

CT Engineering

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

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C1. Introduction

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Privately owned organization

(1.3.3) Description of organization

The CT Engineering Group is an international engineering consulting company eager to help its clients succeed in their technological projects. From product design engineering to manufacturing engineering, after-sales engineering support and R&D projects, we operate in the aeronautic, space, marine, automotive, railway, energy, industrial plants and architecture sectors. Nearly 1,500 people are employed across 18 facilities. The majority of our business divisions located in Spain, France and Germany. CT is committed to the prevention, protection and conservation of the environment in its activities. CT operations adhere to an Environmental Policy which emphasizes innovation for environmentally friendly engineering solutions, pollution prevention, minimization of waste, compliance to all applicable legal requirements and environmental management employing UNE-EN-ISO 14001 standard. Our Environmental policy released publicly (<https://www.thectengineeringgroup.com/quality/>) in 2023, it outlines our objectives and commitments in the areas of energy consumption, greenhouse gas reduction, waste management and recycling, and the promotion of sustainable consumption through environmental consulting services to help our customers design and promote their eco-friendly products. We are proud to be engaged in the Science Based Targets initiative (SBTi), which provides companies with a clear pathway to set reduction targets in line with the goals of the Paris Agreement and aligned to the latest climate science. By implementing these policies, values and initiatives, exercised from the top management through to the establishment of objectives and targets, CT strives to reduce its carbon footprint and promote sustainable practices to protect our planet from the devastating effects of climate change. We are committed to continuously improving our practices and leading the way in promoting environmentally responsible behavior within our industry. For this 2024 CDP Climate Change Questionnaire response, a complete greenhouse gas emissions profile for CT Engineering Group is being reported. The greenhouse gas protocol has been applied in the reporting of scopes 1, 2 and 3 with the organizational boundary for the greenhouse gas calculation including all CT facilities which are under Operational control. All categories of Scope 3 emissions are calculated or screened to determine their materiality, or excluded due to non-applicability for our office-based services which we provide to our clients. Note that CT's main activities are the provision of engineering services and development of bespoke software products. As such, manufacturing of physical products is not a component of our business model. Seeking alignment to TCFD principles and recommendations, CT Engineering Group has put in place governance mechanisms to integrate climate change into management at the board level, implemented strategies to reduce emissions internally and assess business risk and opportunities to ensure viability and business resilience long-term in the face of the challenges posed by climate change.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2023

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 2 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 2 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 2 years

[Fixed row]

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

959800PJ15W3C5UGBT51

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

N.I.F.:B48689129

[Add row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☒ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

The CT mapping process is covering all group sites, customers and Tier 1 suppliers. This process is described in 2 different procedures of our management system: QP-CU1-BUM “COMMERCIAL PROJECTS MANAGEMENT” and QP-SU2 –BUM “SUPPLIERS MANAGEMENT”. Our organization has thoroughly mapped its customer base as part of value chain mapping efforts to enhance risk management, traceability, and customer engagement. This involves tracking both potential and

existing customers, their needs, and their contractual requirements. The methodology and tools are a CRM to track commercial opportunities and customer interactions, an ERP to record detailed customer information, purchase orders, contracts, and feedback and a Bid decision matrix to evaluate potential customers and decides on project bids based on predefined criteria. There are 3 main stakeholders in the process: Potential Customers (Identified through market research and tracked via the CRM), Existing Customers (Managed through the ERP) and Internal Teams (Sales, management, project management, and quality assurance teams collaborate on maintaining and updating customer information). CT identify and analyze risks during the bidding phase. All interactions are traceable within ERP and CRM. Actively seeking customer feedback via our system is part of our customer engagement process and we also ensure that all contractual obligations are met and documented within the ERP system. The process of mapping suppliers involves identification, evaluation, approval, and reevaluation to ensure a comprehensive evaluation based on risk and performance criteria. The identification is performed by the Business Unit Manager (BUM) by completing a Supplier Form and ensuring an NDA is signed. Quality and BUM perform a first evaluation conducting a Supplier Risk Analysis within the ERP using criteria like Certifications, Technical Capacity... 4 risks level are defined: Standard Risk Supplier, Medium Risk Supplier (action plan to improve), High Risk Supplier (action plan to improve and special surveillance) and Critical Risk Supplier (revoked supplier). Approval process is tracked the supplier panel database in the ERP used for decision-making. Then, an Annual Reevaluation Based on criteria such as Quality Evaluation, Technical Capacity... is performed by Quality and Project management. This process ensures informed decision-making for supplier approval and continuous monitoring.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☒ No, and we do not plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☒ Judged to be unimportant or not relevant

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

CT is an engineering consulting services company which does not require the usage of plastics through our business activities. Our products are intangible and do not require directly raw materials from the environment nor packaging. Recycling of plastic household waste items such as single use beverage containers in office locations minimizes the environmental footprint related to plastics. With the arrival of CSRD reporting requirements in the following years the materiality of Plastics will be assessed in detail for CT activities and locations however it is anticipated that the risks and impacts will be minimal and non-material.

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The identification, assessment, and management of environmental dependencies, impacts, risks, and opportunities is performed on a rolling, annual basis. This is aligned to the financial planning for the annual budget preparation cycle. Progress towards environmental goals and related management objectives are reviewed in parallel.

Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Board level strategic planning is performed on a 3-year cycle. This plan takes into all top-level business risks, including environmental risks and opportunities to guide the direction for the business operations over the medium-term. The strategic plan for year 2025-2028 is currently in preparation with the first draft anticipated in September 2024. The transition plan is embedded into this medium-term planning.

Long-term

(2.1.1) From (years)

3

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Long term can be considered to be open-ended and refer to any time scale greater than 4 years. The long term horizon includes the Science Based Target defined for achievement by 2030.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local
- ☒ Sub-national
- ☒ National

(2.2.2.12) Tools and methods used

International methodologies and standards

- ☒ ISO 14001 Environmental Management Standard

Databases

- ☒ Regional government databases

Other

- ☒ External consultants
- ☒ Internal company methods
- ☒ Jurisdictional/landscape assessment
- ☒ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- | | |
|--|---|
| <input checked="" type="checkbox"/> Drought | <input checked="" type="checkbox"/> Heavy precipitation (rain, hail, snow/ice) |
| <input checked="" type="checkbox"/> Landslide | <input checked="" type="checkbox"/> Flood (coastal, fluvial, pluvial, ground water) |
| <input checked="" type="checkbox"/> Wildfires | <input checked="" type="checkbox"/> Storm (including blizzards, dust, and sandstorms) |
| <input checked="" type="checkbox"/> Heat waves | |
| <input checked="" type="checkbox"/> Cyclones, hurricanes, typhoons | |

Chronic physical

- ☒ Sea level rise
- ☒ Changing wind patterns
- ☒ Temperature variability
- ☒ Increased severity of extreme weather events
- ☒ Changing temperature (air, freshwater, marine water)
- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

- ☒ Changes to national legislation

Market

- ☒ Availability and/or increased cost of raw materials
- ☒ Changing customer behavior

Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☒ Stigmatization of sector

Technology

- ☒ Transition to lower emissions technology and products

Liability

- ☒ Exposure to litigation
- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.16) Further details of process

Our organization has established a comprehensive risk management system to identify, assess, and manage environmental dependencies, impacts, risks, and opportunities. This system is centered around quarterly board meetings and supported by the ST1-Top Management Review procedure, managed by the Chief Operating Officer (COO). An annual review of risk management at the company level is conducted during the operational and quality annual reviews. Top risks identified in departmental reviews are reviewed by the Executive Committee quarterly. This comprehensive risk analysis is compiled from various sources, including consultations with internal and external stakeholders. Climate-related topics are integrated across all management committees, ensuring a holistic approach to addressing the wide-ranging aspects of climate impact on our business. Business continuity is a key consideration for IT hardware and services decisions, given the intellectual nature of our office-based services. Our contingency planning procedure (STI-02003), aligned with ISO 27001 requirements, addresses business continuity interruptions, including weather-related incidents such as floods. This contingency planning procedures uses scenario analysis to determine the mitigation and prevention actions associated with each item considered. Dependencies including risks related with the supply chain (hardware purchases) and accessibility of facilities related to climate related risk factors are considered in detail within this IT process. Recent investments to enhance operational resilience have included: - High availability server infrastructure. - Server duplication and backup servers. - Maintenance to ensure continued functionality. - VPN services and video-conferencing hardware to support remote working. - Migration to Microsoft Office 365 to reduce business travel and commuting requirements. Environmental impacts are rigorously assessed for all CT driven R&D projects, ensuring compliance with EU taxonomy rules and the principle of doing no significant harm to the environment. For engineering services provided as a sub-contractor, the primary client undertakes this environmental impact analysis. Physical risks related to climate change are analyzed and monitored for all new physical locations as part of the risk assessment process for mergers and acquisitions. These risks are reassessed every 3-5 years to track significant changes. An annual review of applicable legislation, including environmental aspects, is conducted on an annual basis for all CT geographic locations. Any gaps are treated with actions and reviewed in the appropriate committee. A recent example related to climate, CSRD implementation is being prepared to address this new suite of European standards soon applicable to CT. A dedicated coordinator has been identified and is scheduled to commence in September 2024.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

Our integrated approach is embedded in our risk management and operational procedures. 1. *Committee Collaboration and Overlapping Responsibilities: Quality and Environmental Committees: These committees collaborate closely on monitoring and reducing emissions. The Quality Committee manages emissions inventory and reduction projects, while the Environmental Committee addresses waste, electricity consumption, and water-related risks, all interconnected with our emissions strategy and ISO 14001 compliance. IT Security Committee: This committee considers physical climate change risks and their impact on business continuity, demonstrating the interconnection between environmental risks and IT infrastructure resilience. Our contingency planning procedure (STI-02003) aligns with ISO 27001 requirements and includes specific measures for climate-related threats. Dependencies related to supply chain related hardware shortages are also addressed. Executive Committee: This committee integrates strategic planning with financial oversight, ensuring that transition risks and opportunities are aligned with our business strategy. Green Technology Task Force: This multi-faceted committee composed of technical, and management focussed stakeholders meets regularly to focus on driving opportunities related to sustainable technologies across the organization. This committee is developing and implementing strategies to target specific industries and applications, develop the necessary competences and subsequently grow the business. This is an important part of CT's strategy to achieve 20% revenue from Green projects by 2030.* 2. *Holistic Risk and Opportunity Analysis: Each project undergoes a separate analysis of commercial and technical risks, including relevant environmental aspects. The ISO 14001 Top Management Review includes a dedicated GHG Risks and Opportunities Analysis, considering the interdependencies between local operations, GHG emissions, and broader climate risks. Risks and opportunities identified from each committee are further integrated into the development of the multi-year strategic plan.* 3. *Annual and Ongoing Reviews: Our annual risk management review incorporates inputs from multiple departments (Quality, IT, Environment, Business Units), ensuring that interconnected risks and opportunities are identified and managed. Continuous bi-weekly reviews by the Quality and Operations team ensure that climate-related topics are addressed comprehensively.* 4. *Physical Risk Monitoring and Business Continuity: Physical climate risks are systematically assessed for new locations as part of mergers and acquisitions and re-evaluated every 3-5 years. This process feeds directly into IT resilience procedures.* 5. *Environmental Impact Assessments: Detailed environmental impact assessments for R&D projects ensure compliance with EU taxonomy rules.*

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

- ☒ Areas of limited water availability, flooding, and/or poor quality of water

(2.3.4) Description of process to identify priority locations

A company-wide review and assessment of the physical risk associated with each of the 18 current locations was performed in 2023. This analysis identified flooding risk as a risk common to multiple CT facilities. CT locations are distributed across Western Europe including multiple coastal and lake-front locations which are becoming increasingly likely to experience a flooding incident in light of the increasing frequency and severity of extreme weather events resulting from storm surge or potentially tsunamis. The sites at risk of flooding include: Hamburg (Germany), Saint-Nazaire and Vitrolles (France), and Cartagena and Ferrol (Spain). Flooding incidents could affect the electricity infrastructure in the locations, causing power outages, and additionally, create unsafe conditions for commuting to the place of business. Dedicated servers are at oftentimes required on-site at CT facilities (due to specific security constraints) which would impact the ability of employees to perform tele-working in some specific cases. The key risk associated with this type of event is limited to service delivery and business continuity since all CT facilities, with the exception of the head office in Getafe, Spain (which is not identified as subject to flood risk), are leased facilities therefore limiting exposure to capital. Physical climate risks are systematically assessed for new locations as part of mergers and acquisitions and re-evaluated every 3-5 years. This process feeds directly into IT resilience procedures.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

- ☒ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Priority Locations.xlsx
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Revenue

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) Application of definition

CT Engineering Group defines substantive effects as those impacts that significantly influence our operational stability, financial performance, regulatory compliance, and reputation. We employ a combination of quantitative and qualitative indicators to determine the threshold for what constitutes a substantive effect, tailored to our sector, value chain, and geographical presence. Quantitative: Operational Stability: Indicator: Office Operations Downtime. Disruptions to office operations or project execution due to environmental, social, or governance (ESG) factors. As per service agreement thresholds, fines and penalties may be applied under the structure of CT's client contracts. CT contracts contain a penalty clause generally equivalent to of 0.5% of the purchase price per day of delay up to a maximum of 25% penalty. Underperformance or failure to meet KPIs as a result of the incident could result in penalties of up to 10% of the purchase price for the services. Threshold: Any event causing more than 5% downtime in office operations is considered substantive. Financial Performance: Indicator: Direct financial losses or increased costs resulting from ESG-related issues. Threshold: Financial impacts exceeding 2% of annual revenue or costs increase by more than 10% for any project are deemed substantive. Regulatory Compliance: Indicator: Incidences of non-compliance with environmental, social, and governance regulations. Threshold: Any non-compliance resulting in fines, legal actions, or operational restrictions is considered substantive. Reputation: Indicator: Negative media coverage, stakeholder complaints, or loss of client trust due to ESG issues. NPS Score for Clients (more than the 30%). Employee Satisfaction survey (More than the 70% of satisfaction for each point). Threshold: Any incident leading to a measurable decline in client retention rates or negative coverage in major media outlets is considered substantive. Qualitative: For the purposes

of climate-related risks, and therefore our CDP response, we define substantive financial or strategic impact based on the following qualitative qualifiers, which are indicative of significant impacts to our people and/or client delivery: Risks/Opportunities that have a likely probability of affecting us as a company in term, Risks with the potential to impact business continuity our office facilities, Results in significant reputational risk to our company or non-compliance to regulations.

Opportunities

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Revenue

(2.4.3) Change to indicator

Select from:

- ☒ % increase

(2.4.4) % change to indicator

Select from:

- ☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

- ☒ Likelihood of effect occurring

(2.4.7) Application of definition

CT Engineering Group defines substantive effects as those impacts that significantly influence our operational stability, financial performance, regulatory compliance, and reputation. We employ a combination of quantitative and qualitative indicators to determine the threshold for what constitutes a substantive effect, tailored to our

sector, value chain, and geographical presence. Quantitative: Operational Stability: Indicator: Office Operations Downtime. Disruptions to office operations or project execution due to environmental, social, or governance (ESG) factors. As per service agreement thresholds, fines and penalties may be applied under the structure of CT's client contracts. CT contracts contain a penalty clause generally equivalent to of 0.5% of the purchase price per day of delay up to a maximum of 25% penalty. Underperformance or failure to meet KPIs as a result of the incident could result in penalties of up to 10% of the purchase price for the services. Threshold: Any event causing more than 5% downtime in office operations is considered substantive. Financial Performance: Indicator: Direct financial losses or increased costs resulting from ESG-related issues. Threshold: Financial impacts exceeding 2% of annual revenue or costs increase by more than 10% for any project are deemed substantive. Regulatory Compliance: Indicator: Incidences of non-compliance with environmental, social, and governance regulations. Threshold: Any non-compliance resulting in fines, legal actions, or operational restrictions is considered substantive. Reputation: Indicator: Negative media coverage, stakeholder complaints, or loss of client trust due to ESG issues. NPS Score for Clients (more than the 30%). Employee Satisfaction survey (More than the 70% of satisfaction for each point). Threshold: Any incident leading to a measurable decline in client retention rates or negative coverage in major media outlets is considered substantive. Qualatative: For the purposes of climate-related risks, and therefore our CDP response, we define substantive financial or strategic impact based on the following qualitative qualifiers, which are indicative of significant impacts to our people and/or client delivery: Risks/Opportunities that have a likely probability of affecting us as a company in term, Risks with the potential to impact business continuity our office facilities, Results in significant reputational risk to our company or non-compliance to regulations.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

CT is an engineering consulting services company which does not require the usage of plastics through our business activities. Our products are intangible and do not require directly raw materials from the environment nor packaging. Recycling of plastic (household waste items such as single use beverage containers) in office locations, minimizes the environmental footprint related to plastics. With the arrival of CSRD reporting requirements in the following years, the materiality of Plastics will be assessed in detail for CT activities and locations however it is anticipated that the risks and impacts will be minimal and non-material.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ France

☒ Germany

☒ Spain

(3.1.1.9) Organization-specific description of risk

Disruption to Business Continuity: A company-wide review and assessment of the physical risk associated with each of the 18 current locations identified flooding risk as a risk common to multiple CT facilities. CT locations are distributed across Western Europe including multiple coastal and lake-front locations which are becoming increasingly likely to experience a flooding incident in light of the increasing frequency and severity of extreme weather events resulting from storm surge or potentially tsunamis. The sites at risk of flooding include: Hamburg (Germany), Saint-Nazaire and Vitrolles (France), and Cartagena and Ferrol (Spain). Flooding incidents could affect the electricity infrastructure in the locations, causing power outages, and additionally, create unsafe conditions for commuting to the place of

business. Dedicated servers are at oftentimes required on-site at CT facilities (due to specific security constraints) which would impact the ability of employees to perform tele-working in some specific cases. The key risk associated with this type of event is limited to service delivery and business continuity due to the fact that all CT facilities, with the exception of the head office in Getafe, Spain (which is not identified as subject to flood risk), are leased facilities therefore limiting exposure to capital.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Disruption to sales

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Unlikely

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

As CT operations are distributed across 18 locations, the overall impact on production at group level, of a single location being affected by an extreme weather event is minimized, promoting resilience of the company. The impact of a flooding event would be a reduction in production and revenue for the company. Given anticipated downtime, and the revenue share generated by the facilities subject to flooding risk, the impact to annual revenue generation at CT Engineering Group level is

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

110000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

256000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

110000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

256000

(3.1.1.25) Explanation of financial effect figure

The magnitude of the financial impact of a flooding event can be estimated taking into consideration a previous weather-related incident for which business continuity was impacted, and the fine and penalty structure of CT client contracts. An unusually intense snowstorm occurred in Getafe, Spain in January of 2021. The site was rendered inaccessible for multiple days. The productivity losses associated for this incident were estimated at 1 day/person, a loss estimated at 110 000. Fine and penalties may be applied under the structure of CT's client contracts. CT contracts contain a penalty clause generally equivalent to of 0.5% of the purchase price per day of delay up to a maximum of 25% penalty. Underperformance or failure to meet KPIs as a result of the incident could result in penalties of up to 10% of the purchase price for the services. The exposure to this risk includes the revenue of all sites subject to flooding risk. The range of the financial impact figure was calculated considering the total annual revenue for 2023 for the locations subject to flooding risk, and estimating a minimum production delay of 1 day per staff member (0.5% per day) in a single location (as was the case in Getafe, Spain), and a maximum impact of 2 days per staff member in all of the locations subject to High flood risk as an upper-bound, worst case. It is extremely unlikely, given the previous experience of limited access to facilities due to extreme weather, such an incident would result in a delay which would create underperformance (10% penalties) or extend past contractual the penalty period, where legal risks could be encountered. It is acknowledged that reputational risks would arise if the services were not able to be delivered. Damage to owned assets contained within CT Engineering locations could be anticipated however these costs would be borne by insurance (not included in calculation).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Other infrastructure, technology and spending, please specify :Improved technology resilience to maintain business continuity in the case of flooding

(3.1.1.27) Cost of response to risk

139000

(3.1.1.28) Explanation of cost calculation

The investments made to weather these potential events in 2022, included investment in high availability servers infrastructure, server duplication, back-up servers and maintenance. Additionally, to support the productivity of the teams in the case that tele-working is required, and in parallel supporting reductions in business travel and commuting requirements, investments included VPN services, video-conferencing hardware and the migration to Microsoft Office 365. The sum of these expenditures provides the cost of response to the risk of business continuity (139,000 euros). Note that the cost of insurance is not contained within this estimate.

(3.1.1.29) Description of response

Business continuity is a central consideration to every decision taken regarding IT hardware or services given the nature of CT's office-based, intellectual services. The response to this risk can be estimated by considering the processes and investments supporting operational resilience in the case that an incident was to occur. CT has implemented a contingency planning procedure (STI-02003) aligned to the requirements contained within ISO 27001. This procedure identifies scenarios for business continuity interruption and specifically includes the threats posed by weather related incidents (including flood risk) stemming from climate-change. Resilience and mitigation measures to each of these scenarios are described as per their implementation in this document and reflect the IT requirements and server structures in each location. A medium-term strategy is in progress to minimize distributed server architecture and centralize the main infrastructure in the main office site (which represents low physical risks according to the vulnerability assessment). This will also enable cost reduction for hardware maintenance and energy efficiency, and in turn, greenhouse gas emissions reductions. Renewable electricity generation will be implemented in parallel in this location to further ruggedize the capability of the IT infrastructure to manage power outages, improving resilience company-wide. Health and safety aspects of an incident related to extreme weather risks are also considered to be a risk of increasing likelihood. Mitigation of the exposure to this risk is relies upon the communication protocol also specified within the business continuity process. This protocol was specified and actioned in conjunction with confinements related to the COVID-19 pandemic which would also serve to support employees and to advise them against travelling to the place of work-site in the case that an extreme weather incident were to occur outside working hours.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

- ☒ Increased partner and stakeholder concern or negative partner and stakeholder feedback

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ France
- ☒ Germany
- ☒ Spain
- ☒ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

CT Engineering Group is deeply committed to environmental stewardship, with accountability and action starting from the very top with our CEO. We recognize the vital importance of sustainable practices and are dedicated to integrating them into every aspect of our operations. Our leadership is fully engaged in driving our environmental initiatives, ensuring that we not only meet but exceed industry standards for sustainability. Our business depends heavily on brand loyalty and the strong partnerships we cultivate with our clients. However, failing to adequately address climate change risks and impacts could severely damage our reputation and reduce the demand for our products and services. This negative reputation impact could arise from several factors, including limited transparency in our climate actions. Multiple significant clients require us to disclose our climate change and greenhouse gas management strategies through frameworks like the CDP (Carbon Disclosure Project) or EcoVadis with minimum performance rating requirements. Not meeting these requirements could jeopardize these crucial business relationships.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The primary financial effect of failing to address climate change risks and impacts would be a significant reduction in revenue. This reduction would stem loss of revenue from Clients who are increasingly prioritizing sustainability. Insufficient action on climate change can lead to a loss of tender in competing with other environmentally responsible companies, thereby reducing sales and revenue. A damaged reputation due to perceived environmental negligence could also lead to a loss of market share.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

7700086

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

38500430

(3.1.1.25) Explanation of financial effect figure

A negative impact on brand loyalty and loss of tender selection could significantly affect our revenue. Based on estimates of the proportion of revenue from clients that have a minimum score requirement for the CDP Questionnaire, we foresee two potential scenarios. In a lower band case, a 10% drop in sales for these clients due to damaged reputation could result in a revenue loss of approximately 7,700,086, representing 6% of total revenue. In a more severe scenario, a catastrophic upper band of a 50% loss of sales for these clients could lead to a revenue loss of up to 38,500,430.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Improve pollution abatement and control measures

(3.1.1.27) Cost of response to risk

149000

(3.1.1.28) Explanation of cost calculation

The financial response is calculated as the compensation directed to each of the resources (Internal and external) for greenhouse gas and climate change management, plus the costs of the photovoltaic installation currently ongoing in Getafe to reduce grid electricity consumption, and additional costs related to the purchase of renewable energy for contracts which are not yet renewable with a predicted premium of 15% on average.

(3.1.1.29) Description of response

The financial response to managing this risk of reputation due to perceived inaction again climate change topics has had many components. These include implementing a greenhouse gas management system that established an emissions inventory and developed processes for holistic climate risk management and forming a dedicated team to oversee GHG measurement and reduction initiatives. Furthermore, we created an in-house dashboard for organizational visibility, developed internal training programs to increase climate change awareness, and incurred significant costs for greenhouse gas reduction efforts. These efforts involve selecting renewable energy contracts, implementing auto-generation of electricity at our Getafe site, and launching the multi-year project of electrifying our vehicle fleet with associated costs for charging station installations and leases. Our current focus remains on reducing Scope 1 and 2 emissions, with Scope 3 reduction projects planned for future consideration.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

38500430

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 31-40%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

6391000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.7) Explanation of financial figures

Given the nature of CT Engineering Group's activities, focused on de-materialized intellectual services, our company is more sensitive to transition risks than physical risks. While we recognize the potential negative impacts that chronic and acute weather events could have on business continuity and revenue, as described in the previous question 3.1.1, our primary concern lies with the risks associated with transitioning to a low-carbon economy. In assessing these risks, we consider the potential revenue loss from reputational damage and physical impacts such as flooding at identified risk locations. Combining the worst-case scenarios for both reputational risks and physical impacts, we estimate a total revenue exposure of 36%.

[Add row]

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ France
- ☒ Germany
- ☒ Spain
- ☒ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Sustainability Consulting Services, Provision of Strategy Services, ESG Advisory Services, and Tracking Solutions CT Engineering Group is poised to launch a comprehensive suite of sustainability consulting services that include strategy development, ESG (Environmental, Social, and Governance) advisory services, and tracking solutions tailored to the specific needs of our clients. Our deep expertise in technical consulting, development of internal processes, in-house software development expertise, and client base positions us well to offer these services. We have also successfully implemented internally, a fully comprehensive greenhouse gas emissions management system, focussed on business risk, harnessing opportunities through strategic planning and pragmatism. These proactive measures not only reflect our commitment to sustainability but also showcase our ability to guide other organizations through their own sustainability journeys. By leveraging our experience and the rising demand for specialized sustainability expertise, CT Engineering Group is poised to provide valuable consulting services that help clients navigate the complexities of transitioning to a low-carbon economy while enhancing their business resilience and reputation. As in all our other business areas of expertise, CT Engineering Group aims to empower clients to achieve their objectives, manage risks effectively, and create long-term value.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated effect of this opportunity will be additional revenue streams with the possibility to become a substantive source of revenue for the company within the 3-5 year time-frame. providing additional diversification of our consulting services. These revenue streams will encompass the following offering: This opportunity will also provide protection of market share by shielding existing clients from engaging with competitor companies who also offer similar services.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

500000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

1000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1500000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

2600000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

2500000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

(3.6.1.23) Explanation of financial effect figures

Given the large market size for sustainability services, with over 37,000 European companies making up the European market for these services, the limiting factor to revenue generation will be largely dependent on the resource availability to deliver the consulting services. The revenue projections include an estimate for consulting services fees, resource capacity, software sales and cross-selling green technology services. The financial impact on revenue is quantified by considering two scenarios: Minimum Scenario: This involves a slow growth trajectory with a restrained team size and gradual adoption of the software offering, Maximum Scenario: This ramps up resource depth more quickly and provides a more optimistic projection for software sales and green technology cross-sales. Revenue Projections: Upper Bound: Year 1: 1M, Year 3: 2.6M, Year 5: 10.5M, Lower Bound: Year 1: 0.5M, Year 3: 1.5M, Year 5: 2.5M

(3.6.1.24) Cost to realize opportunity

751000

(3.6.1.25) Explanation of cost calculation

The cost to realize the opportunity includes start-up costs for the consulting business (recruiting and training) and software development (project management and technical resources). The costs will depend largely on the size of the team deployed to deliver consulting services, whereas the software development costs do not scale. Taking the minimum revenue approach to model the cost over 5 years, the anticipated sum is 751,000 euros. The profitability for the opportunity was analyzed using an estimate for resource utilization and projected day rates for client consulting services to project revenue versus personnel expenses and start-up costs.

(3.6.1.26) Strategy to realize opportunity

Our strategy for launching sustainability services is multifaceted, focusing on both technological innovation and comprehensive consulting frameworks. We plan to develop a robust software package using in-house resources, building on our existing solutions. This will be complemented by creating tailored consulting frameworks designed to provide efficient and streamlined sustainability solutions. A dedicated business unit will be established to manage sustainability consulting, modular software development, and sales, ensuring a focused approach. Our business development efforts will target our existing client and supplier base, emphasizing large companies new to CSRD/Sustainability reporting and SMEs. We aim to scale up gradually and efficiently to manage risk exposure and develop a depth of expertise organically. Additionally, we will cross-sell green technology engineering services, such as green hydrogen and photovoltaic solutions, where applicable. Key components of our service include leveraging technology to streamline data collection, analysis, and reporting processes through innovative digital solutions like data analytics platforms, artificial intelligence, and blockchain technology. We will develop user-friendly interfaces and dashboards that enable clients to track performance metrics, identify trends, and make data-driven decisions in real-time. Our services will be customized to meet the unique needs of each client, with flexible frameworks and methodologies adaptable to diverse industry sectors and company sizes, ensuring even the smallest clients benefit from our expertise. Finally, we will provide an integrated and collaborative consulting approach that complements our technology and frameworks. Our comprehensive sustainability consulting service will encompass strategy development, performance improvement, stakeholder engagement, and long-term value creation aligned with ESG goals.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

2945000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 1-10%

(3.6.2.4) Explanation of financial figures

Considering the opportunities that are currently being realized related to climate change, we consider most revenue generated by our R&D departments is related to climate change related topics and/or innovations driven by climate change impacts and risks. We are currently going through an exercise to determine the precise percentage of Green Taxonomy aligned projects, however, without applying the precise definition of Green Taxonomy, most of our portfolio of R&D projects are related to efficiency (directly reducing associated emissions) or new technologies related to low emissions products or pollution prevention. In fiscal 2023, we spent 2.945 M Euros on R&D which represents 2% of the total revenue for CT Engineering Group in 2023.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

☒ Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

CT is an engineering consulting services company which does not directly affect biodiversity through our business activities. Our products are intangible and do not require directly raw materials from the environment. Our work is carried out through computers, servers, and digital communication networks. The operation of these devices requires electrical energy and electronic waste generation but does not imply direct alteration of natural habitats or exploitation of biological resources. Also, our offices are located in urban areas which do not infer land-use changes or interfere with delicate ecosystems. As a company we adopt sustainability practices, such as using renewable energy, optimizing energy efficiency, and recycling electronic equipment, which helps minimize the environmental footprint. With the arrival of CSRD reporting requirements in the following years, the materiality of Biodiversity will be assessed in detail for CT activities and locations however it is anticipated that the risks and impacts will be minimal and non-material.

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Chief Executive Officer (CEO)

- ☒ Chief Financial Officer (CFO)
- ☒ Chief Operating Officer (COO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :ST1-Top Management Review procedure

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|--|
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets | <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets | <input checked="" type="checkbox"/> Monitoring the implementation of a climate transition plan |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments | <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures |
| <input checked="" type="checkbox"/> Reviewing and guiding innovation/R&D priorities | <input checked="" type="checkbox"/> Monitoring supplier compliance with organizational requirements |
| <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives | <input checked="" type="checkbox"/> Monitoring compliance with corporate policies and/or commitments |
| <input checked="" type="checkbox"/> Overseeing and guiding the development of a climate transition plan | |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

Management Structure and Climate-Related Oversight: CT Engineering Group aggressively pursues climate change and emissions management, driven by top management with direct CEO involvement. The CEO actively participates in internal and external communications, approves corporate targets, supports financial incentives, and reviews transition plans. The Executive Committee, meeting quarterly, maintains oversight of CT's emissions profile and progress on transition planning. The Chief Operating Officer (COO) manages the ST1-Top Management Review procedure, which includes quarterly board meetings and four key committees. The CEO, General Manager, and Executive Management team members also participate, ensuring a holistic approach to climate-related topics across all committees. Quality Committee: Oversees emissions inventory, calculations, targets, reduction projects, public greenhouse gas emissions reporting, and internal communications. Environmental Committee: Manages ISO14001-related topics, including waste monitoring, electricity consumption, and water-related risks, overlapping with greenhouse gas emissions. IT Security Committee: Monitors physical climate change risks and their impact on business continuity, remote-working infrastructure management, and mitigation measures for critical servers in high-risk locations. Executive Committee: Focuses on strategic transition planning, financial aspects, progress oversight, external communication, partnerships, management incentives, and financial planning. Summary of Leadership Roles and Responsibilities: CEO: Manages annual budgets for climate mitigation activities, Oversees major capital and operational expenditures for low-carbon products and services, including R&D, Provides climate-related employee incentives, Implements and integrates a climate transition plan into the corporate strategy, Sets and monitors progress against climate-related corporate targets, Manages climate-related risks and opportunities. General Manager: Manages the company at the group level and implements board-approved initiatives, Oversees EU partnerships related to net-zero transition and green technology business strategy, Approves financial incentives for management staff related to emissions reduction targets. CFO: Integrates climate-related issues into the strategy, Reports non-financial performance in annual reports and reviews assessments of purchased goods and services, Assesses and implements greenhouse gas emissions calculations for all scopes, Prepares non-financial performance reporting and interfaces with external auditors. COO: Manages climate-related acquisitions, mergers, and divestitures, Develops and implements a climate transition plan, Integrates climate-related issues into the strategy and sets corporate targets, Monitors progress against climate-related targets and manages value chain engagement on climate issues, Authors the CT Environmental policy.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- ☒ Management-level experience in a role focused on environmental issues
- ☒ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

(4.3.1.6) Please explain

CT has implemented a GHG emissions and climate change management program across the organization. This activity is being driven from top management with the full support and direct involvement of the CEO. The Executive committee, a decision-making subset of the board, of which the CEO is also a member, meets quarterly, maintaining oversight of the CT emissions profile, and reviewing progress related to emissions and transition planning. CT Engineering Group's CEO demonstrates a strong level of commitment and involvement when it comes to emissions and climate change topics. This is evidenced through various actions that the CEO has taken, including the following: -Participating in Internal and External Communication. The CEO holds periodic meetings (including some company-wide webinars), in which diverse topics are covered, such as the "Green Posts", which the Environmental Department launches to communicate and make visible the environmental actions carried out, such as electrification of the vehicle fleet. -Actively seeking partnerships to support emissions reductions initiatives and opportunities for high quality beyond value chain offsetting. Approval of Corporate Targets and the SBTi Commitment (personally signing the commitment letter) - Supporting the implementation of financial incentives to reward and encourage staff to engage in emissions and climate change mitigation efforts which have been

approved at General Manager level for year 2023 -Reviewing transition plans required for expenditures to ensure that implementation of these initiatives is taken as a priority within CT Engineering Group.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing a climate transition plan
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Quarterly

(4.3.1.6) Please explain

The COO has a key role for all environmental challenges. His responsibilities include:

- Acting focal point for Climate related management activities and process
- Direction and animation of the operational quality/ environmental team, whose remit includes a) Management and implementation of the GHG management system, development of the emissions monitoring dashboard and procedural updates, b) Assignment and management of the GHG Champion who maintains required databases, assesses GHG inventory data.
- Definition, proposal and monitoring of emissions related reductions targets to the board (eg: SBTi initiative to the board)
- Review and assessment of environmental criteria as part of the merger and acquisition procedure
- Management of the scenario analysis exercise focused on identifying long-term inputs to business strategy
- Development of the climate transition plan

COO manages different committees: Climate-related topics straddle across each management committee, applying a holistic approach to the widely ranging topics and business aspects related to climate.

- Quality committee (Monitoring of emissions, calculations and targets, emissions reductions projects, preparation GHG emissions reporting, internal communication management).
- Environmental committee (Topics related to ISO 14001 with overlap to GHG emissions including; Waste, electricity, water consumption and related risks).
- IT Security committee including an annual monitoring of physical climate change risks and their potential to impact business continuity
- Executive committee: Strategic topics relating to transition planning (financial aspects and progress towards targets, transition risks and opportunities, external communication and partnerships, management incentives, financial planning).

Additionally, the COO is the author and owner of the CT Environmental Policy (released in October 2023) which details which outlines our objectives and commitments to minimize the environmental impact.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

☒ Implementing the business strategy related to environmental issues

Other

☒ Other, please specify :Reporting Non-Financial Performance in Annual Reports, Review and Approval of Assessments Purchased Goods and Services Categories

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ As important matters arise

(4.3.1.6) Please explain

The Chief Financial Officer has been directly involved with the assessment and implementation of greenhouse gas emissions calculations for all Scopes. Many categories of emissions rely on the financial reporting system as inputs to emissions calculations and as such, the CFO and their team were actively involved in the review of validity and approval of the usage of these data points. As the emissions monitoring strategy has been developed, multiple data points have been discussed with some changed to financial procedures implemented in some occasions to facilitate the acquisition and assessment of accurate and representative emissions data. Furthermore to the CFOs contribution to development of the greenhouse gas emissions data management, the CFO is involved with the preparation of non-financial performance reporting, interfacing with external auditors

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Other C-Suite Officer, please specify :General manager

(4.3.1.2) Environmental responsibilities of this position

Engagement

- ☒ Managing public policy engagement related to environmental issues

Strategy and financial planning

- ☒ Implementing a climate transition plan
- ☒ Implementing the business strategy related to environmental issues

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ As important matters arise

(4.3.1.6) Please explain

The General Manager is a key member of the board who owns the management of the company at group level. As such, he is an active participant in the approval of company level initiatives and their translations to implementation at lower levels in the hierarchy. The board, and specifically the Executive committee, is responsible for approving and implementing annual incentives related to emissions reduction targets, encouraging individual management involvement to achieve these top-level targets. As such the General Manager has performed the approval of financial incentives for the management staff related to greenhouse gas emissions reduction targets. The General Manager also maintains oversight of activities regarding EU partnerships related to net-zero transition, furthermore aligned to the green technology business strategy which are managed directly at country manager level in concert with Business Unit managers
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

(4.5.3) Please explain

Financial Incentives for management represent 10-15% of the total bonus. These objectives apply to all Group level management members (Executive Committee members) plus Country Managers and Site Managers. The objective is aligned to our near-term Science Based target for Scope 1 and 2: Decrease of 6% of the Scopes 1 and 2 emissions (baseline 2022)

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

Emission reduction

☒ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Financial Incentives for management represent 10-15% of the total bonus. These objectives apply to all Group level management members (Executive Committee members) plus Country Managers and Site Managers. The objective is aligned to our near-term Science Based target for Scope 1 and 2: Decrease of 6% of the Scopes 1 and 2 emissions (baseline 2022)

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

CT Engineering Group uses financial incentives to drive our environmental commitments and transition plan. By tying 10-15% of management bonuses to our environmental targets, we prioritize environmental performance for key decision-makers. These incentives motivate our management to actively pursue measures that reduce Scope 1 and 2 emissions, such as vehicle electrification (installing charging points at our facilities, selecting electric vehicles for company cars) and investing in renewable energy contracts for purchased electricity. Linking bonuses to environmental performance ensures management is personally invested in achieving these goals, creating a clear accountability structure. With this incentive, managers prioritize projects that contribute to the 6% emissions reduction target, integrating environmental considerations into business decisions and operations. These short-term targets are crucial steps towards our long-term goal of net zero operations by 2050. Achieving these goals builds momentum and a track record of success, supporting our broader environmental strategy. Additionally, financial incentives promote efficient resource allocation to projects with the highest potential for emissions reduction, ensuring our investments yield the greatest environmental benefits.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☒ Site manager

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets

Emission reduction

- ☒ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Financial Incentives for management represent 10-15% of the total bonus. These objectives apply to all Group level management members (Executive Committee members) plus Country Managers and Site Managers. The objective is aligned to our near-term Science Based target for Scope 1 and 2: Decrease of 6% of the Scopes 1 and 2 emissions (baseline 2022)

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

CT Engineering Group uses financial incentives to drive our environmental commitments and transition plan. By tying 10-15% of management bonuses to our environmental targets, we prioritize environmental performance for key decision-makers. These incentives motivate our management to actively pursue measures that reduce Scope 1 and 2 emissions, such as vehicle electrification (installing charging points at our facilities, selecting electric vehicles for company cars) and investing in renewable energy contracts for purchased electricity. Linking bonuses to environmental performance ensures management is personally invested in achieving these goals, creating a clear accountability structure. With this incentive, managers prioritize projects that contribute to the 6% emissions reduction target, integrating environmental considerations into business decisions and operations. These short-term targets are crucial steps towards our long-term goal of net zero operations by 2050. Achieving these goals builds momentum and a track record of success, supporting our broader environmental strategy. Additionally, financial incentives promote efficient resource allocation to projects with the highest potential for emissions reduction, ensuring our investments yield the greatest environmental benefits.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Climate change

(4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(4.6.1.4) Explain the coverage

The policy outlines key focus areas and specifies targets for each of these including: Energy Consumption (Operations), Greenhouse Gas Emissions Reduction (Operations, Upstream), Waste Management and Recycling (Upstream, Operations), Environmental Consulting Services (Downstream), Education and Awareness (Operations), Adaptation (Operations, Downstream), Supplier Collaboration (Operations, Upstream), Compliance (Operations), Environmental Management System (Operations), Accountabilities and Review (all Value Chain stages).

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance

Climate-specific commitments

- ☒ Commitment to 100% renewable energy
- ☒ Commitment to net-zero emissions
- ☒ Other climate-related commitment, please specify :Commitment to electrify our vehicle fleet Commitment to minimize pollution by reducing waste generated during our activities Commitment to using environmentally friendly and economically viable technologies (Focus on green technologies) Commitment t

Additional references/Descriptions

- ☒ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

QP-ST1-GM-RE02 - Environment policy_v3.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☒ Science-Based Targets Initiative (SBTi)

(4.10.3) Describe your organization's role within each framework or initiative

CT is engaged in the Science Based Targets initiative (SBTi), which provides companies with a clear pathway to set reduction targets in line with the goals of the Paris Agreement and aligned to the latest climate science. SBT organization has approved our targets in 2023 and they are published it on the SBTi Target Dashboard (Near-Term target and Net-Zero target) CT discloses emissions annually (through CDP) and monitors progress on reaching our targets.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☒ Paris Agreement

(4.11.4) Attach commitment or position statement

QP-ST1-GM-RE02 - Environment policy_v3.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

CT ARCO REG Number 570848451646-86

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

The publicly available environmental policy of CT Engineering Group refers explicitly to the Paris Agreement and outlines several key areas that guide the company's commitment to sustainability and environmental stewardship. As part of CT's transition plan, an increased share in green technology revenue is strategically targeted. As a provider of engineering consulting services, one of the key areas where CT activities has engagement with public policy is related membership in trade associations and industry partnerships related to these green technologies which provide platforms for sharing best practices, accessing the latest industry innovations, and specifically regarding public engagement, advocating and influencing for favourable environmental policies. Examples: Related to Hydrogen technologies: European Hydrogen Valleys Partnership Member of Green Hydrogen Cluster of Castilla La Mancha Green Hydrogen Sector Association of the Region of Murcia (AHMUR)) Green Hydrogen Cluster of the region of Andaluz (<https://hidrogenoandalucia.org/>) Related to zero emissions aviation technologies: European Clean Aviation (application pending)

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Hydrogen Cluster of Castilla La Mancha

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position

(https://www.google.com/url?sat&sourceweb&rctj&opi89978449&urlhttps://www.castillalamancha.es/actualidad/notasdeprensa/castilla-la-mancha-afianza-suposici%25C3%25B3n-estrat%25C3%25A9gica-para-el-desarrollo-de-los-proyectos-de-hidr%25C3%25B3geno&ved2ahUKEwiAxdyXi66HAXV_fKQEHYIBDqMQFnoECB0QAA&usgAOvVaw2xtwXra8nRywZBvIRZidKL)

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :TEDAE

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://tedae.org/aeronautica/la-industria-aeronautica-espanola-se-situa-en-una-posicion-de-liderazgo-global-en-la-lucha-contra-el-cambio-climatico/>)

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Industria de la Ciencia

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://www.realinstitutoelcano.org/wp-content/uploads/2019/09/informe-espanoles-ante-cambio-climatico-sept-2019.pdf>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Tecniberia

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://www.interempresas.net/ObrasPublicas/Articulos/556956-Tecniberia-aboga-incorporar-resiliencia-climatica-diseno-financiacion-proyectos.html>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

150

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

This organization seeks to promote technology in industrial plant related industry and they can promote sustainability and related industry-friendly policy.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :CLÚSTER ANDALUZ DEL HIDRÓGENO

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://hidrogenoandalucia.org/la-ruta-del-hidrogeno-tiene-tambien-su-propia-transicion-interna-iii-competencia-creciente-entre-los-diferentes-origenes-del-hidrogeno>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 6

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :ACLUNAGA

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (https://www.aclunaga.es/wp-content/uploads/2024/05/GMT-by-Aclunaga_n%C2%BA12_2024.pdf).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 7

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :ASOCIACIÓN ESPAÑOLA ATLÁNTICA

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://aeclim.org/wp-content/uploads/2016/02/Cambio-Climatico-y-Cambio-Global.pdf>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

30

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

This organization seeks to promote defense technology companies and they can promote sustainability and related industry-friendly policy.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 8

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :AHMUR

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://ahmur.org/potencial/>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 9

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Asociación Española para la Calidad (AEC)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://www.aec.es/conocimiento/revista/revista-calidad-2022-no-ii/>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 10

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Cámara de Comercio Alemana para España (AHK)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://www.aec.es/conocimiento/revista/revista-calidad-2022-no-ii/>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 11

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :CDTI

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (https://www.cdti.es/sites/default/files/2024-02/preguntas_de_ayuda_para_responder_en_cada_uno_de_los_6_objetivos.pdf).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 12

(4.11.2.1) Type of indirect engagement

Select from:

- ☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

- ☒ Other trade association in Europe, please specify :Círculo de Empresarios

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- ☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- ☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://circulodeempresarios.org/publicaciones/circulo-empresarios-ante-la-transicion-energetica/>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 13

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :CTA Corporación tecnológica de andalucía

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (<https://www.energias-renovables.com/panorama/la-corporacion-tecnologica-de-andalucia-se-adhiere-20180914>).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 14

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Cluster Defensa España

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position is consistent with this organization. Please refer to this link for more details on their position (https://publicaciones.defensa.gob.es/media/downloadable/files/links/e/s/estrategia_minisdef_reto_cambio_clim_tico.pdf).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

[\[Add row\]](#)

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ Other, please specify :SBTi

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

(4.12.1.4) Status of the publication

Select from:

☒ Underway - previous year attached

(4.12.1.5) Content elements

Select all that apply

☒ Emission targets

(4.12.1.6) Page/section reference

1

(4.12.1.7) Attach the relevant publication

CTEN-SPA-001-OFF Certificate.pdf

(4.12.1.8) Comment

The Science Based Targets Initiative clearly states the commitment of CT Engineering Group to achieving both short and long term emissions reduction targets.

Row 2

(4.12.1.1) Publication

Select from:

☒ Other, please specify :EcoVadis

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

(4.12.1.4) Status of the publication

Select from:

☒ Underway - previous year attached

(4.12.1.5) Content elements

Select all that apply

☒ Governance

☒ Emissions figures

☒ Emission targets

(4.12.1.6) Page/section reference

1

(4.12.1.7) Attach the relevant publication

CT_EcoVadis_Carbon_Scorecard_2023_09_15.pdf

(4.12.1.8) Comment

EcoVadis is a platform that provides holistic sustainability ratings service for companies. This assessment covers a broad range of non-financial management systems including Environmental, Labor & Human Rights, Ethics and Sustainable Procurement impacts. CT reports in this platform annually.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ First time carrying out analysis

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 1.9

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☑ Impact of nature service delivery on consumer
- ☑ Other stakeholder and customer demands driving forces, please specify :Employee engagement, talent acquisition and retention

Relevant technology and science

- ☑ Other relevant technology and science driving forces, please specify :Green Technology Opportunities

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Net-zero 2050, Narrative Description: Gradually increased carbon pricing Increasing cost for fossil-fuels through taxation and reduced subsidies decreases demand Fully decarbonized electrical infrastructure achieved in key geographies De-carbonized electricity infrastructure, growth in wind and solar from 40-70% 2030-2050 Rapid innovation related to zero-emissions tech, leading to increase in green tech market size CT Client focus shifted to low-emissions opportunities Minimum, yet still present, physical impacts Demand for air travel reducing despite technical advances due to rising costs Key Uncertainties Sustainable aviation technology Legislative constraints, impacts on cost of air travel, combined with cost of SAF, Green propulsion technology fuels Other plausible technological breakthroughs (CDR solutions required for aviation net-zero) Government subsidies to Aero industry International shipping industry Acceleration of emissions reductions required, coupled with increase in international shipping costs, reduced demand, nationalization Signposts to this scenario Policy changes Technological breakthroughs

(5.1.1.11) Rationale for choice of scenario

Mildest physical impact from Climate Change, growth potential for green projects, diminution of activities related to fossil fuels.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- ☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☒ Other stakeholder and customer demands driving forces, please specify :employee retention and engagement, business growth with associated risks and opportunities in impacted

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Delayed Transition, Disorderly Scenario: Business-as-usual outlook for 5-10 year outlook, industry trends largely continuing to 2030 alongside slowly diminishing GDP Legislation impacts to national aviation markets as countries begin to implement carbon pricing independently, prices increase, reduced demand Disorderly transition imposed, in response to physical climate disasters Stringent legislative mitigation measures coming into force 2030 over 3 years timeframe Highest carbon prices of all scenarios to incite rapid reductions Inflation reducing to 2030 with cheap, untaxed fossil fuel commodities, then spiking to never before seen highs in conjunction with transition constraints, economic slowdown and steep decline in global GDP Assumption: Less rapid decarbonation innovation than Net-Zero 2050, fewer technological solutions (emitting less is only solution) Uncertainties: Impact of tipping points on physical risks at 2C / Social Activism Signposts to this scenario Natural disasters rapidly increasing in frequency followed by policy changes

(5.1.1.11) Rationale for choice of scenario

Medium impact from Climate Change, medium growth potential for green projects, medium term dimunition of activities related to fossil fuels.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 7.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 3.0°C - 3.4°C

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☑ Other stakeholder and customer demands driving forces, please specify :Employee engagement and retention, business growth with associated risks and opportunities in impacted sectors

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Current Policies, Most-Likely Worst Case: Current industry trends largely continuing Low carbon tax, minimal legislative emissions constraints Increasing demand for energy with increasing population met by: Growth in fossil-fuel powered energy generation, fossil-fuel powered transportation Slow, steady growth in renewable energy Maximum relative physical climate impacts, significant sea-level rise by 2050 Increasing supply chain interruptions affecting global trade Impacts to electricity infrastructure Storms and floods rapidly intensifying Water scarcity increasing, water intensive industries severely impacted by 2050 – metallic component manufacturing, nuclear power generation Environmental adaptation critical for resilience, insurance costs increasing with coverage decreasing Uncertainties Impact of tipping points on physical risks at 2C Social activism Signposts to this scenario Absence of Policy changes, taxes and fines, potentially characterized by persistent International political gridlock

(5.1.1.11) Rationale for choice of scenario

Important impact from Climate Change on global weather systems with high physical risks, lowest opportunity for green technology projects, continued demand for fossil fuel related clients

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- ☑ Bespoke physical climate scenario

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Other, please specify :Function specific, IT across Organization-Wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ Other, please specify :The time frames are not specific for the scenarios used for the IT function as the impacts and risks are present from current day to any point in the future.

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Impact of nature service delivery on consumer

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Uncertainties regarding likelihood of incidences, focus on contingency planning for physical risks.

(5.1.1.11) Rationale for choice of scenario

Focus on maintaining IT Infrastructure in the face of potential threats including physical risks due to climate change (storm, flood, fire, and access to hardware through disruptions to global supply chains and manufacturing)

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Other, please specify :Function Specific

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

There are 2 separate examples of scenario analysis which are ongoing in CT Engineering Group. The first is the IT Contingency Plan (STI-02-003) which examines the potential risks to business continuity in many topic areas, including a heavy component regarding physical climate risks. These scenarios are not aligned to global temperature predictions or SSPs however they link directly to the impacts which would be observed in the case of extreme weather and support the development of risk management for these eventualities to ensure business continuity and resilience of production activities. The second type of scenario analysis which is in preparation in CT, is related to Scenario Analysis strictly as outlined by the TCFD guidance. Three scenarios were selected and developed to model the impact of each on CT's business strategy in the medium- and long-term future. The focus questions and workshop outline are also ready for implementation. The workshops required to examine these scenarios amongst key stakeholders have not yet been launched but are tentatively planned in the medium term. Although the risks and impacts of climate change have most certainly fed into the current transition plan for CT, a formal scenario analysis exercise in pure terms has not yet been executed. In summary, the IT Contingency planning exercise, also employing scenarios, has influenced risk and opportunity detection, assessment and management.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

CT Engineering Group maintains a strategy to grow the revenue from Green Projects in the short and long-term. This will be accompanied by a diminished revenue share generated by fossil fuel clients. As per the CT Environmental Policy which describes in detail the transition plan for the company, the targets regarding revenue generation are as follows: Targets: 1. Our goal is to grow our portfolio of "green" technologies in the upcoming years. When we mention "green," it is in line with the criteria set out in the EU Sustainable Finance Taxonomy. In the near term, we aim to raise the portion of our revenue derived from green projects, which align with the six environmental objectives outlined in the EU Taxonomy regulations, including Climate Change Mitigation, Climate Change Adaptation, Pollution Prevention and Control. This increase should reach 20% by 2030. 2. The long-term objective is to reach 80% of our revenue derived from green projects by 2040.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

CT is a privately held company and does not have shareholders, but we actively gather feedback from stakeholders regarding our roadmap to net-zero. CT announced its intention of achieving net-zero in December 2022, aligning with the Science Based Target initiative. This vision, along with initial details regarding key initiatives for the transition plan, was presented internally to the management board in March 2023. CT Engineering Group maintains a flat hierarchy and a strong culture of open communication. The company's owners are empowered to set the strategy and long-term vision in collaboration with other members of the Executive board, generating a top-down strategy that harnesses innovation from partners and collaborators to drive momentum toward goals. Currently, several feedback mechanisms and dialogue processes are in place regarding CT's transition to a net-zero company. Internally, feedback is gathered among company hierarchies, departments, and staff, such as the Operations Quality team's engagement with SBTi, which is then actioned by the board and Executive Committee, including the approval of the financial envelope required for transition planning for subsequent years. Staff communication methods include company-wide webinars presenting climate goals and initiatives central to CT's transition plan, followed by Q&A sessions and discussions, and "Green Blog" communications with open commenting and feedback loops. Additionally, a feedback portal has been established through the intranet via "CTInsider," enabling staff to provide input regularly for review. Externally, we engage in several activities to ensure alignment with our environmental commitments. Science Based Targets target submissions and validations provide an external expert review. In July 2023, a third-party expert analyzed the GHG inventory and provided feedback. We also communicate our environmental goals and targets to clients, including these details as part of RFQ documentation and during client quality audits as a basis for discussion and feedback. Dedicated communications to key clients, such as through the CDP/Airbus Supplier Engagement program, are also part of our strategy. We respond to the CDP questionnaire annually, with results made publicly available. Additionally, preparation is underway for compliance with CSRD procedures, with public disclosure aligned to this new requirement to be prepared for FY2023, including transition plan details.

(5.2.9) Frequency of feedback collection

Select from:

☒ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Key assumptions relative to our transition plan are an increased demand for projects related to Green technology and Sustainability. Volatility in energy prices are also predicted which increase the importance of building energy generation capabilities.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Progress related to transition plan: Energy Consumption: We achieved a significant increase in renewable energy, with 100% of the Spanish CT facilities purchasing renewable energy since May 2023. Our target is to consume 80% renewable energy by 2025. In 2023, we increased the share of renewable energy purchased by 41%, bringing our total share of renewable energy to 69%, just 11% shy of our 2025 target. Auto-generation of electricity is the second point on our transition plan. The implementation of 77.6 MWh of capacity is in progress at our Getafe, Spain, flagship location. This solar installation is scheduled to commence producing electricity by the end of 2024. Our target is to generate 10% of electricity consumption by 2025, and this project will bring us to 92%, assuming flat consumption for subsequent years. 40% of the vehicle fleet is targeted for transition to electric by 2030. In 2023, we acquired one electric vehicle, six hybrid, and only four diesel vehicles. We also introduced an environmentally friendly car policy, requiring all new leases (including those expiring and being replaced) to be plug-in hybrid or electric. Feasibility studies are ongoing for the implementation of electric vehicle charging points in CT facilities, which will precede the change to fully electric vehicles as a requirement. Greenhouse Gas Emissions: Our Scope 12 GHG emissions reduction target, also tracked by SBTi, is on track for achievement. We reduced Scope 12 emissions by 35% in 2023, thanks largely to increased renewable electricity purchases and a small increase in driving despite significant growth in operational activity. Environmental Consulting: Our transition plan targets a strategic increase in revenue from technologies and opportunities linked to climate change. In 2023, a dedicated task force was launched to support strategic planning related to increasing the share of revenue from Green Technology. Inputs from this workgroup are being integrated into the three-year company-level strategic plan, which is ongoing as of July 2024. Preparations are also underway to launch a new business unit dedicated to Sustainability consulting as a new service portfolio.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

QP-ST1-GM-RE02 - Environment policy_v3.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☒ Other, please specify :Waste management

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Our transition plan also covers targets for education and awareness of staff relative to climate change and environment, aspects of ISO 14001 compliance which seeks to monitor and reduce waste, our commitment to adhere to applicable laws and regulations related to environment, and management accountabilities for environmental topics.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☒ Products and services

☒ Upstream/downstream value chain

☒ Investment in R&D

☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Our strategy recognizes significant opportunities associated with climate change, including increased demand for engineering services related to eco-design, energy efficiency, low emissions technologies, and sustainability consulting. CT Engineering Group is actively developing additional competencies and creating new organizational units dedicated to driving new revenue streams in these areas.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In our downstream value chain, we have recognized significant reputation risks related to perceived inaction on climate change and greenhouse gas emissions. Demonstrating leadership in this area presents opportunities to enhance our reputation. Financial investments necessary to align to the Science Based Targets Initiative and implement emissions reductions internally have been approved by the Executive Board for current and subsequent years. Transition risks related to emerging regulations affecting clients in heavily polluting industries have driven our strategy to target "green" technology subject matter, increasing our revenue in this area. We also acknowledge upstream risks related to supply chain disruptions and the need for sustainable sourcing practices, which are integral to our strategy.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Our R&D department is highly active in addressing climate change opportunities. As outlined in our transition plan, we aim to grow these activities to constitute a larger proportion of overall revenue and expand them across additional industry sectors. This is pivotal to our strategy, targeting 80% of annual revenue from environmentally linked technologies by 2040.

Operations

(5.3.1.1) Effect type

Select all that apply

☒ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

IT connectivity is a top priority for maintaining business continuity in order to deliver our intellectual services to our clients. Significant annual investments in IT infrastructure dedicated to resilience have continue to be made and make up an important aspect of our annual financial expenditure and planning. Additionally, reducing exposure to fluctuating energy commodity prices has informed our strategy to electrify the vehicle fleet. Achievements in renewable energy consumption and auto-generation, such as the implementation of solar capacity at our Getafe location and the increase in renewable energy purchases, are critical components of our operational strategy.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Revenues

☒ Direct costs

☒ Capital expenditures

- ☒ Acquisitions and divestments

(5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental risks and opportunities have had a significant impact on CT Engineering Group's financial planning across various dimensions. Revenues: Our strategy to capitalize on climate change opportunities has a direct impact on our revenue planning. By focusing on eco-design, energy efficiency, low emissions technologies, and sustainability consulting, we anticipate substantial growth in these areas. This includes the development of new organizational units and competencies dedicated to driving these revenue streams. We aim for environmentally linked technologies to constitute 80% of our annual revenue by 2040, reflecting a strategic shift towards green technologies and services. Direct Costs: Environmental risks, particularly those related to fluctuating energy prices, have influenced our direct costs. We are mitigating these risks by transitioning our vehicle fleet to electric and increasing our use of renewable energy. Since May 2023, 100% of our Spanish facilities were purchasing renewable energy, with a target of 80% renewable energy consumption across the organization by 2030. This shift not only reduces our exposure to energy price volatility but also aligns with our broader sustainability goals. Capital Expenditures Our capital expenditure planning has been significantly shaped by our environmental commitments. Investments in renewable energy infrastructure, such as the solar installation at our Getafe, Spain location, are critical to our strategy. This project, scheduled to begin producing electricity by the end of 2024, supports our goal of generating 10% of our electricity consumption by 2025. Additionally, we are investing in electric vehicle charging infrastructure to facilitate the transition of our vehicle fleet to electric by 2030. Acquisitions and Divestments Environmental considerations are integral to our strategy for acquisitions and divestments. We prioritize acquiring technologies and companies that align with our sustainability goals and divest from activities that do not support our transition to a low-carbon economy. This approach ensures that our portfolio evolves in line with our environmental commitments and supports the achievement of our long-term goals, including net-zero operations by 2050. We also address the physical risk of a potential acquisition's facility as part of our procedural assessment of the viability of the investment, integrating environmental risk into this strategic/financial decision-making process.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

(5.10.1) Use of internal pricing of environmental externalities

Select from:

☒ No, but we plan to in the next two years

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

☒ No standardized procedure

(5.10.4) Explain why your organization does not price environmental externalities

Implementing an internal cost of environmental externalities within a business like CT Engineering Group can be a strategic approach to incorporate environmental accountability into financial decision-making. Due to the relatively low emissions related to the direct emissions from the services that CT offers, this has not yet been implemented as a strategic priority. Internal Carbon Pricing would yield relatively low weighted impacts relative to revenue generated from CT services using current ETS trading values. Similarly, shadow pricing for CT projects would not yield significant comparison points to be useful, given the homogeneity of CT activities. One potential application which could bring value to CT is using a Revenue Multiplier for Polluting Clients in order to assess the strategic transition to a net-zero compliant client portfolio in financial terms. For example, applying a multiplier less than 1 would effectively reduce the revenue recognized from these clients, reflecting the environmental cost associated with their activities.

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change
Customers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change
Investors and shareholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

CT Engineering Group contractually requires new Tier 1 suppliers to report an emissions allocation for products and services purchased. As a first step to this on-going project, the classification between suppliers is intended as a relative measure with preference for the supplier who reports the lower greenhouse gas emissions per product or service (balanced in consideration with the other aspects of a purchasing decision, including price, quality and lead time).

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☒ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

2

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Granularity of emissions arising from Scope 3 Purchased Goods and Services category is the driver for our supplier engagement project. Selecting the suppliers who represent the highest emissions share for this category is the method of prioritization. Analysing the main 2023 contributors we found the largest contributors to the P&L categories: INSURANCE, CONSULTING AND BANKING SERVICES: 32 providers representing 51% of the total spend in this category, HARDWARE AND SOFTWARE: 6 providers representing 67% of the total spend in this category, MACHINERY AND EQUIPMENT: 5 providers representing 63% of the total spend in this category.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

A contractual requirement was added for suppliers to report Greenhouse Gas Emissions to provide allocation for emissions for purchases (100% of new Tier 1 suppliers) and to voluntarily provide information regarding Scope 1, 2 and 3 emissions, targets and reduction initiatives. This information request was formally announced with a letter signed personally by the General Manager (and contract owner) for CT Engineering Group (May 2023). A questionnaire has been developed to request this information from the largest contributors to Purchased Goods and Services Category emissions for existing suppliers and it due to be launched in September 2024. We have additionally released a Sustainable Procurement Purchasing Guideline in 2023, providing guidance on decision-making for employee purchases (technical and non-technical), encouraging re-use, preventing waste, cautioning the purchase on non-essential, disposable products, providing support in identifying sustainable products choices using labels and certification. This procedure supports environmentally conscious purchasing at all levels of the company.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ First-party verification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

A contractual requirement was added for suppliers to report Greenhouse Gas Emissions to provide allocation for emissions for purchases (100% of new Tier 1 suppliers) and to voluntarily provide information regarding targets and reduction initiatives. This information request was formally announced with a letter signed personally by the General Manager (and contract owner) for CT Engineering Group (May 2023). A questionnaire has been developed to request this information from the largest contributors to Purchased Goods and Services Category emissions for existing suppliers and it due to be launched in September 2024. Based on the results of the questionnaire, non-compliance measures will be developed as required. Note that to date, only 2 companies have provided emissions allocations to CT Engineering Group for products purchased or services rendered. These are the waste contractors GreenBuro, in Toulouse, France, and Mediterranee Elise in Vitrolles, France. This data was requested as part of a separate project to estimate emissions due to Waste Management during the development of the Greenhouse Gas emissions inventory.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Other, please specify :Emissions accuracy improvement

(5.11.7.3) Type and details of engagement

Information collection

☒ Collect GHG emissions data at least annually from suppliers

☒ Collect targets information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

A contractual requirement was added for suppliers to report Greenhouse Gas Emissions to provide allocation for emissions for purchases (coverage of all suppliers with significant spend and all Tier 1 Technical suppliers) and to voluntarily provide information regarding targets and reduction initiatives. Granularity of emissions arising from Scope 3 Purchased Goods and Services category is the driver for our supplier engagement project. Selecting the suppliers who represent the highest emissions share for this category is the method of prioritization. This project is ongoing in order to obtain information from the existing supplier base. Analysing the main 2023 contributors we found the largest contributors to the P&L categories: INSURANCE, CONSULTING AND BANKING SERVICES: 32 providers representing 51% of the total spend in this category, HARDWARE AND SOFTWARE: 6 providers representing 67% of the total spend in this category, MACHINERY AND EQUIPMENT: 5 providers representing 63% of the total spend in this category. The emissions associated with the suppliers selected (43/709 suppliers in these categories, 6% of the total number in these categories) make up 37% of the total emissions for Purchased Goods and Services category.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Greenhouse gas calculations and purchase allocations

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ No

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information about your products and relevant certification schemes

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

☒ Collaborate with stakeholders in creation and review of your climate transition plan

☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☒ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

CT Engineering Group actively engages with many of our clients to enhance environmental performance and sustainability. We discuss with customers our environmental performance, particularly focusing on greenhouse gas emissions, our transition plan, and other environmental initiatives. Some of our larger clients request detailed information regarding environmental management in the form of external assessment services, such as the CDP Questionnaire or EcoVadis. We partner with clients on innovative engineering projects aimed at increasing efficiencies and reducing emissions. CT Engineering Group is a member of several trade associations and engages in consortiums with clients and industry partners to influence and advocate for policies related to green technologies. Notable collaborations include working with CEPESA and Iberdrola on green hydrogen projects, participating in the Hydrogen Cluster of Castilla La Mancha, Andaluz, and AHMUR (the Hydrogen Association of Murcia). Airbus is a key partner in our environmental management efforts for whom we participate in the CDP Supplier Engagement Program. We have shared detailed information about our environmental initiatives and targets with them, ensuring our goals align and often exceed their requests. Participation in the CDP Supplier Engagement Program has helped to shape our approach to climate change topics and afforded valuable guidance, supporting the development of our reduction initiatives and achievements related to Scope 1 and 2 reductions. Joint projects with Airbus include clean aviation and energy efficiency initiatives, demonstrating our commitment to sustainable practices. A significant number of other clients request specific environmental information, tailored to their specific information needs and strategic targets. These clients include CNES, Iberdrola, Repsol, Navantia, Safran, Renault, Sabic, Naval group and Siemens. Regarding stakeholder associated scope 3 emissions, CT Engineering Group is a provider of de-materialized intellectual services with non-applicable categories for all downstream related greenhouse gas emissions categories. We do not report Scope 3 emissions for clients. In terms of the Scope 3 emissions arising from CT services to clients, our contribution represents a small proportion of their overall Scope 3 emissions due to the low emissions intensity which CT provides (0.045 TCO_{2e}/k), relative to other indirect emissions from industrial clients.

(5.11.9.6) Effect of engagement and measures of success

CDP Supply Chain and EcoVadis give CT structured mechanisms for engaging with some of our most important clients to share information about our GHG emissions reduction programs, providing avenues to collaborate with those clients to find ways to reduce our environmental impacts when delivering projects for them. For Airbus, they have applied a minimum CDP Questionnaire score of B- to participants in the CDP Supplier Management Engagement program, which we have satisfied for 2023 questionnaire. We consider this a measure of success. The impact of this engagement has been the development of the capability to provide detailed emissions allocations and intensity metrics, related to Airbus projects, enabling future collaboration regarding emissions reductions initiatives, such as Business Travel. A significant number of clients, including Airbus, Groupe Mars Inc. and Reneault, have requested our response to the EcoVadis questionnaire. The threshold for a successful result for the overall score, is on average amongst requesting clients, 50/100. The impact of this engagement has been input and feedback to our Sustainable procurement policies and an increased emphasis on social issues in CT policies overall.

[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Logistical change

☒ Change transportation mode (e.g., switch from aviation to rail)

(5.12.5) Details of initiative

Business Travel is a shared point of contact between CT Engineering Group services rendered to our clients. Reduction of Business Travel emissions rely on two main factors, reducing travel by prioritizing virtual means of communication and choosing modes of travel with minimal emissions intensity (rail over air travel for example). CT Engineering Group has released a first draft of our business travel policy in 2023 which encourages the minimization of travel overall and rail travel over air travel in addition to guidance related to efficient vehicle travel. Collaborating with our clients to agree when travel is strictly required and travel planning support minimizing the emissions in this category.

(5.12.6) Expected benefits

Select all that apply

☒ Improved resource use and efficiency

☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ No

(5.12.11) Please explain

Specific targets relating to reduction of Business Travel emissions would need to be agreed and discussed with the client before providing a credible estimate of the CO2e savings. Travel requirements also vary on a project-to-project basis.
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Row 1

(5.13.1.1) Requesting member

Select from:

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.13.1.4) Initiative ID

Select from:

☒ Ini1

(5.13.1.5) Initiative category and type

Relationship sustainability assessment

☒ Align goals to feed into customers targets and ambitions

(5.13.1.6) Details of initiative

We have implemented mutually beneficial environmental initiatives by aligning our goals to feed into our customers' targets, participating in Science Based Targets initiative prompted by the CDP Supplier Engagement program, and responding to the CDP Questionnaire. Participation in SBTi has enabled us to set aggressive and meaningful emissions targets, aligned to a 1.5 degC future and promote transparency amongst our organizations. The emissions savings reported in the "estimated savings" column for this question is the emissions savings for the Scope 1 2 Science Based Target.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Increased transparency of upstream/downstream value chain

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☒ Yes, emissions savings only

(5.13.1.9) Estimated savings in the reporting year in metric tons of CO2e

111

(5.13.1.11) Please explain how success for this initiative is measured

Success for the Science Based Targets initiative is measured by meeting the objective set out for the near-term and long -term targets. CT Engineering Group is proud to report success to date in the trajectory of reductions required to meet this Scope 1 Scope 2 objective in 2030 and additionally to achieve 80% share of renewable electricity by 2025.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☒ Yes

Row 2

(5.13.1.1) Requesting member

Select from:

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.13.1.4) Initiative ID

Select from:

☒ Ini2

(5.13.1.5) Initiative category and type

Change to supplier operations

☒ Increase proportion of renewable energy purchased

(5.13.1.6) Details of initiative

Renewable energy contracts are being selected, at significant cost commitment, to reduce Scope 2 Market Based emissions. This initiative is aligned to the Science Based target for 100% renewable energy by 2025. Spain has already achieved 100% renewable contract usage as of May 2023. The savings reported for year 2023 refer to the reduction in Market-Based Scope 2 emissions YOY. This initiative is mutually beneficial by reducing CT Engineering Group's Scope 1 and 2 emissions, meanwhile reducing Scope 3 emissions for Airbus.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Reduction of own operational emissions (own scope 1 & 2)

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☒ Yes, emissions savings only

(5.13.1.9) Estimated savings in the reporting year in metric tons of CO₂e

113

(5.13.1.11) Please explain how success for this initiative is measured

The success for this initiative is measured in kwh of renewable electricity purchased / total kwh of electricity consumed by all CT Engineering Group facilities under Operational Control.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☒ Yes

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The Operational Control approach for the reporting inventory boundaries for CT Engineering Group is applied. For this inventory, the operational control approach has been selected in order to capture the emissions arising from leased facilities due to the fact that the majority of CT Engineering Group locations are long-term leased facilities and are therefore significant in terms of overall magnitude to the emissions profile for the company.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Plastics are limited to household waste and packaging from office supplies received. Waste management in terms of recycling and re-use is in place in all CT Engineering Group facilities.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Biodiversity topics is not yet managed in CT but materiality of CT impacts and risks will be measured within the next 2 years.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

The Market-based Scope 2 calculation applies residual mix emissions factors (published by IAB, <https://www.aib-net.org/facts/european-residual-mix>) for each geography to convert the consumption of all non-renewable electricity purchased from the electricity grid (measured in Kwh and gathered from supplier invoices) to emissions for all CT facilities (leased or owned) using operational control convention. Renewable energy contracts are considered as 0 emissions for the Market-based Scope 2 calculation. The Location-based calculation applies the European Attribute Mix emission factors (also published by IAB) for each geography to the Kwh of electricity purchased.

[Fixed row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

175

(7.5.3) Methodological details

These emissions arise from the fuel burned in company-owned and leased vehicles which is tracked via invoices for fuel purchased (CT does not use fuel in any industrial capacity, no generators are in place or fuel powered machines are present. Business vehicles are the only source of direct, fuel-based emissions). Fuel purchases are converted to liters of petrol using the average values for fuel prices in the country during the year. All vehicles are assumed to be average cars using petrol fuel for the emissions factors which are sourced from UK DEFRA government source. Leased vehicles are considered under Scope 1 given the operational control convention applied. Fugitive emissions from industrial heating and air conditioning units under operational control were verified not to have leaked from

maintenance records, the cumulative potential leakage from equipment such as consumer refrigerators and fire extinguishers, were screened and determined to be non-material.

Scope 2 (location-based)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

104

(7.5.3) Methodological details

Scope 2 represents electricity consumption sourced via the consumer grid in CT facilities. All consumption data is sourced from contractor invoices. Previously reported Scope 2 results for 2021 were reported based on a limited scope of Madrid headquarters facility. These results have been updated to include the emissions from all 18 CT Engineering Group facilities across Europe. IAB emission factors per country (country attribute) to arrive at the location-based emissions value.

Scope 2 (market-based)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

148

(7.5.3) Methodological details

Scope 2 represents electricity consumption sourced via the consumer grid in CT facilities. All consumption data is sourced from contractor invoices. Emissions factors utilized are residual mix factors at country level for non-renewable contracts. GDO certificates were obtained for renewable contract providers.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

1696

(7.5.3) Methodological details

Purchased goods and services category was calculated using monetary emissions factors published by ADEME, including all applicable categories of the operating costs which do not incur double-counting in other categories, less salaries and less financial charges/taxes, as per GHG Protocol scope 3 accounting guidelines.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The fixed asset list is reviewed annually for new entries in order to determine the assets which were purchased within the financial year in question and calculate their emissions using monetary emission factors. As a provider of intellectual services from an office-based setting, few assets are required for carrying out business activities. Financial accounting procedures at CT do not capture and track IT equipment or servers on a fixed asset list and are reported in the Purchased Goods and Services Category. The materiality of this category has increased recently relative to Scope 3 emissions total and therefore the emissions for this category are reported in 2023. No base year recalculation is required however.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

(7.5.3) Methodological details

Fuel-and-energy related activities are calculated based on the transmission and distribution losses and power generation losses arising from purchased electricity. Coefficients used for the calculation were obtained through the UK DEFRA emissions factor which were available for year 2021. This category is included for completeness although it is non-material to the overall Scope 3 emissions.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

6

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not require raw materials, shipping of goods is minimal and restricted to office shipments for supplies. Upstream transportation and distribution was calculated using monetary emissions factors from ADEME applied to values obtained from the P&L statement for couriers charges. This category is included for completeness although it is non-material.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

54

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce waste from industrial processes. The main sources of waste are household waste, office supplies (paper, toner), and water consumption. For these waste streams, CT locations use municipal trash and recycling collection. Multiple CT office locations operate paper-less working schemes which effectively minimizes office waste. Recycled paper only is permitted for purchase as of 2024. Waste quantities were calculated using data captured as part of ISO 14001 aligned waste management procedures and extrapolated to the full CT population to include sites who are not yet ISO 14001 compliant and for which data is not yet available. An additional assumption regarding household waste production is added to account for additional waste generated by employees in the office (food or packaging) and extrapolated across the number of employees in the company. This value was generated using statistical data regarding household waste production for an average person over a year, considering the amount of time spent in the office environment.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

297

(7.5.3) Methodological details

Business travel emissions are calculated for plane, train, taxi, rental cars and business travel mileage accumulated in personal vehicles. Travel emissions are calculated as km travelled between origin and destination per mode of transport using emission factors from DEFRA (air travel emission factors selected include contrails). Employee travel is managed by 2 travel agents for plane, train and rental cars, who supply detailed information regarding the travel mode, origin and destination, and travelling party. Some independent bookings which are made using purchase requisitions are also tracked using an additional process to obtain the required data. Travel in taxi and in personal vehicles are calculated using the spend reported in the P&L, knowing the average cost of a taxi km for each geography and knowing the reimbursement rate per km for each geography. All vehicle travel is assumed to be in average sized petrol vehicles.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

1189

(7.5.3) Methodological details

Employee commuting is calculated using the distance-based method knowing the commuting round-trip distance and the mode of travel. This data has been gathered from a survey of all CT employees, with a response rate slightly below 50%, results were extrapolated to represent the full population during the target year. Employee travel was calculated by mode of travel and then the emissions were calculated using the following data and assumptions: • Knowing the round trip distance to the office, the percentage of teleworking days is subtracted from the total km travelled in a week by each reported mode of transport. • A typical week is extrapolated to a full year. Error is introduced assuming all weeks are identical. • The number of working weeks in each country is assumed to be the same. • Car-sharing, when reported, is assumed to represent an average of 2.2 persons sharing at one time. • Public transport emissions are calculated assuming 50% of travel is by metro/tram and 50% by bus, both in cities with 250k inhabitants, reasonable assumptions for the size of conglomerates where CT Engineering Group operates. Emission factors were matching each mode of travel to factors used for the Business Travel category to promote consistency across categories.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

Upstream leased assets are limited to vehicles assigned to CT locations as service vehicles and managers as company cars and leased office facilities. The emissions for all vehicles are captured under Scope 1 as per operational control convention assumed for the calculations, according to the GHG protocol rules. Emissions from Leased Facilities are captured as Scope 2 emissions using the same Operational Control approach.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce goods which require shipment, therefore this category is not applicable.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

As a provider of intellectual services from an office-based setting, CT Engineering Group does not lease assets, therefore this category is not applicable.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0.0

(7.5.3) Methodological details

CT Engineering Group does not hold franchises, therefore this category is not applicable

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

As a non-financial entity, CT Engineering Group does not hold investments, this category is not applicable.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

N/A

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

(7.5.3) Methodological details

N/A

*[Fixed row]***(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?****Reporting year****(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

157

(7.6.3) Methodological details

These emissions arise from the fuel burned in company-owned and leased vehicles which is tracked via invoices for fuel purchased. Fuel purchases are converted to liters of petrol using the average values for fuel prices in the country during the year. All vehicles are assumed to be average cars using petrol fuel for the emissions factors which are sourced from UK DEFRA government source. Leased vehicles are considered under Scope 1 given the operational control convention applied. Fugitive emissions from industrial heating and air conditioning units under operational control were verified not to have leaked from maintenance records, the cumulative potential leakage from equipment such as consumer refrigerators and fire extinguishers, were screened and determined to be non-material.

Past year 1**(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

156

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

These results include the emissions from all 18 CT Engineering Group facilities across Europe. These emissions arise from the fuel burned in company-owned and leased vehicles. Fuel purchases are tracked in the P&L summing company invoices for fuel purchased. Leased vehicles are considered under Scope 1 given the operational control convention applied. Fugitive emissions from industrial heating and air conditioning units under operational control were verified not to have leaked from maintenance records, the cumulative potential leakage from equipment such as consumer refrigerators and fire extinguishers, were screened and determined to be non-material.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

175

(7.6.2) End date

01/30/2021

(7.6.3) Methodological details

Previously reported Scope 1 results for 2021 were reported based on a limited scope of Madrid headquarters facility which has no vehicles and no fuel burning apparatus. These results have been updated to include the emissions from all CT Engineering Group facilities across Europe. These emissions arise from the fuel burned in company-owned and leased vehicles. Leased vehicles are considered under Scope 1 given the operational control convention applied. Fugitive emissions from industrial heating and air conditioning units under operational control were verified not to have leaked from maintenance records, the cumulative potential leakage from equipment such as consumer refrigerators and fire extinguishers, were screened and determined to be non-material.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

120

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

48

(7.7.4) Methodological details

The Market-based Scope 2 calculation applies residual mix emissions factors (published by IAB, <https://www.aib-net.org/facts/european-residual-mix>) for each geography to convert the consumption of all non-renewable electricity purchased from the electricity grid (measured in Kwh and gathered from supplier invoices) to emissions for all CT facilities (leased or owned) using operational control convention. Renewable energy contracts are considered as 0 emissions for the Market-based Scope 2 calculation. The Location-based calculation applies the European Attribute Mix emission factors (also published by IAB) for each geography to the Kwh of electricity purchased.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

120

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

161

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

The Market-based Scope 2 calculation applies residual mix emissions factors (published by IAB, <https://www.aib-net.org/facts/european-residual-mix>) for each geography to convert the consumption of all non-renewable electricity purchased from the electricity grid (measured in Kwh and gathered from supplier invoices) to emissions for all CT facilities (leased or owned) using operational control convention. Renewable energy contracts are considered as 0 emissions for the Market-based Scope 2 calculation. The Location-based calculation applies the European Attribute Mix emission factors (also published by IAB) for each geography to the Kwh of electricity purchased.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

104

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

The Market-based Scope 2 calculation applies residual mix emissions factors (published by IAB, <https://www.aib-net.org/facts/european-residual-mix>) for each geography to convert the consumption of all non-renewable electricity purchased from the electricity grid (measured in Kwh and gathered from supplier invoices) to emissions for all CT facilities (leased or owned) using operational control convention. Renewable energy contracts are considered as 0 emissions for the Market-based Scope 2 calculation. The Location-based calculation applies the European Attribute Mix emission factors (also published by IAB) for each geography to the Kwh of electricity purchased.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**Purchased goods and services****(7.8.1) Evaluation status**

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3127

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Purchased goods and services category was calculated using monetary emissions factors published by ADEME, including all applicable categories of the operating costs present in the final 2023 P&L statement which do not incur double-counting in other categories, less salaries and less financial charges/taxes, as per GHG Protocol scope 3 accounting guidelines. The only excluded categories were for parking charges, as a suitable emissions factor was not found. This exclusions is

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

374

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The fixed asset list is reviewed annually for new entries in order to determine the assets which were purchased within the financial year in question and calculate their emissions using monetary emission factors (source: Ademe). As a provider of intellectual services from an office-based setting, few assets are required for carrying out business activities. Financial accounting procedures at CT do not capture and track IT equipment or servers on a fixed asset list and are reported in the Purchased Goods and Services Category. The materiality of this category has increased recently relative to Scope 3 emissions total and therefore the emissions for this category are reported in 2023. No base year recalculation is required however.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

46

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :Consumption data for electricity gathered from invoices

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Upstream emissions of purchased electricity calculated using electricity invoices stating consumption and applied to grid-average losses for the regional grid in each geography. T&D losses also used average-data method applying electricity consumption to country average transmission & distribution loss rates. No fuel was required to be accounted for in Scope 3 as per the data inventory therefore no fuel losses were calculated. UK DEFRA coefficient factors were applied. No omissions have been made for this category.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

6

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not require raw materials, shipping of goods is minimal and restricted to office shipments for supplies. Upstream transportation and distribution was calculated using monetary emissions factors from ADEME applied to values obtained from the P&L statement for couriers and shipping charges. No material omissions are anticipated for this category.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

71

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce waste from industrial processes. A screening approach was applied to estimate the scale of greenhouse gas emission arising from the category to determine whether the emissions would prove negligible and non-material to the emissions sources inventory. CT locations mainly use municipal trash and recycling collection, however each of the non-industrial waste removers and recycling services rendering services provided an emissions figure. Waste quantities were calculated using data captured as part of ISO 14001 aligned waste management procedures and extrapolated where required. Multiple CT office locations operate paper-less working schemes which effectively minimizes office waste. The sum of the emissions from each of these measures proved not relevant, but calculated.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

578

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Spend-based method

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

75

(7.8.5) Please explain

Business travel emissions are composed of plane, train, taxi, rental cars and business travel in personal vehicles. The large majority of travel data for is obtained from travel agents monthly, or bi-monthly reports (75% of travel, calculated by emissions share) with the remainder calculated from purchase requisitions (remaining 25% of travel). Travel emissions are calculated as km travelled per mode of transport (distance method), using well to wheel emissions factors published by DEFRA. An

emission factor for air travel was selected to include radiative forcing. Mileage for car rental and mileage in personal vehicles are assumed to have been carried out in an average car, using petrol fuel, introducing some error in terms of vehicle efficiency and fuel type (spend-based method). Money spent on taxi travel was converted to kilometers using a cost of living calculation specific to each geography, and emissions estimated in the same manner assuming an average car, petrol fuel (average data method spend-based). For 2023 calculations, the hotel stays have been removed. Science Based Target Analyst requested this change as follows, "Please remove hotel stay emissions from the business travel category as they fall outside of the minimum boundary for reporting these emissions". In summary, emission due to hotel stays in 2022 CDP reporting were included in Business travel category, in 2023 are excluded.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

1336

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Employee commuting is calculated using the distance-based method knowing the commuting round-trip distance and the mode of travel. This data has been gathered from a survey of all CT employees, with a response rate slightly below 50%, results were extrapolated to represent the full population during the target year. The survey was run in June, 2021 and the results were extrapolated for 2022 and 2023 using the average number of employees in year those years. The employee commuting survey has been launched again in 2024. The result of this survey is being analyzed and will be reflected in the 2024 emissions report. Employee travel was calculated by mode of travel and then the emissions were calculated using the following data and assumptions: • Knowing the round trip distance to the office, the percentage of teleworking days is subtracted from the total km travelled in a week by each reported mode of transport. • A typical week is extrapolated to a full year. All weeks are assumed to be the same proportion of travel. • The number of working weeks in each country is assumed to be the same. • Car-sharing, when

reported, is assumed to represent an average of 2.2 persons sharing at one time. • Public transport emissions are calculated assuming 50% of travel is by metro/tram and 50% by bus, both in cities with 250k inhabitants, reasonable assumptions for the size of conglomerates where CT Engineering Group operates. Emission factors were matching each mode of travel to factors used for the Business Travel category to promote consistency across categories

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Leased assets are included within Scope 2 for leased facilities under operational control and under Scope 1 for leased vehicles under operational control. There are no other material leased assets to account for in this category and therefore this is excluded

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products requiring transportation, therefore this category is not applicable.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not lease assets, therefore this category is not applicable

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

CT Engineering Group does not operate franchise, therefore this category is not applicable

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not hold investments relevant to this category, therefore this category is not applicable

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not require raw materials from upstream sources, therefore this category is not applicable

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a provider of intellectual services from an office-based setting, CT Engineering Group does not produce products, therefore this category is not applicable.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

2675

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

45

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

4

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

57

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

450

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1232

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

The Business Travel emissions reported for years 2022 and 2021 will not match historical data as the emissions from hotels was requested to be removed by the SBTi technical reviewer. This removal is reflected in the value updated in this questionnaire submission and the same convention is followed for 2023 emissions. Waste was reported as non-material for year 2021 and 2022 emissions profiles submission however this has now been calculated and included in the current Scope 3 total reported for 2021 and 2022 and going forward. Waste category has also been added at the request of the SBTi technical reviewer.

Past year 2

(7.8.1.1) End date

12/30/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1696

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

43

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

6

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

54

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

297

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1190

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

The Business Travel emissions reported for years 2022 and 2021 will not match historical data as the emissions from hotels was requested to be removed by the SBTi technical reviewer. This removal is reflected in the value updated in this questionnaire submission and the same convention is followed for 2023 emissions. Waste was reported as non-material for year 2021 and 2022 emissions profiles submission however this has now been calculated and included in the current Scope 3 total reported for 2021 and 2022 and going forward. Waste category has also been added at the request of the SBTi technical reviewer.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

	Verification/assurance status
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.1.4) Attach the statement

(7.9.1.5) Page/section reference

9

(7.9.1.6) Relevant standard

Select from:

☒ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

GHG_Verification_Report_Emissions_2023_CT_Engineering_Group_Final.pdf

(7.9.2.6) Page/ section reference

11

(7.9.2.7) Relevant standard

Select from:

☒ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Investments

☒ Scope 3: Capital goods

☒ Scope 3: Business travel

☒ Scope 3: Downstream leased assets

☒ Scope 3: Purchased goods and services

☒ Scope 3: Waste generated in operations

- ☒ Scope 3: Employee commuting
- ☒ Scope 3: Upstream leased assets

- ☒ Scope 3: Upstream transportation and distribution
- ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

- ☒ Limited assurance

(7.9.3.5) Attach the statement

GHG_Verification_Report_Emissions_2023_CT_Engineering_Group_Final.pdf

(7.9.3.6) Page/section reference

12

(7.9.3.7) Relevant standard

Select from:

- ☒ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

113

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

36

(7.10.1.4) Please explain calculation

Scope 2 (2023)-Scope 2 (2022) / Scope 12 (2022). This huge decrease of 36% in Market Based Scope 2 emissions is thanks to the implementation of 100% renewable energy across the Spanish market since May of 2023.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

2

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

1

(7.10.1.4) Please explain calculation

Scope 1 (2023)-Scope 1 (2022) / Scope 12 (2022). A slight increase of 1% in driving was observed in 2023 which can be expected considering a large growth in business activity. This increase in activity and associated driving will be tempered by an increased usage of highly fuel efficient vehicles as part of the new CT Eco-Friendly Car Policy. This policy dictates that all new long-term vehicle leases must be fuel efficient and furthermore, from 2025, shall be either plug-in hybrid or electric vehicles. In addition this policy encourages that electric cars are selected in priority for short term rentals. The Getafe, Madrid flagship headquarters location has begun to implement electric vehicles as the default selection for short term rentals since early 2024.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

[Fixed row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
France	48	11	25
Germany	18	6	10
Spain	92	104	13
Turkey	0	0	0
United Kingdom of Great Britain and Northern Ireland	0	0	0

[Fixed row]

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Aix-Les-Bains

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

11.2

Row 2

(7.17.1.1) Business division

Barcelona

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

2.4

Row 3

(7.17.1.1) Business division

Bilbao

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 4

(7.17.1.1) Business division

Bristol

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 5

(7.17.1.1) Business division

Cartagena

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

8

Row 6

(7.17.1.1) Business division

Ferrol

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

7.5

Row 7

(7.17.1.1) Business division

Hamburg

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3.3

Row 8

(7.17.1.1) Business division

Izmir

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 9

(7.17.1.1) Business division

Les Glenan

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

17

Row 10

(7.17.1.1) Business division

Madrid

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

34.2

Row 11

(7.17.1.1) Business division

Marseille

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1.9

Row 12

(7.17.1.1) Business division

MCC France

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

6.3

Row 13

(7.17.1.1) Business division

MCC Germany

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1

Row 14

(7.17.1.1) Business division

MCC Spain

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

4.3

Row 15

(7.17.1.1) Business division

MCC UK

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 16

(7.17.1.1) Business division

MCC Group

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

6.8

Row 17

(7.17.1.1) Business division

Nantes

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 18

(7.17.1.1) Business division

Paris

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3.2

Row 19

(7.17.1.1) Business division

Puertollano

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

27.3

Row 20

(7.17.1.1) Business division

Saint-Nazaire

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

7.8

Row 21

(7.17.1.1) Business division

Sevilla

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1.7

Row 22

(7.17.1.1) Business division

Toulouse

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0.3

Row 23

(7.17.1.1) Business division

Unterhaching

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

12.5

[Add row]

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Aix-Les-Bains

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.1.1) Business division

Barcelona

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

3.5

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 3

(7.20.1.1) Business division

Bilbao

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 4

(7.20.1.1) Business division

Bristol

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 6

(7.20.1.1) Business division

Cartagena

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

6.7

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.1.1) Business division

Ferrol

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

12.5

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

13.1

Row 8

(7.20.1.1) Business division

Hamburg

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

2.4

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

4.1

Row 9

(7.20.1.1) Business division

Izmir

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 10

(7.20.1.1) Business division

Les Glenan

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0.44

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

1

Row 11

(7.20.1.1) Business division

Madrid

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

70.1

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 12

(7.20.1.1) Business division

Marseille

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

2.2

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

5.1

Row 13

(7.20.1.1) Business division

MCC France

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 14

(7.20.1.1) Business division

MCC Germany

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 15

(7.20.1.1) Business division

MCC Spain

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 16

(7.20.1.1) Business division

MCC UK

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 17

(7.20.1.1) Business division

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 18

(7.20.1.1) Business division

Nantes

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0.3

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0.6

Row 19

(7.20.1.1) Business division

Paris

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

4.9

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

11.3

Row 20

(7.20.1.1) Business division

Puertollano

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

5.5

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0.3

Row 21

(7.20.1.1) Business division

Saint-Nazaire

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 22

(7.20.1.1) Business division

Sevilla

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

4.8

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 23

(7.20.1.1) Business division

Toulouse

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

3

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

6.9

Row 24

(7.20.1.1) Business division

Unterhaching

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

3.3

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

5.8
[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

	Scope 1 emissions (metric tons CO2e)	Scope 2, market-based emissions (metric tons CO2e)	Please explain
Consolidated accounting group	157	48	<i>There are no other entities. CT Engineering Group does not possess subsidiaries.</i>
All other entities	0	0	<i>There are no other entities. CT Engineering Group does not possess subsidiaries.</i>

[Fixed row]

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.2) Primary activity

Select from:

☒ Engineering services

[Add row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

77000859

(7.26.9) Emissions in metric tonnes of CO₂e

73

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Emissions from leased and owned company vehicles operating in facilities where Airbus activities are based.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

This allocation is calculated based on the emissions of the business divisions within which Airbus activities are based. The emissions generated in these locations are allocated as a ratio of the revenue received from Airbus projects over total revenue. As an engineering consulting service provider with largely homogeneous activities across CT Engineering Group business divisions, the emissions intensity is similar across projects, therefore the proportion of emissions can be allocated accurately according to revenue proportion for each client. Additionally, activities which are grouped within a given business division generally have closely similar activities. Some limitations to this assumption are the emissions related to employees working in client facilities, and in the unusual case that extraordinary amounts of travel or purchases (such as prototyping or software) have been incurred for a particular project. These extraordinary sources of emissions would not be highlighted on a project to project basis by this allocation methodology. Observing the difference in emissions intensity between global CT activities and Airbus activities, we observe that the emissions intensity for Airbus Clients in general is 18% lower than CT Engineering Group, averaged across all Scope Categories and 26% lower than CT average for Scope 1.

(7.26.14) Where published information has been used, please provide a reference

No published information was used to make this allocation.

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

77000859

(7.26.9) Emissions in metric tonnes of CO₂e

22

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Purchased Electricity in facilities under Operational control where Airbus activities are based.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

This allocation is calculated based on the emissions of the business divisions within which Airbus activities are based. The emissions generated in these locations are allocated as a ratio of the revenue received from Airbus projects over total revenue. As an engineering consulting service provider with largely homogeneous activities across CT Engineering Group business divisions, the emissions intensity is similar across projects, therefore the proportion of emissions can be allocated accurately according to revenue proportion for each client. Additionally, activities which are grouped within a given business division generally have closely similar activities. Some limitations to this assumption are the emissions related to employees working in client facilities, and in the unusual case that extraordinary amounts of travel or purchases (such as prototyping or software) have been incurred for a particular project. These extraordinary sources of emissions would not be highlighted on a project to project basis by this allocation methodology. Observing the difference in emissions intensity between global CT activities and Airbus activities, we observe that the emissions intensity for Airbus Clients in general is 18% lower than CT Engineering Group, averaged across all Scope Categories and 24% lower than CT average for Scope 2.

(7.26.14) Where published information has been used, please provide a reference

No published information was used to make this allocation.

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

- | | |
|---|--|
| <input checked="" type="checkbox"/> Category 2: Capital goods | <input checked="" type="checkbox"/> Category 4: Upstream transportation and distribution |
| <input checked="" type="checkbox"/> Category 6: Business travel | <input checked="" type="checkbox"/> Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) |
| <input checked="" type="checkbox"/> Category 7: Employee commuting | |
| <input checked="" type="checkbox"/> Category 1: Purchased goods and services | |
| <input checked="" type="checkbox"/> Category 5: Waste generated in operations | |

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

77000859

(7.26.9) Emissions in metric tonnes of CO₂e

2414

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Purchased Goods and Services and Employee Commuting are the top contributors to Scope 3 emissions, followed distantly by Capital Goods and Business Travel.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

This allocation is calculated based on the emissions of the business divisions within which Airbus activities are based. The emissions generated in these locations are allocated as a ratio of the revenue received from Airbus projects over total revenue. As an engineering consulting service provider with largely homogeneous activities across CT Engineering Group business divisions, the emissions intensity is similar across projects, therefore the proportion of emissions can be allocated accurately according to revenue proportion for each client. Additionally, activities which are grouped within a given business division generally have closely similar activities. Some limitations to this assumption are the emissions related to employees working in client facilities, and in the unusual case that extraordinary amounts of travel or purchases (such as prototyping or software) have been incurred for a particular project. These extraordinary sources of emissions would not be highlighted on a project to project basis by this allocation methodology. Observing the difference in emissions intensity between global CT activities and Airbus activities, we observe that the emissions intensity for Airbus Clients in general is 18% lower than CT Engineering Group, averaged across all Scope Categories and 24% lower than CT average for Scope 3.

(7.26.14) Where published information has been used, please provide a reference

No published information was used to make this allocation.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☒ Other, please specify :Project Activity Location

(7.27.2) Please explain what would help you overcome these challenges

Impacting the accuracy of this allocation, is differentiating the location of the activities for our customers projects. Some projects are performed in our own facilities (often representing a mixture of teleworking and office based working) while others are performed in the clients facilities. In order to improve the evaluation, an idea would be to create a shared parameter that differentiates the location of the physical activities.

Row 2

(7.27.1) Allocation challenges

Select from:

☒ Other, please specify :Multiple Physical Locations

(7.27.2) Please explain what would help you overcome these challenges

Multiple physical locations may be used for one specific project (for instance, in clients facilities for a plateau phase (beginning of the activities) and then, the remaining tasks carried out in our facilities. Again, usage of a shared parameter that differentiates the location of the physical activities would support overcoming this point.

Row 3

(7.27.1) Allocation challenges

Select from:

☒ Other, please specify :Emissions Intensity Variation

(7.27.2) Please explain what would help you overcome these challenges

Projects for which the the emissions intensity is higher than average CT projects originating from this Business Division/Location will not be highlighted clearly since the intensity allocation will be averaged amongst the revenue share of all projects in a Business Division/Facility with the current allocation method. Allocating emissions by project level for key categories like Purchased Goods and Services, Commuting and Business Travel, would support a finer granularity for client emissions allocations. However, since the allocations are being averaged at Business Division/Facility Level, the group of projects making up the average will be relatively low, providing an acceptable granularity for analysis purposes.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☒ No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:

☒ Not an immediate strategic priority

(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers

Waste Category for Scope 3 emissions is currently allocating emissions from total Airbus revenue share at CT Engineering Group level. This calculation will be improved to reflect the allocation of revenue from Airbus projects per Business Division/Facility, as all other categories are currently calculated. This improvement is planned for 2024. In terms of further improvements to the allocation mechanism for emissions, the final level of granularity which could be envisioned is allocating at project level. As an engineering consulting service provider with largely homogeneous activities across CT Engineering Group, the emissions intensity is similar across projects, and even moreso amongst projects carried out within the same Business Division/Facility. The added value for allocating emissions at project level offers a marginal improvement in granularity and is therefore not considered to be a strategic priority at this time.

[Fixed row]

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> No

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☒ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

685

(7.30.1.4) Total (renewable and non-renewable) MWh

685

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

580

(7.30.1.3) MWh from non-renewable sources

262

(7.30.1.4) Total (renewable and non-renewable) MWh

842

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

580

(7.30.1.3) MWh from non-renewable sources

947

(7.30.1.4) Total (renewable and non-renewable) MWh

1527
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	<i>Select from:</i> <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

Other biomass

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

Coal

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

Oil

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

685

(7.30.7.8) Comment

Petrol fuel containing biofuel blend is reported as Oil as per question guidance. All fuel purchased by CT is assumed to be Petrol Fuel with Biofuel blend (2.16 kgCO₂e / Liter consumed, 0.23 kgCO₂e/ kWh (HHV))

Gas

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

Total fuel

(7.30.7.1) Heating value

Select from:

☒ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

685

(7.30.7.8) Comment

This field was selected in error, there is no consumption of this fuel type. We were unable to deselect the HHV/LHV field thus a 0 was entered for the quantity.

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☒ Spain

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Renewable energy mix, please specify :The renewable energy technology mix is not reported by all energy providers utilized in Spain however the contracts do specify themselves as 100% renewable. This definition excludes Nuclear energy.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

580

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

(7.30.14.10) Comment

An energy consultant has been employed to support the selection of energy contracts in the Spanish business division. This collaborator ensures that the best selection is made in terms of cost whilst ensuring that the contracts meet the requirement of being derived from 100% renewable sources. CT Engineering Group are proud to announce that 100% of Spain locations are using 100% renewable energy since May 2023.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

France

(7.30.16.1) Consumption of purchased electricity (MWh)

199

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

199.00

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

15

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

629.19

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

629.19

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00000166

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

206

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

123872955

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

45

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

(7.45.9) Please explain

Despite a large increase in activity YOY, we are proud to report that our Scope 12 emissions intensity has seen a huge decrease. This is largely due to 100% of Spain locations using 100% renewable energy since May 2023. Further initiatives planned to reduce the emissions intensity for Scope 1 and 2 are the Eco Friendly Car Policy which promotes the usage of energy efficient and low emissions vehicles for company purposes. This is aligned to the Environmental Policy which announces the plan to electrify 40% of our vehicle fleet by 2030 and reach 100% zero-emission vehicles by 2040. as well as the expansion of renewable energy contracts to further CT locations. CT also aims to use 80% renewable energy across the business by 2025 and 100% renewable energy by 2030.

Row 2

(7.45.1) Intensity figure

0.1235

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

206

(7.45.3) Metric denominator

Select from:

☒ full time equivalent (FTE) employee

(7.45.4) Metric denominator: Unit total

1668

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

42

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

(7.45.9) Please explain

Despite a significant increase in headcount in 2023 to meet the growing demand for CT services, we are proud to report that our Scope 12 emissions intensity per FTE has seen a huge decrease. This is largely due to 100% of Spain locations using 100% renewable energy since May 2023. Further initiatives planned to reduce the emissions intensity for Scope 1 and 2 are the Eco Friendly Car Policy which promotes the usage of energy efficient and low emissions vehicles for company purposes. This is aligned to the Environmental Policy which announces the plan to electrify 40% of our vehicle fleet by 2030 and reach 100% zero-emission vehicles by 2040. as well as the expansion of renewable energy contracts to further CT locations. CT also aims to use 80% renewable energy across the business by 2025 and 100% renewable energy by 2030.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☒ Energy usage

(7.52.2) Metric value

0.69

(7.52.3) Metric numerator

580509

(7.52.4) Metric denominator (intensity metric only)

842379

(7.52.5) % change from previous year

41

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

As per the CT Environmental Policy and aligned to our SBTi commitments, we plan to use 80% renewable energy (measured as renewable energy purchased/ total energy purchased in kwh) across the business by 2030 and 100% renewable energy by 2040. We saw a 41% increase in the share of renewable energy in 2023 versus 2022. This is due to 100% of Spain locations using 100% renewable energy since May 2023. The usage of renewable energy contracts for facilities in other geographies is being targeted as the next steps.

[Add row]

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

CTEN-SPA-001-OFF Certificate.pdf

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/22/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Carbon dioxide (CO₂)

☒ Perfluorocarbons (PFCs)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF₆)

☒ Nitrogen trifluoride (NF₃)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

(7.53.1.11) End date of base year

12/30/2022

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO₂e)

156

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

161

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

317.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

42

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

183.860

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

157

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

48

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

205.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

84.12

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target covers 100% of Scope 1 and 2 emissions with no exclusions.

(7.53.1.83) Target objective

• The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

This Scope 1 Scope 2 target is aligned to holding global emissions below 1.5degC, aligned to the Science Based Targets and Paris Agreement. Scope 1: Reducing Scope 1 emissions will be achieved through the electrification of the company vehicle fleet. To support the achievement of this goal, an Environmentally Friendly Car Policy has been released, which specifies the actions to take regarding vehicle selection in order to minimize emissions. Despite a significant increase in activity in 2023, vehicle emissions rose minimally, indicating a positive impact from the increased usage of electric and plug-in hybrid vehicles. Environmentally Friendly Car Policy: Objective: Our Company is committed to reducing its environmental impact and promoting sustainability through the implementation of an eco-friendly vehicle fleet. This policy aims to optimize the efficiency of the company's transportation, minimize emissions of pollutants, and encourage the adoption of environmentally friendly practices. Vehicle Selection: 1. Low-Emission Vehicles: - Preference will be given to vehicles with low-emission propulsion technologies, such as plugin hybrids or electric vehicles. - From 2025 on, all new company cars, except those dedicated to cargo, must be plugin hybrids or electric. Exceptional cases must be approved by EXECOM. -Choosing models with outstanding fuel efficiency is encouraged. 2. Appropriate Size and Capacity: - Vehicles will be selected to match operational needs, avoiding the use of larger vehicles than necessary. Milestones: Scope 1: By 2030, we plan to electrify 40% of our vehicle fleet and reach 100% zero-emission vehicles by 2040. Scope 2: The biggest contributor to achieving this objective has been conversion to renewable energy contracts. CT Engineering Group achieved 100% renewable energy usage throughout Spain during the reporting year (May 2023). Milestones: 1. Our main target is to increase our consumption of renewable electricity by 80% by 2030 and 100% by 2040. 2. To further our commitment to renewable energy, we aim to boost our renewable electricity generation by 10% by 2025 and by 15% by 2030. 3. By 2030, we plan to electrify 40% of our vehicle fleet and reach 100% This target is reviewed regularly by the Operations Quality team and at minimum, annually during the EXECOM meetings. This target is also related to a financial objective for management representing between 10-15% of their annual bonuses.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/22/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Carbon dioxide (CO₂)

☒ Perfluorocarbons (PFCs)

☒ Hydrofluorocarbons (HFCs)

☒ Sulphur hexafluoride (SF₆)

☒ Nitrogen trifluoride (NF₃)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 6 – Business travel
2)

☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or

- ☑ Scope 3, Category 7 – Employee commuting
- ☑ Scope 3, Category 1 – Purchased goods and services
- ☑ Scope 3, Category 5 – Waste generated in operations
- ☑ Scope 3, Category 4 – Upstream transportation and distribution

(7.53.1.11) End date of base year

12/30/2022

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

2675

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

34.0

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

4.0

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

57

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

450

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

1239.0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

4459.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

4459.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100.0

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100.0

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100.0

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100.0

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100.0

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100.0

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

42

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2586.220

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

3127

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

46

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

6

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

71

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

578

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

1336

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

5164.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

5164.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-37.64

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

All categories related to physical products are omitted as they are not applicable for CT Engineering Group as a provider of intellectual services. Capital Goods category is excluded from this target as this category was not material to the overall Scope 3 inventory during the base year and target setting exercise. Capital Goods category has increased in size for 2023 and is now material at approximately 7% of the Scope 3 emissions profile. All other Scope 3 categories are included in their entirety for target coverage.

(7.53.1.83) Target objective

• The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Scope 3: This Scope 3 target is aligned to holding global emissions below 1.5degC, aligned to the Science Based Targets and Paris Agreement. Purchased Goods and Services: -Supplier Engagement: Contractual requirements have been added for suppliers to report Greenhouse Gas Emissions and provide a client allocation for emissions (coverage of all suppliers with significant spend and all Tier 1 Technical suppliers) and to voluntarily provide information regarding targets and reduction initiatives. This information request was formally announced with a letter signed personally by the General Manager (and contract owner) for CT Engineering Group (May, 2023). -Sustainable Procurement Purchasing Guideline: This guideline has been circulated to all CT employees, providing guidance on decision-making for purchases (technical and non-technical), encouraging re-use, preventing waste, cautioning the purchase on non-essential, disposable products, providing support in identifying sustainable products choices using labels and certification -Emissions Granularity and Accuracy improvements: A project has been launched to collaborate with suppliers to provide measured, emissions information for products and services rendered to replace emissions calculations with monetary emission factors using industry averages. This data will enable selection of purchases based on environmental criteria and improve the accuracy of the emissions reported under Purchased Goods and Services category. Business Travel: -A Business Travel Policy has been released to provide guidelines on how to prioritize low-emission modes of travel. An updated version is currently under review in 2024 to mandate strict requirements regarding transport mode selection based on the distance of the journey. -The new CT Environmentally Friendly Car Policy contributes to a reduction of emissions from rental cars. Rental cars are now mandated to be selected based on emissions efficiency with electric and plug-in hybrids strongly encouraged. Furthermore, our flagship location in Getafe, Spain has mandated that electric vehicles be the default selection for rentals as of 2024. Employee Commuting: -Support for bicycles and car-sharing through FMD in France (active, 200 euros/employee per year), employee recognition and bicycle tracking (implemented 2022). -Initiatives are currently in development for enabling car-sharing amongst lone car drivers, This target is reviewed regularly by the Operations Quality team a

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 4

(7.53.1.1) Target reference number

Select from:

☒ Abs 4

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

CT Engineering Group_Net Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/22/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Carbon dioxide (CO₂)
- ☒ Perfluorocarbons (PFCs)
- ☒ Hydrofluorocarbons (HFCs)

- ☒ Sulphur hexafluoride (SF₆)
- ☒ Nitrogen trifluoride (NF₃)

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

- ☒ Market-based

(7.53.1.11) End date of base year

12/30/2022

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO₂e)

156.0

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO₂e)

161.0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO₂e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO₂e)

317.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100.0

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100.0

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100.0

(7.53.1.54) End date of target

12/30/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

31.700

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

157

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

47

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

204.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

39.61

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target covers 100% of Scope 1 and 2 emissions with no exclusions.

(7.53.1.83) Target objective

• The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

This Scope 1 Scope 2 target is aligned to holding global emissions below 1.5degC, aligned to the Science Based Targets and Paris Agreement. Scope 1: Reducing Scope 1 emissions will be achieved through the electrification of the company vehicle fleet. To support the achievement of this goal, an Environmentally Friendly Car Policy has been released, which specifies the actions to take regarding vehicle selection in order to minimize emissions. Despite a significant increase in activity in 2023, vehicle emissions rose minimally, indicating a positive impact from the increased usage of electric and plug-in hybrid vehicles. Environmentally Friendly Car Policy: Objective: Our Company is committed to reducing its environmental impact and promoting sustainability through the implementation of an eco-friendly vehicle fleet. This policy aims to optimize the efficiency of the company's transportation, minimize emissions of pollutants, and encourage the adoption of environmentally friendly practices. Vehicle Selection: 1. Low-Emission Vehicles: - Preference will be given to vehicles with low-emission propulsion technologies, such as plugin hybrids or electric vehicles. - From 2025 on, all new company cars, except those dedicated to cargo, must be plugin hybrids or electric. Exceptional cases must be approved by EXECOM. -Choosing models with outstanding fuel efficiency is encouraged. 2. Appropriate Size and Capacity: - Vehicles will be selected to match operational needs, avoiding the use of larger vehicles than necessary. Milestones: Scope 1: By 2030, we plan to electrify 40% of our vehicle fleet and reach 100%

zero-emission vehicles by 2040. Scope 2: The biggest contributor to achieving this objective has been conversion to renewable energy contracts. CT Engineering Group achieved 100% renewable energy usage throughout Spain during the reporting year (May 2023). Milestones: 1. Our main target is to increase our consumption of renewable electricity by 80% by 2030 and 100% by 2040. 2. To further our commitment to renewable energy, we aim to boost our renewable electricity generation by 10% by 2025 and by 15% by 2030. 3. By 2030, we plan to electrify 40% of our vehicle fleet and reach 100% This target is reviewed regularly by the Operations Quality team and at minimum, annually during the EXECOM meetings. This target is also related to a financial objective for management representing between 10-15% of their annual bonuses.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 5

(7.53.1.1) Target reference number

Select from:

☒ Abs 5

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

CT Engineering Group_Net Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/22/2023

(7.53.1.6) Target coverage

Select from:

- ☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> Methane (CH ₄) | <input checked="" type="checkbox"/> Sulphur hexafluoride (SF ₆) |
| <input checked="" type="checkbox"/> Nitrous oxide (N ₂ O) | <input checked="" type="checkbox"/> Nitrogen trifluoride (NF ₃) |
| <input checked="" type="checkbox"/> Carbon dioxide (CO ₂) | |
| <input checked="" type="checkbox"/> Perfluorocarbons (PFCs) | |
| <input checked="" type="checkbox"/> Hydrofluorocarbons (HFCs) | |

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

- | | |
|--|---|
| <input checked="" type="checkbox"/> Scope 3, Category 6 – Business travel
2) | <input checked="" type="checkbox"/> Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2) |
| <input checked="" type="checkbox"/> Scope 3, Category 7 – Employee commuting | |
| <input checked="" type="checkbox"/> Scope 3, Category 1 – Purchased goods and services | |
| <input checked="" type="checkbox"/> Scope 3, Category 5 – Waste generated in operations | |
| <input checked="" type="checkbox"/> Scope 3, Category 4 – Upstream transportation and distribution | |

(7.53.1.11) End date of base year

12/30/2022

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO₂e)

2675

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

34

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

4

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

57

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

450

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

1239

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

4459.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

4459.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

445.900

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

3127

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

46

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

6

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

71

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

578

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

5164.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

5164.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

-17.57

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

All categories related to physical products are omitted as they are not applicable for CT Engineering Group as a provider of intellectual services. Capital Goods category is excluded from this target as this category was not material to the overall Scope 3 inventory during the base year and target setting exercise. Capital Goods category has increased in size for 2023 and is now material at approximately 7% of the Scope 3 emissions profile. All other Scope 3 categories are included in their entirety for target coverage.

(7.53.1.83) Target objective

• The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Scope 3: This Scope 3 target is aligned to holding global emissions below 1.5degC, aligned to the Science Based Targets and Paris Agreement. Purchased Goods and Services: -Supplier Engagement: Contractual requirements have been added for suppliers to report Greenhouse Gas Emissions and provide a client allocation for emissions (coverage of all suppliers with significant spend and all Tier 1 Technical suppliers) and to voluntarily provide information regarding targets and reduction initiatives. This information request was formally announced with a letter signed personally by the General Manager (and contract owner) for CT Engineering Group (May, 2023). -Sustainable Procurement Purchasing Guideline: This guideline has been circulated to all CT employees, providing guidance on decision-making for purchases (technical and non-technical), encouraging re-use, preventing waste, cautioning the purchase on non-essential, disposable products, providing support in identifying sustainable products choices using labels and certification -Emissions Granularity and Accuracy improvements: A project has been launched to collaborate with suppliers to provide measured, emissions information for products and services rendered to replace emissions calculations with monetary emission factors using industry averages. This data will enable selection of purchases based on environmental criteria and improve the accuracy of the emissions reported under Purchased Goods and Services category. Business Travel: -A Business Travel Policy has been released to provide guidelines on how to prioritize low-emission modes of travel. An updated version is currently under review in 2024 to mandate strict requirements regarding transport mode selection based on the distance of the journey. -The new CT Environmentally Friendly Car Policy contributes to a reduction of emissions from rental cars. Rental cars are now mandated to be selected based on emissions efficiency with electric and plug-in hybrids strongly encouraged. Furthermore, our flagship location in Getafe, Spain has mandated that electric vehicles be the default selection for rentals as of 2024. Employee Commuting: -Support for bicycles and car-sharing through FMD in France (active, 200 euros/employee per year), employee recognition and bicycle tracking (implemented 2022). -Initiatives are currently in development for enabling car-sharing amongst lone car drivers, This target is reviewed regularly by the Operations Quality team a

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

[Add row]

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☒ Low 1

(7.54.1.2) Date target was set

10/15/2023

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Production

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

622718.92

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

10

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

0

(7.54.1.13) % of target achieved relative to base year

0.00

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

This target is part of the Scope 2 emissions strategy.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

CTEN-SPA-001-OFF Certificate.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This target covers the renewable energy generation % at CT Engineering Group level. No exclusions exist for this target.

(7.54.1.20) Target objective

The objective of this target is to reduce Scope 2 emissions whilst in parallel reducing energy expenditures and mitigating the risk of increased operating costs related to fluctuations in purchased electricity tariffs.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Installation of a photo-voltaic park is planned for the rooftop of the flagship, and largest facility in terms of both size and energy consumption, in Getafe, Spain. This installation is being planned and will be realized by internal resources within the electrical engineering team who provides this engineering service to clients. This installation will serve as an initial pilot project, plans are in development to extend the initiative to further locations in subsequent years. This project is due for completion in Q3 of 2024. It is predicted that this renewable energy generation will offset the costs of purchasing renewable energy from supplier electricity contracts by up to 30%.

Row 2

(7.54.1.1) Target reference number

Select from:

☒ Low 2

(7.54.1.2) Date target was set

10/15/2023

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Production

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

622718.92

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

15

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

0

(7.54.1.13) % of target achieved relative to base year

0.00

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

This target is part of the Scope 2 emissions strategy.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

CTEN-SPA-001-OFF Certificate.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This target is part of the Scope 2 emissions strategy. Science Based Targets initiative This target covers the renewable energy generation % at CT Engineering Group level. No exclusions exist for this target.

(7.54.1.20) Target objective

The objective of this target is to reduce Scope 2 emissions whilst in parallel reducing energy expenditures and mitigating the risk of increased operating costs related to fluctuations in purchased electricity tariffs.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Increased share of renewable energy generation will require photovoltaic installations to be installed more widely across further CT locations. Analysis is ongoing to determine the best candidates for these installation.

Row 3

(7.54.1.1) Target reference number

Select from:

☒ Low 3

(7.54.1.2) Date target was set

11/22/2023

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

622718.92

(7.54.1.9) % share of low-carbon or renewable energy in base year

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

80

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

69

(7.54.1.13) % of target achieved relative to base year

81.67

(7.54.1.14) Target status in reporting year*Select from:*☒ Underway**(7.54.1.16) Is this target part of an emissions target?***This target is part of the Scope 2 emissions strategy.***(7.54.1.17) Is this target part of an overarching initiative?***Select all that apply*☒ Science Based Targets initiative**(7.54.1.18) Science Based Targets initiative official validation letter**

CTEN-SPA-001-OFF Certificate.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This is a Science Based Target aimed at achieving 80% renewable energy consumption by 2025. No exclusions exists for this target.

(7.54.1.20) Target objective

The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

As per the CT Environmental Policy and aligned to our SBTi commitments, we plan to use 80% renewable energy (measured as renewable energy purchased/ total energy purchased in kwh) across the business by 2025 and 100% renewable energy by 2030. We saw a 41% increase in the share of renewable energy in 2023 versus 2022. This is due to 100% of Spain locations using 100% renewable energy since May 2023. The usage of renewable energy contracts for facilities in other geographies is being targeted as the next steps.

Row 4

(7.54.1.1) Target reference number

Select from:

☒ Low 4

(7.54.1.2) Date target was set

11/22/2023

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

622718.92

(7.54.1.9) % share of low-carbon or renewable energy in base year

20

(7.54.1.10) End date of target

12/30/2040

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

69

(7.54.1.13) % of target achieved relative to base year

61.25

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

This target is part of the Scope 2 emissions strategy.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

CTEN-SPA-001-OFF Certificate.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This is a Science Based Target aimed at achieving 100% by 2030. No exclusions exists for this target.

(7.54.1.20) Target objective

The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

As per the CT Environmental Policy and aligned to our SBTi commitments, we plan to use 80% renewable energy (measured as renewable energy purchased/ total energy purchased in kwh) across the business by 2025 and 100% renewable energy by 2030. We saw a 41% increase in the share of renewable energy in 2023

versus 2022. This is due to 100% of Spain locations using 100% renewable energy since May 2023. The usage of renewable energy contracts for facilities in other geographies is being targeted as the next steps.
[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☒ Oth 4

(7.54.2.2) Date target was set

10/15/2023

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Low-carbon vehicles

☒ Percentage of low-carbon vehicles in company fleet

(7.54.2.7) End date of base year

12/30/2023

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/30/2030

(7.54.2.10) Figure or percentage at end of date of target

40

(7.54.2.11) Figure or percentage in reporting year

14

(7.54.2.12) % of target achieved relative to base year

35.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☒ New

(7.54.2.15) Is this target part of an emissions target?

This is a component of our Science Based Target strategy for Scope 1 Scope 2 emissions reductions.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based targets initiative - approved other

(7.54.2.17) Science Based Targets initiative official validation letter

CTEN-SPA-001-OFF Certificate.pdf

(7.54.2.18) Please explain target coverage and identify any exclusions

100% coverage of all CT vehicles under operational control (leased and owned).

(7.54.2.19) Target objective

The objective of this target is to phase in the electrification of the CT Engineering Group vehicle fleet, reducing the combustion of fossil fuel as Scope 1 emissions.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

An environmentally friendly car policy has been released in 2023 which requires all expired leases to consider electric or plug in-hybrid vehicles in preference to fossil-fuel powered vehicles. Vehicle rentals are also encouraged to be electric. Getafe, Spain location has adopted a requirement for employees to rent electric vehicles as the defacto selection starting from January 2024..

Row 2

(7.54.2.1) Target reference number

Select from:

☒ Oth 5

(7.54.2.2) Date target was set

10/15/2023

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Low-carbon vehicles

☒ Percentage of battery electric vehicles in company fleet

(7.54.2.7) End date of base year

12/30/2023

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/30/2040

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

3

(7.54.2.12) % of target achieved relative to base year

3.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☒ New

(7.54.2.15) Is this target part of an emissions target?

This is a component of our Science Based Target strategy for Scope 1 Scope 2 emissions reductions.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based targets initiative - approved other

(7.54.2.17) Science Based Targets initiative official validation letter

CTEN-SPA-001-OFF Certificate.pdf

(7.54.2.18) Please explain target coverage and identify any exclusions

100% coverage of all CT vehicles under operational control (leased and owned).

(7.54.2.19) Target objective

The objective of this target is to phase in the electrification of the CT Engineering Group vehicle fleet, reducing the combustion of fossil fuel as Scope 1 emissions.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

An environmentally friendly car policy has been released in 2023 which requires all expired leases to consider electric or plug in-hybrid vehicles in preference to fossil-fuel powered vehicles. Vehicle rentals are also encouraged to be electric. Getafe, Spain location has adopted a requirement for employees to rent electric vehicles as the defacto selection starting from January 2024..

[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

11/22/2023

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs2

☒ Abs3

☒ Abs4

☒ Abs5

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

CT Engineering Group_Net Zero Approval Letter.pdf

(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> Methane (CH ₄) | <input checked="" type="checkbox"/> Sulphur hexafluoride (SF ₆) |
| <input checked="" type="checkbox"/> Nitrous oxide (N ₂ O) | <input checked="" type="checkbox"/> Nitrogen trifluoride (NF ₃) |
| <input checked="" type="checkbox"/> Carbon dioxide (CO ₂) | |
| <input checked="" type="checkbox"/> Perfluorocarbons (PFCs) | |
| <input checked="" type="checkbox"/> Hydrofluorocarbons (HFCs) | |

(7.54.3.10) Explain target coverage and identify any exclusions

This target covers 100% of Scope 1 and 2 emissions. All relevant Scope 3 categories are included with the exception of Capital Goods which is omitted as this category was not material at the time of target setting. The materiality of this category has increased for 2023 emissions profile to 7% of Scope 3 category overall.

(7.54.3.11) Target objective

The CT Engineering Group, dedicated to engineering excellence, prioritizes quality and environmental responsibility as foundational elements of our service provision. We are committed to environmental protection and strive to exceed customer expectations while minimizing our environmental impact. This strategic approach not only enhances our market position but also differentiates us from competitors. Recognizing the importance of environmental issues to our stakeholders, CT Engineering Group aims to unify our current and future workforce through proactive and positive environmental stewardship.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

- ☒ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

- ☒ Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation
- ☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

-Neutralization of unabated emissions is planned to be directed into European carbon credits supporting reforestation with ONF, towards forest conservation efforts with VCS certified credits.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

-Continuing partnership with the Coeur de Foret project, fighting deforestation and promoting biodiversity in Madagascar resulting in 390 planted in 2023 as a direct result of CT donations. -Policy engagement through collaboration with European associations towards technical solutions for emissions reductions. -Supplier Engagement, sensitizing of suppliers to climate-change and emissions topics through demands for information and support with information.

(7.54.3.17) Target status in reporting year

Select from:

- ☒ Underway

(7.54.3.19) Process for reviewing target

This target is reviewed regularly by the Operations Quality team and at minimum, annually during the EXECOMM meetings.
[Add row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	`Numeric input
To be implemented	3	136
Implementation commenced	3	233
Implemented	1	186
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Low-carbon electricity mix

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

186

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

6000

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

Renewable energy contracts are being selected, at significant cost commitment, in order to reduce Scope 2 Market Based emissions. This initiative is aligned to the Science Based target for 100% renewable energy by 2040. Spain has already achieved 100% renewable contract usage as of May, 2023.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Internal incentives/recognition programs

(7.55.3.2) Comment

Management representatives at CT Engineering Group hold an objective valued at between 10-15% of their annual bonus related to achieving emissions reductions targets.

Row 2

(7.55.3.1) Method

Select from:

☒ Partnering with governments on technology development

(7.55.3.2) Comment

CT Engineering Group is proud to participate in a large variety of projects related to sustainable technology development, many of which are in partnership with the European Union and local governments. Some examples of these projects are as follows: for zero emissions marine application, H2TECH4SHIP (Hydrogen technology marine propulsion for an innovative hydrogen powered tugboat), and for zero emissions aviation, CLAH2RENH3CE (dedicated to developing an innovative hydrogen and ammonia storage and distribution system for aircrafts supporting zero emissions aviation), and ONEIRE (investigated the entire rear part of the aircraft, including the pressure bulkhead, the entire rear fuselage and the tail stabilizers).

[Add row]

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Solar PV

(7.74.1.4) Description of product(s) or service(s)

Services rendered to support the design and implementation of photo-voltaic electricity generation.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

2.7

Row 2

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Aviation

☒ Other, please specify :Hydrogen Powered Aircraft

(7.74.1.4) Description of product(s) or service(s)

ONEiRE R&D Project related to the early design phases of the new generation of hydrogen-powered aircraft with low to zero emissions. The project primarily investigated the entire rear part of the aircraft, including the pressure bulkhead, the entire rear fuselage and the tail stabilizers. The project also encompassed the study and definition of the wing-fuselage fairing.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.1

Row 3

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

☒ Other, please specify :Plastic waste recovery for river and marine environments

(7.74.1.4) Description of product(s) or service(s)

REPERA R&D Project related to the eco-friendly capture of plastic waste in river and marine environments.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.1

[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: <input checked="" type="checkbox"/> No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

Regarding Biodiversity, CT Engineering Group is anticipating the implication of CSRD regulations and have staffed a dedicated resource who will manage this activity, of which Biodiversity will be an important component. This activity is scheduled to begin in October 2024 after this point, the proximity of CT activities to areas of sensitive biodiversity will be assessed alongside any other material biodiversity impacts and risks.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

See above.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

See above.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

See above.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

See above.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

See above.

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Waste data

☒ Fuel consumption

☒ Base year emissions

☒ Emissions breakdown by country/area

☒ Allocation of emissions to customers

☒ Electricity/Steam/Heat/Cooling consumption

- ☑ Progress against targets
- ☑ Renewable fuel consumption
- ☑ Year on year change in absolute emissions (Scope 1 and 2)

- ☑ Year on year change in absolute emissions (Scope 3)
- ☑ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

Climate change-related standards

- ☑ ISO 14064-1
- ☑ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

An independent, third party, verification audit with Limited Assurance was completed in July, 2024. This third-party audit applied ISO 14064-3 principles, sampling selected aspects of the greenhouse gas emissions data set to verify that evidence does not exist showing the results of the overall emissions profile were not complete and accurate, in accordance with applicable standards. The scope of examination was across Scope 1, 2, 3 emissions, 2023. The boundary using Operational Control and fully aligned to financial statements. The geographical boundary was exhaustive including all CT Engineering Group facilities and infrastructure, A modified (positive with comments) opinion was issued based on the materiality criteria set forth at the outset of this audit which identified errors or omissions at or above 5% of a single scope to be material, both at company level, and organizational site. At CT Engineering Group level, the Capital Goods category, previously omitted from the emissions statement, required inclusion in order to report all material emissions within the organizational boundary. The impact of this omission is estimated to be between 5-8% of the Scope 3 emissions reported. This figure has been updated and added to the Scope 3 calculation for 2023 emissions (July 8, 2024). At Location level, Scope 1 emissions for German locations are overestimated based on the significant proportion of Electric Car Charging which is tracked as fuel purchases. It is acknowledged that an improved procedure, with a dedicated sub-account for these charges has been introduced for 2024 and data accuracy will improve for 2024 emissions reporting. Taking into account these above points, overall, the emissions profile reported by CT Engineering Group for 2023 was considered as a fair and accurate representation of the GHG emissions which provide a useful basis upon which to make management decisions seeking to reduce the emissions in line with the GHG reduction targets.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

GHG_Verification_Report_Emissions_2023_CT_Engineering_Group_Final.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Head of Operations and Quality

(13.3.2) Corresponding job category

Select from:

☒ Chief Operating Officer (COO)

[Fixed row]

