BILAN GES 2024

apave

GREENHOUSE GAS (GHG) EMISSIONS

The 2024 GHG assessment is steadily improving, while taking into account the Group's transformation:

- **The GHG assessment has been carried out in conformity with the GHG Protocol since 2022;** including the measurement of Scopes 1, 2, and 3 through the following emission categories:
  - 1-1: Direct emissions from stationery combustion sources
  - 1-2: Direct emissions from mobile combustion sources
  - 1-4: Direct fugitive emissions
  - 2-1: Indirect emissions from electricity consumption - Location Based
  - 2-1: Indirect emissions from electricity consumption - Market Based
  - 2-2: Indirect emissions linked to the consumption of steam, heat or refrigeration
  - 3-1: Products and services purchased
  - 3-2: Fixed assets
  - 3-3: Fuel and energy-related emissions
  - 3-5: Waste generated
  - 3-6: Business travel
  - 3-7: Commuting to and from work

According to the Climate and Resilience Act, it is an obligation, effective from 1st July 2022, to mention in the NFPS the GHG emissions directly or indirectly related to upstream and downstream transport of products, along with a plan for reducing these emissions. Given the Group's activities (service activities), Apave is not subject to this obligation.

- **Calculation improvement:** since 2022, the Group has had its assessment validated by an external third-party body with a desire for reliability, transparency, and continuous improvement. Furthermore, with a constant methodology, efforts are made to collect more and more real data instead of estimations, or by working on the finest possible estimations. The calculation of emissions related to "home-to-work commutes (and teleworking)" is based on the "mobility" survey conducted in France at the end of 2024.
- **The coordinated data collection** procedure relies on clear and shared data governance across the Group, with the implementation of a 6-step procedure: identification of "data owners", awareness-raising, collection, review, consolidation and feedback.
- **Scope extension:** The scope of the 2024 NFPS has evolved with the integration of **8 leading companies,** representing nearly 30 legal entities, resulting from external growth.

The 2024 GHG assessment is presented with an analysis on the 2024 reference perimeter (2023 like-for-like), and another on the 2024 NFPS perimeter including the new entities.

EVOLUTION 2022 (c) 2023-2024 by scope

	Corrected 2022 GHG report (c) tCO_2eq	2023 report tCO_2eq	2024 report tCO_2eq (like-for-like 2023)	2024 report tCO_2eq (2024 perimeter)
Scope 1	25,169	27,912	27,956 (0% vs 2023)	30,930 (+11% vs 2023)
Scope 2	3,167	1,662	1,552 (-7% vs 2023)	2,227 (+34% vs 2023)
Scope 3	55,643	50,000	47,091 (-6% vs 2023)	57,564 (+15% vs 2023)
Total	**83,979**	**79,574**	**76,599** (-4% vs 2023)	**90,721** (+14% vs 2023)

EVOLUTION 2022 (c), 2023 and 2024 by scope

SCOPE	GHG PROTOCOL EMISSIONS ITEMS	2022 REPORT(c) tCO_2eq	2022 REPORT(c) %	2023 REPORT(c) tCO_2eq	202
S1	1-1 Direct emissions from stationary combustion sources	1,175	1%	1,136	
S1	1-2 Direct emissions from mobile combustion sources	22,672	27%	23,405	
S1	1-4 Direct fugitive emissions	1,321	2%	3,371	
S2	2-1 Indirect emissions from electricity consumption (location-based)	3,148	4%	1,640	
S2	2-1 Indirect emissions from electricity consumption (market-based)	3,111		1,602	
S2	2-2 Indirect emissions linked to the consumption of steam, heat or refrigeration	19	0%	22	
S3	3-1 Products and services purchased	26,301	31%	26,404	
S3	3-2 Fixed assets	4,337	5%	1,034	
S3	3-3 Fuel and energy-related emissions (location-based)	6,438	8%	6,445	
S3	3-5 Waste generated	429	1%	195	
S3	3-6 Business travel	13,331	16%	10,338	
S3	3-7 Commuting to and from work	4,807	6%	5,748	
TOTALS	**ANNUAL TOTAL** (S2-1 Location based)	83,979		79,738	
TOTALS	Annual Total (S2-1 Market based)	83,942		79,700	
TOTALS	**TOTAL SCOPE 1**	25,169	30%	27,912	
TOTALS	**TOTAL SCOPE 2** (Location Based)	3,167	4%	1,662	
TOTALS	Total Scope 2 (Market Based)	3,130		1,624	
TOTALS	**TOTAL SCOPE 3**	55,643	66%	50,164	

…23 REPORT(c) %	GAP 2022 (c) VS 2023	2024 REPORT(c) tCO_2eq (like-for-like 2023)	2024 REPORT(c) % (like-for-like 2023)	GAP 2022 (c) VS 2024 (like-for-like 2023)	2024 REPORT(c) tCO_2eq (2024 perimeter)	2024 REPORT(c) % (2024 perimeter)	GAP 2022 (c) VS 2024 (2024 perimeter)
1%	-3%	1,169	2%	0%	1,223	1%	4%
29%	3%	24,232	32%	7%	26,601	29%	17%
4%	155%	2,555	3%	93%	3,106	3%	135%
2%	-48%	1,549	2%	-51%	2,207	2%	-30%
		1,444			2,094		
0%	16%	3	0 %	-84%	19	0 %	1%
33%	0%	27,841	36%	6%	32,678	36%	24%
1%	-76%	294	0%	-93%	421	0%	-90%
8%	0%	6,507	8%	1%	7,165	8%	11%
0%	-55%	1,020	1%	138%	1,058	1%	146%
13%	-22%	6,768	9%	-49%	11,153	12%	-16%
7%	20%	4,661	6%	-3%	5,090	6%	6%
	-5%	76,599		-9%	90,721		8%
	-5%	76,493		-9%	90,608		8%
35%	**11%**	**27,956**	**36,5%**	**11%**	**30,930**	**34,1%**	**23%**
2%	**-48%**	**1,552**	**2%**	**-51%**	**2,227**	**2,5%**	**-30%**
		1,447			**2,113**		
63%	**-10%**	**47,091**	**61,5%**	**-15%**	**57,564**	**63,5%**	**2%**

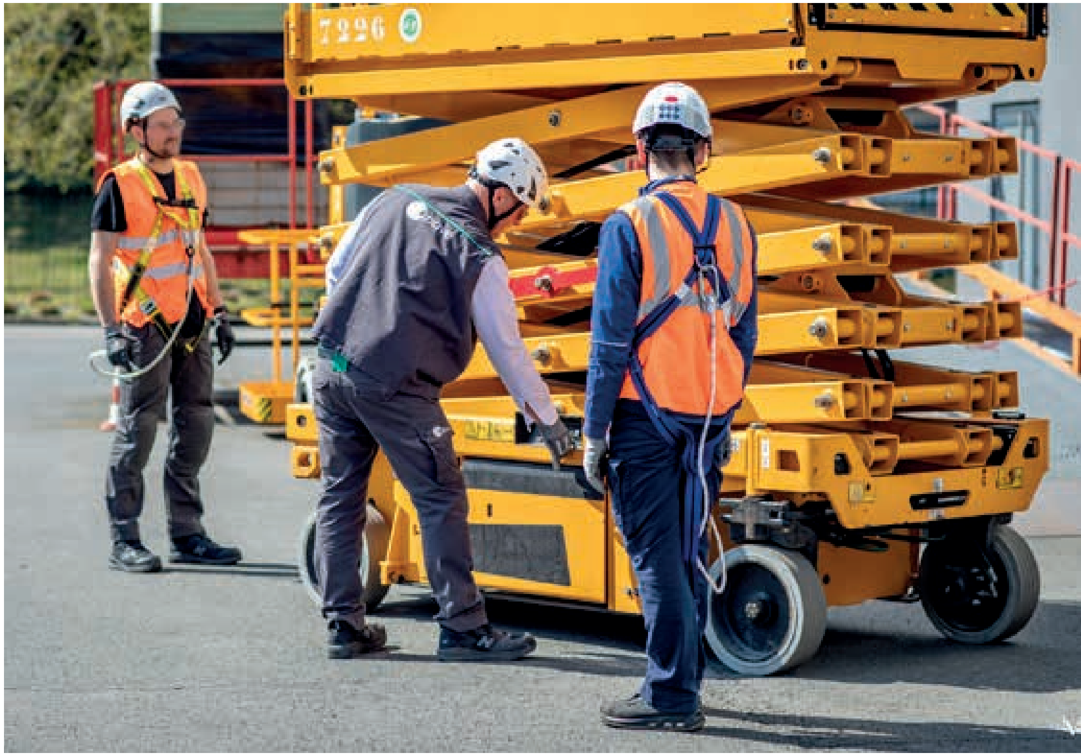
GHG: analysis of 2024 results, like-for-like 2023

Emissions decreased by 9% between 2022 (c) and 2024 (like-for-like 2023). This decrease in GHG emissions is explained by three main factors:

- **The decrease in GHG emissions related to electricity consumption.** Indeed, over the period from 2022 (c) to 2024, electricity consumption decreased following the reduction of building areas and the commissioning of new, more virtuous buildings, notably under BEFA agreements (Lease in future state of completion), within the framework of the real estate master plan. Other local initiatives and eco-friendly habits within the entities contributed to this reduction in electricity consumption.
- **The decrease in GHG emissions related to obtaining real physical data for business travel,** instead of estimated input data from previous years.
- **The decrease in GHG emissions related to the decrease in fixed assets (purchases of buildings, vehicles, IT, etc.).**

Nevertheless, GHG emissions increased for the following categories between 2022 (c) and 2024:

- Increase in the **Group's fuel consumption (category 1-2)** for Apave vehicles (+7%). However, the carbon intensity kgCO_2eq/k€ turnover for category 1-2 shows a slight decrease over the period 2022 (c) to 2024 (like-for-like 2023).
- Increase in the use of **refrigerants** in the context of the group's training programmes. This increase is mainly due to the fact that reporting on gas use is improving every year.
- Increase in the **purchase of products and services,** directly linked to the strong organic growth achieved by the group in 2024. The tCO_2eq/employee remains constant between 2022 (c) and 2024, while the tCO_2eq/turnover indicator falls from 26.0 in 2022 (c) to 24.1 in 2024.
- Increase in the quantity of waste, due in particular to the fact that reporting on waste generated at sites is becoming increasingly detailed.



INTENSITY tCO_2eq/employee of the different emission categories between 2022 (c) and 2024 (like-for-like 2023)

GHG PROTOCOL EMISSIONS ITEMS	tCO_2eq/employee 2022 (c)	tCO_2eq/employee 2023	tCO_2eq/employee 2024	Evolution 2022(c) vs 2024 (2023)
1-1 Direct emissions from stationary combustion sources	0.1	0.1	0.1	=
1-2 Direct emissions from mobile combustion sources	1.8	1.8	1.8	=
1-4 Direct fugitive emissions	0.1	0.3	0.2	↗
2-1 Indirect emissions from electricity consumption	0.2	0.1	0.1	↘
2-2 Indirect emissions linked to the consumption of steam, heat or refrigeration	0.0	0.0	0.0	=
3-1 Products and services purchased	2.1	2.0	2.1	=
3-2 Fixed assets	0.3	0.1	0.0	↘
3-3 Fuel and energy-related emissions (location-based)	0.5	0.5	0.5	=
3-5 Waste generated	0.0	0.0	0.1	↗
3-6 Business travel	1.1	0.8	0.5	↘
3-7 Commuting to and from work	0.4	0.4	0.4	=

INTENSITY $kgCO_2eq$/k€ turnover of the different emission categories between 2022 (c) and 2024 (like-for-like 2023)

GHG PROTOCOL EMISSIONS ITEMS	$kgCO_2eq$/k€ turnover 2022 (c)	$kgCO_2eq$/k€ turnover 2023	$kgCO_2eq$/k€ turnover 2024	Evolution 2022(c) vs 2024 (like-for-like 2023)
1-1 Direct emissions from stationary combustion sources	1.2	1.0	1.0	↘
1-2 Direct emissions from mobile combustion sources	22.4	21.4	21.0	↘
1-4 Direct fugitive emissions	1.3	3.1	2.2	↗
2-1 Indirect emissions from electricity consumption	3.1	1.5	1.3	↘
2-2 Indirect emissions linked to the consumption of steam, heat or refrigeration	0.0	0.0	0.0	=
3-1 Products and services purchased	26.0	24.0	24.1	↘
3-2 Fixed assets	4.3	0.9	0.3	↘
3-3 Fuel and energy-related emissions (location-based)	6.4	5.9	5.6	↘
3-5 Waste generated	0.4	0.2	0.9	↗
3-6 Business travel	13.2	9.4	5.9	↘
3-7 Commuting to and from work	4.8	5.4	4.0	↘

GHG: analysis of 2024 results

Regarding the 2024 scope, given the entry of over 30 entities into the NFPS consolidation scope, the Group's GHG emissions increased by 8% between 2022 (c) and 2024.

NFPS: KEY NON-FINANCIAL INDICATORS 2024

	2022 report (c) tCO_2eq	2023 report tCO_2eq	2024 report tCO_2eq (like-for-like 2023)	2024 report tCO_2eq (2024 perimeter)	2022 (c) - 2024 (2023 perimeter)
Intensity tCO_2eq/employee	6.6	6.2	**5.8**	**6.0**	↘
Intensity $kgCO_2eq$/k€ turnover	83.0	72.6	**66.4**	**67.2**	↘

ENERGY CONSUMPTION

Since 2022, the Group has been tracking electricity consumption through the kWh/k€ turnover indicator.

This indicator allows for monitoring the effectiveness of actions carried out within the Group (solar panel installation on site, reduction of building areas, eco-friendly habits, etc.).

	2022 (c)	2023	2024 (like-for-like 2023)	2024 (2024 perimeter)
Electricity consumption in kWh/k€ turnover	20	14.8	**12.3**	**11.9**

Electricity: analysis of 2024 results pro-forma 2023

The decrease of 2.5 kWh/k€ of turnover between 2023 and 2024 results from the various actions implemented by the Group:

- Presence of solar panels on certain Apave sites (PARC - United Kingdom, Rennes (Ille-et-Vilaine, France), Saint-Étienne (Loire, France), Le Havre (Seine-Maritime, France), Cholet (Maine-et-Loire, France), Tunisia, etc.),
- Reduction of building areas as part of the real estate master plan,
- Eco-friendly habits implemented at local level.

Electricity: analysis of 2024 results

The decrease of 2.9 kWh/k€ of turnover observed between 2023 and 2024 results on the one hand from the various actions implemented by the Group, and on the other from the more electricity-efficient entities integrated in 2024.

For more details on our commitments, see p.50-51

OCCUPATIONAL HEALTH AND SAFETY

Thanks to the OZA – Objective Zero Accident – initiative and the mobilisation of managers and their teams, the accident frequency rate significantly decreased in 2024 compared to 2023 (3.92 in 2024, like-for-like 2023 vs 5.18 in 2023). This mobilisation resulted in the deployment of safety talks, managerial safety visits on site, and the reporting of numerous dangerous situations via Apave's Alert Sécurité application. The severity rate, however, is not at target, notably due to the strong inertia of the number of days off work caused by accidents that occurred in 2023.

For more details on our commitments, see p.50-51

SKILLS DEVELOPMENT

Apave invests in the skills development of its employees to maintain expertise and support careers. Campus, the internal training body, thus offers technical and generalist training (management, CSR, ethics). A large part of the training provided concerns technical and safety issues, ensuring the maintenance of a high level of expertise for technical and operational teams.

Beyond this, targeted training pathways are offered, complemented by on-the-job learning, mobility, and feedback.
Apave also conducted training on more transversal issues. For example, the momentum of Apave's sustainability school (Apave Climate School) was continued in 2024, with over 50% of the Group's employees having completed the 2 mandatory modules, carried out during working hours.

For more details on our commitments, see p.50-51

DIVERSITY AND INCLUSION

Apave considers diversity to be an asset. Specifically, gender diversity is a priority; an indicator on the representation of women in management positions is monitored closely.
Apave has implemented an action plan to promote gender diversity at management level, including, for example, an agreement on professional equality, the implementation of campaigns to combat discrimination, particularly sexism in the workplace, and voluntary measures to appoint women to management positions. The priority areas are therefore recruitment, promotion, training, remuneration and the prevention of discrimination.
Actions to support this policy were carried out in 2024, including:

- continuing the campaign to combat sexism in the workplace in France and extending it to new geographical areas,
- signing the #StOpE (Stop Ordinary Sexism in the Workplace) initiative charter,
- promoting women in management and operational roles.

The proportion of female managers increased in 2024 to 25.4%. In addition, Apave scored 93/100 in the 2024 Equality Index (UES - France), with improved results on pay gaps as follows:

- Pay gap: 38/40 (37/40 in 2023)
- Individual raise gap: 20/20
- Promotion gap: 15/15
- Percentage of employees receiving a raise after returning from maternity leave: 15/15
- Number of employees of the under-represented gender in the 10 highest paid: 5/10

For more details on our commitments, see p.50-51

BUSINESS ETHICS AND FIGHT AGAINST CORRUPTION

The Apave Group has been actively and preventively fighting corruption for many years and across the entire Group. Its compliance programme is based on a written framework deployed to all third parties *via* the Group's website. It comprises:

- a code of ethics;
- an anti-corruption code;
- and a reporting procedure.

This programme complies with the obligations of French law no. 2016-1691 of 9 December 2016 relating to transparency, the fight against corruption, and the modernisation of economic life (Sapin II). All Apave Group subsidiaries are subject to this obligation due to its extraterritorial scope.

This programme is audited annually by an independent third-party body.

In 2024, the Group's Audit and Compliance Committee conducted 8 subsidiary audits and led 18 investigations.

In terms of training, the "Ethics & Anti-corruption" module was deployed in 89.7% of subsidiaries, covering 89.45% of employees. For more details concerning the Group's commitments in the fight against corruption, please refer to the "Vigilance Plan" section.

For more details on our commitments, see p.50-51

COMPLEMENTARY SOCIAL AND ENVIRONMENTAL INDICATORS

INDICATORS	SCOPES	2024 VALUES (like-for-like 2023)	2024 VALUES (2024 perimeter)
1. Clients and end users			
Growth in Green&Social turnover	Group	13.4%	30%
2. Climate & Environment			
Total GHG emissions tCO_2eq	Group	76,599	90,721
Total GHG emissions scope 1 tCO_2eq	Group	27,956	30,930
Total GHG emissions scope 2 tCO_2eq	Group	1,552	2,227
Total GHG emissions scope 3 tCO_2eq	Group	47,091	57,564
Carbon Intensity $kgCO_2eq$/k€ turnover	Group	66.4	67.2
Carbon Intensity scopes 1&2 $kgCO_2eq$/k€ turnover	Group	25.6	24.6
Carbon Intensity scope 3 $kgCO_2eq$/k€ turnover	Group	40.8	42.6
Carbon Intensity scopes 1,2,3 tCO_2eq/employee	Group	5.8	6.0
GAS Consumption/turnover (kWh/k€)	Group	4.9	4.4
Fuel Consumption/turnover (l/k€)	Group	9.09	8.38
Low-emission vehicles (Crit'Air 0 or 1 stickers)	France	45%	45%
3. Training & Skills Development			
Training Group Turnover (k euros)	Group	175,512	196,312
Number of interns trained	Group	468,762	603,135
Number of students trained *via* Apave ATC (CFA) (Camas)	Group	2,223	2,223
Number of employees trained in fraud risk (since 2021)	France	5,722	5,722
Eco-driving training (number of people trained in 2024)	France	1,019	1,019
% of employees who received at least one training session in the year	UES	71%	71%
% of workforce in training	France	1.54%	1.53%
Hours of safety training/employee	Group	5.69	5.66
4. Certification & Quality			
Number of ISO45001-certified sites	Group	126	144
ECOVADIS supplier rating (gold or platinum in Top 100)	France	50%	50%
Number of new labels marketed	France	4	4
Number of Organisations with Group labels	Group	3,400	3,400

INDICATORS	SCOPES	2024 VALUES (like-for-like 2023)	2024 VALUES (2024 perimeter)
5. Governance & Gender Equality			
Index Man: Woman	UES	93	93
Proportion of female members of the Executive Committee	Group	30%	30%
Proportion of female members of the Group Board of Directors	Group	37.50%	37.50%
6. Workforce Distribution			
Breakdown of workforce by gender (% female)	Group	27.41%	26.14%
Breakdown by seniority (% under 6 years)	Group	53.99%	54.53%
Breakdown by seniority (% 6-15 years)	Group	22.17%	23.22%
Breakdown by seniority (% 15+ years)	Group	23.84%	22.25%
Breakdown by age (% under 35 years old)	Group	29.55%	34.08%
Breakdown by age (% 35-55 years old)	Group	54.68%	50.74%
Breakdown by age (% 55+ years old)	Group	15.76%	15.18%
7. Human Resources & Working Conditions			
Number of work-study students for the year	France	550	566
Average gross annual salary	France	42,041	41,260
% of disabled employees	Europe	3.17%	3.02%
Average unadjusted gender pay gap	Europe	10.82%	7.81%
SpeakUp engagement rate	Group	57%	57%
Permanent contract rate	Group	89.4%	89.1%
Absenteeism rate	Group	1.2%	1.2%
Turnover	Group	14.92%	14.92%
Number of meetings with CHSWC*	France	13	13
Number of meetings with staff representative bodies	France	208	208

*CHSWC: Committees for Health, Safety and Working Conditions

INDICATORS	SCOPES	2024 VALUES (like-for-like 2023)	2024 VALUES (2024 perimeter)
Collective agreements signed in 2024 :	UES	8	8
• Agreement on the introduction of continuous or discontinuous shift work within the Apave UES			
• Agreement on offshore work within the Apave UES			
• Agreement on freedom of speech within the Apave UES			
• Agreement on the donation of days within the Apave UES			
• Agreement on the economic, social and environmental database within the Apave UES			
• Agreement on the establishment of the European Committee within the Apave Group			
• Amendment No. 1 to the agreement on the Social and Economic Committees and the Central Social and Economic Committee and the establishment of local representatives within the Apave UES			
• Amendment No. 2 to the agreement on the Social and Economic Committees and the Central Social and Economic Committee and the appointment of local representatives within the Apave UES			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