CAPGEMINI AND SOGETI
ANALYSIS SCOPE 3 EMISSIONS 2024
Including two chain anayses

CO_2 Prestatieladder 3.1

Capgemini
Utrecht, Oktober 2024

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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. Both are described in this document.

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. With regard to the upstream and downstream categories as defined by the GHG standard, we have no downstream categories defined in this analyses as – considering the nature of our business - practically all our carbon emissions occur while delivering our services to the client.

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.

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.

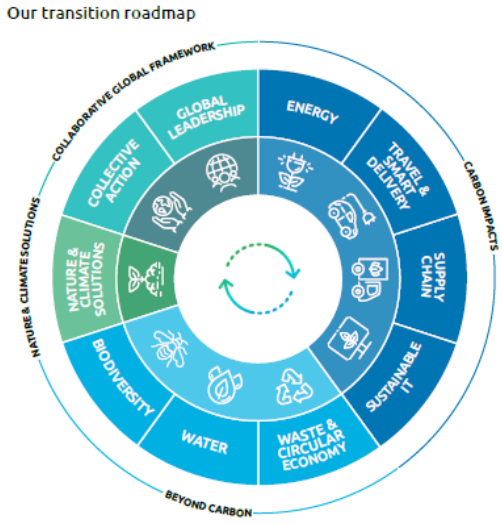
Supporting targets

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

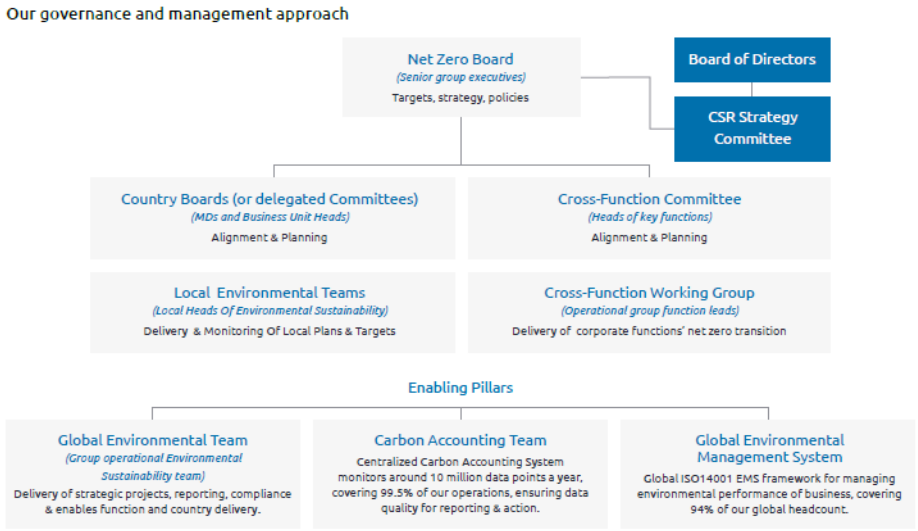
Additional targets

- 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 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.



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.

Materiality of emissions				
PMC Sector & activities	**Description of activities where CO2 is released**	**Relative importance of CO2 burden of the sector and infuence on activit**	**Potential influence of the organization on CO2 emissions*** ***From Global perspective**	**Ranking**
ALL markets The provison of consulting, digital transformation, technology and engineering services	Upstream cat 1 Purchased goods & services	Medium	Medium	1
ALL markets The provison of consulting, digital transformation, technology and engineering services	Upstream cat 5 Waste generated in operations	Small	Medium	2
ALL markets The provison of consulting, digital transformation, technology and engineering services	Upstream cat 6 Business travel	Large	Large	4
ALL markets The provison of consulting, digital transformation, technology and engineering services	Upstream cat 7 Commuting	Large	Medium	3

For more details on the relevant aspects, the criteria we internally use and how we dife their significance, we refer to the addendum with a summary of the NL Aspects and Impacts Register as part of our ISO14001 documentation.

1. Business Travel and Commuting – minimizing our travel emissions (upstream, cat 6 and 7)

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 gCO2/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 en 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. Purchased goods and services – reducing the impact of what we buy (Upstream cat 1)

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_2e	tCO_2e/head	tCO_2e/head	tCO_2e	%	%
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.

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.

The relative influence of Capgemini and Sogeti Nederland on the CO2 reduction program related to purchased goods and services is low. For our main categories of purchased goods and services the contract are negotiated at Group level and the strategy on how to realize our targets on this category are also defined and implemented at Group level. In The Netherlands we work with our suppliers on local challenges, such as waste management, event management, flowers and gifts, etcetera.

3. Waste and circularity – working to close the loop (Upstream cat. 5)

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.

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. **Business Travel and Commuting**. This is elaborated in Chapter 2.
2. **Waste generated in operations**. This is elaborated in Chapter 3.

2 BUSINESS TRAVEL & COMMUTING

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; 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_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	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 (tCO2)	19.548	3.109,3	7.450,5	9.787,2	31%	-50%	4.521,1	
Total mobility (tCO2)	19.040	2.834,1	6.958,5	9.370,9	35%	-51%	4.388,1	
Mobility per employee (tCO2)	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 gCO2/km for new car orders, which prevents the ordering of mild hybrids. The next step, from 2025, will phase out plug-in hybrid vehicles.

Capgemini Nederland EV development 2021-2025 * Base year	2019*	2020	2021	2022	2023	2024 okt	2025
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 prev 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%

Sogeti Nederland EV development 2021-2025 * Baseline year	2019*	2020	2021	2022	2023	2024 okt	2025
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%	

3 WASTE GENERATED IN OPERATIONS

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

Our global real estate and procurement teams have created roadmaps to achieve the waste reduction target. We focuse 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 and suppliers on the topic of circular economy and plastic pollution. In addition, we are taking steps to enhance our reporting around electronic waste and we are working to improve the accuracy across all our waste data. See also our most recent local approach to work with Seenon in this regard.

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.

Whilst our real estate and procurement teams are globally organized, we have potential influence on our local waste kpi’s and the CO2 emissions related to waste. In the Netherlands, in 2024 we consulted with Seenon to see how they can support us with realizing our zero waste ambition for our head office in Utrecht and realizing our overall waste kpi’s as set by Capgemini Group. In the summer of 2024 the contract was finalized with Seenon and moving forward we are building the implementation plan together with them. Throughout the whole process their consultancy is organized to ensure realization of our targets.

3.2 Quantification of CO2 emissions

Whilst waste emissions are historically not in the scope of our local footprint according to the carbon emissions performance ladder criteria, we do report on waste in our global footprint according tot GHG protocol. The below data is provided by our global carbon accounting team.

Waste- Emissions (tCO2e)

Sub-Sources	Year Emission Sources	2019	2020	2021	2022	2023	2024 H1
Waste Incinerated	General Waste	-	-	0.18	1.48	1.26	0.54
Waste Landfill	General Waste	2.84	-	-	-	-	-
Waste Recycled	E-Waste Group IT	0.16	0.04	0.2	0.16	0.04	0.04
	Glass	-	-	-	-	0.06	0.05
	Mixed Waste	4.36	1.78	0.42	-	-	-
	Organic Waste	-	-	-	-	1.06	0.5
	Paper & Cardboard	0.33	0.64	0.35	0.73	0.35	0.18
	Plastic	-	-	-	-	0.12	0.05
Waste Reused	E-Waste	-	-	-	-	-	-
	E-Waste- Group IT	-	-	-	-	-	-

Waste- Usage (Kgs)

Sub-Sources	Year Emission Sources	2019	2020	2021	2022	2023	2024 H1
Waste Incinerated	General Waste	-	-	8,071	69,535	59,412	12,873
Waste Landfill	General Waste	28,332	-	-	-	-	-
Waste Recycled	E-Waste Group IT	7,536	2,340	8,940	6,816	2,050	1,764
	Glass	-	-	-	108	2,640	2,175
	Mixed Waste	2,04,154	83,580	19,698	-	-	-
	Organic Waste	-	-	-	432	47,160	23,040
	Paper & Cardboard	15,461	33,127	16,516	34,236	16,475	8,904
	Plastic	-	-	-	24	5,500	2,175
Waste Reused	E-Waste		13,800	13,800	-	-	-
	E-Waste- Group IT	-	-	-	-	3,042	1,674

3.3 Reduction targets

Capgemini Group has defined the following waste 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’.

Moving forward, Seenon will support is in realizing these targets for NL.

4 ADDENDUM – NL SCOPE 3 ASPECT & IMPACT REGISTER SUMMARY

Aspect overview									
Ref.nr.	**Category**	**Aspect**	**Impact**	**Relevance (Y/N/P)**	**Influence (Y/N)**	**Control (Y/N)**	**Normal (Y/N)**	**Abnormal (Y/N)**	**Emergency (Y/N)**
AI.2	**BUSINESS TRAVEL AND COMMUTING**		**Emissions to air, loss of natural resources, climate change, acid deposition**	UPSTREAM CAT 6 AND 7					
AI.2.a	**Fuel (Cars)**	Consumption of fuels (petrol, diesel, electricity) for business travel of employees to/from client sites, office and on business trips.	Depletion of finite fossil fuel reserves and/use of electricity. Combustion of petrol and diesel and the release of associated by-products, namely particulate matter (PM), CO2, CO, NOx and SOx which cause air quality degradation and contribute to global warming, acid rain and ozone depletion. Increased contribution to congestion on roads.	Y	Y	Y	Y	N	N
AI.2.b	**Public transport**	Use of energy in the transportation for business travel of employees to/from client sites, office and on business trips.	Depletion of finite fossil fuel reserves and/use of electricity. Combustion of petrol and diesel and the release of associated by-products, namely particulate matter (PM), CO2, CO, NOx and SOx which cause air quality degradation and contribute to global warming, acid rain and ozone depletion. Increased contribution to congestion on roads.	Y	Y	Y	Y	N	N
AI.2.c	**Air**	Consumption of fuels on business trips.	Depletion of finite fossil fuel reserves. Combustion of petrol and diesel and the release of associated by-products, namely particulate matter (PM), CO2, CO, NOx and SOx which cause air quality degradation and contribute to global warming, acid rain and ozone depletion. Increased contribution to air traffic.	Y	Y	Y	Y	N	N
AI.2.d	**Parking**	Parking of vehicles (on and off-site)	Take up of valuable land for car parking that could be subject to alternative uses. Potential annoyance to site neighbours where there may be restrictions to parking	P	Y	P	Y	N	N
AI.2.e	**Mobility reporting**	Detailed information regarding business travel and commuting has to be reported by the organization to stimulate sustainability of mobility	No direct impact on sustainability, but a prerequisite for taking measures	Y	Y	Y	Y	N	N
AI.3	**WASTE GENERATED IN OPERATIONS**		**Depletion of natural resources, increase emissions of waste transport and treatment**	UPSTREAM CAT 5					
AI.3.a	**Storage and Disposal - General Waste**	Storage and disposal of: Food/canteen waste; Grease from canteen Sanitary wastes; Paper; Cardboard and packaging; Toner/ink cartridges; Plastics (cups, bubble wrap etc); Furniture items; wood; and scrap metal.	The take up of land for waste disposal, generation of methane gas and leachates upon decomposition, restrictions on future land-uses. Potential to generate litter and attract vermin to site. Incineration of waste leads to air quality degradation and toxic waste generation.	Y	Y	Y	Y	Y	N
AI.3.b	**Storage and Disposal - Hazardous Waste**	Storage and disposal of potentially hazardous wastes: Building materials (e.g. asbestos, MMMF etc); Certain light bulb types; Contaminated or part full chemical Containers Medical waste; waste oil	Harm to human health and environment from improper storage/handling. Contamination. The take up of land for waste disposal, generation of methane gas and leachates upon decomposition, restrictions on future land-uses. Incineration of waste leads to air quality degradation and toxic waste generation.	Y	Y	Y	Y	Y	N
AI.3.c	**Storage and Disposal - WEEE**	Storage and disposal of electrical and electronic wastes: Laptops, PCs, printers, scanners, telephones, etc.	Use of valuable resources. Harm to human health and environment from improper storage/handling. The take up of land for waste disposal, restrictions on future land-uses. Incineration of waste leads to air quality degradation and toxic waste generation.	Y	Y	Y	Y	N	N
AI.3.d	**Circularity - Reusable cups**	Use of reusable cups in the office for coffee, tea and water	By using reusable cups we avoid the buying, using and disposing of large quantities of paper/plastic cups	Y	Y	Y	Y	N	N
AI.5	**PURCHASED GOODS AND SERVICES**		**Depletion of resources. Extraction and processing of raw materials consumes energy/resources and generates waste materials and pollutants that degrade air, water and land quality.**	UPSTREAM CAT 1					
AI.5.a	**Office consumables**	Consumption of office consumables - paper, cardboard, toner, ink, and plastic.	Depletion of resources. Extraction and processing of raw materials consumes energy/resources and generates waste materials and pollutants that degrade air, water and land quality.	Y	Y	Y	Y	N	N
AI.5.b	**Office hardware**	Purchase and utilisation of office hardware - telephone systems, computers, printers, plotters, copiers, projectors etc.	Depletion of resources. Extraction and processing of raw materials consumes energy/resources and generates waste materials and pollutants that degrade air, water and land quality.	Y	Y	Y	Y	N	N
AI.5.c	**Subcontract professional labour for service delivery**	The use of sub-contracted professional labour for service delivery.	Customer relations may be affected.	Y	Y	Y	Y	N	N
AI.5.d	**Use of building, maintenance contractors etc**	The use of sub-contracted building maintenance / repair contractors.	Generation of emissions to air, water land, waste, noise/odour that may damage environment.	Y	Y	Y	Y	N	N

Aspect criteria

Ref.nr.	Aspect Category	Scale	Duration	Commercial	Legal	Policy	Frequency	Objective and Targets
AI.2	**BUSINESS TRAVEL AND COMMUTING (Upstream cat. 6 & 7)**							
AI.2.a	**Cars (Fuel)**	Contributes to global warming and depletion of global fossil fuel reserves.	Widespread, long-term effects that are not easily reversed.	Unnecessary travel, when other means of communication are possible, is costly especially if it is booked on overheads. However, there still is a need to travel to own offices and client sites in order to undertake routine work and efficient methods should be considered.	**No environmental legislation applies. However, we have made commitments to Anders Reizen and signed the Sustainable Mobility Pledge so if we don't comply we could suffer reputational**	**Y**	Daily	Y
AI.2.b	**Public transport**	Contributes to global warming and depletion of global fossil fuel reserves and/or electricty	Widespread, long-term effects that are not easily reversed.	Unnecessary travel, when other means of communication are possible, is costly especially if it is booked on overheads. However, there still is a need to travel to own offices and client sites in order to undertake routine work and efficient methods should be considered.	**No environmental legislation applies. However, we have made commitments to Anders Reizen and signed the Sustainable Mobility Pledge so if we don't comply we could suffer reputational damage**	**Y**	Daily	Y
AI.2.c	**Air**	Contributes to global warming and depletion of global fossil fuel reserves.	Widespread, long-term effects that are not easily reversed.	Unnecessary travel, when other means of communication are possible, is costly especially if it is booked on overheads. However, there still is a need to travel to own offices and client sites in order to undertake routine work and efficient methods should be considered.	**No environmental legislation applies. However, we have made commitments to Anders Viegen so if we don't comply we could suffer reputational damage**	**Y**	Only when necessary	Y
AI.2.d	**Parking**	Impacts are local	Varies in each event, but is on-going	None	**N**	**N**	Daily	N
AI.2.e	**Mobility reporting**	No direct impact	No direct impact	None	**Y**	**N**	Ongoing reporting requirements	N
AI.3	**WASTE GENERATED IN OPERATIONS (Upstream cat. 5)**							
AI.3.a	**Storage and Disposal - General Waste**	Local	Storage is typically short-term, but impacts associated with waste recycling, treatment, disposal or incineration can be long-term	Breach of legislation could incur a fine or prosecution. Capgemini may suffer damage to its reputation as a result of successful claims against the company	**Y**	**Y**	The generation of wastes occurs daily.	N
AI.3.b	**Storage and Disposal - Hazardous Waste**	Small scale with localised impacts	The storage of hazardous materials is typically over a short term. The adverse effects to human health from exposure to toxic or hazardous materials can be lasting, even fatal.	Where there is risk of exposure to humans, there are potentially direct costs associated with fines, prosecutions and/or compensation to potentially affected individuals. Capgemini may suffer damage to its reputation as a result of successful claims against the company	**Y**	**Y**	Occasionally	N
AI.3.c	**Storage and Disposal - WEEE**	Medium scale with potentially extended impacts.	The storage of electrical / electronic waste could be over a prolonged duration until sufficient quantities can be prepared for pick-up.	Some cost savings possible (by means of reuse, recycling and composting, for example)	**Y**	**Y**	Occasionally	N
AI.3.d	**Circularity - reusable cups**	Medium scale impact	Avoids waste	None	**Y**	**N**	Daily	N
AI.5	**PURCHASED GOODS AND SERVICES (Upstream cat. 1)**							
AI.5.a	**Office consumables**	The indirect effects associated with the extraction, processing and supply of goods/products can be significant, over a national or global scale.	Resource depletion and recovery rates vary between resources consumed. Typically, resource recovery is over a long period of time for the types of consumables used in the office environment, e.g. paper, card, ink/toner, etc.	Impacts associated with the production and supply occur off-site.	**N**	**Y**	Procurement takes place daily.	Y
AI.5.b	**Office hardware**	The indirect effects associated with the extraction, processing and supply of goods/products can be significant, over a national or global scale.	Resource depletion and recovery rates vary between resources consumed. Typically, resource recovery is over a long period of time for the types of items consumed in the office environment, e.g. computers - plastics are derived from fossil fuel by-products.	Use of suppliers with poor environmental track record may implicate Capgemini and damage its reputation. Use of energy inefficient hardware may contribute to other inefficiencies (build up of temperature within the office causing the inappropriate use of air-conditioning etc.). Impacts associated with the production and supply occur off-site.	**N**	**Y**	Frequently	Y
AI.5.c	**Subcontract professional labour for service delivery**	Scale of effect could be considerable, depending upon nature of occurrence.	Effects of poor sub-contractor performance could be long lasting.	Failure of contractor to adopt environmental policy requirements of Capgemini may implicate the terms of its contract with environmentally conscious client (e.g. Environment Agency). Contractual terms may be breached, damaging business relations. The impacts associated with sub-contracted professional labour is controlled procurement system	Y Environmental legislation applicable to contract may be breached. Capgemini has a duty to ensure that its contractors comply with legal requirements, especially with regards to waste disposal.	**Y**	Low	Y
AI.5.d	**Use of building, maintenance contractors etc**	Localised, confined to office locations and their very close vicinity.	Relatively short term contracts, unlikely to exceed a maximum of two weeks	Poor performance of contractors could render Capgemini liable for breach of environmental legislation (e.g. the improper storage and disposal of asbestos wastes, for example).	Y Environmental legislation applicable to contract may be breached. Capgemini has a duty to ensure that its contractors comply with legal requirements, especially with regards to waste disposal.	**N**	Frequency of contractor engagement will vary between offices.	Y

Aspect Significance Test

		CONSEQUENCE					LIKELIHOOD					
		A	B	C	D		Z	Y	X			
Ref.nr.	Aspect Category	Is there any legislation affecting this aspect?	What interest does the aspect raise?	What environmental damage does it cause?	What is the duration of the impact?	Sub	How well is the aspect controlled? (monitored documented etc.)	How frequently does the aspect occur?	What is the risk of an incident or an emergency situation occurring?	Sub	SCORE	Location of control measures for significant aspects
AI.1	**ENERGY / RESOURCE USE**											
AI.2	**BUSINESS TRAVEL AND COMMUTING (Upstream cat. 6 & 7)**											
AI.2.a	**Cars (Fuel)**	0	3	3	3	9	1	3	1	5	45	Action plan (related to objectives)
AI.2.b	**Public transport**	0	3	3	3	9	1	3	1	5	45	Action plan (related to objectives)
AI.2.c	**Air**	0	3	3	3	9	1	3	1	5	45	Action plan (related to objectives)
AI.2.d	**Parking**	0	1	1	1	3	1	3	1	5	15	
AI.2.e	**Mobility reporting**	3	3	1	1	8	1	1	1	3	24	Operational Manual
AI.3	**WASTE GENERATED IN OPERATIONS (Upstream cat. 5)**											
AI.3.a	**Storage and Disposal - General Waste**	3	2	3	1	9	1	3	1	5	45	Operational Manual
AI.3.b	**Storage and Disposal - Hazardous Waste**	3	1	3	1	8	1	1	1	3	24	Operational Manual
AI.3.c	**Storage and Disposal - WEEE**	3	2	3	1	9	1	2	1	4	36	Operational Manual
AI.4.d	**Circularity - Reusable cups**	3	1	1	3	8	1	1	1	3	24	Operational Manual
AI.5	**PURCHASED GOODS AND SERVICES (Upstream cat. 1)**											
AI.5.a	**Office consumables**	0	2	2	1	5	2	3	1	6	30	
AI.5.b	**Office hardware**	0	2	2	1	5	2	3	1	6	30	
AI.5.c	**Subcontract professional labour for service delivery**	0	2	2	1	5	2	3	1	6	30	
AI.5.d	**Use of building, maintenance contractors etc**	0	2	2	1	5	2	3	1	6	30	

Impacts are evaluated using a scoring criteria identified next to table. All impacts that score 45 or over (Group: 50 or over) are classified as significant. In addition, all aspects and impacts scoring less than 45 that are covered by legal requirements are classed as significant.