

Work in progress

CSRD

Green reporting requirements for corporates

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Capgemini  invent



Who we are!



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ESG Regulation & Strategy



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Our ESG Commitment supports the vision of clients and contributes to the solutions of climate-relevant issues

We are a best-in-class sustainability consultancy

From **Net Zero strategies** to **CSRD and EU Taxonomy implementation**, our portfolio of services makes us a market leader and has already received several awards



We have a **strong ESG commitment** that supports our customers' visions and we have also **set ourselves ambitious goals**, such as:

ESG

- Become a **"Net Zero" company** by 2040
- Helping our customers **save 10Mt CO₂e** by 2030
- **Monitoring CO₂ emissions** with cloud solutions



ESG

- Investing in **talent development at Cappgemini**
- Supporting **digital inclusion** in our communities
- Incorporating Cappgemini's ethical principles into **partnerships and internal programs**



ESG

- Promotion of **diverse governance**
- Promote **corporate integrity** for shared value creation
- **Disclosure** of material ESG information



We are a leading sustainability consultancy

Analysts rank us as leaders within the field of sustainability consulting services, e.g., according to the **Consulting Services PEAK Matrix 2023**



We are **CDP Global Gold** accredited for Climate Change Consultancy



We are listed as **ESG Representative Vendor** at Gartner



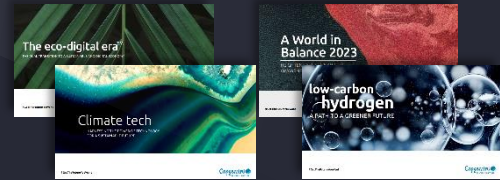
We are **leader** in the **Worldwide ESG Program Management Services Matrix 2023**

+3.000 Sustainability consulting projects in 2203c

+2.000 Sustainability experts worldwide

10 Mt CO₂e Reduction until 2030 in client projects

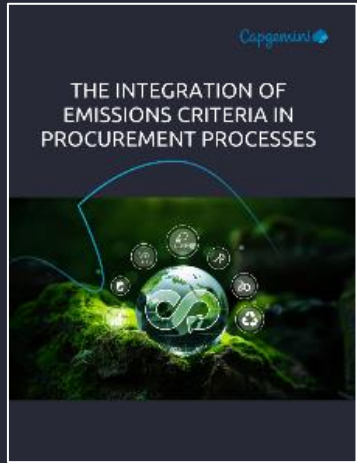
Cappgemini Research Institute #1
Six years in a row honored for high research quality by Source Global Research





We pursue a research-driven consulting approach and are recognized for our Research Institute

Selection of our Sustainability Publications



Click me!

Key Takeaways

- ✓ Role of procurement is shifting to a more strategic one, contributing to the long-term corporate ESG strategy
- ✓ The operationalization of the ESG strategy must be carried out in the functional areas
- ✓ Significant strides towards sustainability possible by integrating emission criteria into the source-to-contract process



65+
Published studies on sustainability

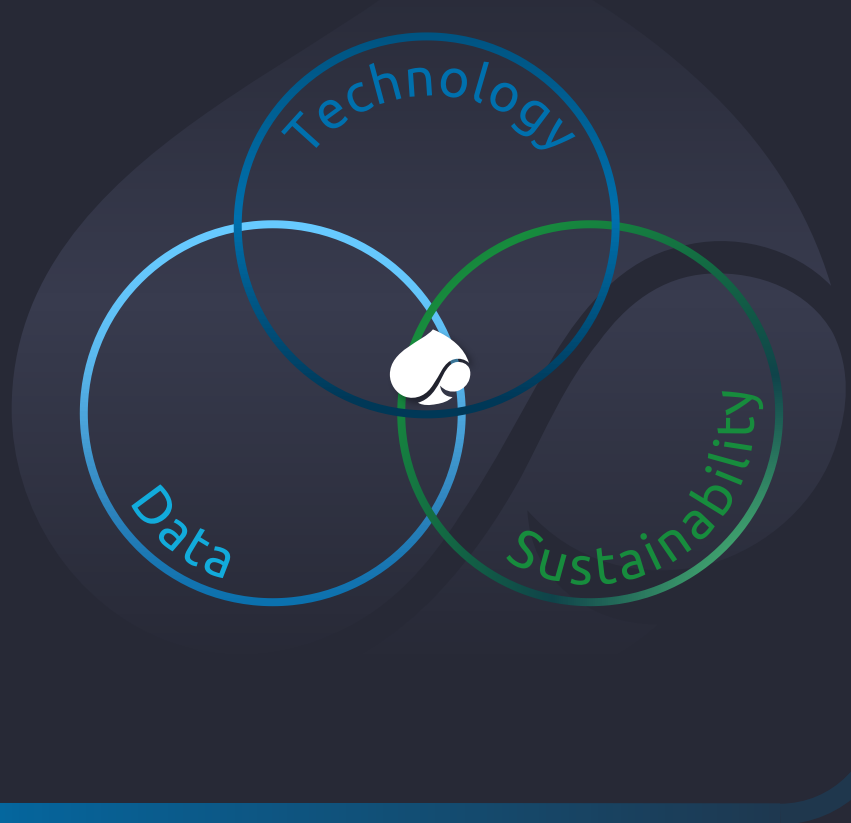
World-leading publications on sustainability, data and technology

For the sixth time in a row, our Capgemini Research Institute has been recognized as the world's leading research institute by the market research institute Source Global Research



As the demand for data-driven Sustainability activities rises, Capgemini's capabilities are ideal for the realization of such projects

Capgemini Core Capabilities



Capgemini Sustainability USP

We empower our clients in their **Sustainability journey** with **Data & Technology** – enabling Sustainability transparency, facts-based decision & strategy making and next-level Sustainability solutions

Our core offerings



Transparent & Sustainable Value Chains



Data- & Technology-based Sustainability Performance Mgmt.



Data- & Technology-based Circular Economy



Data-based ESG Strategy & Transformation



ESG Regulations



ClimateTech

Our references



German energy company

Organizational anchoring of sustainability in structural and process organization



German energy company

Elaboration and completion of the Scope 1 - 3 emissions balance sheet and net zero transformation roadmap



German energy company

Procurement concept for a PPA (Power Purchasing Agreement) portfolio and design of a target operating model



German energy company

Fine-tuning of the climate strategy and development of emission reduction measures, roadmap and governance

... additional support of various customers across all industries



**Are you working on
implementing the CSRD?**



Code: 12345678



Our objectives for the next 30 minutes

How can the new mindset of sustainability management and reporting be implemented in everyday business life?

1

Get to know the CSRD and its' challenges

We explain the background and aim of the CSRD, to which companies it applies to as well as what needs to be covered when your organization is affected.

2

Understand the double materiality assessment (DMA) and its' opportunities

The DMA is the baseline for CSRD reporting but it can be also much more than that, let's explore how a DMA is conducted and what to be aware of while doing so.

3

Develop a feeling for the complex data requirements focusing on procurement

The DMA set's the scene, but the implementation of the vast data requirements put many organizations through multiple challenges, each different based on the sustainability topic.

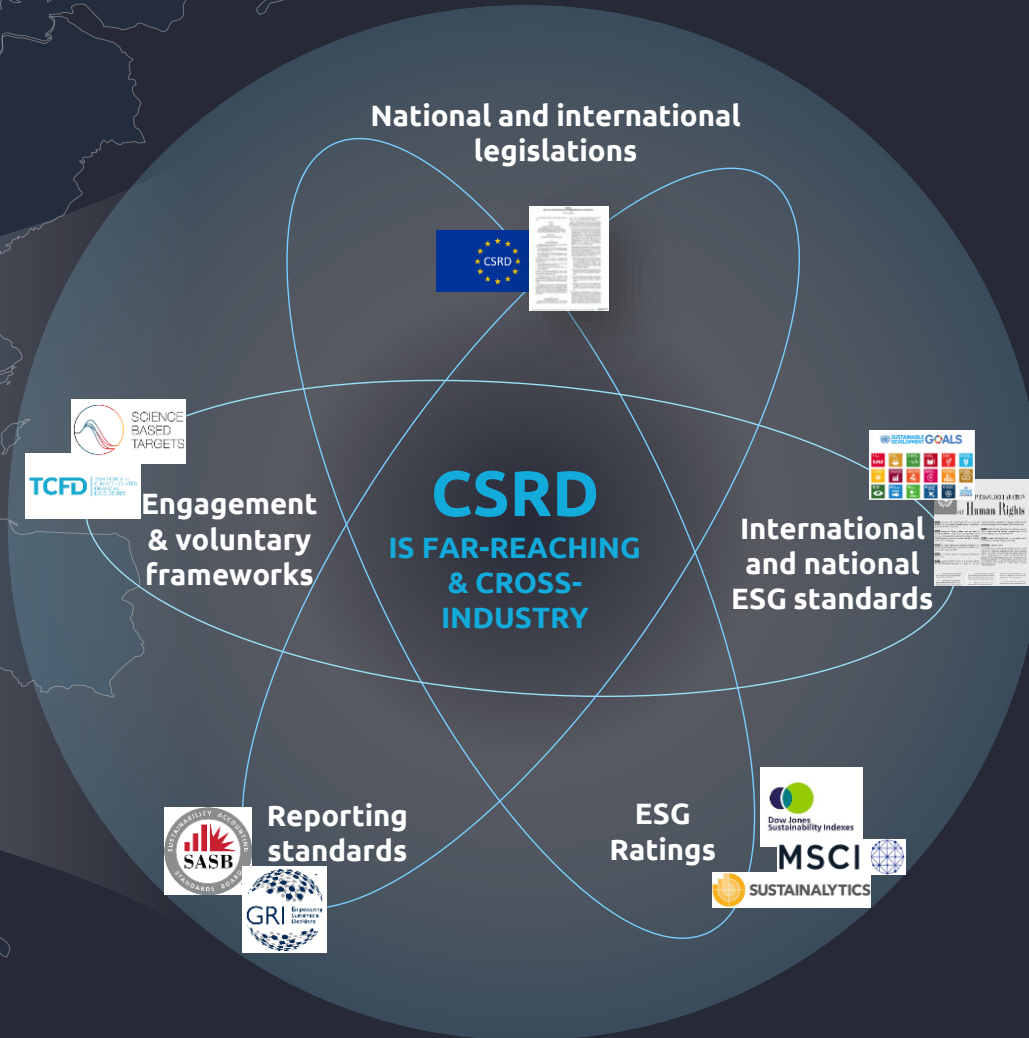


The CSRD joined an increasingly global and complex corpus of ESG regulation

> 600

ESG regulations currently exist - this number was only half as high five years ago

¹



The impact of the **CSRD** must be **carefully analyzed** to report ESG issues **efficiently** and **in compliance**.

¹ UNPRI



CORPORATE SUSTAINABILITY REPORTING DIRECTIVE

BECOMES
MANDATORY FOR
MANY ENERGY
PROVIDERS FROM
2024/25 ON



CSRD is being introduced in stages, with first application beginning of 2025



Approximately **50,000** companies within the scope of CSRD (currently 11,700)¹

So far, NFRD applies to around **500** companies in Germany, CSRD will apply to around **15,000** companies²

From 1 January 2024 for large companies already subject to the NFRD that meet two of three criteria

- Balance sheet > EUR 20 million
- Net sales > EUR 40 million
- Number of employees > 500
- Of public interest
 - Listed companies
 - Credit institutions
 - Insurance undertakings

With reports due in 2025.

2025

2026

2027

2029

From 1 January 2026 for listed SMEs and other companies that meet two of the following three criteria:

- Balance sheet > EUR 450.000
- Net sales > EUR 900.000
- Number of employees > 10

With reports due in 2027. SMEs can opt-out until 2028, with reports due in 2029.

From 1 January 2025 for corporations and companies (within or outside the EU) that meet two of the following three criteria:

- Balance sheet > EUR 25 million
- Net sales > EUR 50 million
- Number of employees > 250

With reports due in 2026.

From 1 January 2028 for non-European companies that meet the following criteria:

- Sales in the EU > EUR 150 million and
- a large EU subsidiary, or with a listed small or medium-sized EU subsidiary, or
- with EU branch office sales in the EU > EUR 40 million

With reports due in 2029.



The CSRD contains key aspects and differences to the previous sustainability reporting within the NFRD



The CSRD changes sustainability reporting fundamentally and initially equates financial and non-financial reporting.

SCOPE

Extended Disclosures

Additional requirements include

- the **double materiality assessment (DMA)**
- more **forward-looking information** including targets,
- information relating to intangibles and reporting in line with the **EU Taxonomy and SFDR**
- a dedicated **set of reporting standards, the ESRS.**

APPLICABILITY

49,900 Companies

All large companies with 250 or more employees and/or €40M turnover and/or €20M total assets and listed companies need to comply

Listed SMEs get three additional years until they have to comply.

In total, **more than 75% of the total turnover of EU companies** is covered.

3rd PARTY ASSURANCE

Mandatory

Third party assurance is **mandatory and includes the integration in the auditor's report**, involvement of key audit partner and its scope is supposed to cover EU Taxonomy matters and processes to identify key relevant information.

FORMAT

Interoperable

Implementation of a **uniform reporting and disclosure data format via the European Single Electronic Format (ESEF).**

Mandatory to disclose sustainability statement as part of the management report.

1) The GRI are a voluntary framework. It is applicable for all companies. Mandatory under GRI means that the requirement needs to be fulfilled in order to be allowed to state that the company is complying with the GRI. 2) The ESRS as reporting standards are part of the CSRD.



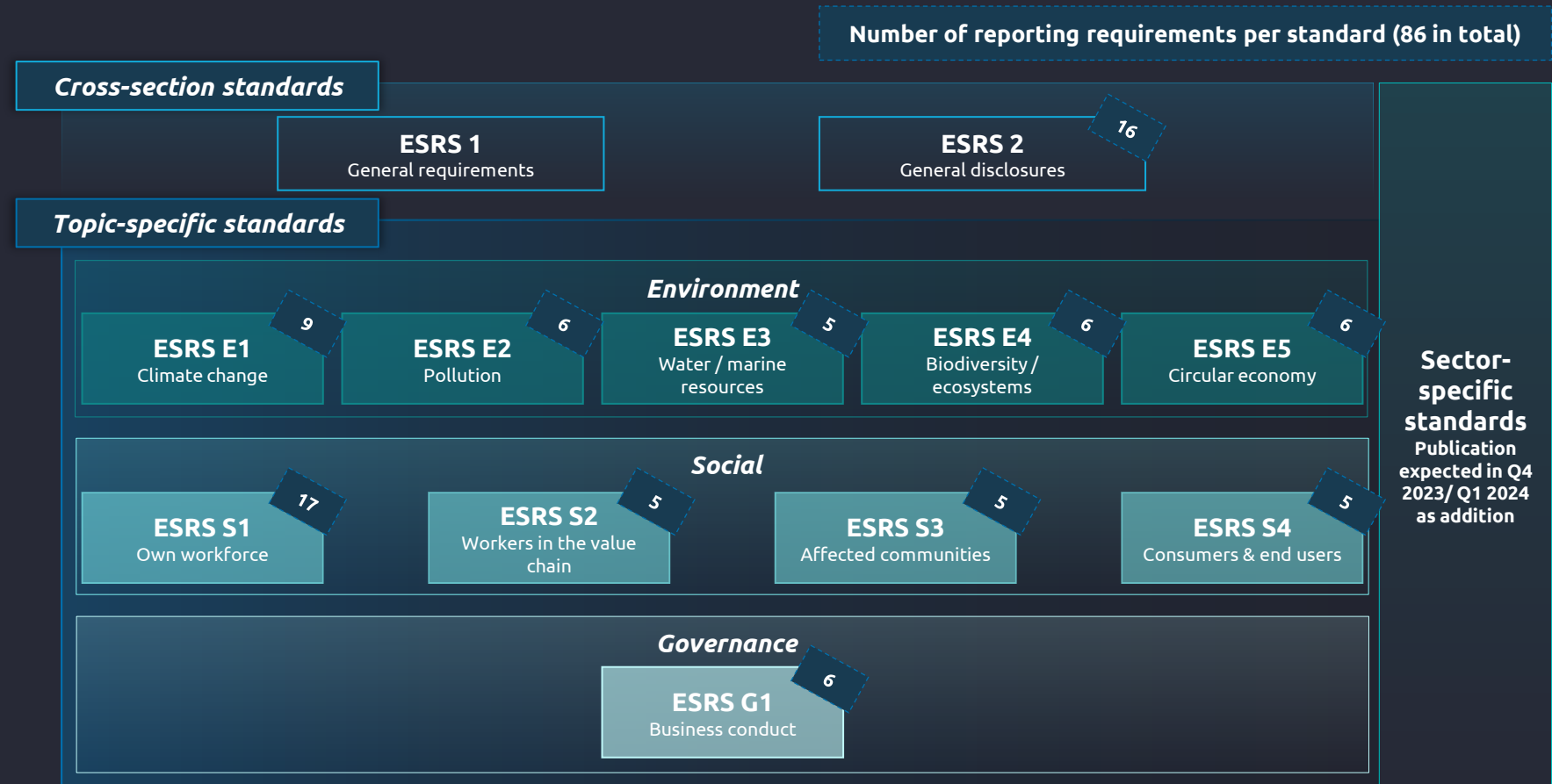
The disclosure requirements of the CSRD are set by the European Sustainability Reporting Standards (ESRS)

4 reporting areas (cf. ISSB and TCFD):

- Governance
- Strategy
- Impact, risks and opportunity management
- Metrics and targets

Individual topics do not have to be reported in full in the beginning

A total of 1,040 data points



The cross-section and topic-specific standards already include a **significant expansion** when compared to the previous **scope** of the reporting, **sector-specific additions increase** the reporting **scope** even further.



The five environmental standards have different disclosure requirements from climate change to circularity



ESRS E1 Climate Change

Requires companies to be transparent about their use of carbon credits, their carbon dioxide equivalents, the company's plans to adapt to climate change and reduce GHG emissions.

Reporting requirements: 9



ESRS E2 Pollution

Encourages companies to conduct further analysis of their pollutants: e.g., inorganic pollutants, ozone-depleting substances, and how human activities contribute to pollution.

Reporting requirements: 6



ESRS E3 Water and Marine Resources

Requires companies to disclose nearby areas of water that are becoming polluted or scarce, economic activities related to water sourcing, and general water scarcity.

Reporting requirements: 5



ESRS E5 Use of Resources and Circular Economy

Companies will disclose their flow of resources and how they contribute to developing greater sustainability.

Reporting requirements: 6



ESRS E4 Biodiversity

Includes the current variability of living organisms across various ecosystems and how they have changed as a result of a company's environmental impact.

Reporting requirements: 6

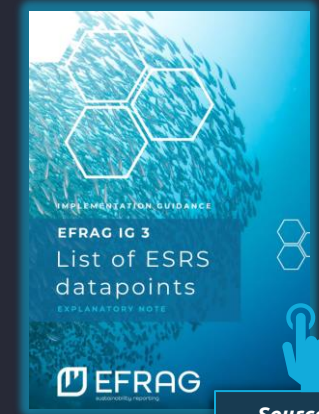


All of those environmental and all other the other topic-specific ESRS requirement base on the business model and have different relevance for different industries - including energy companies.

Overview of ESRS data points – ESRS 2, E1, E4 and S1 as the most comprehensive ESRS standards



Category	Standard	Topic	Data points					
			Mandatory ("shall")			Voluntary ("may")		
			Narrative	Semi-narrative	Numerical	Narrative	Semi-narrative	Numerical
Cross-section standard	ESRS 1	General requirements	-	-	-	-	-	-
	ESRS 2	General disclosures	89	14	24	11	1	-
	Sum			127			12	
Environment	ESRS E1	Climate change	51	25	111	4	1	10
	ESRS E2	Pollution	18	2	24	12	4	4
	ESRS E3	Water and marine resources	17	2	8	5	7	6
	ESRS E4	Biodiversity and ecosystems	36	14	4	49	9	7
	ESRS E5	Resource use and circular economy	24	3	15	19	-	-
Sum			354			129		
Social	ESRS S1	Own workforce	61	22	44	27	13	15
	ESRS S2	Workers in the value chain	40	7	-	13	5	-
	ESRS S3	Affected communities	40	5	-	14	4	-
	ESRS S4	Consumers and end-users	39	5	-	14	4	1
Sum			263			105		
Governance	ESRS G1	Business conduct	25	6	8	3	2	5
	Sum			39			10	
Total			783 (75%)			257 (25%)		



Source:
EFRAG IG 3
(p.11ff.)



Through the CSRD companies face major challenges, we are addressing these with praxis proven solutions

Key challenges

Double Materiality

Lack of a stringent process and concrete guidance to determine material issues and subjective assessment leads to reports that are incomplete, misleading and not audit-ready.

Cost implications

Implementation may involve **additional financial resources**, especially for companies that have not yet established comprehensive sustainability strategies and systems.

Data collection & Reporting

Collecting, reviewing and conceptualizing large volumes of complex and diverse sustainability data **requires** capacity, time, and technology **infrastructure**.

Capacity & Knowledge gaps

Many firms **do not have** sufficient **internal resources**, skills or knowledge to fully understand and implement the requirements of the standards, which requires targeted training and support.



Mitigations

Audit-proof methodology integrated within **excel-based tool** as well as **process documentation**, that also serve as a basis for reporting content.

Development of a **clear governance model** based on a target reporting picture, can help **divide the financial resources among the departments** that will also carry the work within the daily business.

Comprehensive gap analysis for all material **ESRS requirements** help to understand the amount of resources required depending on the current status-quo of the data and process available.

Internal steer-cos, external support or collaborative sector dialogs are formats that help to gather multiple views to support a common understanding of the complex and broad regulatory requirements



Especially the availability of data, the implementation of required processes and the related governance pose challenges for companies which are required to report under the CSRD and respectively required to apply the ESRS.



Our proven project approach during the preparation and implementation stage of a CSRD project tackles said challenges

Exemplary roadmap for a report in 2026 for FY 2025; not complete and adjustable to individual needs and timelines



Alignment with external auditor

With such clear project step's CSRD preparation and implementation seems easy, what do you say?



The DMA is a key aspect of the CSRD preparation that needs special attention due to the comprehensive requirements

Exemplary roadmap for a report in 2026 for FY 2025; not complete and adjustable to individual needs and timelines

Jan 2024

Setting the scene based on **accounting and consolidation principles**, scoping, and stakeholder analysis

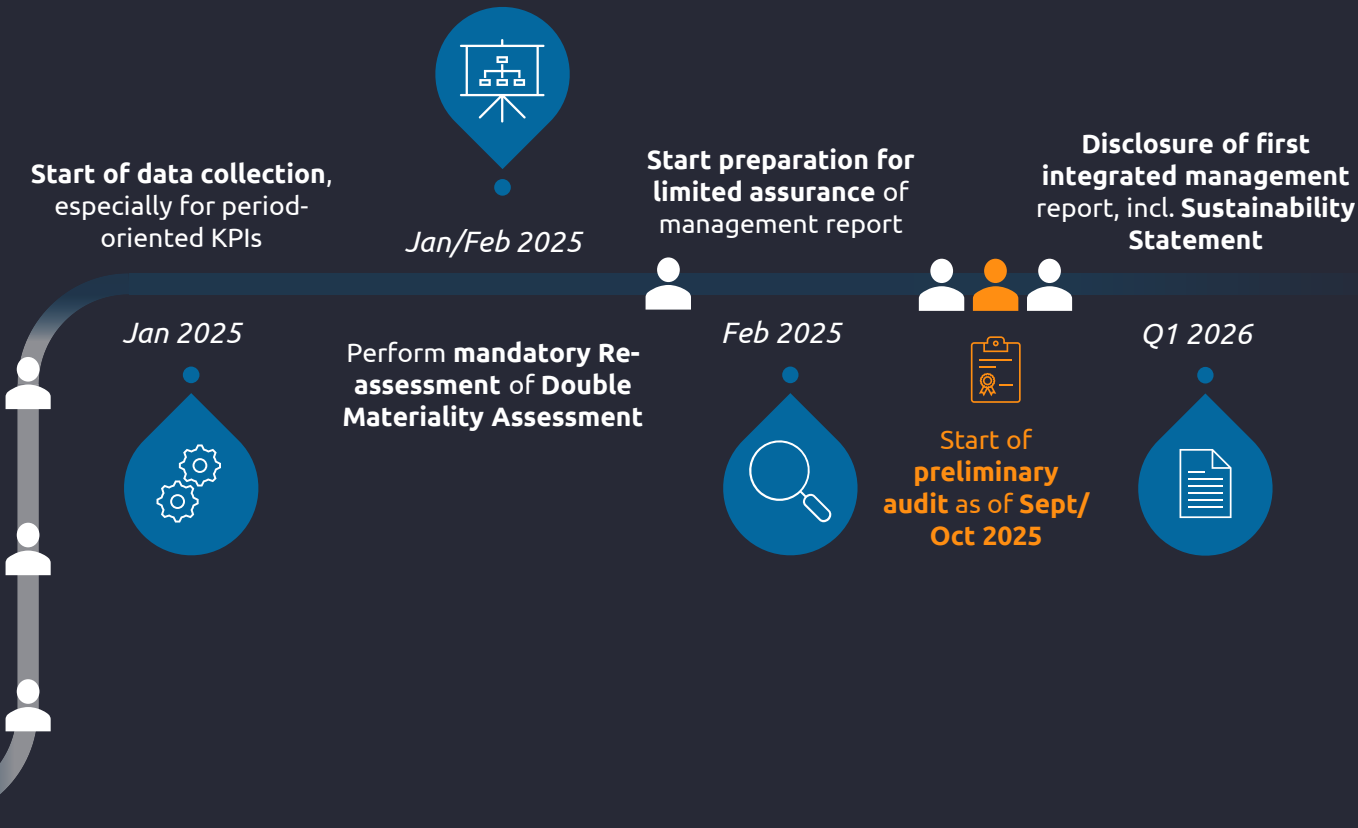
Jan 2024

Execution of **Double Materiality Assessment** as mandatory baseline

March 2024

Execution of **gap analysis** based on **determined material topics** to identify qualitative and quantitative **ESRS-related gaps**

Alignment with external auditor





The concept of double materiality combines financial and impact materiality in one assessment

EFRAG
European Financial Reporting Advisory Group
Establishment of a **European Sustainability Reporting Standard**

EU CSRD

The concept of Double Materiality

Double Materiality is the union of Financial Materiality (Outside-in view) and Impact Materiality (Inside-out view).

A sustainability topic is material if it either meets Financial Materiality or Impact Materiality or both.

 Financial Materiality  Impact Materiality



Applicable since FY 2018

Requirements for all ESG pillars

> 11,000 corporates and organizations in scope



Complements **Impact Materiality** by PRB requirements on **Impact Assessment**



Complements **Impact Materiality** by own impact reporting requirements for multi-stakeholder audience

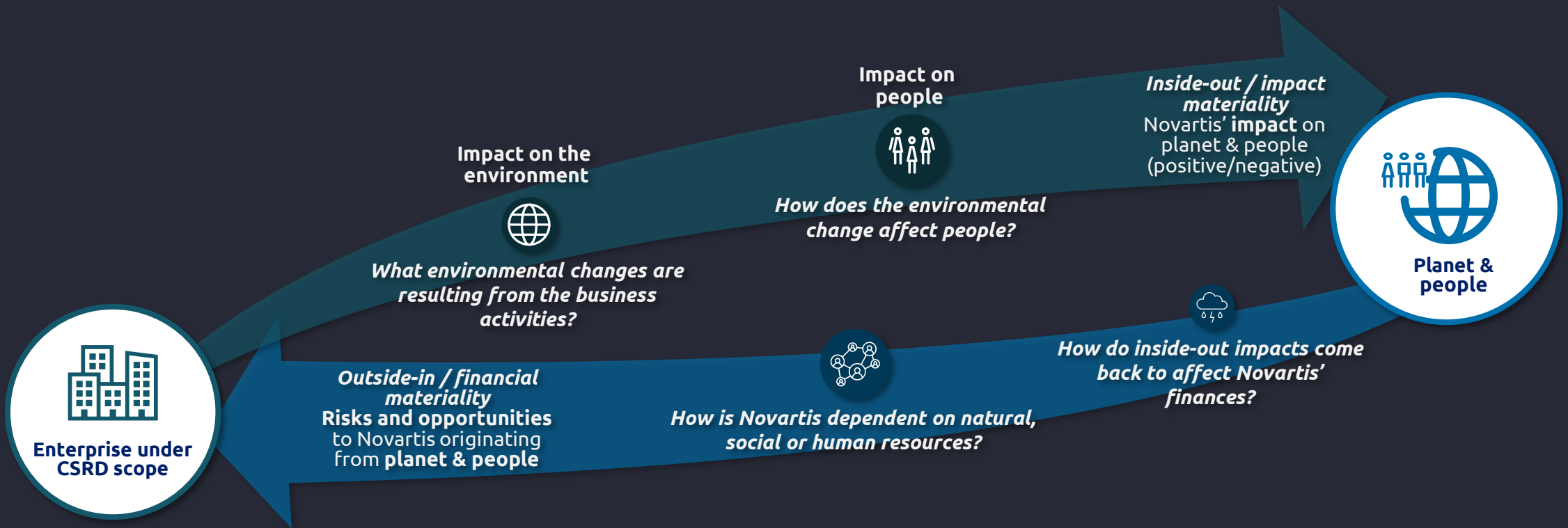


Complements **Financial Materiality** by own framework for creditor protection



Analogous definition in **Financial Materiality**; **Impact Materiality** out of scope

The aim of the DMA is to build sustainability management and reporting on a two-folded view



The DMA serves as **topic filter to identify the material topics** a company must report on externally and is the basis for strategic sustainability management.



Building on a pre-defined list of sustainability topics impacts, risks and opportunities must be identified and assessed

37 cross-sector and company-specific topics

Topics	Sub-topics
Environment	
ESRS E1 climate change	<ol style="list-style-type: none"> 1. Climate change adaptation 2. Climate change mitigation 3. Energy production and consumption: energy efficiency, share of renewable energy in energy mix
	...
Social	
ESRS S1 own workforce	<ol style="list-style-type: none"> 1. Working conditions 2. Equal treatment and opportunities for all 3. Other work-related rights
	...
Governance	
ESRS G1 business conduct	<ol style="list-style-type: none"> 1. Corporate culture 2. Management of relationships with suppliers 3. Avoiding corruption and bribery
	...

Exemplary listing

For each of the ESRS Standards, an IRO needs to be identified

Negative Impact

Material impact: the biggest CO2 emissions stem from power purchasing.

ESRS E1

Positive impact

Energy generation through waste incineration: Thermal waste treatment avoids the accumulation of waster while simultaneously generates energy.

ESRS E5

Risk

Wind turbines, solar panels etc. have a very complex supply chain based on critical raw materials with limited availability and high local regulatory dynamics.

ESRS E1

Opportunity

Potential increase in availability and / or decrease in financing costs for companies with public and science based 1.5C climate targets goals. Opportunity for further dynamic financing development (including green bonds).

ESRS E1



Specified list within ESRS 1 (AR 16), which must be fully integrated into the longlist (mandatory!)



The DMA execution follow a sequential structure and is comparable with a topic filter (long to shortlist)

ACTIONS

- **Analysis of the company context including value chain mapping**
- Definition of a **stakeholder-engagement-strategy**
- Creation of a **longlist of all potentially relevant topics** based on the ESRS and, if applicable, other industry standards
- Involvement of internal (and external) **experts**
- **Initial prioritization** of topics
- Identification of **impacts, risks and opportunities (IROs)** for the topics of the longlist through the development of concrete examples in the context of moderated **workshops / discussion**
- **Validation** of the shortlist
- **Adjustment of the valuation template** based on the identified categorized IROs
- **Conceptual implementation** in survey tools or expert interviews
- **Consolidation** of valuations
- **Derivation of key topics** and presentation (e.g., as a list or matrix)
- **Validation** by management

1

Definition of the scope

2

Creation of the longlist

3

Identification of impacts, risks and opportunities (IROs)

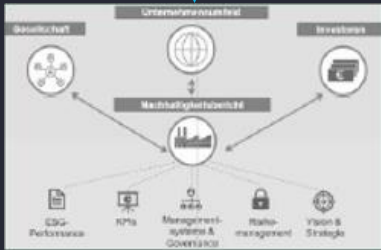
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Materiality assessment

5

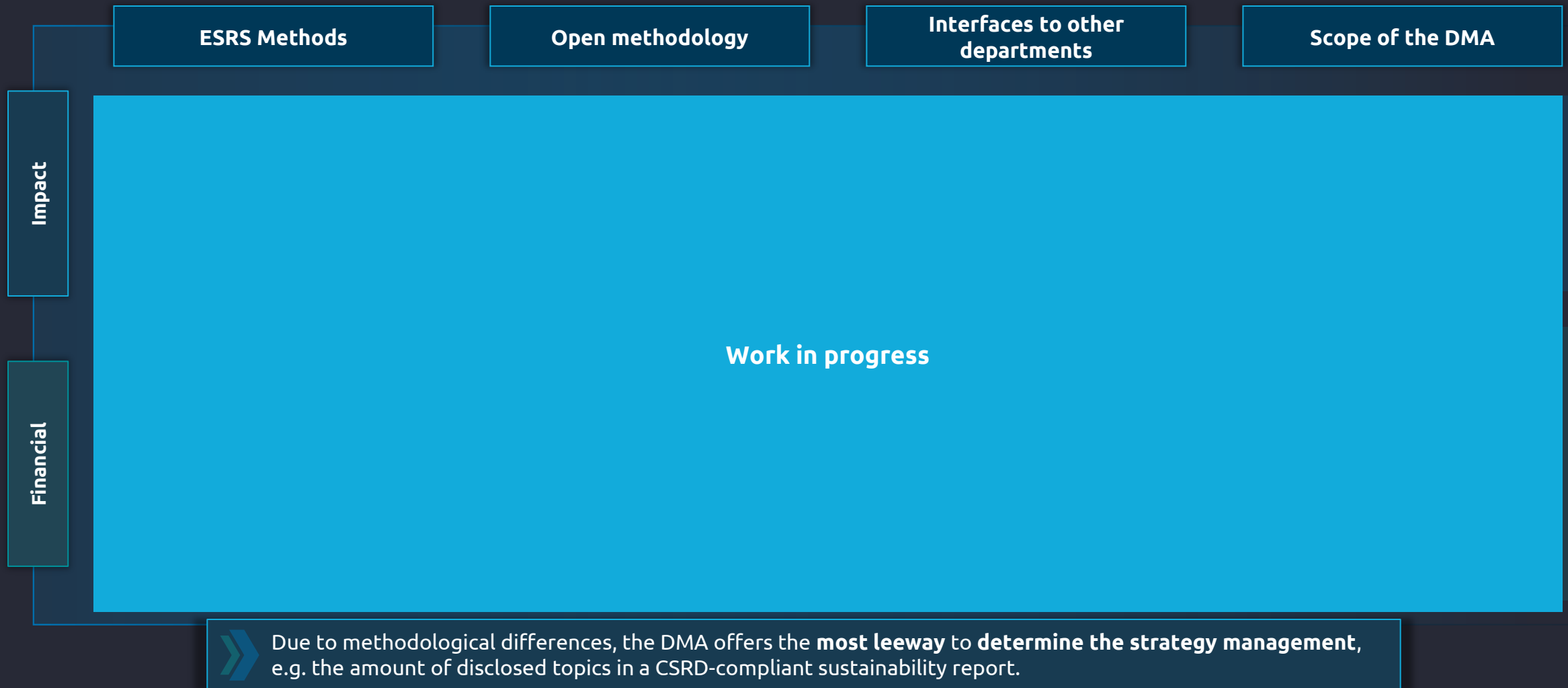
Compilation of key topics

RESULTS






Due to methodological strict and open components the DMA is challenging in both initial concept and execution





An example of open methodological concepts such as scale determination shows how complex the DMA can get



Input of client's Risk Management Approach



Determination of scale values for materiality assessment within the Capgemini DMA Tool

Folgende Kategorien von Eintrittswahrscheinlichkeiten werden unterschieden:

Impact Materiality

Work in progress

Üb		ation value	-
w			5
m			4
ur			3
(f			2
			1
Als		ation value	-
Hell			5
Ste			4
wer			3
bez			2
Fol			1
Aus			
ur			
ge			
be			
sc			
bestandsgeranrend	>50,0		
		2 - >1% - 5% Unlikely (the impact scenario will occur every four to ten years)	2
		1 - 0% - 1% (Almost) impossible (the impact scenario will occur in ten years or less)	1



DMA REVIEW: IMPACT, RISKS AND OPPORTUNITIES ASSESSMENT

Client's challenge

- The client falls under the scope of the CSRD, to report on FY 2025 for the first time in 2026
- The client started with first CSRD activities with an external partner but the conducted activities were deemed insufficient for audit readiness
- The client identified the need for an experienced partner to establish a basis to comply with the CSRD requirements, specifically regarding the IRO assessment (including IRO catalog and action roadmap)

Key challenges

- Enabling stakeholders from more than 30 different departments to recognize the new principle of double materiality
- Identifying and assessing company-specific IROs
- Aligning with risk management to validate the applied methodology and scales
- Interpreting the CSRD in unspecified areas such as materiality thresholds and corresponding management of uncertainty

Our approach

- The aim was to evaluate and analyze the methodology of the IROs in the context of the DMA:
 - Conduction of a status quo analysis
 - Identification of Gaps
 - Review of the existing IRO methodology
 - Development of a target IRO assessment process (inclusion of ERM)
 - Conduction of stakeholder workshops
 - Creation of a topic-specific IRO catalog

Results



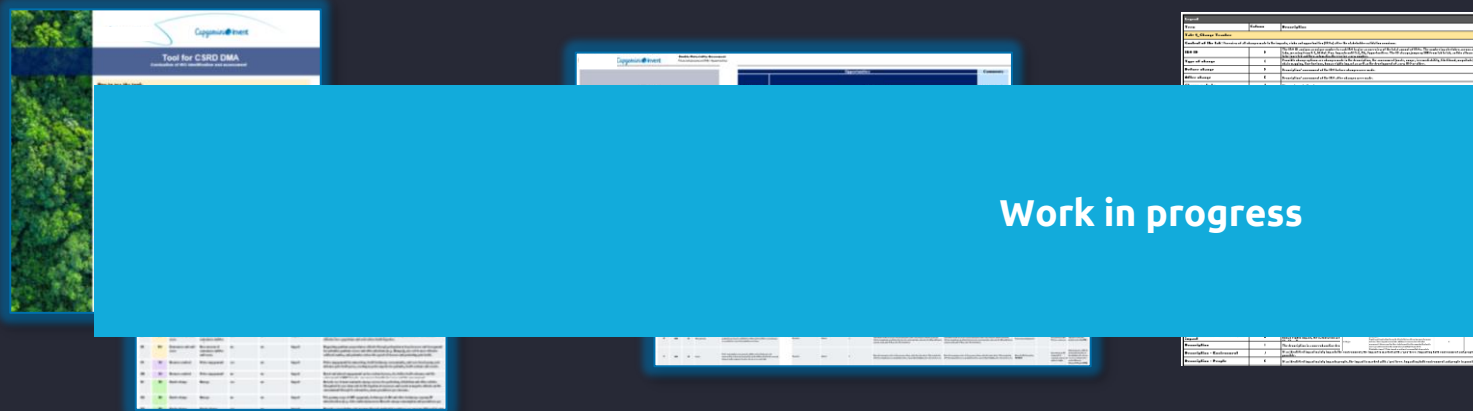
Ready-to-use DMA tool



Overview of the ESRS data point analysis



To face these challenges Capgemini has developed an automated audit-proven DMA tool



Work in progress

Single source of truth

Conduction of DMA in one document for annual refreshment and further development keeps relevant data in a single place, avoids confusion and makes collaboration easier.

Automated results presentation

Changes to the 'working IRO tabs' are updated automatically in the summary and ESRS mapping tabs that allow an automated update and quicker analysis of reporting requirements.

Comprehensible methodology

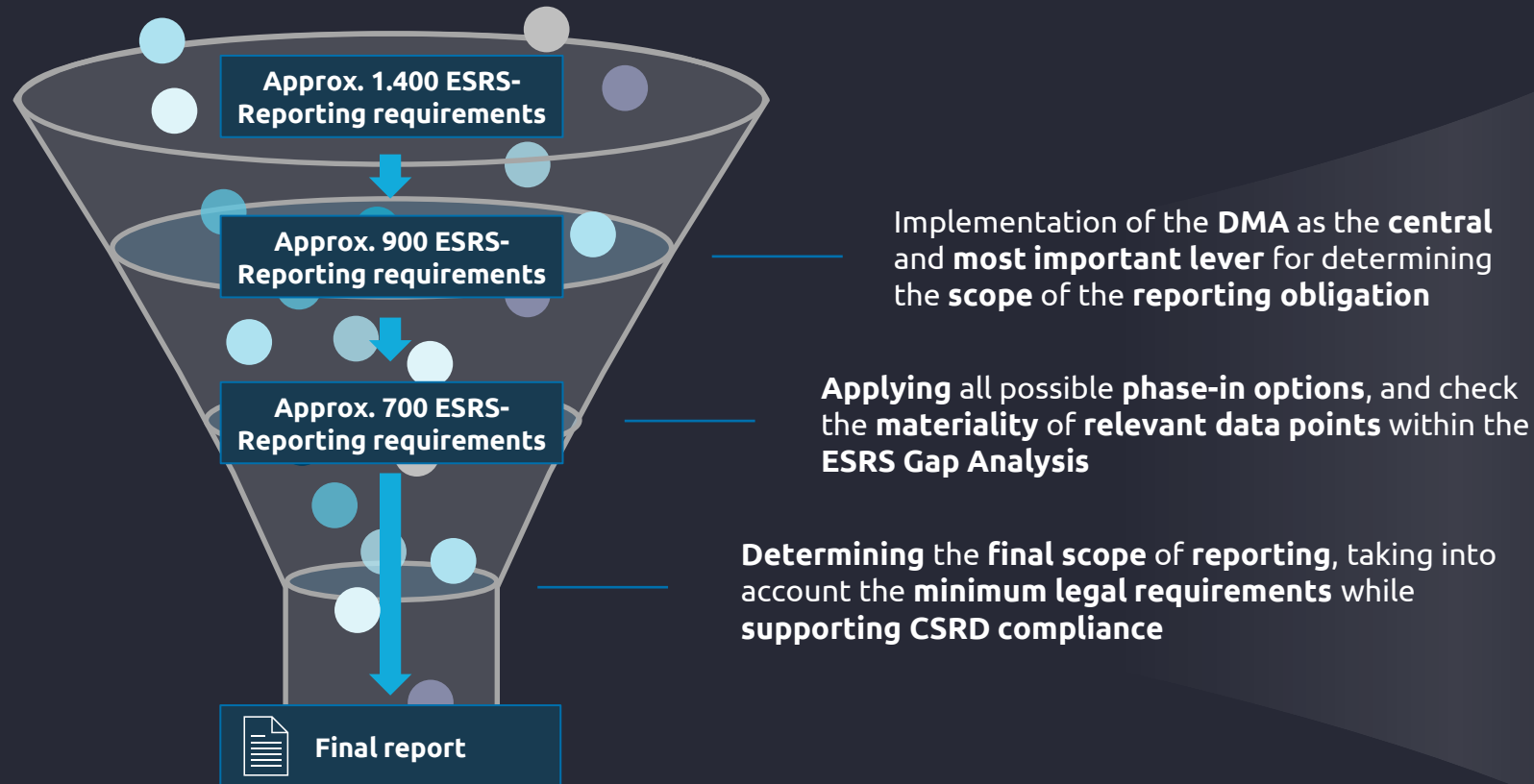
Methodology and explanation, as well as scales and change tracker are available and enable a quick and seamless onboarding and understanding.

Fulfills documentation needs

Not only helpful for audit readiness, but also to ensure a holistic documentation and to understand the implementation and processes in the following years.



In summary the DMA is the most important filter to reduce the CSRD reporting requirements



While the DMA is the biggest lever for reducing reporting requirements, it also holds an immense possibility for strengthening your sustainability management!



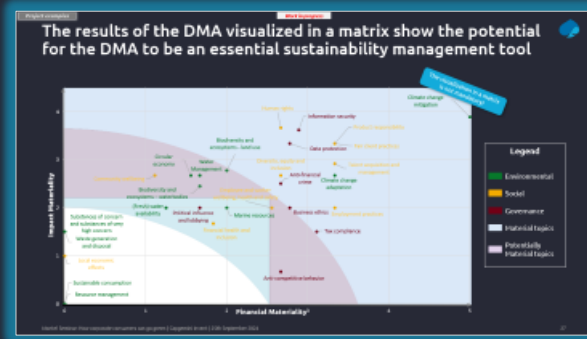
How many companies saw the need to redefine their value chain approach?



Code: 12345678



Once material topics have been identified the reporting scope and to be delivered data points are clear – and associated work!



What does the overall result of the DMA mean for reporting?



All topics identified as material must be reported in accordance with the mapped ESRS requirements and transferred to a reporting structure



If a topic is identified as material that has not yet been reported, you can omit reporting on strategic management (policies, targets and actions) however with a documented plan on when those will be implemented

However, reporting on the corresponding KPI is still required even through rough estimation.

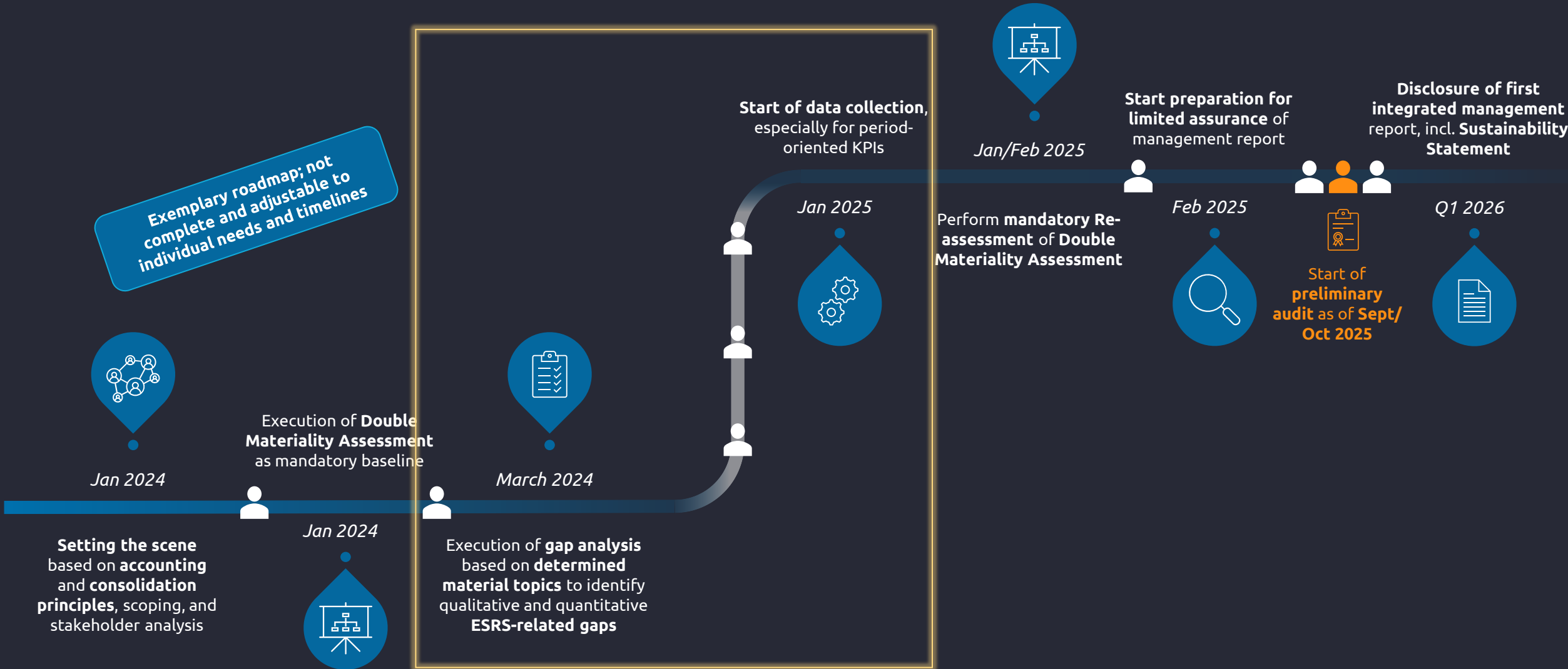


This includes information for the up- and downstream value chain as well!

If not, all information is available in the first three years, this must be pointed out and the status reported annually in the form of a progress report



To know the current status of reporting before data collection a gap analysis has proven most efficient





Our Cappgemini gap analysis framework and tool builds the basis for a comprehensive implementation of material data points

Key components and structure of the CSRD framework for the ESRS Gap Analysis

ESRS requirements matched to DMA result

Extract from requirement and gap types (qualitative and quantitative)

Requirement types

- Process description
- Guideline
- Measure
- Objective
- KPI
- Transition plan
- Strategy reference
- ...

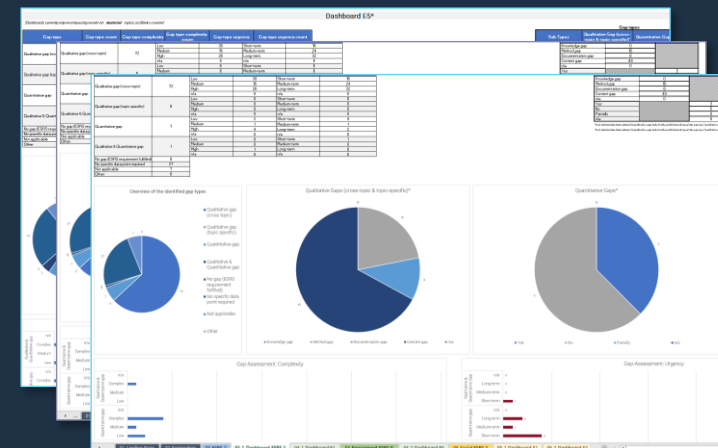
Gap type qualitative

- Content-related gaps
- Knowledge gaps
- Documentation gaps

Gap type qualitative

- Data availability
- Data quality

Identified gaps in dashboard format supplemented by detailed gap descriptions



Our established CSRD framework is continuously adapted to CSRD updates (last update EFRAG data point list dated 31.05.2024)

Following the same approach as for the DMA, the ESRS Gap Analysis will start with the pilot site HME Italy. Afterwards, synergies are leveraged for the remaining sites while at the same time considering individualities. This will be conducted in parallel for efficient resource management.



Based on prioritized gaps strategic ESRS focus topics for further development can be defined

Strategic ESRS focus topics are defined on the basis of prioritized gaps, taking dependencies in implementation into account

1. Prioritization at gap level



Project example

Prioritization of gaps within the CSRD framework based on urgency of implementation and complexity

2. Aggregation of gaps



Project example

Summary of gaps based on content-related topic clusters as a basis for defining strategic ESRS focus topics in step 3

3. Definition of strategic ESRS focus topics



Project example

Selection and validation of strategic ESRS focus topics based on prioritized gaps from step 1 and taking into account dependencies in implementation



For efficient processing, we aggregate the prioritized gaps from Module 2 into thematic clusters.



We have identified various challenges for customers in implementing the ESRS gap analysis results

Work in progress



Various characteristics of the energy sector are reflected in DMA results and consequentially on procurement activities





CSRD PROCUREMENT DATA REQUIREMENTS

Client's challenge

- The client falls under the scope of the CSRD, to report on FY 2025 for the first time in 2026
- Many procurement related topics were assessed as material with corresponding data points, such as data from the value chain for all E-standards
- The current status-quo showed that the data was neither existing nor any knowledge about how to approach those requirements

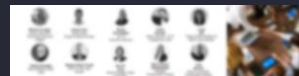
Key challenges

- The current procurement was based on a spend-principal with only necessary supplier management to be compliant (e.g. code of conduct)
- With the expansion of renewables, the focus would shift drastically towards purchased goods and therewith the need to deliver CSRD data
- Purchasing across the group was very decentralized with different processes and business models (purchasing needs) to cover

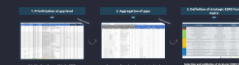
The approach

- Determination of a three-step ambition model to be able to deliver the necessary data fast for the reporting in FY2025
- Usage of multipliers for the spend of the FY to be able to estimate the data
- Governance model for a "sustainable procurement" vision

Results



**Sustainable
procurement steer-co
covering all subsidiaries**



**Three step ambition model for
data requirements**



The DMA and gap analysis are the baseline to streamline sustainability reporting in internal management opportunities

We discussed a lot of details regarding the DMA, we would now like to zoom out a bit and summarize:

The DMA determines the **scope** of your **sustainability reporting**,

enables an **allocation** of the **resources** needed to **achieve CSRD compliance** and

provides indispensable **insights** for **shaping company strategy**.



*The defined level of **ambition** and the associated **availability of data** are **crucial**.*



Please note that, the topic of purchasing only covers a small part. All aspects of a company must be considered within the framework of the CSRD.

Key takeaways for a successful CSRD implementation journey to enable the company and stakeholders for the future



Plan **enough time** for it, **prepare** the **relevant stakeholders** and **do not underestimate** the effort

The **DMA** is **essential** as a **basis**, here there is the most room to **set** a **strategic framework** and **use** the **scope for interpretation** of the CSRD



It offers the **opportunity** to bring previously **deprioritized topics** into the **management's view** and to **anchor** them **strategically** in a **holistic sustainability strategy**


This is a **learning process** for **everyone** - companies, auditors, consultants, etc., it will be a **long journey** and the first CSRD reports need to be benchmarked





Time to review what you have learned and think about it further: *CSRD - bureaucratic hell or competitive advantage?*

There is no doubt that the CSRD involves a considerable amount of work and, in case of doubt, additional resources and IT capacities are required, **but...**



*"If you can't measure it, you
can't manage it"*
Peter Drucker

...by making ESG indicators measurable, **long-term value drivers** are identified in order to meet the ever-increasing demands on society and the environment

...the CSRD promotes a **culture** of **innovation** and **efficiency**. Based on newly acquired knowledge, new technologies and innovations can be used to efficiently achieve ESG goals

...in the future, it can be expected that companies with good ESG scores will also be **granted lower interest rates** and are **already attractive** to **potential employees**



The CSRD should be understood as an instrument to anchor ESG in the company, to make a contribution to society and the environment and at the same time to ensure long-term success.

STAY CONNECTED AND CALL US TO...



Getting to Sustainable Futures with Capgemini

... develop ESG strategies and set targets



... comply with ESG regulations



... set up a sustainability data management



... enable data driven sustainability management



... set up ESG Governance



... shift towards a green economy



Contact us if you have questions, see opportunities within current project &/or potential projects!



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Any questions?



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About Capgemini Invent

As the digital innovation, design and transformation brand of the Capgemini Group, Capgemini Invent enables CxOs to envision and shape the future of their businesses. Located in over 30 studios and more than 60 offices around the world, it comprises a 12,500+ strong team of strategists, data scientists, product and experience designers, brand experts and technologists who develop new digital services, products, experiences and business models for sustainable growth.

Capgemini Invent is an integral part of Capgemini, a global business and technology transformation partner, helping organizations to accelerate their dual transition to a digital and sustainable world, while creating tangible impact for enterprises and society. It is a responsible and diverse group of 340,000 team members in more than 50 countries. With its strong over 55-year heritage, Capgemini is trusted by its clients to unlock the value of technology to address the entire breadth of their business needs. It delivers end-to-end services and solutions leveraging strengths from strategy and design to engineering, all fueled by its market leading capabilities in AI, cloud and data, combined with its deep industry expertise and partner ecosystem. The Group reported 2023 global revenues of €22.5 billion.

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