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TABLE 1: CARBON EMISSIONS BY SCOPE

	Metric	Unit	2015	2019	2020	2021	% change vs 2015	% change vs 2019
Scope 1	Data Centre Energy (natural gas, diesel)	tCO ₂ e	213	90	67	64	-70%	-29%
	Office Energy (natural gas, diesel)	tCO ₂ e	6,624	6,859	4,009	3,421	-48%	-50%
	F-Gas	tCO ₂ e	2,784	5,476	4,403	7,137	156%	30%
	Total Scope 1	tCO ₂ e	9,621	12,425	8,479	10,622 🗸	10%	-15%
"Scope 2 (Market based)"	Data Centre Energy (electricity, heating, cooling)	tCO ₂ e	15,693	3,399	3,419	2,392	-85%	-30%
	Office Energy (electricity, heating, cooling)	tCO ₂ e	171,374	139,842	68,701	51,425	-70%	-63%
	Total Scope 2	tCO ₂ e	187,067	143,242	72,120	53,818 🗸	-71%	-62%
"Scope 2 (Location based)"	Data Centre Energy (electricity, heating, cooling)	tCO2e	47,487	19,941	17,278	14,074	-70%	-29%
	Office Energy (electricity, heating, cooling)	tCO₂e	183,041	168,259	98,951	75,861	-59%	-55%
	Total Scope 2	tCO₂e	230,527	188,200	116,229	89,935	-61%	-52%
Scope 3	Business Travel	tCO ₂ e	347,149	338,731	99,543	57,682	-83%	-83%
	Office Energy (T&D losses)	tCO ₂ e	34,444	23,322	13,845	9,995	-71%	-57%
	Data Centre Energy (T&D losses)	tCO ₂ e	3,521	1,312	1,022	859	-76%	-35%
	Waste	tCO ₂ e	451	492	880	762	69%	55%
	Water	tCO ₂ e	1,999	1,970	929	262	-87%	-87%
	Total Scope 3	tCO ₂ e	387,564	365,828	116,219	69,560 🗸	-82%	-81%
	Total emissions	tCO₂e	584,252	521,494	196,819	134,000	-77%	-74%
	Emissions per employee	tCO₂e/head	2.68	1.96	0.74	0.45 🗸	-83%	-77%
Scope 3 extension	Employee Commute	tCO ₂ e	n/a	301,594	70,613	18,801	n/a	-94%
	Working from home	tCO ₂ e	n/a	22,022	96,110	122,408	n/a	456%
	Purchased Goods & Services	tCO ₂ e	n/a	319,604	308,263	346,073	n/a	8%

1,164,714

Notes:

- Data identified with a √ has been reviewed by Mazars with a reasonable level of assurance.
- Going forward we will include employee commuting, working from home and purchased goods and services. They have been presented above in a separate table for reference only as these numbers have not yet been validated by the external auditors.
- Data differs from that reported in the Universal Registration Document (URD) 2021 for the following key reasons: a) Part of 2020 Q4 estimated data replaced by actuals.
 b) there has been a methodology change in the scope 2 emissions; for countries like US, Canada and China we have moved from IEA emission factors to more accurate and country specific local-grid emission factors. This significantly impacted the emissions as per market-based approach.
 c) For US, CA, India, and China the location-based scope 2 emissions have changed due to changes to local-grid emission factors. These changes have been applied to all previous years up to baseline year 2015.
- A s recommended by the GHG Protocol, emissions of Fluorinated Gas (F-gas) not covered by the Kyoto Protocol such as chlorofluorocarbons (CFCs) are not reported as Scope 1 emissions and are therefore not included above. These F-gas emissions are, however, captured with a value of 1,128 tons of CO,e for 2021.
- The majority of the increase in reported F-gas in 2021 relate to deferred servicing of airconditioning systems in India due to the lockdown of premises during 2020 due to COVID lockdown. Our total carbon footprint takes into account the market based methods to reflect the effect of the green power purchase agreements that we are putting in place.
- In line with the GHG Protocol, our scope 2 emissions have been calculated using both the "market based" method, applying the supplier specific emissions factors as well as the 'location based" method, using the regional electricity emission factors.
- Our business travel emissions have been calculated including the impact of radiative forcing for air travel, as well as the impact of hotel night stays. Whilst this is recommended best practice, many companies in our sector do not yet include these two emission sources and therefore caution should be applied when comparing Capgemin's business travel emissions to those of other companies in our sector.
- The decrease in reported water emissions in 2021 is mainly due to reduce water consumption due to COVID lockdowns
- The increase in waste emissions in 2020 was due to an update to the BEIS emissions factors. The total volume of waste decreased.

The carbon emissions during 2021 remain notably lower than those in 2019 as a result of the COVID-19 related lockdowns.

tCO_e

As in 2020, working from home remained the default for most employees in 2021 and consequently, business travel was heavily restricted.

As the world started to open up after the COVID-19 lockdowns, we have been taking measures to ensure travel emissions remain well below pre-COVID levels; remote delivery, greater virtual collaboration and a hybrid way of working have become the norm.

621,281

n/a

Being conscious that working from home is not without emissions, we have developed a methodology to assess these emissions. We will periodically survey our employees to calculate the working from home emissions and monitor the trend in conjunction to emissions from employee commuting.

671,804

Total emissions