3.3.2 Help fight climate change

After Colas in 2021, the four other business segments (excluding Equans) started the process of having their climate targets endorsed by the Science Based Target Initiative (SBTi) in 2022. Bouygues Telecom's targets have been approved and those of Bouygues Construction, TF1 and Bouygues Immobilier will follow in 2023. In 2022, the Bouygues group received a B rating in the CDP Climate Change List, which recognises the world's most active companies in the fight against climate change. This rating is above the global average for construction companies.

In late 2020, Bouygues officially affirmed its support for TCFD^a principles by signing up to this ad hoc platform. Of the four main thematic areas, the recommendations concerning governance, strategy, and metrics and targets are followed. The risk management theme is being further developed as part of the implementation of the Group's Climate roadmap, as well as work on the duty of vigilance.

The Bouygues group has been a firm supporter of The Shift Project since it began in 2010. In 2022, Bouygues specifically contributed to designing a research project on resilience strategies in the post-carbon transition. The Group has sponsored "Le Grand Défi – Des entreprises pour la Planète" and is also patron of other climate initiatives such as Time for the Planet. Bouygues Immobilier was part of a panel of 149 companies representing the French business world at the "Convention des Entreprises pour le Climat" (CEC), which put forward its proposals in late 2022.

Special training entitled "Carbon-free prosperity", launched in 2021 and aimed at the Group's 400 top managers, continued to be delivered. By the end of 2022, 30% had taken the course.

3.3.2.1 Measure greenhouse gas emissions to assess the material impacts of business activities and products on climate change

The Bouygues group's business segments audit their carbon emissions pursuant to Article 75 of the Grenelle II law (Law 2010-788 of 12 July 2010 on France's national commitment to the environment). To keep in step with regulatory changes and identify major sources of greenhouse gas emissions, particularly those generated by the use of its business segments' products and services, the Group annually takes steps to expand its carbon reporting to include Scope 3b sources where appropriate and meaningful. Various methods are used in carbon accounting. In 2022, Colas introduced a new methodology for calculating its carbon footprint based on physical flows and spending contained in its information systems. This new methodology allows Colas to calculate emissions by major purchasing category and in correlation with its emissions reduction efforts.



As part of this work, the criteria selected for classifying an emissions source as significant (or not) are: coverage^b, relevance^c and feasibility^d. Emission sources that do not meet one or more of these criteria are not calculated.

For example, the criteria of feasibility, relevance and coverage cannot be applied to Colas for the following two Scope 3b emissions sources: "Use of products and services sold" and "End-of-life of products sold". Uncertainty arises in connection with:

- accounting for infrastructure usage;
- the low proportion of sales from the construction of new infrastructure;
- the complex rules for allocating emissions in relation to usage and infrastructure end-of-life.

Greenhouse gas emissions (GHG) of the Bouygues group (millions of tonnes of CO2 eq., location based)

						2022
	Bouygues	Bouygues			Bouygues	Group
	Construction	Immobilier	Colas	TF1	Telecom	total
				France and		
		France (exc.		Monaco		
		Subsidiaries	Glob	(including		
Regional or organisational scope	Global)	al	Newen)	France	
Coverage as a percentage of sales	91%	87%	97%		100%	
Scope 1	0.2	< 0.1	1.5	< 0.1	< 0.1	1.7
Scope 2	0.1	< 0.1	0.1	< 0.1	< 0.1	0.2
Scope 3a	2.4	0.4	9.6	0.1	0.9	13.4
Total Scopes 1 to 3 ^a	2.7	0.4	11.2	0.1	0.9	15.3
Scope 3b	3.6	0.3	n.c.	n.c.	< 0.1	3.9

⁽a) Task Force on Climate-related Financial Disclosures, which was set up at the behest of the G20 leaders. It exists to encourage companies and organisations to communicate transparently on climate-related financial risks so that investors can take them into account in decision-making (definition by EcoAct).

⁽b) The reported information concerns the five sources with the highest emissions and/or that cover at least 80% of the emissions.

⁽c) Sources exhibit existing potential for improvement and the company has some control over them.

⁽d)The ability to collect reliable information.

Greenhouse gas emissions (GHG) of the Bouygues group (share of GHG emissions in absolute terms)

	Bouygues	Bouygues			Bouygues	2022 Group
	Construction	Immobilier	Colas	TF1	Telecom	total
				France and Monaco		
		France (exc.		(including		
Regional or organisational scope	Global	Subsidiaries)	Global	Newen)	France	
Coverage as a percentage of sales	91%	87%	97%		100%	
Scope 1	1.3%	n.m.	9.8%	n.m.	0.1%	11%
Scope 2	0.7%	n.m.	0.7%	n.m.	0.2%	1%
Scope 3a	15.7%	2.6%	62.7%	0.7%	5.9%	88%
Total Scopes 1 to 3a	17.6%	2.6%	73.2%	0.7%	5.9%	100%

n.m. = non-meaningful: indicates all figures below 0.05% or 0.05.

n.c. = not calculated: indicates any item that is not yet calculated.

The Bilan Carbone® (carbon audit) is useful in providing ideas of scale and identifying areas for improvement but cannot be considered a reliable performance indicator because of the inherent uncertainties. Additionally, this exercise is tightly correlated with yearly sales volumes, which can limit the use of this analysis on its own. Instead, it produces orders of magnitude and pinpoints areas in which action can be taken.

The table for Scope 2 is presented in location based version. Purchases of origin certificates and PPA contracts, reported in the CDP questionnaire each year, have market-based valuations.

For **Colas**, Scope 1 reductions were mainly due to the use of less polluting energy sources (mainly through the replacement of heavy fuel oils and the use of biofuels, especially in mainland France, the French overseas departments/Indian Ocean zone, as well as in Central Europe and Canada). Scope 2 reductions were mainly due to the use of green power, by buying origin certificates in France, Belgium and the UK.

At **TF1**, the scope of the carbon audit in 2022 included the Tour TF1 and Atrium buildings in Boulogne-Billancourt (just outside Paris), the TMC subsidiary in Monaco and all head office activities of the Newen subsidiary in France. The decreases in Scopes 1 and 2 were largely the result of removing Unify from the 2022 carbon audit scope, following the sale of this subsidiary. The small increase in Scope 3 was due to an increase in work-related travel (business trips, commuting and visitors) and a new method of calculating fixed assets that includes all the buildings in the scope and the fixed assets represented by the Group's corporate IT resources.

At **Bouygues Telecom**, the higher use of fuel oil (Scope 1) was due to the installation of generating sets to provide power temporarily to the new network sites and mobile sites deployed in emergency situations, and to forestall possible selective power cuts. In terms of total carbon footprint, the increase stemmed mainly from equipment purchases and network installation activities (mobile and fibre) as well as the expansion of the various scopes (new subsidiaries and businesses).

Generally speaking, the Group's business segments continue to work hard to develop the most accurate forms of carbon accounting possible, taking a broad-based approach. Offering low-carbon solutions to customers is a priority for the Group. This includes timber constructions, the use of lower-emission materials (such as low-carbon concrete) and consideration of usage behaviour as well as maximising energy efficiency, implementing circular-economy initiatives and pooling telecoms infrastructure. Furthermore, Bouygues Construction and Bouygues Immobilier have detailed reduction targets in this field.

Greenhouse gas emissions (GHG) of the Bouygues group by source (millions of tonnes of CO2 eq.)

		Bouygues	Bouygues			Bouygues	2022 Group
Simplified sources Bouygues group	Scope	Construction	Immobilier	Colas	TF1	Telecom	total
Energy use (on-site combustion)	Scope 1	0.2	<0.1	1.5	<0.1	<0.1	1.7
Direct emissions excluding energy	Scope 1	<0.1	<0.1		<0.1	<0.1	-
Use of electricity, steam, heat or refrigeration	Scope 2	0.1	<0.1	0.1	<0.1	<0.1	0.2
Upstream Energy ^a	Scope 3a	<0.1		0.3	<0.1		0.3
Purchases of goods (raw materials, construction materials, etc.)							
and of services	Scope 3a	2.2	0.4	7.9	0.1	0.5	11.1
Waste generated by operations	Scope 3a	0.1	<0.1	0.1	<0.1	<0.1	0.1
Upstream and downstream freight transport	Scope 3a		<0.1	0.9	< 0.1	<0.1	0.9
Investments, fixed assets and leasing	Scope 3a	0.1	<0.1	0.4	<0.1	0.3	0.8
Travel of employees (business trips and commuting), visitors and							
customers	Scope 3a	<0.1	<0.1	0.1	<0.1	<0.1	0.1
Total Scopes 1 to 3a		2.6	0.4	11.2	0.1	0.9	15.2
(a) This corresponds to emissions related to the production of the							
fuel used (mainly extraction and refining of gas and petroleum							
products); combustion of these products is counted under							
scope 1. This corresponds to source 8 in the Ademe methodology.							
Scope 3b (Mt CO₂ eq.)							
Use of products and services sold	Scope 3b	3.6	0.3	n.c.	n.c.	0.0	3.9
End of life of products sold	Scope 3b	n.c.	0.0	n.c.	n.c.	-	0.0
Total Scope 3b		3.6	0.3	n.c.	n.c.	0.0	3.9

n.c. = not calculated: indicates any item that is not yet calculated.

GHG emissions by business segment (Scopes 1, 2 and 3a)

TF1 Bouygues Telecom 6 % Bouygues Construction 18 % Bouygues Immobilier 3 %

Carbon intensity of the Group (Scopes 1, 2 and 3a)

in tonnes of CO₂ equivalent per € million of sales

