 with a program to fully redesign of our mobility arrangements. In July 2024 the proposal for a revised set of mobility arrangements was approved by the country board and shared with the works council for approval. We aim to implement most of the revised arrangements per 2025.



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

**2. Supply chain – reducing the impact of what we buy**

In 2023, 44,8% of our Global 2023 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.

**Progress on targets**

Headline (SBTI) and supporting targets						
	Scope 1 & 2 emissions	Business travel /employee	Commuting /employee	Purchased goods & services	RE100	EV100
Unit	tCO <sub>2</sub> e	tCO <sub>2</sub> e/head	tCO <sub>2</sub> e/head	tCO <sub>2</sub> e	%	%
2030 target	-80%	-55%	-55%	-50%	100%	100%
2019	153,877	1.26	1.08	299,887	28%	
2022	18,916	0.40	0.36	365,650	88%	24%
2023	13,328 ✓	0.50 ✓	0.50 ✓	349,522 ✓	96% ✓	34%
% change vs. 2019	-91%	-60%	-54%	17%		

Note: Data identified with a ✓ has been reviewed by Mazars with a reasonable level of assurance.

**Engaging with suppliers**

Joining 280 leading companies to become a CDP supply chain member Capgemini is a strong supporter of CDP (previously known as Carbon Disclosure Project) which has helped drive unparalleled engagement from companies on environmental issues worldwide. Working with CDP, we will provide our suppliers with comprehensive support to calculate their carbon emissions and assess their own maturity on climate change topics. In return, this membership will improve the accuracy of our Scope 3 data and enhance our understanding of the progress and barriers our suppliers face in transitioning to net zero.



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Since July 2022, Capgemini 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.

In The Netherlands we work with our suppliers on local challenges, such as waste management, event management, flowers and gifts, etcetera.




### **3. Client services – from business commitments to sustainable results**

Everybody, everywhere, is talking about sustainability. It's at the front of every business leader's mind. As the need to act grows more urgent, the process becomes ever more complex, and ever more interconnected.

The traditional mindset of exploiting the earth for profit is no longer viable or sustainable. Instead, a harmonious relationship between business and planet protection must be cultivated. Far-sighted leaders know instinctively that sustainability can be transformative, with the power to positively impact every part of the organization – delivering both on their commitments and on their vision of innovation and value creation. Shifting their mindset to embark on this new journey, bringing the planet to the core, is essential.

We are committed to enabling leaders to consciously accelerate their sustainable journey now, while keeping the long term in sharp focus too. We have set the ambition to help our clients save 10 million tCO<sub>2</sub>e by 2030, by delivering real-world strategy and enduring solutions born of deep industry expertise, innovative digital and design, data mastery, and hands-on engineering knowledge.

Our dedicated sustainability framework of service offers is designed to empower and support our clients in turning climate challenges into opportunities and helping them build long term value, through three key phases:

<p><b>COMMIT</b></p> <p>We help organizations define their ESG strategy, build the underlying organization, engage all relevant stakeholders internally and externally, while adjusting their business models accordingly.</p>	<p><b>ACT</b></p> <p>We design more sustainable products and services, streamlining organizations' operations and supply chains to reduce their environmental footprint and switching their legacy IT capabilities to sustainable IT.</p>	<p><b>MONITOR &amp; REPORT</b></p> <p>We model, track, and anticipate changes in an organization's environmental KPIs through sustainability data hubs and by leveraging innovative technologies like AI.</p>
		
<p>Working with various Capgemini teams, Kourous set up Hyliko, a world class heavy mobility platform that offers hydrogen and trucks-as-a-service for freight transportation companies.</p> <p>→ <a href="#">Read the full story</a></p>	<p>Capgemini has been working with the ITER project to prove that a new source of energy – one that could transform the way we work and live – is possible. This new energy is nuclear fusion, the same energy source that powers the sun.</p> <p>→ <a href="#">Read the full story</a></p>	<p>Breitling partnered with Capgemini to implement a platform that automates data management and visualization in order to better understand its carbon emissions.</p> <p>→ <a href="#">Read the full story</a></p>

#### 4. 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.

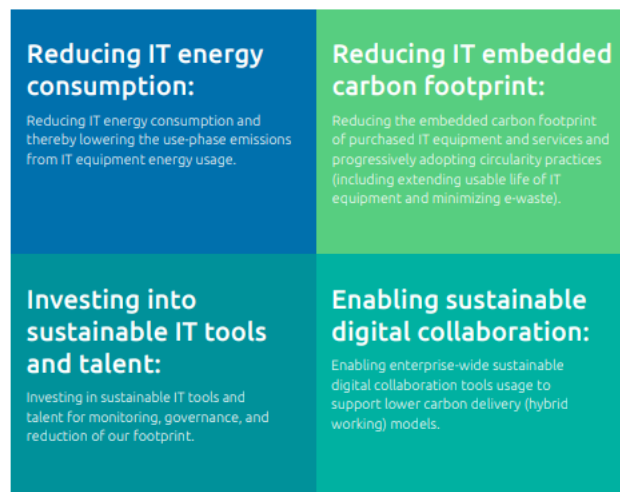
Circularity is part of the contract with our global furniture suppliers, which have been particularly important in the provision of employee equipment for working at home. The suppliers' commitment to sustainability has included not only distribution, but also their use of recycled material in products 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.

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## 5. 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

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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. **Client 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 distinction 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; Mobility Concept supporting Capgemini Nederland with the lease car dashboard monitoring, 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. 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<sub>2</sub> 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	2.019	2.021	2.022	2.023	Delta 2023 vs 2022	Delta 2023 vs 2019	2024 H1	2025
2024 KPI   5,5% reduction compared to base year				base year				
Average # employees	6.295	6.611	7.950	8.548			8.397	
Total footprint (tCO <sub>2</sub> )	19.548	3.109,3	7.450,5	9.787,2	31%	-50%	4.521,1	
Total mobility (tCO <sub>2</sub> )	19.040	2.834,1	6.958,5	9.370,9	35%	-51%	4.388,1	
Mobility per employee (tCO <sub>2</sub> )	3,02	0,43	0,88	1,10	25%	-64%	0,52	
Progress mobility overall		-85,1%	-63,5%	-50,8%				
Progress mobility/employee		-85,8%	-71,1%	-63,8%				

### 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 have to reduce travel emissions per employee with 5,5% compared to 2023. Based on the 2024 H1 results, we are struggling to achieve this target. The Mobility 3.0 program will push the travel emissions in the right directions, but these results are expected as of 2025. Despite the additional travel restrictions that were implemented in Q2 2024, it will remain to be challenging to achieve the 2024 target.

With regard to the KPI to transitioning our company car fleet to 100% electric vehicles by 2030, we are well on our way. We no longer allow the ordering of pure petrol and diesel cars, and at the beginning of 2023, we introduced a cap of 50 gCO<sub>2</sub>/km for new car orders, which prevents the ordering of mild hybrids. The next step, from 2025, will phase out plug-in hybrid vehicles.

<b>Capgemini Nederland EV development 2021-2025 * Base year</b>	<b>2019*</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024 okt</b>	<b>2025</b>
Total cars	2243	1906	1685	1978	1656	1.425	
Hybride	174	155	164	199	241	237	
EV	338	469	527	613	689	595	
Plugin	106	58	63	100	167	192	
Target EV/Hybrid t/m 2025**		39,6%	51,7%	63,8%	75,9%	88%	100%
Realized EV/Hybrid Delta tov <u>prev</u> year	27,6%	35,8% +8,2%	44,8% +9%	46,11% +1,3%	66,2% +20,1%	71,9% +5,7%	

\*\*Based on annual increase with 12,1%

<b>Sogeti Nederland EV development 2021-2025 * Baseline year</b>	<b>2019*</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024 okt</b>	<b>2025</b>
Total cars			1289		966	881	
Hybride			1		223	251	
EV			155		293	321	
Plugin					51	71	
Target EV/Hybrid t/m 2025							100%
Realized EV/Hybrid Delta tov 2019			12%		58,7%	73%	

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## 3 CLIENT SERVICES

Whilst striving to reduce our own emissions, we recognise that our biggest opportunity to reduce global carbon emissions comes through the transformation services we provide to our clients, many of whom have environmental footprint hundreds of times larger than our own.

### 3.1 Partners in the value chain

Capgemini is committed to working with others and building stronger eco-systems to share knowledge that drives new actions and ways of thinking. We are also committed to acting on sustainability with governments, like minded partners, and clients through our membership of key international platforms and events.

We believe it is important to share collective thinking to help organizations around the world to become more ambitious and act decisively. Our aim is always to move the agenda forward by sharing expertise and experiences. Since we announced our net zero ambition, we have joined many global campaigns and thinktanks from RE100 and EV100, to Race to Net Zero and the World Economic Forum's Alliance of CEO Climate Leaders.

The increased awareness on climate change has brought to light the pivotal role of the private sector in the environmental transition. Organizations face a double challenge: meeting sustainability goals while also keeping their business on track. Capgemini, through a unique combination of consulting, engineering and innovation skills, has built the end-to-end capabilities to achieve these goals.

Through our Business to Planet approach, we developed a unique mindset and way of working aiming at embedding the needs of the planet into shaping positive futures, turning sustainability challenges into a catalyst for innovation and business opportunities. We believe this is the key to helping businesses become entirely future-proof, meeting targets while preparing their whole organization for the challenges of tomorrow.

Since launching our Sustainability Accelerator in 2021, we have worked to embed sustainability into client engagements across all our business lines, geographies, and sectors.

Throughout 2023, globally we accelerated the momentum and delivered more than 3.000 deals on sustainability topics for 780 clients. In 2023, in the Netherlands, sustainability was the key focus of our Innovation Days in October and the Impact Together Month in November.

### 3.2 Reduction targets

Recognising the importance of supporting our clients, we set ourselves the global initial ambition to help clients save 10 million tonnes of CO<sub>2</sub>e by 2030. In addition to developing specific client solutions, Capgemini is also investing in the development of meaningful research and thought leadership on sustainability. A selection of recent publications can be found on our website <https://www.capgemini.com/research/>.