2023
STATEMENT
OF NON-FINANCIAL
PERFORMANCE

tessi

CONTENTS
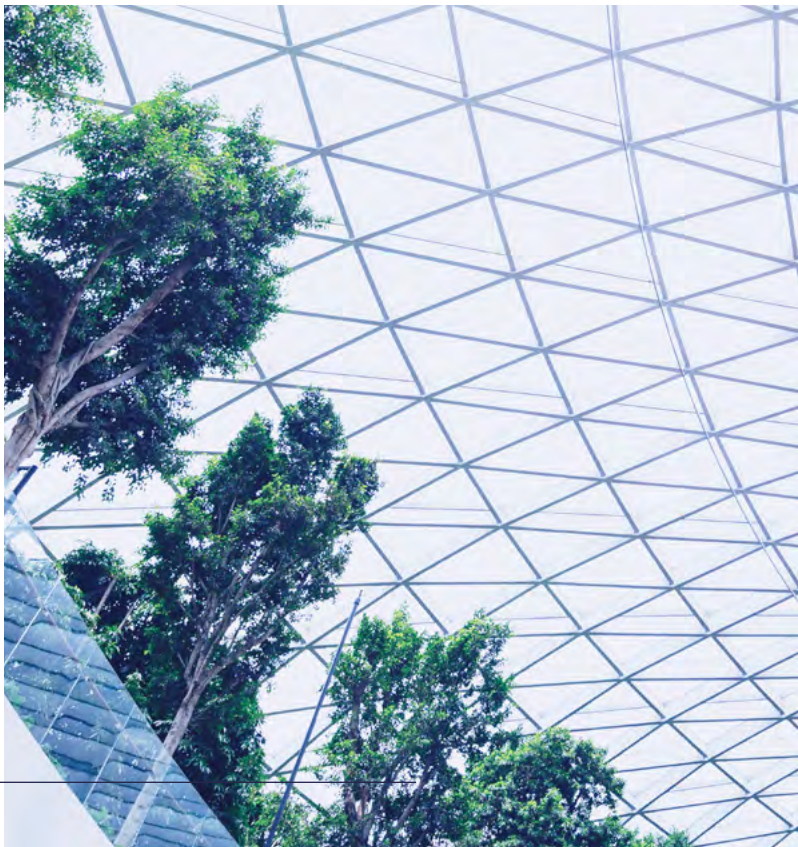
A MESSAGE
FROM THE CHAIRWOMAN

A pioneer in the responsible digital transformation

Tessi is a leader in business process services and enterprise digital transformations and has been helping organisations to optimise their business processes and customer experience for over 50 years.

Over the years, the company has evolved towards a highly technological model, enriched by an increasingly prominent consulting component. Today, it is positioned at the crossroads of people and digital technology. Thanks to its four key areas of expertise - Business Process Outsourcing (BPO), Customer Relationship Centres (CRC), Systems Consulting and Integration, as well as Software Publishing - Tessi is now able to offer added value that is perfectly aligned with its customers' digital transformation strategies.

Our values and commitments lie at the heart of our business model, and over time we have developed an approach that emphasises innovation at all levels, whether in technology, human capital, society or the environment.

In 2023, with 13,400 employees and a presence in 15 countries, we confirmed our growth, underpinned by the accelerated digitalisation of the operational processes of companies and public services.

A commitment to responsible digital technology at the heart of the Group's strategy

Our Group is aware of CSR issues and is firmly committed to a sustainable development and social responsibility approach, reflected in our active contribution to the Sustainable Development Goals (SDGs) and our adherence to the United Nations Global Compact.

We are deeply invested in promoting responsible digital technology, in accordance with the principles of the charter of the Institut du Numérique Responsable (INR), which underlines our desire to reconcile technological, ethical, environmental and social progress. Our CSR roadmap for 2021-2025 embodies this commitment. It sets out precise and measurable objectives, guiding our actions in the pursuit of economic, social and environmental performance and demonstrating our desire to make a positive contribution to the major societal challenges of our time.

We are also stepping up our commitment to responsible digital technology, with several of our subsidiaries involved in a "Responsible Digital Label" certification process (Levels 1 and 2). We are preparing to meet the criteria of the new European legislation (CSRD, CSDD, Green Taxonomy), to which our company will be subject from 2026 onwards. This approach heralds a significant transformation of our organisation and our business contribution.

Finally, the recruitment of new talent, in line with our principles of diversity and inclusion, lies at the heart of our strategy, particularly in the light of our international expansion and in order to meet our customers' expectations. We aim to develop the skills of our teams, leveraging all of our expertise, in order to provide our customers with effective guidance in their digital transformation.

Based on the strength of these advances towards an increasingly responsible and environmentally friendly digital world, we are proudly committed to placing our non-financial commitments for 2024 at the heart of the Tessi Group's strategy, confirming our position as a player in digital trust and responsible digital transformation.

Claire Fistarol
Chairwoman

CHAPTER **01**

Presenting the Group

TESSI, A MAJOR PLAYER IN THE CORPORATE DIGITAL TRANSFORMATION

Founded over 50 years ago, Tessi is a major player in business process services (BPS), i.e. the outsourcing of back- and front-office business processes, combining technology and human expertise. Over time, the Group has been able to develop solutions with high technological added value, in addition to its historical services. By placing its expertise at the service of its customers' digital transformation and the management of their data, Tessi is now a leader in its market.

Today, our commercial value proposition comprises more than 35 offers for the worlds of banking, insurance, public sector, energy, real estate, transport, etc.

Our development is based on a strategy of organic and external growth, as well as an ambitious innovation policy. With the creation in March 2022 of Innovation&trust, the Tessi digital factory, the Group strengthened its positioning in the technology sector by offering its own digital trust solutions (electronic signature, identity verification, fraud control, etc.) and Business Process Automation (BPA) solution based on Artificial Intelligence. Through our subsidiary VILT (specialist in enterprise content management and digital experience), we are accelerating our positioning as an integrator of high value-added technological solutions. Lastly, we continue to grow in our domestic markets, such as Process Management (outsourcing of the Group's historical customer business line processes) and Customer Relations (Customer Relations Centre led by ADM Value), by working to converge all our offers.

The Group's strength lies in its 13,466 employees* and its ability to develop talent within the company. Four strong values bind our teams together on a daily basis: excellence, customer focus, trust and boldness. With operations in 15 countries, we have more than 1,000 customers with whom we generated sales of €532.3 million in 2023*.

* Group consolidated data

A FRENCH COMPANY WITH AN INTERNATIONAL PRESENCE
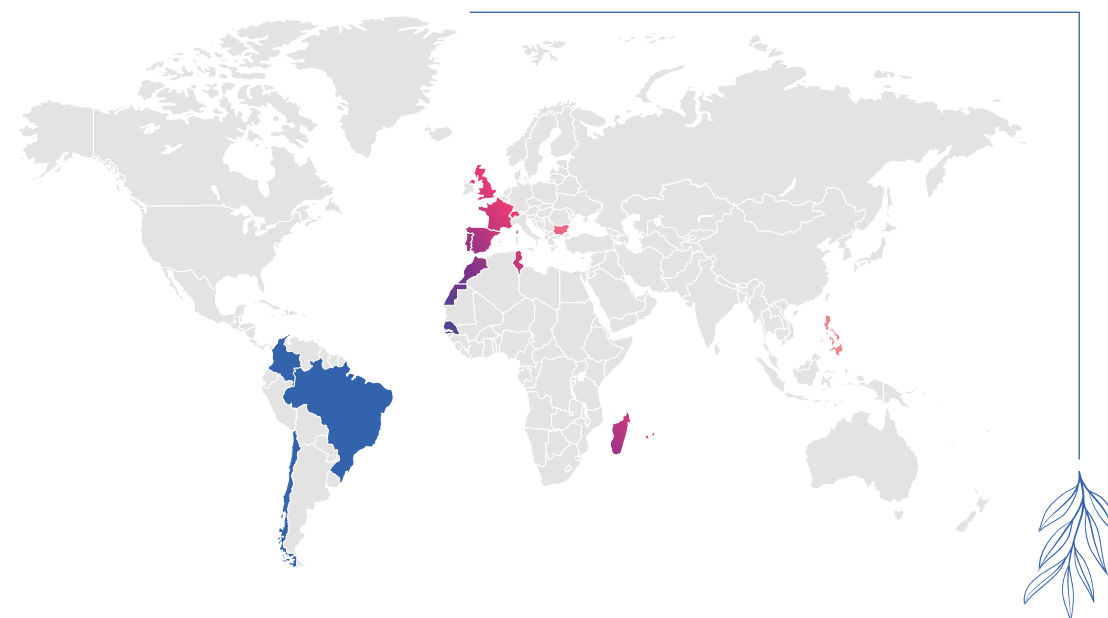
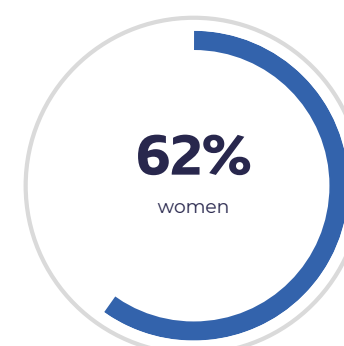| 1 centre of excellence in intelligent automation (CETIA) | 1 European start-up acceleration programme | 1 LAB (research into content extraction) | A major player in Europe | 8 R&D centres | 1 digital factory |

€532.3ᵐ*
turnover in 2023

35
offerings of services and technologies

2,000+
customers around the world

13,466*
employees worldwide, including 5 479 in France and 7 987 abroad (in 15 countries)

62%
women

37.5%
women on the Executive Committee

BUSINESS MODEL AND VALUE CREATION

| WE CREATE VALUE FOR OUR STAKEHOLDERS | THROUGH OUR CORPORATE CULTURE | OUR ACTIVITIES, AT THE CROSSROADS OF HUMAN SERVICES & TECHNOLOGY | AND OUR CONTRIBUTION TO THE MAJOR CHALLENGES OF DIGITAL TECHNOLOGY |

AS A RESPONSIBLE EMPLOYER

+37.5% women on the executive committee

67,087 hours **training** hours (excluding ADM Value)

AS A PARTNER TO OUR CUSTOMERS

60 Thought Leadership campaigns

57% customer **NPS**

AS A RESPONSIBLE DIGITAL TECHNOLOGY COMPANY

100% of EXCOM members made aware of this issue

AN INTERNATIONAL GROUP

13,466* Employees | **15** Country | **8** R&D centres

TRANSFORMING OURSELVES ACCORDING TO OUR VALUES

Boldness

Customer focus

Trust

Excellence

FOUNDED IN 1971, WE HAVE CONTINUED TO EXPAND

€532.3m* in turnover (+3.7% growth in 2023)

2,000+ customers worldwide. Diversified markets, including banking, insurance, public sector, real estate, healthcare, etc.)

35 offerings of services and technologies
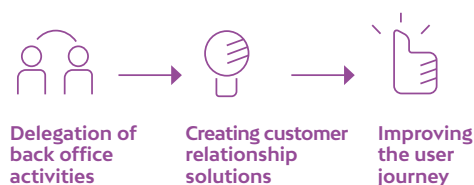
4 MAJOR OFFERS

tessi
PROCESS MANAGEMENT

ADM value
CUSTOMER RELATIONSHIP CENTRE

VILT
CONSULTING & INTEGRATION

Innovation&trust
La digital factory de Tessi
SOFTWARE PUBLISHING

ACROSS THE ENTIRE VALUE CHAIN OF THE USER JOURNEY

Delegation of back office activities

Creating customer relationship solutions

Improving the user journey

ENCOURAGING INNOVATION

4 new start-ups supported

COMMITTED TO DIGITAL SOBRIETY

6 data centres **committed** to an environmentally friendly approach

PROMOTING DIGITAL INCLUSION

€384k invested in the job insertion sector

62% women on our staff in the digital sector

COMBATING CYBERSECURITY RISKS

€8.5m dedicated to cybersecurity projects since 2017

* Group consolidated data

THE STORY OF A SUCCESSFUL TRANSFORMATION

Founded more than 50 years ago, the Group has developed high value-added technology solutions in addition to these services, and is now a leader in Business Process Services (BPS).

By making the right strategic choices at the right time:

2001: IPO – 2021: Delisting

2017: Pixel Holding acquires a majority stake in Tessi

2019: launch of the unified Tessi brand

2021: sale of Spanish companies Graddo II, BPO solutions Spain and Diagonal

By developing its technological expertise through an ambitious strategy of organic and external growth:

2017: acquisition of Dhimyotis (now Certigna by Tessi), a trusted third party and major player in cybersecurity

2018: acquisition of the Owliance group, the market leader in the delegation management of health and personal protection insurance policies

2019: acquisition of Orone France, a publisher of payment processing software (cheques) and distributor of scanners, and of ADM Value, a customer relations specialist

2021: membership of the French Federation of Blockchain Professionals

2022: capital investment in Sweepin, the Pépites Shaker startup dedicated to geolocation and digitalisation of the patient pathway

2022: acquisition of VILT, integrator and ECM-CCM specialist

2023: application for the status of Partner Dematerialisation Platform (PDP)

By expanding abroad:

2014: the Group's internationalisation process begins in Europe after consolidating the French market from 2001 to 2014

2018: acquisition of Todo en Cloud in Spain, an expert in designing and implementing Cloud architectures

2021: acquisition of Proformation, a major player in generalist training using video learning, virtual classes, e-tutoring and face-to-face training

By placing innovation at the heart of its technology strategy:

2014: creation of European research laboratory Tessi Lab

2017: creation of CETIA, Tessi's Centre of Excellence in Smart Automation

2017: creation of European start-up accelerator Pépites Shaker

2022: creation of Innovation&trust, Tessi Group's digital factory

By committing early on to a CSR approach:

2010: initiation of our sustainable development policy and formalisation of our commitments

2011: Tessi joins Global Compact France

2018: Tessi appointed as Global Compact France corporate ambassador for a three-year term, reappointed in 2022

2021: Tessi signs the Planet Tech'Care and Inclusion of Women in Digital manifestos alongside Numeum

2022: Tessi joins the Institut du Numérique Responsable and signs the Responsible Digital Technology charter

2023: Tessi is a signatory of the #StOpE initiative to combat everyday sexism in companies

By putting digital trust at the heart of its business:

2023: ISO 27701 certification for its Bordeaux centre (hosting and operation activities), approval of subcontractor BCRs (Binding Corporate Rules)

MARKET TRENDS

Digital technology has been transforming the economic fabric for many years now. This is accelerating, with technological breakthroughs, the widespread availability of artificial intelligence (AI) and the use of the Large Language Model (LLM).

For businesses, creating value increasingly depends on their ability to manage the digital transformation and its opportunities and associated risks. In an increasingly complex world in terms of security and sovereignty issues, governed by the rapid digitalisation of customer journeys, constant interaction and an acute awareness of the ecological impact of any activity, Tessi employees are mobilised to help companies find new ways to support this acceleration.

DIGITALISING THE CUSTOMER AND EMPLOYEE EXPERIENCE

Trend:

The increasing digitalisation of interfaces is leading to greater volumes of and demand for higher quality and immediate interactions between companies and their customers over all channels, including email, SMS, chat and voice.

The acceleration of digitalisation has led to a need for agile interactions and a proposal for seamless user pathways:

- 79% of companies have announced that they have increased their digital transformation budget, according to IDC research
- 86% of consumers are prepared to pay more for an exceptional customer experience

Opportunity:

Tessi has optimised its solutions and services to bring the front and back office into a single offering. We thus offer 100% digitalised customer experience solutions. These multichannel technological platforms allow customers to collect, analyse and process massive amounts of data in an interactive approach that preserves the end-to-end relationship.

ARTIFICIAL INTELLIGENCE & DATA

Trend:

The rise of artificial intelligence – machine learning, deep learning, Large Language Model, robotisation, etc. – is enabling companies to open new avenues for productivity and/or search for operational performance.

These technologies are changing practices and launching a new industrial revolution:

- 87% of business leaders believe digital transformation is a priority*
- 79% of strategy experts claim that technology is creating new revenue streams*
- -10% market share by 2025 for companies generating poor customer experiences*

Opportunity:

By focusing our activities on the convergence of industrial outsourcing/process management and sovereign technology, we are facilitating the digital transformation of our customer, while guaranteeing real productivity gains and an immediate return on investment. The Group is working towards the convergence of the front and back office. To support our customers in improving their processes, we also rely on the innovation expertise of our digital factory Innovation&trust (see page 11).

CYBERSECURITY RISKS

Trend:

Threats are becoming increasingly severe in a globalised environment where cyberactivism, cyberwarfare and the digital mafia are proliferating. Cybersecurity is at the heart of our strategic decisions.

A finding has been made:

- According to CESIN (Expert Club for Information Systems and Digital Security), more than half of all companies have fallen victim to a cyberattack, and it takes an average of six months to identify a data leak.
- 143 ransomware attacks were reported in 2023, compared with 109 in 2022 (Veritas 2024 report), leading to risk of bankruptcy of the companies concerned
- The vulnerabilities exploited are more than a year old (source: Agence Nationale de Sécurité des Systèmes d'Information) and are due to an error in 95% of cases, linked to targeted spam (Cybint Solutions)

In coming years, and in particular during the Paris 2024 Olympic and Paralympic Games, we are likely to see an increase in the corruption of service providers' systems in order to reach targets. This technique, known as a supply chain attack, increases the pressure on data processing centres. The strengthening of cybersecurity against the aforementioned intrusion vectors is leading hackers to direct their attacks against new targets. Although the primary intrusion vector remains human beings, massive infrastructure attacks are on the increase (Log4Shell, VMware) and are reaching data operators' core systems.

Opportunity:

Through a comprehensive cyber resilience strategy, Tessi deploys and maintains a range of operational security systems, from design to service delivery. These are scrupulously checked and tested on a regular basis. Security & Privacy By Design are two of our core commitments. Tessi's organisation meets all European and French sovereignty requirements. We have always prioritised storing and processing customer data in Europe.

* sources: Gartner, McKinsey & Company, Forbes Insight

A compliance plan to meet SecNumCloud requirements is currently being rolled out.

Through digital sovereignty regulations and qualifications, we anticipate trends and threats in order to maintain our customers' digital confidence. We therefore work on a daily basis to anticipate and minimise these risks by guaranteeing our customers enhanced due diligence plans.

DIGITAL SOBRIETY

Trend:

The climate has become a major source of concern for companies, and they often make carbon neutrality commitments to conform to the Paris agreements. Digital technology is both a tool and a challenge for the carbon transition. It has a significant carbon footprint, with electricity consumption still heavily dependent on fossil fuels and growing by 9% a year. For companies, this means strategically steering their choices and investments.

- 4% of the world's greenhouse gas emissions are caused by digital technology (source: The Shift Project)

Opportunity:

As a digital services company, Tessi is aware of the digital sector's environmental impact and the associated challenges, and is committed to measuring and reducing the environmental footprint of our solutions, offerings and applications so that we can be an asset in our customers' digital and environmental transitions. This new perspective on environmental issues has prompted us to build our environmental strategy around a "Responsible Digital Technology" programme that addresses digital sobriety, sustainable and responsible digital technology, and the impact of our solutions and services on the environment. It's a digital transformation that tackles our customers' sustainability challenges!

DIGITAL SOVEREIGNTY

Trend:

With the deployment of Artificial Intelligence, data is a coveted resource. Yet they are largely captured and exploited by the technology companies, networks and platforms that control them, which are chiefly American tech giants:

- 90% of the submarine cable market share is controlled by US tech giants
- 80% of the web browser market is owned by Google and Apple

Europe thus faces competition in exercising its traditional, sovereign prerogatives, requiring it to implement regulatory tools that are compatible with the freedom that is consubstantial with our use of digital spaces.

Europe is working to strengthen its sovereignty by all means.

As such, on 7 February 2022, Europe held a conference on "Building Europe's Digital Sovereignty". This enables participants to take stock of the progress achieved in recent years and to stimulate reflection and momentum on the further construction of European digital sovereignty.

The conference highlighted the ability of the European Union to control its destiny in the digital age, in particular by being able to defend its economic interests and values and ensure its autonomy, based on 4 major pillars of protection that have since come to structure the debate:

- Europe, a protective power
- Europe, a normative power
- Europe, a power of innovation
- Europe, a power of openness

Opportunity:

Since 2018, complying with the GDPR has been a strategic issue for businesses and, therefore, for cloud providers. This helps them avoid heavy fines for failing to comply with the regulations. It also reassures customers, who view the commitment of providers storing and/or exploiting data to GDPR compliance as a mark of security and confidentiality. Tessi contributes to the control and protection of the personal data of private and public players (GDPR) by developing sovereign solutions, from their design to their hosting, including use of the data supplied. Its sovereign hosting and associated operation have been ISO 27701 certified since 2023 (Bordeaux site).

As part of this approach, at the end of 2023, Tessi also obtained approval by the CNIL (the French data protection agency) of the Group's Binding Corporate Rules (BCR) for the protection of data in respect of intra-group transfers outside the European Union. These BCRs thus provide appropriate guarantees for the transfer of personal data in accordance with the GDPR, and supplement the personal data protection policy implemented internationally.

A COMPREHENSIVE OFFER
OF SERVICES AND TECHNOLOGY

tessi   **ADM** value   **VILT**   **Innovation&trust**
La digital factory de Tessi

Tessi is positioned as an end-to-end digital trust player combining human expertise, technology and innovation. It offers high value-added technological solutions to complement our front and back office business services.

Its comprehensive and complementary offering is divided into 4 families that feed into each other:

- Process Management / BPO, under the Tessi brand
- Customer Relations Centre (CRC), under the ADM Value brand
- Consulting & integration, under the VILT brand
- Software Publishing, under the Innovation&trust brand

PROCESS MANAGEMENT

Tessi is the leader in Process Management or BPO, historically its core business. Tessi offers private and public companies the opportunity to delegate their business processes, combining the best of technology and people.

Tessi's customers can thus focus on their core business, while benefiting from increased efficiency and reduced costs. By outsourcing all or part of their processes, such as partial or total delegated management (Insurance, Banking, Manufacturing, Transport, Energy, Public/Administration, etc.), companies gain access to specialised skills and cutting-edge technologies, while minimising initial investments.

Tessi also promotes operational flexibility, allowing its customers to adapt quickly to fluctuations in demand and changes in the market, while maintaining a high level of quality and customer satisfaction.

CUSTOMER RELATIONSHIP CENTRE

ADM Value is an expert in multi-shore call centres (France, Spain and Bulgaria) and off-shore call centres (Madagascar, Morocco and Senegal).

ADM Value, a 100%-owned subsidiary of the Tessi Group, enables its customers to focus on their core businesses, without being disrupted by volumes of incoming calls from any channels: voice, SMS, chat and email.

It offers two major areas of expertise:

- Customer Service
- Commercial operations (telesales, lead management backed by comparators, etc.)

All of the outsourced call centres operated by Tessi are equipped with advanced technologies and staff (6,500 people) trained to offer superior and recognised customer service.

They offer the best combination of artificial intelligence, human intelligence and emotional intelligence.

Call centres provide operational flexibility, by quickly adjusting capacity according to fluctuating demand. They also reduce the fixed costs of operating an internal call centre while offering 24/7 availability, thus meeting customer needs in different time zones. They also improve peak volume management, ensuring a consistent customer experience. With multilingual services, ADM Value guarantees the satisfaction of French and international end-customers. Finally, Tessi/ADM Value call centres reduce customer waiting times, thereby increasing customer satisfaction and loyalty.

ADM Value's expertise provides access to and analysis of valuable analytical data to understand and improve the customer experience. Finally, it offers a scalable solution, allowing its customers to grow without worrying about call management.

CONSULTING & INTEGRATION

Through its subsidiary **VILT**, the Tessi group offers integration services for Tessi and/or external software solutions (OpenText, Quadiant, Adobe, etc.) ranging from Enterprise Content Management (ECM) to Digital Experience (DX) and Customer Communication Management (CCM) solutions.

Present in France, Portugal, Spain, Switzerland, England and Brazil, these 400 consultants work in 3 major areas of expertise:

- Software resale and integration
- Application maintenance
- Operational maintenance of the solutions deployed

VILT, a fully-owned subsidiary of the Tessi Group, is an agnostic multi-brand integrator and reseller.

SOFTWARE PUBLISHING

As a publisher of innovative software under the **Innovation&trust** brand (the Group's digital factory), Tessi develops digital solutions that focus on the people at the heart of the process. Its digital vision is based on 3 fundamental values at the heart of its solutions: Innovation, Native Cloud and Green IT.

Innovation&trust thus offers a wide range of software solutions based on 6 verticals:

- WizCare (e-health)
- Certigna (digital trust)
- Sqalia (Content Services Platforms)
- Digital Invoice (Partner Dematerialisation Platform - PDP)
- OnCustomer (Business Services Platforms)
- Devops & Cloud Services

INNOVATION:
CHANGING HABITS AND PRACTICES

To better support its customers' digital transformation, Tessi places innovation at the heart of its development and has made the strategic choice of owning most of the technologies offered to its customers.

With this in mind, the Group has invested worldwide in software development and publishing teams. 2022 was marked by the creation of Innovation&trust, Tessi's digital factory dedicated to innovation, digital technology and digital trust.

Innovation&trust has a presence in both France and Spain, publishing innovative software that implements digital solutions that focus on the people that at the heart of the process. Our solutions rely on the three pillars of Innovation, Native Cloud technology and Green IT and revolve around two main verticals: Content Services Platform (Business Process Automation, Archiving and Case Management) and Digital Trust (electronic signature, verification and digital identity).

Driven by 250 developers within three R&D centres in France and Spain, Innovation&trust also empowers an open innovation ecosystem through our European start-up accelerator Pépites Shaker.

Pépites Shaker is Tessi's initiative that supports start-ups by offering them an ecosystem to foster their growth and development. With more than 95 startups supported since its creation, the technological target of Pépites Shaker is AI, Open Data, and natural language processing, etc.

PÉPITES SHAKER: AN ACCELERATOR
FOR DISRUPTIVE START-UPS

This European ecosystem of start-ups aims to meet the innovation needs of customers or of Tessi, with disruptive solutions and a pragmatic, business-focused approach. In the current economy, in which ideas and the speed with which they are developed are increasingly decisive factors, Pépites Shaker brings companies and start-ups together to speed up the co-construction of innovative products and services and to provide monitoring, forecasting, and training, as well as creativity workshops.

There are three benefits to this:

- Companies receive support tailored to their priorities and progress
- Start-ups can quickly get to work on solutions
- Tessi enhances its own R&D and its portfolio of innovative solutions

CHAPTER **02**

A committed Tessi

At Tessi, we combine technological development, economic growth and human flourishing. That's why our corporate culture is rooted in a responsibility to our employees, to our suppliers and to the environment.

A COMMITTED TESSI

2010
Tessi initiates our sustainable development policy and formalises our commitments.

January 2011
Adherence to the United Nations Global Compact.

Since 2012
Publication of the first CSR report meeting the requirements of Article R255-105-1 of Decree 2012-557. This report is certified annually by the Statutory Auditors.

April 2018
Tessi signs the diversity charter.

December 2018
Tessi is appointed ambassador of the Global Compact France.

April 2019
Tessi publishes its first non-financial statement certified by CACS in application of the European CSR directive (2014/95/EU).

October 2020
Tessi signs the Planet Tech'Care initiative with SyntecNumérique.

2021
Tessi signs the Numeum manifesto for the retraining of women in the digital sector.

2022
Tessi joins the Institut du Numérique Responsable and signs the Responsible Digital Technology charter. Tessi publishes its Duty of Care Plan.

2023
Tessi is a signatory of the #StOpE initiative to combat everyday sexism in companies. Update of the Group ethics code.

STANDARDS AND ASSESSMENT OF THE GROUP'S CSR PERFORMANCE

## A STRONG COMMITMENT TO THE UNITED NATIONS AND A CLEAR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

Tessi has been a signatory of the United Nations Global Compact since January 2011, undertaking to communicate annually on its progress in terms of sustainable development and to respect its ten fundamental principles based on human rights, labour and environmental standards, and the fight against corruption.

In 2015, the United Nations adopted a new sustainable development programme based on 17 goals to be achieved by 2030. As a member of the Global Compact, Tessi wanted to get involved in this unique initiative that aims to eradicate poverty, protect the planet and guarantee prosperity for all by 2030.

A business model that contributes to the United Nations' Sustainable Development Goals

Tessi has identified 12 areas linked to its roadmap and the CSR challenges it faces as part of its materiality analysis, and the company is already contributing to collective efforts to the best of its ability in these fields.

In this way, our direct activities and responsible approach make direct and indirect contributions to the SDGs.
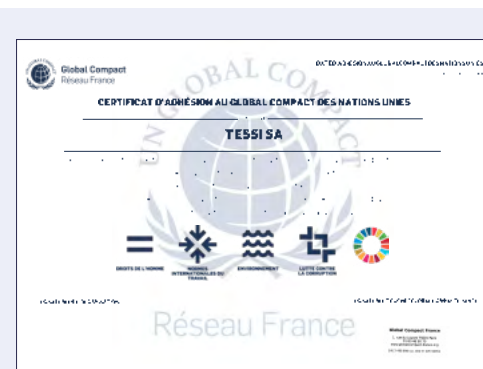
REPORTING IN LINE WITH THE GLOBAL REPORTING INITIATIVE (GRI) FRAMEWORK

Tessi has prepared this report in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023. The table showing how these indicators correspond to those from the GRI is available in the section entitled "Cross-reference table".

ASSESSMENT OF THE GROUP'S CSR PERFORMANCE

For several years, we have carried out our EcoVadis assessment to get a snapshot of our CSR performance and to prioritise areas for improvement. This approach also helps us provide a single communication tool to meet the demands of our customers, who are increasingly asking questions about their suppliers' environmental, ethical and social performance.

The EcoVadis assessment measures the quality of companies' CSR. EcoVadis assesses more than 130,000 companies worldwide, in over 180 different sectors and more than 220 countries.

FOCUS

ECOVADIS rating

Tessi had BRONZE status with a score of 56/100 in 2023, confirming our status as a supplier with a continuous improvement approach to our CSR management.

A COMMITTED TESSI

AN INTERNATIONAL CODE OF ETHICS

Since 2010, Tessi's ethical commitment has been formalised in a charter. This commitment is embodied in the present code of ethics, which is incorporated into the Group's Corporate Social Responsibility policy.

The EcoVadis methodological framework, built around the guidelines of ISO 26 guidelines, is organised around four themes: environmental, social, business ethics and responsible purchasing.

This code of ethics is a guarantee of Tessi's integrity and its commitment to assume its responsibilities, in terms of societal considerations, towards its employees as well as its clients, its stakeholders and the environment. It covers issues such as respect for human rights, working conditions and respecting employees' rights, health and safety at work.

It was drawn up to serve as a common point of reference and to help us make sure we act in line with our values every day.

The code applies to all employees at Tessi's subsidiaries throughout the world to help them make the right decisions, at all times and in all circumstances.

Regardless of their level of responsibility, all employees must read this code, understand it and undertake to comply with it.

This code of ethics, which is also part of the Group's policy to combat fraud and corruption, is accompanied by an internal whistleblowing system that allows employees to get advice on ethics and to make reports.

After being presented to each employee representative body, it was appended to the internal regulations and filed as such in each of the Group's French subsidiaries.

For foreign subsidiaries, the code of ethics is made mandatory by applying local legal provisions.

In order to reflect operational activities and cover the new risks identified, it was revised in 2023 to incorporate the latest measures put in place by the Group in terms of anti-corruption issues, conflicts of interest, responsible digital technology and personal data protection. Discover our code of ethics by clicking on our website: https://www.tessi.eu/wp-content/uploads/2023/12/tessi-code-ethique-2023-en.pdf.

TESSI, SIGNATORY OF THE DIVERSITY CHARTER

Tessi has been a signatory of the diversity charter since 2018. Diversity is a natural and spontaneous value within Tessi.

By joining the 3,800 other companies that have signed this charter, Tessi affirms our commitment to fighting discrimination and continuing to promote diversity within the Group.

TESSI, SIGNATORY OF THE #StOpE INITIATIVE

Since January 2023, Tessi has been a signatory of the #StOpE initiative to combat everyday sexism in companies.

Launched in 2018 by the French Association of Diversity Managers alongside 27 companies, the #StOpE initiative is the first inter-company initiative aimed at combating so-called "everyday" sexism at work. The initiative now has 270 signatory companies.

TESSI, COMMITTED TO RESPONSIBLE DIGITAL TECHNOLOGY

In our view, responsible digital technology is capable of proposing solutions and innovations that are sustainable for the planet, that are ethical and inclusive and that respect and are inclusive of as many people as possible.

In 2020, Tessi joined the Planet Tech'Care initiative with Numeum (https://www.planet-techcare.green).

The Planet Tech'Care initiative brings together players in responsible digital technology who are convinced that it offers major opportunities for innovation that can support the transition to environmental friendliness. Planet Tech'Care is the first initiative to bring together a network of partners (professional organisations, schools, competitiveness clusters, associations, foundations, think tanks), with the aim of supporting companies looking to incorporate digital technology into their environmental journey.

With the expertise provided by their support programme, the signatories of the Planet Tech'Care manifesto are committed to:

- acknowledging that environmental change is a major challenge for humanity, a challenge in which digital players can and must have an impact,
- contributing, at their own level, to reducing risks to the environment.

MANIFESTE
#ReconversionFemmesNum

Finally, Tessi is convinced that responsible digital technology also means ethical and inclusive digital technology, and is now one of the signatories of the Numeum Manifesto for the inclusion and retraining of women in digital technology professions, alongside more than 150 other committed companies. Tessi is aware of the equality and competitiveness issues involved in giving working women access to digital professions and has made a commitment by signing this manifesto.

As an active member (participation in working groups) of the "Institut du Numérique Responsable (INR)", Tessi also signed the INR's charter in 2022, thereby affirming our commitment to:

- measuring and optimising our digital solutions and services,
- developing more accessible, inclusive and sustainable services,
- respecting ethical and responsible digital practices,
- encouraging the emergence of new behaviour and using,
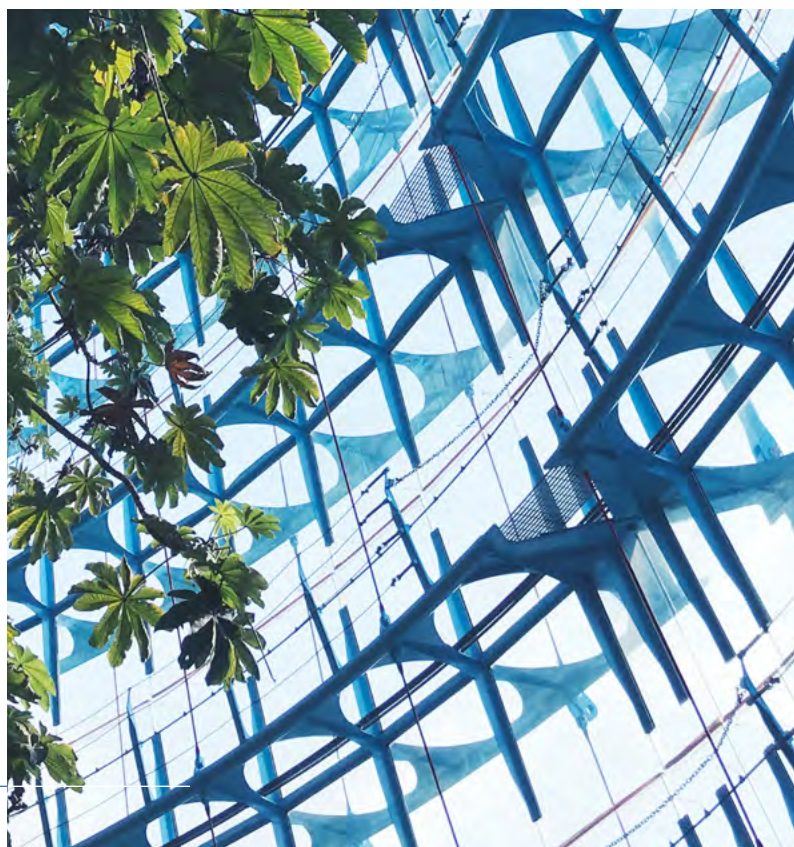- digital technology as a lever for social and environmental progress.

CHAPTER **03**

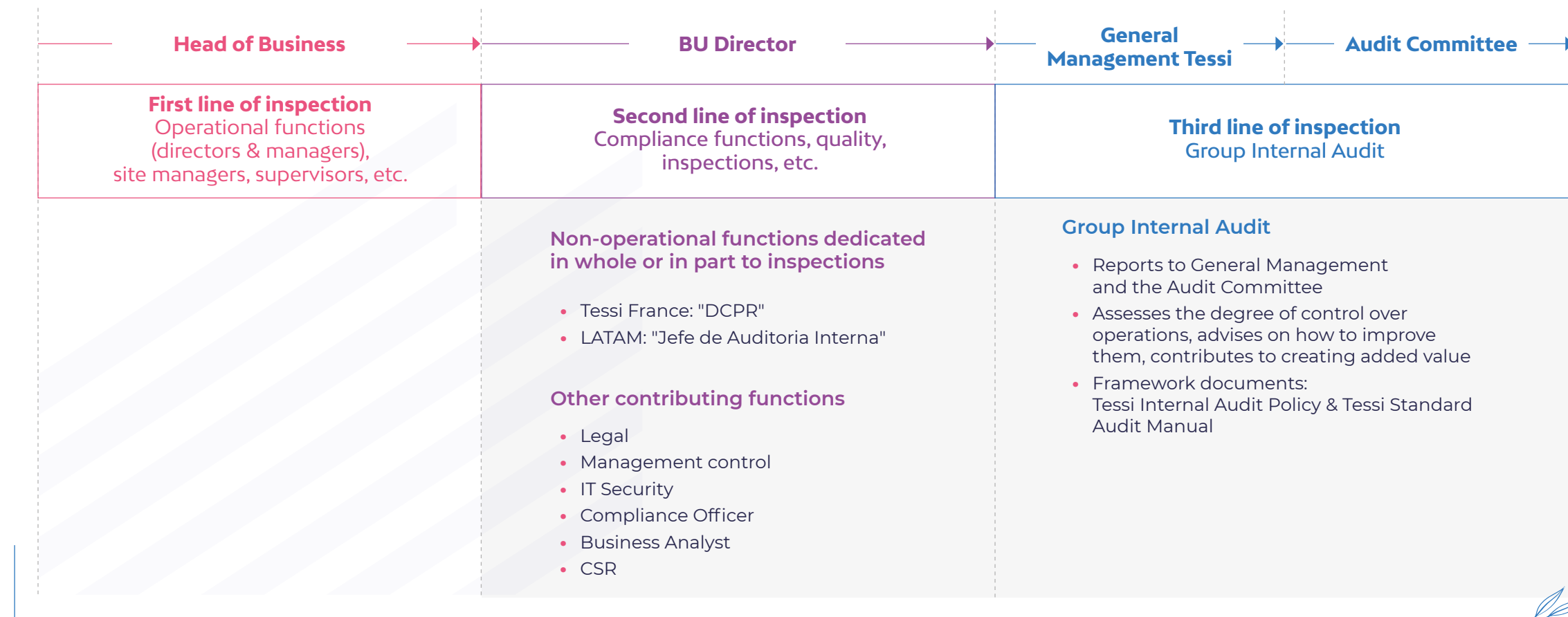# An assessment of financial and non-financial risks

Tessi offers its clients a modular global package that combines consulting, outsourced services, customer relations, cutting–edge technology and innovation. As a digital services company and key player in BPS, the Group, like its competitors, is subject to risks of all kinds that could impact its activities, reputation, profitability or objectives.

Consequently, the Group relies on a coherent risk management system that covers all its functions. Since 2018, this system has been managed by a Group Internal Audit Director and is based on a Group internal audit policy that came into force in January 2019.

Internal control and risk management is part of a corporate governance framework based on the MiddleNext code, which offers an alternative to mid-caps and international standards for the professional practice of internal auditing by the IIA (The Institute of Internal Auditors).

RISK CONTROL SYSTEM:

AN ASSESSMENT OF FINANCIAL AND NON-FINANCIAL RISKS

Head of Business	BU Director	General Management Tessi	Audit Committee
First line of inspection Operational functions (directors & managers), site managers, supervisors, etc.	**Second line of inspection** Compliance functions, quality, inspections, etc.	**Third line of inspection** Group Internal Audit	

Non-operational functions dedicated in whole or in part to inspections

- Tessi France: "DCPR"
- LATAM: "Jefe de Auditoria Interna"

Other contributing functions

- Legal
- Management control
- IT Security
- Compliance Officer
- Business Analyst
- CSR

Group Internal Audit

- Reports to General Management and the Audit Committee
- Assesses the degree of control over operations, advises on how to improve them, contributes to creating added value
- Framework documents: Tessi Internal Audit Policy & Tessi Standard Audit Manual

The Audit Committee is responsible for monitoring:

- The financial reporting process
- The effectiveness of internal control and risk management systems
- The statutory auditors' audit of the parent company and consolidated financial statements
- The independence of the statutory auditors

FINANCIAL RISK ASSESSMENT

At the end of 2023, the Tessi Group's internal audit teams carried out an annual update of the identification and prioritisation of specific risks applicable to the Group, resulting in an analysis that was presented to the Audit Committee on 30 November 2023.

This comes against a backdrop of continued growth with the acquisition of VILT in 2022, an international company specialising in digital transformations, which helps businesses around the world to improve their customers' experience while boosting efficiency through its digital solutions and full integration of data.

Risk segmentation and prioritisation:

The Tessi Group would like to highlight five specific, applicable risk categories:

- Strategic risks
- Operational risks
- Financial risks
- Legal risks
- Image risks

In addition to identifying risks and grouping them into broad categories, the Group has reviewed and prioritised all the identified risks, analysing them by likelihood of occurrence and potential impact, should the risks come to pass.

While more than a hundred cross-functional risks (applicable throughout the Group) were identified and analysed, one was judged to be "high" and around ten were judged to be "medium":

- As in 2022, the "high" risk entails any impairment of goodwill arising from the Group's recent acquisitions
- The ten or so "medium" risks are no longer cross-functional but localised thanks in particular to the strengthening of the Group's functions, the implementation of shared support functions and improvement actions within the operational entities.
  These "medium" risks are mainly the result of major HR challenges in a persistently inflationary economic environment in the European Union, which generates expectations in terms of changes in pay for the Group's executives. On the other hand, while the Group is investing heavily in the digitalisation of its activities, the geostrategic (war in Ukraine in particular) and economic (inflation) contexts as well as the holding of the 2024 Olympic and Paralympic Games in France still require a high level of vigilance in the face of the possibilities of cyberattacks and IT fraud, particularly internal.

The risks mentioned are said to be "residual", i.e. they incorporate the measures in place to reduce them.
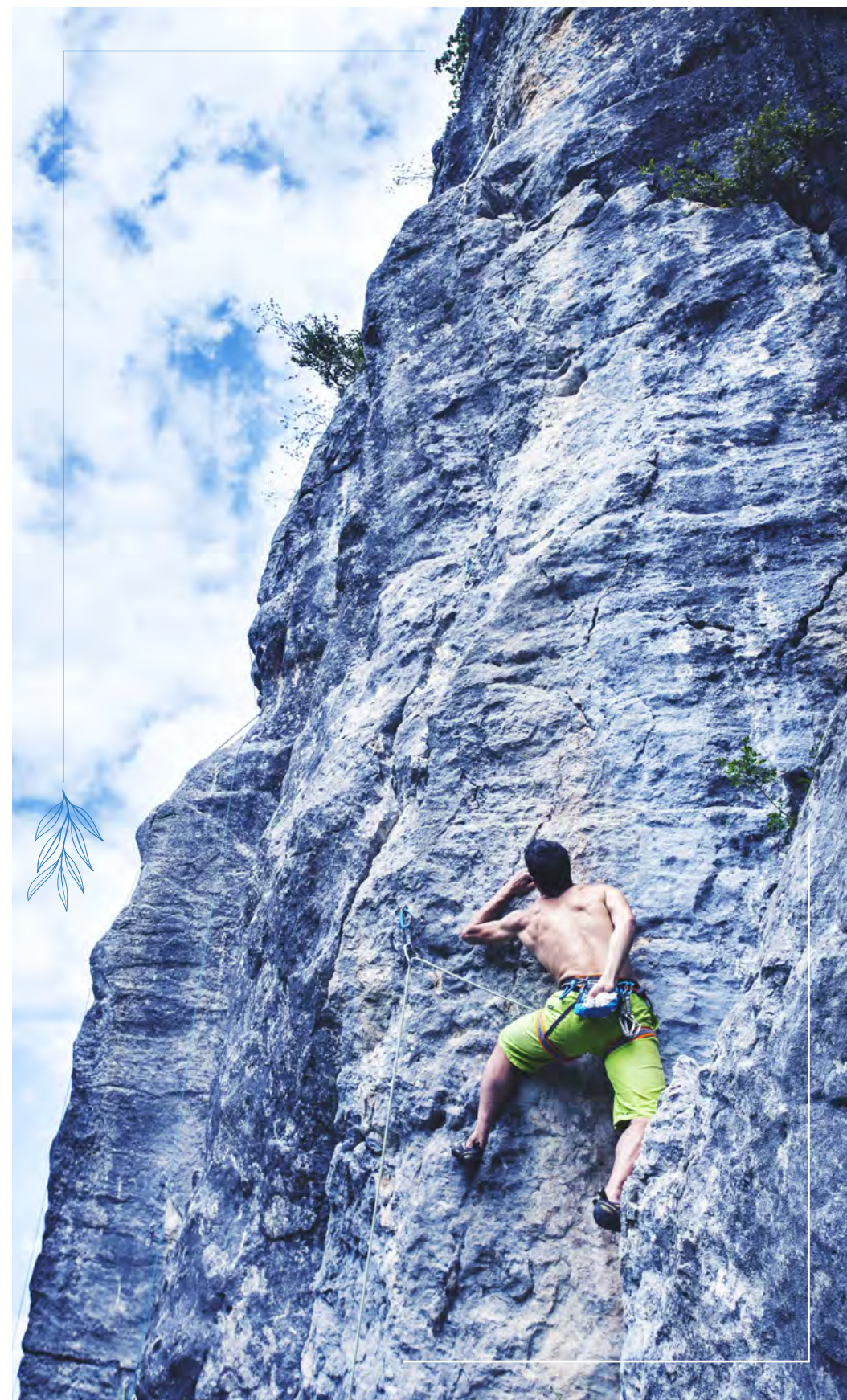
# ANALYSIS OF THE MAIN ISSUES AND NON-FINANCIAL RISKS

In conjunction with this assessment of financial risks, in 2020 the Group updated its materiality analysis to identify the non-financial issues relevant to its business.

In 2017, in anticipation of the European Directive, Tessi carried out its first materiality study, formalising the significant issues within its CSR approach.

After a three-year cycle, Tessi updated its analysis in the last quarter of 2020 to lay out a new CSR roadmap starting in 2021.

The method chosen for this analysis entails a qualitative approach that is used to assess the significance of issues for Tessi's main stakeholders. It took into account both internal and external expectations with an evaluation grid shared by all the main stakeholders, including suppliers, customers, staff representative bodies, employees (randomly chosen), cross-functional Tessi departments and governing bodies.
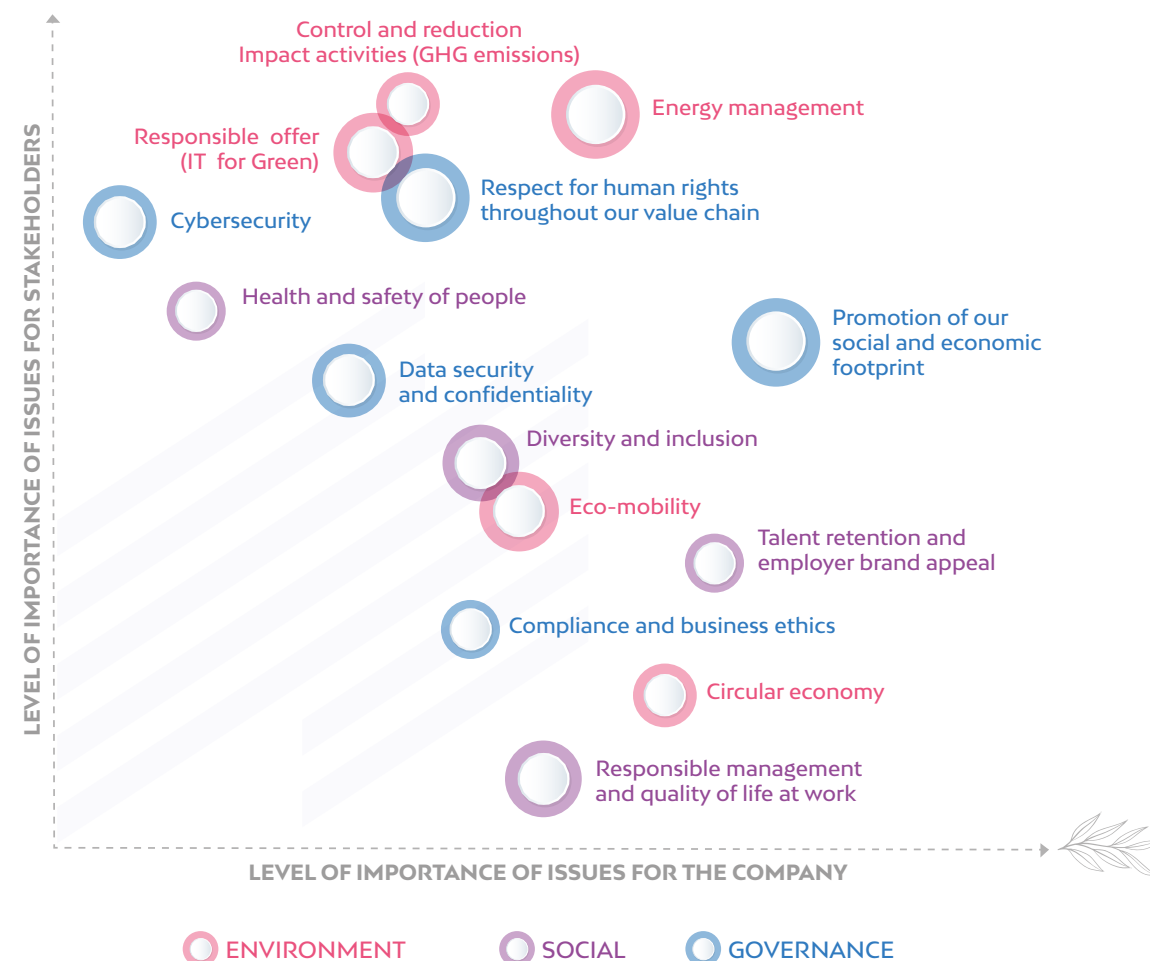
The study was carried out in four key stages to ensure the robustness of its implementation:

- Issues related to Tessi's business and the interests of its stakeholders were identified
- The issues' assessment criteria and stakeholders to be surveyed were identified
- Relevant questionnaires for the stakeholders were drawn up and circulated
- An analysis was done to determine the priorities in setting the Group's CSR approach

The resulting grid has helped us to identify our strategic areas of work, which are linked to a number of environmental, social and governance priorities:

A SUMMARY OF NON-FINANCIAL RISKS

Drawn up jointly between the CSR department and Internal Control, this assessment has identified 18 specific non-financial risks that weigh on the Group, divided into medium and low risks.

The risks in this section fall within the scope of CSR, are not specific to Tessi's business and may have medium or long-term impacts. These are gross risks since they do not take into account Tessi's risk management measures.

In accordance with the regulations, the coverage of these issues and inherent risks is detailed in the following pages, through:

- A summary of the policies or action plans implemented to limit them
- Indicators put in place to monitor them, sometimes with targets
- And the results of these indicators

NON-MATERIAL ISSUES

The following issues mentioned in the law are considered immaterial to our business model and activities, and therefore do not form part of this report:

- Combating food insecurity
- Food waste
- Respect for animal welfare
- Responsible, fair and sustainable food

In accordance with the new CSRD regulations, our materiality analysis is scheduled for renewal in 2024.

LEVEL OF IMPORTANCE OF ISSUES FOR STAKEHOLDERS

Control and reduction Impact activities (GHG emissions)

Energy management

Responsible offer (IT for Green)

Cybersecurity

Respect for human rights throughout our value chain

Health and safety of people

Promotion of our social and economic footprint

Data security and confidentiality

Diversity and inclusion

Eco-mobility

Talent retention and employer brand appeal

Compliance and business ethics

Circular economy

Responsible management and quality of life at work

LEVEL OF IMPORTANCE OF ISSUES FOR THE COMPANY

○ ENVIRONMENT   ○ SOCIAL   ○ GOVERNANCE

OUR CSR STRATEGY

Our CSR strategy

DIALOGUE WITH OUR STAKEHOLDERS

Tessi has identified a range of economic and social partners that are essential to its activities

OUR CSR STRATEGY

Stakeholders	Key issues	Key expectations for Tessi	Dialogue modes
Investors rating agencies shareholders	Value-generating, value-driven and sustainable	Return on investment Identifying, managing and anticipating risks Governance Business ethics	Supervisory board committees Investor conferences and meetings Answers to rating questionnaires
Public authorities & local communities	Regulatory framework and social acceptability	General interest Personal compliance	Meetings with local authorities Meetings with trade associations Participation in discussions, evening debate with the Ministry of the Ecological Transition and Solidarity 10% to change everything Global Compact France Ambassador
Employees	Involvement and loyalty	Need for recognition Appeal Skills development Corporate culture Health and safety at work Diversity Well-being at work Raising awareness Corporate responsibility	Internal communication: intranews, corporate social network, internal challenges Dialogue with unions and management Satisfaction surveys and opinion polls Interviews E-learning platform CSR e-learning module CSR presentation in the on-boarding process Jobs and internships forum Presentations at specialist conferences University trophies and challenges
Customers	Commitment, partnerships and loyalty	Innovation and adaptability Product and service quality Reactivity Compliance with contractual and regulatory requirements Respect for the environment, energy management Listening and ongoing dialogue Security and data protection Business ethics	Partnerships: help in defining needs, regular dialogue via customer management Customer satisfaction surveys Newsletters Responses to supplier ratings (EcoVadis, Acesia) Web seminars, digital transformation showcases, morning sessions covering business and sector themes such as banking and insurance White paper on companies' digital transformation Open days at CETIA and Tessi's lab Launch of "Tessi Insights", our blog about the digital transformation of business processes
Suppliers / sub-contractors	Quality, costs, lead times, ethical compliance	Sustainable partnerships Profitability Business ethics Loyalty	Negotiations and contractual relations Supplier surveys Tessi Sustainable Development Charter
Media & associations international organisations	Image and reputation	Transparency Information CSR commitments	Global Compact France AmbassadorStage Organiser of the SDG Tour de France Trade press testimonials Press releases Annual Communication on Progress (COP) - GC Advanced level

CSR GOVERNANCE

The CSR Department is responsible for steering this CSR roadmap and adapting it to local issues.

It ensures that it is implemented, maintained and continuously improved by involving all staff while representing management in dealings with customers.

The department works with top management to ensure that commitments are implemented and maintained in each of the business units (BUs) and remain consistent with the Group's strategy.

Each time there is a change in scope or a new acquisition, it ensures that the approach is known, disseminated and applied.

To this end, the CSR department relies on two levels of governance:

- CSR steering committees with members of General Management, validating the CSR approach in line with the Group's strategic orientations
- Steering committees with the business divisions and support functions to ensure the proper application of these guidelines across all operations

Finally, a network of CSR officers in France and in all our international subsidiaries is responsible for implementing and adapting our CSR guidelines.

BI-ANNUAL CSR COMMITTEES

Led by Tessi General Management with the Director of Human Resources and the CSR Manager
- **Definition of the CSR strategy and its management**
- **Integration and consistency with the policies and strategies of the Group**

GROUP EXECUTIVE COMMITTEES

Led by General Management with all the Departments of BU and Group support departments
- **Review and steering of the CSR strategy and its management**
- **Validation of CSR projects and definition of objectives**

GROUP CSR DEPARTMENT
- **Defines the Group CSR strategy and its implementation**
- **Proposes relevant approaches and associated objectives**
- **Coordinates with all stakeholders**
- **Manages the strategy across the entire Group and its subsidiaries**
- **Participates in Group Compliance Committees**
- **Coordinates the network of CSR and Disability officers**

NETWORK OF CSR OFFICERS
- **Coordinates the CSR strategy as defined by the Group central CSR team**
- **Reports on the CSR performance indicators to the Group central CSR team**
- **Implements local initiatives**

2021–2025 CSR ROADMAP

Updating our materiality analysis helped us to build our CSR roadmap around the five most significant areas for the Group.

This roadmap is designed to support our development and growth to meet the expectations of all our stakeholders:

- 5 areas of work,
- 18 priority issues,
- 18 performance indicators and their associated targets,
- Contribution to the United Nations Sustainable Development Goals.

OUR CSR STRATEGY

Digital trust

- A reliable and responsible approach to and use of AI
- Ensuring data confidentiality and security
- Ensuring respect for human rights throughout our value chain
- Ensuring business ethics and compliance throughout our value chain

Responsible offering

- Maintaining our customers' satisfaction in the face of new social and environmental imperatives
- Helping our customers transition to responsible digital technology with reliable, secure, innovative and sustainable solutions

Environmental footprint of our activities

- Measuring and reducing the environmental footprint of our digital activities and services
- Optimising our waste management
- Encouraging eco-mobility
- Optimising our energy consumption

① **②** **③**

④ **⑤**

Civic and social commitments

- Committing the Group to contributing to inclusion and economic development in the regions where it operates
- Value and support employees' commitment to solidarity

Developing human capital

- Ensuring the health and safety of our employees
- Retaining our talent and enhancing the attractiveness of our employer brand
- Promoting diversity and inclusion in all its forms
- Promoting a responsible management approach to quality of life at work

Table of non-financial indicators

In line with the material challenges identified above, Tessi's CSR approach and each of its component areas are accompanied by key performance indicators and ambitious targets for 2025:

OUR CSR STRATEGY

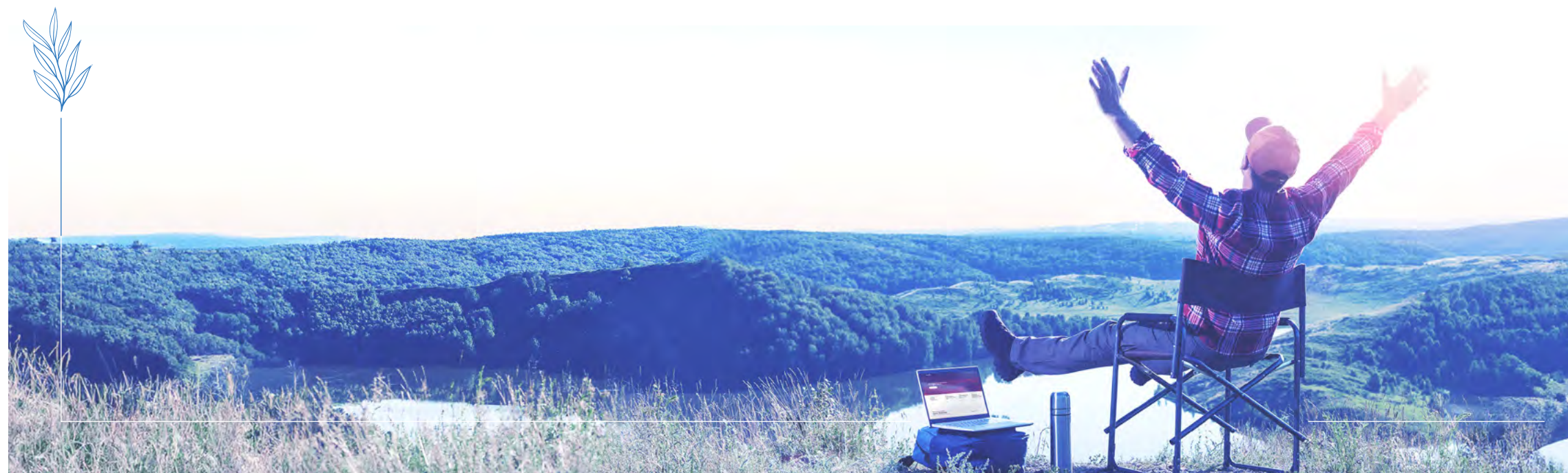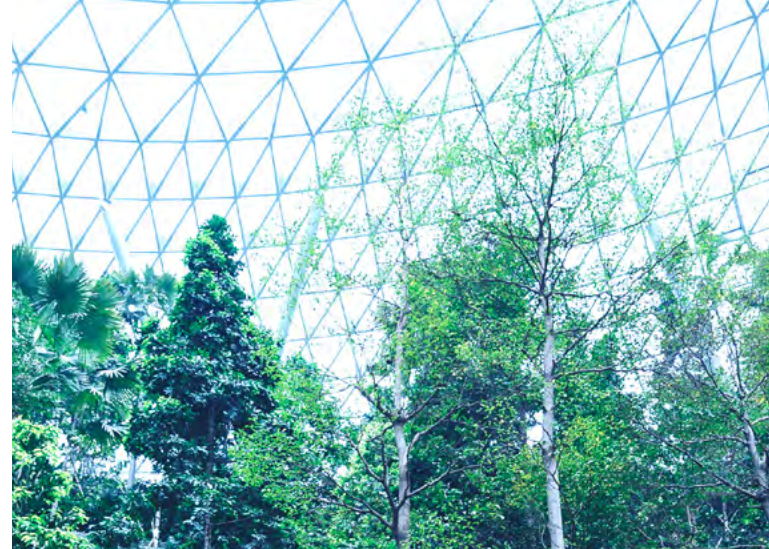| Fields	SDG	Material challenges for Tessi	Risks	DPEF 2023 chapters dealing with the subject	Key performance indicators (KPI's) / Performance tracking indicators	Scope	Reference year (2021)	2022	2023	Targets (2025)
RESPONSIBLE OFFERING		Maintaining customer satisfaction in the face of new social and environmental imperatives.	Devaluation of the company's reputation and image	Ch. 5 - Innovative and sustainable solutions for our customers	NPS score	France	51	51	57	
			Failure to adapt to the low-carbon transition		% of teams aware of and/or trained in the challenges of responsible digital technology	France	70%	17%	40%	100%
		Helping our customers transition to responsible digital technology (IT for Green)	Non-compliance with data security and confidentiality rules		Sustainability of Tessi offerings: responsible digital technology maturity level	France	25%	25%	55%	100%
					ECOVADIS assessment	World		56 (Silver Status)	56 (Bronze Status)	73 (Platinium Status)
DIGITAL TRUST		Ensuring business ethics and compliance throughout our value chain	Non-compliance linked to respect for human rights and the environment throughout our value chain	Ch. 7 - Digital trust	Code of ethics dissemination rate	World	90%	90%	91%	100%
		Ensuring respect for human rights throughout our value chain	Non-compliance with data security and confidentiality rules							
		Ensuring data confidentiality and security.	Non-compliance linked to regulatory changes		% of Tessi hosting sites that are ISO 27001 certified	World	100%	100%	100%	100%
		A reliable and responsible approach to using AI	Company reputation and image		% of personal data breach notifications processed and notified within 72 hours	World	100%	100%	100%	100%
THE ENVIRONMENTAL FOOTPRINT OF OUR ACTIVITIES		Measuring and reducing the environmental footprint of our digital activities and services	Devaluation of the company's reputation and image	Ch. 9. - Protecting our environment	GHG emissions - TeCO$_2$ (Scope 1, 2 and 3)	World	12,386	33,986	-	
		Optimisation of our waste management (circular economy)	Failure to adapt to the low-carbon transition and to climate risks		% of employees covered by a recycling scheme (excluding ADM Value)	World	90%	89%	89%	100%
		Optimisation of our energy consumption (energy management)	Supply difficulties (depletion of resources)		Change in the ratio of electricity consumed to the workforce	World	-23%	-7%	9%	-5% / year
					Change in annual electricity consumption	France		-10%	7%	
					Change in GHG emissions from business travel	France	17%	19%	11%	-5% / year
		Encouraging eco-mobility			% of alternative engines in the car fleet	France	9%	12%	16%	>20%

OUR CSR STRATEGY

Fields	SDG	Material challenges for Tessi	Risks	DPEF 2023 chapters dealing with the subject	Key performance indicators (KPI's) / Performance tracking indicators	Scope	Reference year (2021)	2022	2023	Targets (2025)
DEVELOPING HUMAN CAPITAL		Ensuring the health and safety of our employees	Attrition of talent and skills Human rights non-compliance Devaluation of the company's reputation and image	Ch. 6 - Valuing our human capital	Frequency rate	World	4.37	5.52	4.51	<7.3
					Severity rate	World	0.14	0.12	0.19	
					Absenteeism rate	World	6.48%	5.52%	6.8%	<5%
		Talent retention and employer brand appeal			Turnover rate of employees on permanent contracts (excluding ADM Value)	World	17%	21%	17%	<15%
		Promoting diversity and inclusion in all its forms			% of women on the Executive Committee	World	40%	40%	38%	50%
					% of women management staff	World		38%	41%	
					% of women executive staff	World		33%	35%	
		Promoting a responsible management approach to quality of life at work			% women / total hires	World	64%	63%	62%	50%
					% of employees with disabilities	France	4.6%	4.9%	7.09%	>6%
OUR CIVIC AND SOCIAL COMMITMENTS		Committing the Group to contributing to inclusion and economic development in the regions where it operates	Failure to develop the company's social footprint	Ch. 8 - Our civic and social commitments	Change in the amount of purchases from establishments dedicated to employing those with disabilities	France	37%	-14%	65%	+50% / n-5
		Promoting and supporting community involvement								

INNOVATIVE
AND SUSTAINABLE
SOLUTIONS
FOR
OUR CUSTOMERS

CHAPTER **05**

Innovative and sustainable solutions
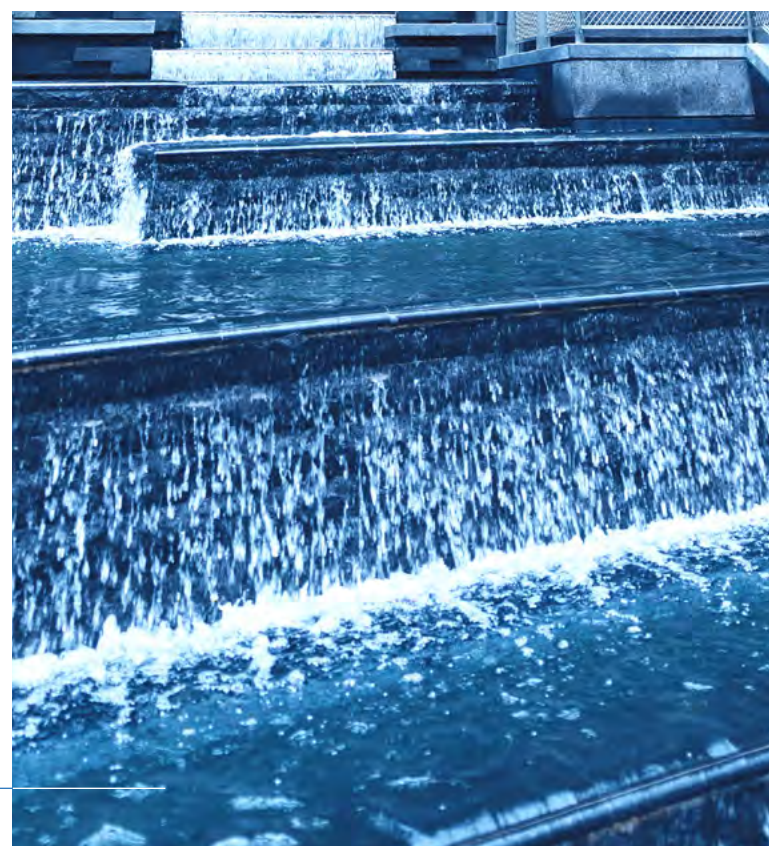
A REMINDER OF THE ISSUES

Maintain our customers' satisfaction in the face of new social and environmental imperatives

Help our customers transition to responsible digital technology with reliable, secure, innovative and sustainable solutions

INNOVATIVE
AND SUSTAINABLE
SOLUTIONS
FOR
OUR CUSTOMERS

We continue to place great importance on the quality of our services and on offering and improving our customer satisfaction score (NPS).

57
France NPS score

Many companies claim to be "customer centric". In reality, however, very few of them actually are. This concept means considering the customer, but not only that. Being "customer centric" means above all instilling a corporate culture that places the customer at the heart of the company's concerns. It means taking into account how the brand's decisions impact customers, showing empathy, and taking each decision accordingly.

40%
% of teams aware of and/or trained in the challenges of responsible digital technology (France)

55%
Assessment of our Responsible Digital Technology maturity, and of our ability to provide digital services and products in line with Responsible Digital Technology principles

The digital revolution has fostered the development of a corporate culture in which the customer experience is central. As a specialist in business digitisation consulting, we are convinced that seeing the digital transformation through the prism of technological solutions without taking into account the human aspect – customers and employees – is to go against what this revolution entails.

This is why, in order to move towards a deeply customer-focused organisation, we offer three main areas of support:

OMNICHANNEL STRATEGY

- Analyse and reflect on existing channels and contact points
- Optimise Front/Back Office relations
- Develop APIs to make the IT system more agile and open
- Implement digital systems to link physical and digital contact points
- Audit data management and map information flows

IMPLEMENT DIGITAL SYSTEMS TO LINK PHYSICAL AND DIGITAL CONTACT POINTS

- Define the target experience in line with the brand's design principles
- Choose which customer journeys to prioritise and their associated personas
- Carry out customer research to validate/confirm assumptions
- Organise workshops and use a collaborative tool to model journeys
- Draw up a task matrix to define an action plan

EMPLOYEE COMMITMENT

- Redefine a clear governance structure in which everyone has a role to play
- Disseminate new managerial practices and a customer-centric culture
- Set up systems to gradually establish a symmetry of attention
- Co-build and optimise customer journeys with the business units
- Change management in four stages: get people to understand, get them on board, gather and reassure them, secure decision-making

INNOVATIVE
AND SUSTAINABLE
SOLUTIONS
FOR
OUR CUSTOMERS

THE WINNING TRIO

CUSTOMER EXPERIENCE

DIGITAL TECHNOLOGY

EMPLOYEE EXPERIENCE

DIGITAL TECHNOLOGY, AN ACCELERATOR FOR PEOPLE AND EXPERIENCES!

OUR THREE MAIN AREAS

OMNICHANNEL STRATEGY

Study of the IS and of the circulation of information flows and channels

MODELLING CUSTOMER JOURNEYS

Study of customers, the organisation and processes

EMPLOYEE COMMITMENT

Study of the symmetry of employee and customer attention

AN ORGANISATION THAT ADAPTS TO MARKET REQUIREMENTS

Tessi's approach aims to pursue its multi-specialist strategy to respond to its customers' business and digital transformation challenges. Faced with increasingly complex projects and new customer expectations and constraints, it is critical to have a detailed knowledge of your customers' businesses and to anticipate what drives the need for innovation or responsible transformation.

To this end, Tessi has adjusted its market approaches and teams (sales, pre-sales, marketing) by adopting a matrix organisation, based on six strategic vertical markets:

- Banking
- Insurance
- Health
- Public sector
- Energy / Telecoms
- New markets (energy, energy efficiency and utilities, real estate, services, distribution, media and telecoms)

And six priority areas of expertise:

- Digitalisation of the documents and payment processes
- Customer relations and experience
- Business back office outsourcing
- Information and data management
- Digital trust
- Cloud computing
- Digital platforms

INNOVATIVE AND SUSTAINABLE SOLUTIONS FOR OUR CUSTOMERS

TESSI, A MAJOR PLAYER IN THE MARKET IN TERMS OF DIGITAL TRUST

HIGHLY SECURE DATA CENTRE

ISO 27001: Information Systems Security commitments

Because dematerialisation and digitalisation imply a high level of trust in the information entrusted to us, Tessi France introduced an information security management system in 2018. The provision, operation and support of infrastructure used to securely host the solutions that process sensitive and/or personal data was ISO 27001-certified in early 2019.

Since 2022, ISO 27701 certification relating to the data protection management system has added to the recognition of the systems deployed in terms of personal data protection within this scope.

Tessi: a certified health data host

In early 2019, Tessi obtained HDS certification for the provision, operation and support of infrastructure used to securely host health data processing solutions.

FAITHFUL DIGITISATION AND ELECTRONIC ARCHIVING: DUAL CERTIFICATION FOR TESSI

The France document dematerialisation platform has renewed its ISO 14 641 certification brand NF 461 (obtained in 2016).

In 2021, Tessi confirmed its status as a trusted operator for the digitisation of document flows by obtaining NF 544 (Faithful Digitisation) certification for the digitisation platforms in Nanterre, Schiltigheim and Val-de-Reuil, Villeneuve-d'Ascq, Avon, Lyon and Maignelay-Montigny.

NF 544 certification imposes rigorous digitisation specifications covering a range of characteristics designed to prove that a digital copy is faithful to its original: qualification of the digitisation service, qualification of the digitisation operator, configuration of the digitisation chain, integrity and portability of digital documents, etc.

For Tessi, this is a major guarantee of the quality of our digitisation services: it is a genuine commitment to our customers that our services are compliant and part of a continuous improvement process so that we can always meet their requirements.

With this dual certification, Tessi reinforces our excellence in digital transformation and proves that our platform offers a secure, multi-channel and compliant environment for the dematerialisation and electronic archiving with evidentiary value of sensitive corporate data.

CERTIGNA BY TESSI OBTAINS eIDAS CERTIFICATION

Certigna, Tessi Group's European trusted third party, specialises in cybersecurity and digital trust, offering solutions to secure documents and exchanges.

Already RGS- and eIDAS-certified for its digital certificates for website security, identification and electronic signatures, Certigna obtained eIDAS certification for its time-stamping service in 2018. This made the company one of Europe's most standardised certification authorities.

EIDAS-certified time stamping is an essential element of dematerialisation with evidentiary value. For digital documents such as invoices and payslips, certified time stamping reliably dates the document.

Certified eIDAS time stamps can only be issued by a trusted third party using ultra-secure hardware connected to time sources offering very high accuracy. Unlike system time stamps (e.g. a computer), this time stamping is impossible to modify. In addition, it has legal value.

TESSI POST LRE HAS OBTAINED ANSSI CERTIFICATION FOR ELECTRONIC REGISTERED LETTERS SENT TO LEGAL ENTITIES.

Tessi POST LRE is an innovative solution for producing and sending registered letters electronically.

Since 1 January 2019, the regulations governing electronic registered letters (LRE) have been moving towards greater security. They now require all providers to obtain a certification from French national cybersecurity agency ANSSI, a branch of the Ministry of the Interior.

This confirms Tessi's full compliance as a trusted third-party service provider and sender of electronic registered letters.

INNOVATIVE AND SUSTAINABLE SOLUTIONS FOR OUR CUSTOMERS
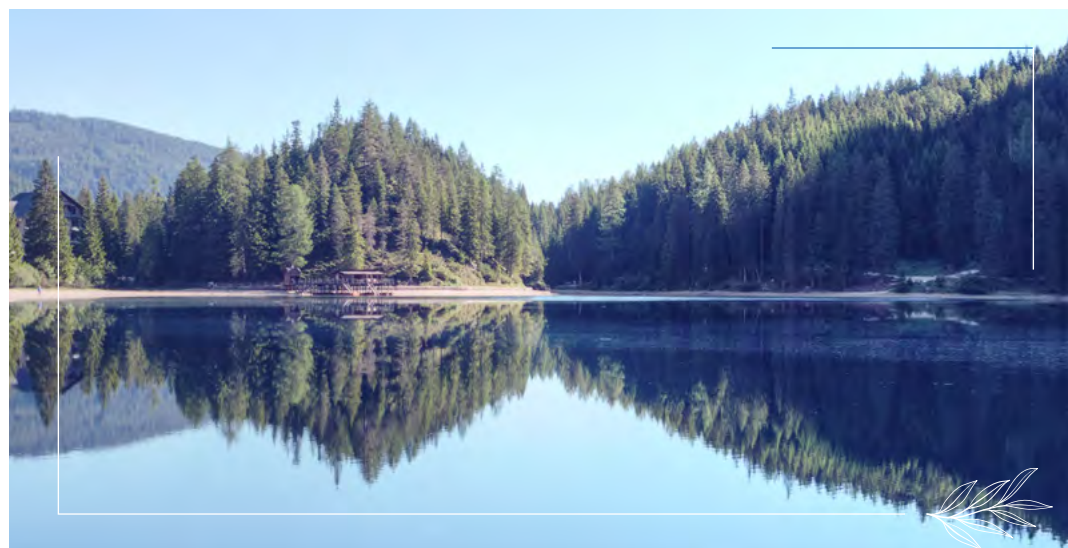
QUALITY CONTROL OF OUR SERVICES

Because customer satisfaction and trust are part of the Group's DNA, Tessi wants to maintain close relationships with our customers at all times by continuously improving the quality of our services, paying greater attention to our customers, increasing the diversity of our meetings and constantly measuring customer satisfaction.

CERTIFICATIONS AND APPROVALS: THE SUCCESSES OF 2023

Management System

- ISO 9001: 2015 - Scope of "Secure processing of means of payment and documents, processing of outgoing mail and customer relationship management", 1st certification in 2006
  - → Follow-up audit (Roubaix / Pantin / Val de Reuil) – June / 0 Non-compliance
- ISO 18295-1 - Customer Relationship Management, since October 2018.
  - → Follow-up audit (CRC) – June / 0 Non-compliance.
- ISO 27001 - Scope of hosting, since January 2019
- Health Data Hosting Company (HDS), since March 2016
- ISO 27701 - GDPR governance, since February 2023

Business expertise

- NF 461 (standard NF Z 42-013 / ISO 14 641-1) Electronic archiving system with probative value, since July 2016.
  - → Follow-up audit (Lyon) – June / 0 Non-compliance
- Digital SIAF approval for archiving public sector documents, obtained in December 2019.
  - → SAE Tessi DATACONTENT and Tessi DOCUBASE – November / 2 approvals obtained
- NF 544 (standard NF Z 42-026) Faithful digitisation, since July 2020
  - → Renewal audit (Maignelay-Montigny / Nanterre Data / Schiltigheim) – June / 0 Non-compliance
- Qualification of the electronic registered letter service, since 2018
- NFK 11-112 Printing of cheque letters, since 2021
- Qualiopi: Certification of Tessi Academy as a training organisation, obtained in 2021
- LCP (Lightweight Certificate Policy): Registration authority for the issuing of certificates
- *In progress:* PVID (Remote Identity Verification Provider)
- *In progress:* PDP (Service Provider Dematerialisation Platform)

THOUGHT LEADERSHIP

Since 2015, Tessi France has organised a number of on- and off-line meetings for its customers covering topics related to technological and digital innovations and digital transformation. At these events, the Group showcases its know-how to its customers whilst positioning itself as a provider of advice, expert solutions and skills.

With the social distancing imposed by the pandemic, Tessi developed its customer communication tools in an agile way. Our aim was to maintain our relationships and remain proactive in meeting our customers' needs.

Tessi has also forged new partnerships with marketplaces in its strategic sectors to boost its presence within its clients' business and innovation ecosystems, such as Acteurs Publics, La Place Fintech, Finance & Innovation, FNFE, and DSIH.

FOR THE DEVELOPMENT OF DIGITAL TECHNOLOGIES THAT TACKLE THE CHALLENGES OF SOCIETY'S TRANSFORMATIONS

INNOVATIVE AND SUSTAINABLE SOLUTIONS FOR OUR CUSTOMERS

Responsible digital technology is a major lever for economic and social development, provided that it takes account of all the social, ethical and environmental impacts. It is essential to support the development of digital technology that serves society.

By supporting our customers' digital transformations, Tessi provides a concrete response to the economic, social, societal and environmental challenges we all face.

THE DESKTOP PUBLISHING INDUSTRY BUILDS ITS FUTURE TOGETHER WITH ITS CUSTOMERS

The 18th "*Trophée de l'Éditique*" (TDE) conference was an opportunity to give the floor to key purchasers in the desktop publishing sector to gather their visions and plans for a future that takes into account rising postal, energy and raw material costs, the post's role in the "channel mix" as well as physical and digital CSR issues.

THE CHALLENGE OF DARK DATA

Dark data, the incomplete, useless or redundant data forgotten on servers, is said to generate the equivalent of the annual CO_2 emissions of 80 countries. To tackle digital technology's substantial environmental footprint, it is essential to take this data into account in any footprint reduction strategy.

This unused data takes up storage space on servers, consumes energy, and costs businesses money whilst leaving them vulnerable, since the servers may contain sensitive data or information of strategic importance to hackers. Hacking into this uncategorised, unsorted data could have major consequences for companies, such as ransomware or the data's sale on the dark web.

To raise companies' awareness of this issue, Innovation&trust has published a booklet on dark data that looks at the origins of this forgotten data and its impact on companies: https://www.tessi.eu/wp-content/uploads/2023/02/human-interactive-guide-dark-data-web-2023-en.pdf

FOCUS

Carbon accounting for data: what approach to combat dark data?

Tackling the environmental challenges that dark data poses requires us to not only identify and sort this data but to support companies in this process.

Innovation&trust's aim of reducing the volume of dark data in companies by 15% to 20% over the next five years entails developing a system to measure and manage "cold data": "EKODATA" by Innovation&trust.

This is a platform that identifies, sorts and classifies dark data to improve storage's environmental friendliness whilst helping businesses handle large volumes of data.

ADDRESSING THE TECHNOLOGICAL CHALLENGES OF TOMORROW TOGETHER WITH

PÉPITES SHAKER, an innovation booster

Innovation&trust
Tessi's digital factory

PÉPITES SHAKER: A UNIQUE FORM OF SUPPORT

In 2017, Tessi launched Pépites Shaker, its acceleration programme for innovative, European start-ups.

Pépites Shaker focuses on new technologies in artificial intelligence, content extraction, voice and behavioural recognition, authentication, signature and blockchain to anticipate future trends that will impact Tessi's customers whilst leveraging the innovation and opportunities offered by new Information and Communication Technology (ICT) to respond to the social and environmental challenges that we all face.

Run by Innovation&trust, Tessi's new digital factory, the programme offers the visibility and strategic advice start-ups need in their development phase.

Pépites Shaker is primarily aimed at companies that have completed their R&D phase and are looking to grow their customer base. Any European start-up is eligible, provided it has been in existence for three years and was founded in the country it represents.

Eleven new start-ups joined the programme in 2023: 3 French startups and 1 German startup. All contribute to the development of new technologies such as artificial intelligence, taking into account issues related to security and the protection of personal data. They thus encourage the development of more responsible digital services.

Being part of Tessi's Pépites Shaker means:

- Increasing start-ups' visibility through various ways such as participating in Tessi's internal networks, meetings with customers and other start-ups, being promoted on our social networks, press relations, trade fairs, etc.
- Helping start-ups to grow their business by incorporating their solutions into Tessi's offerings and technological platforms, opening up the Group's customer portfolio
- In addition to benefiting from a large network of potential customers, the complementary nature of their business and the confidence provided by Tessi's expertise offer them an easier entry into the market
- Sharing our core values, such as responsible digital technology, digital trust, customer focus and the value of human capital

What sets Pépites Shaker apart is the commercial support it offers start-ups through strategic partnerships with Tessi. The result is a range of products co-built in-house to anticipate the needs of the Group's customers.

As part of a proactive approach, Tessi offers its customers a selection of start-ups that acts as a veritable laboratory that can address their innovation needs.

One example of a company that has benefited from Tessi's support as part of the Pépites Shaker programme:

CogNeed

CogNeed, a real gem of FrenchTech, offers a real-time conversational assistant for remote sales and customer relations teams.

CogNeed AI™ is an augmented agent solution that integrates natural language comprehension and processing capabilities based on generative AI (LLM), as well as automatic speech recognition (ASR). It analyses customer relations team telephone conversations in real time and presents relevant information to advisors throughout the customer call in a dynamic fashion, optimising their efficiency and service quality.

Pépites Shaker
Le programme d'accélération
de l'innovation de Tessi

&

COGNEED

CONSTANT MEASUREMENT
OF CUSTOMER SATISFACTION

Every year, Tessi France and Tessi Tunisia measure customer satisfaction to gather feedback on how they see the projects and services that were provided during the year.

As part of the follow-up to our ISO 9001 certifications, surveys are carried out each year using questionnaires sent to a sample of our customers, giving us an insight into any changes in customer satisfaction.

DETRACTORS	PASSIVES	PROMOTERS

Net Promoter Score = Promoters - Detractors
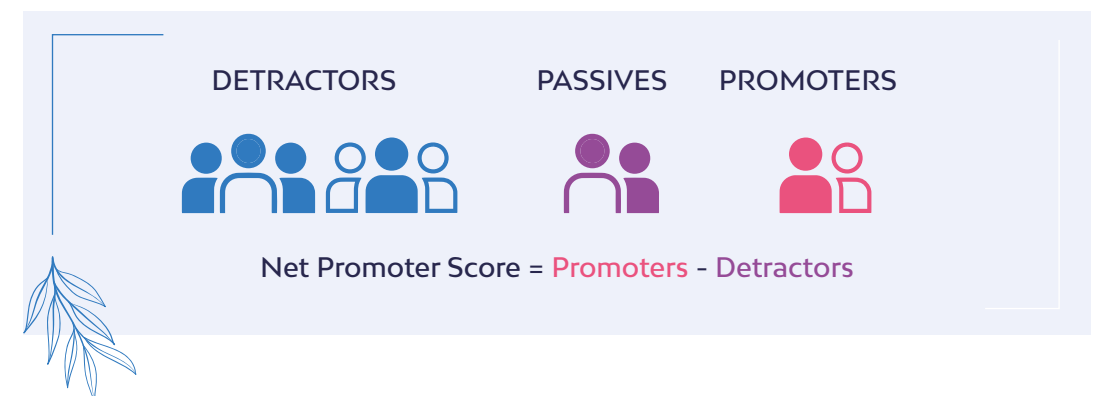
These surveys relate to the overall business process services activity.

In 2023, the Net Promoter Score was 57 for France and 57 for our activities managed in Tunisia. Customer feedback mainly covered:

- A relationship focused on production excellence
- Responsiveness and quality of exchanges
- Our commitment to reaching qualitative and quantitative targets

These survey results support the Group's desire to position itself on the front line to support companies in their transformation.

This year, 33% of our customers responded to the survey.

33%
Customer satisfaction
survey response rate

CHAPTER **06**

**Valuing
our human capital**

VALUING
OUR HUMAN
CAPITAL

A REMINDER OF THE ISSUES

**Ensuring the health
and safety of our employees**

**Promoting diversity
and inclusion in all its forms**

**Promoting a responsible
management approach
to quality of life at work**

VALUING
OUR HUMAN
CAPITAL

The Group is continually pushed to provide ever-better support to its customers in handling the changes that come with digitalised processes whilst ensuring the continuity of the services it provides. This reliability is only possible thanks to the efforts of the Group's employees, who remain committed and motivated no matter the circumstances.

Our staff is our strength, and the Group is committed to:

- Prioritising health and safety through strong protection, hygiene and prevention measures consistent with government and health authority recommendations
- Introducing organisational measures such as:
  - the widespread use of remote work where the role makes such arrangements possible, alongside a programme to support management in handling this change
  - the use of part-time working and the end of precarious contracts to adjust cost structures to the reduction in business volumes

More than ever, the Group is aware of how important it is to prioritise and maintain its expertise, retain talent and remain an attractive employer by striving to implement harmonious HR policies.

The concept of "symmetry of attentions" and the excellent relationships with our customers must also be reflected in how we treat our employees.

17%
Global turnover rate
of employees
on permanent contracts
(excluding ADM Value)

62%
of women
in the incoming
workforce

TESSI GROUP'S HR POLICY

FOSTERING A SENSE OF BELONGING

Building a unique employer brand with employees' support that customers can see.

PROMOTING DIVERSITY

Diversity is a natural and spontaneous value within Tessi. The Group encourages diversity of talent, equal opportunities and gender equality and is committed to fighting discrimination and promoting diversity within the Group.

OPTIMISING CAREER PATHS

By improving and strengthening our recruitment processes and developing our employees' skills throughout their careers.

At Tessi, we aim to build a community of skills that is always in line with our development.

ENSURING THE HEALTH AND SAFETY OF OUR EMPLOYEES AND PROMOTING QUALITY OF LIFE AT WORK

Our employees' well-being is a key factor in our performance. This entails understanding what causes stress and supporting employees in their day-to-day work.

Given the number of highly renowned competitors on the job market, Tessi faces a constant challenge in attracting highly qualified staff, especially in technology and consulting.

It is also important for the Group to keep key skills and expertise within Tessi. That is why the staff turnover rate remains a key indicator for us to keep a close eye on.

VALUING
OUR HUMAN
CAPITAL

PROMOTING DIVERSITY

MEASURES TAKEN TO PROMOTE GENDER EQUALITY

Given its history and its professions, most of the Group's staff are women. In both Europe and France, almost 70% of the Group's employees are women.

Tessi makes every effort to avoid discrimination on the basis of gender:

- In terms of governance, Tessi SA's Supervisory Board has nine members, three of whom are women, representing 33% of the total
- 37,5% of the members of the Group's Executive Committee are women
- Worldwide, 35% of management positions are held by women
- 41% of supervisory staff are women

Most of our French subsidiaries have signed gender equality agreements with mandatory measures and reminders of general principles, such as:

- Collective wage increases that are applied to full-time employees on parental leave
- To help gradually reduce the imbalance between men and women in the company and given similar skills and qualifications, giving preference to hiring women or men in order to restore the gender balance, where appropriate
- Informing employees with two years' seniority during their yearly review about training schemes such as the professional training period, the personal training account, individual training leave, skills assessment, validation of acquired experience, etc.

Every year, Tessi publishes indicators relating to the pay gap between men and women. This index is calculated based on indicators that depend on the size of the company so that companies can score their practices out of 100 points, with 75 points needed to pass.

This yearly index is presented to the works councils of companies with more than 50 employees, is included in the BDSEE, published on the DREETS and Tessi Group websites before 1 March each year for the previous year's data.

More information can be found at https://www.tessi.eu/fr/index-egalite-hommes-femmes.

41%
of women
management staff

62%
of women
in the total workforce

TESSI GROUP'S DISABILITY POLICY

For several years now, Tessi has shown a strong interest in disability management and is now keen to develop and implement a proactive policy in favour of the professional integration and job retention of its disabled employees.

The aim is to:

- Demonstrate our commitment to welcoming, integrating and sustainably employing people with disabilities, and implement a common approach in all our entities
- Implement and manage a structured policy with associated objectives throughout the Group
- Reach at least a statutory employment rate for people with disabilities

By 2023, our number of employees with disabilities in France will have risen to 389. This represents 7.09% of the Tessi France workforce.

This trend is the result of our diversity and disability policy and the actions we have taken, as described below.

Tessi has always been committed to the following principles:

- No employee present in the organisation should suffer discrimination on the grounds of disability, either in their career development or in their access to training

- All existing positions within the Group are open to workers with disabilities, provided that the restrictions on employment laid down by the occupational physician are compatible with the requirements of the position to be filled

- All measures will be taken to provide the best possible support and maintain in employment an employee who has been recognised as a disabled worker, or is in the process of being recognised, and who is experiencing professional difficulties for health reasons as a result of an accident at work, a commuting accident, an occupational illness, a personal accident or a disabling illness

- All staff will be involved in encouraging the employment of workers with disabilities: executives, managers, Human Resources teams, workers with disabilities, colleagues, staff representatives, occupational physicians, etc. We will consider all possible initiatives in hiring, onboarding and maintaining the employee in their job

7.09%
of employees declared
to be disabled

Various initiatives illustrate how we put these commitments into practice:

Raising awareness and providing support through a network of disability advisors

Since 2019, Tessi has aimed to position itself as a "disabled-friendly" company. Disability officers are present in all our French entities, promoting the Group's disability policy and listening to employees.

As experts in recruiting, onboarding and supporting disabled workers, they:

- are the main local contacts for employees on disability issues
- inform and support employees in registering as disabled workers
- anticipate regulations
- monitor changes in the employment rate at subsidiaries and take part in the local disability and diversity network
- act as an internal / external liaison
- raise awareness of the SEEPH at their centre

In 2023, 78% of disability officers completed the Agefiph MOOC training programme for disability officers, enabling them to better understand their role and responsibilities with regard to employees.

**Interactive map
of Tessi disability
officers in France**

VALUING
OUR HUMAN
CAPITAL
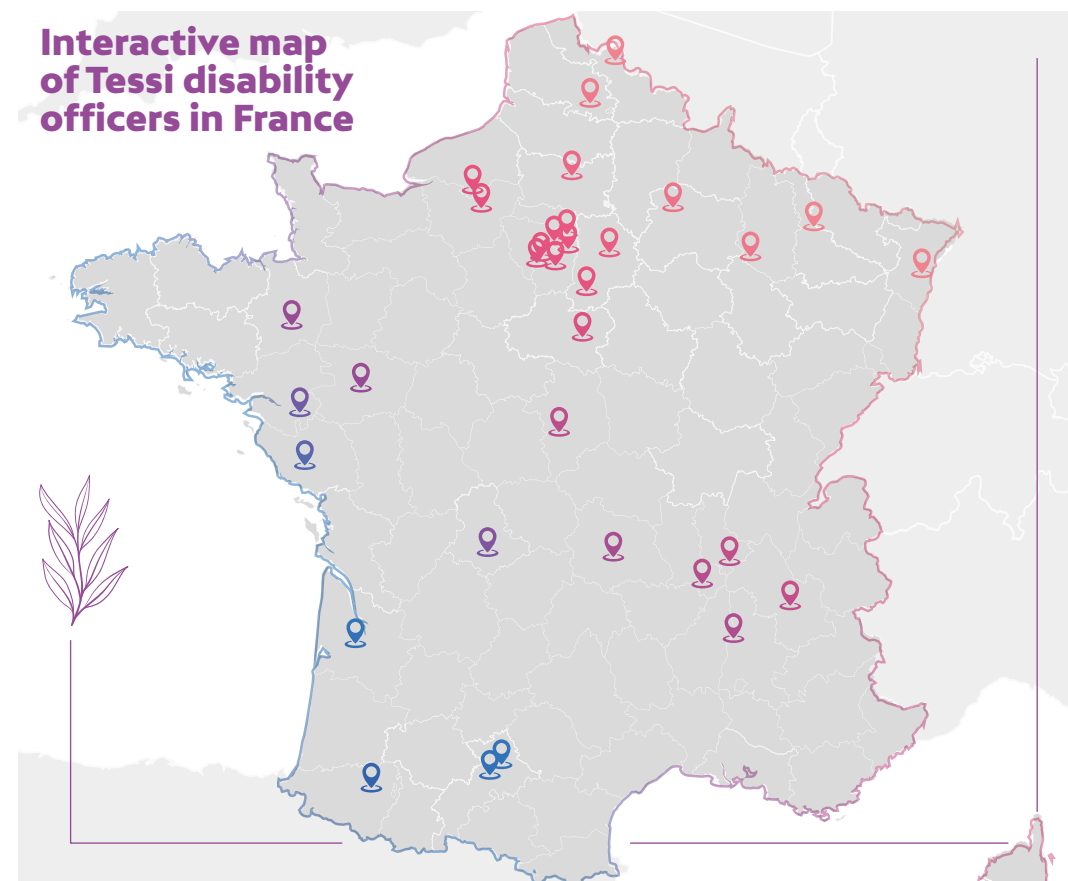
The central CSR team provides a wide range of tools and is available on a daily basis to train and support disability officers throughout their assignment:

- Training, webinars and regular workshops
- Dedicated documents such as disability guides, disability fact sheets, monthly posters and infographics highlighting a disability each month
- Dedicated bodies and communication channels, including a dedicated Teams group, quarterly meetings, and an internal "Diversity and Disability" social network

Carrying out a Group disability assessment (France)

After we carried out an initial disability action assessment for Tessi Services as a pilot project in 2020, we decided to extend this initiative to all the Group's French entities by means of a comprehensive disability assessment.

In addition to optimising and making the best use of our financial contributions to funding for employees with disabilities, we aim to unite our employees and build loyalty around human values of diversity. We also want to convey a positive image to our external contacts, such as doctors and guardians, and potential candidates.

Implementing a "disability policy" involves an assessment carried out by an HR consulting firm specialising in managing diversity within companies.

Disability Support Day

In January 2021, Tessi introduced the Disability Support Day that allows employees to take an extra day's paid leave a year to help the Group's employees declare their disability.

In 2023, initiatives aimed at raising awareness and informing our employees about the different forms of disability and the measures in place increased the number of Disability Support Day beneficiaries: 44 employees, i.e. nearly 30% more beneficiaries than in 2022.

VALUING OUR HUMAN CAPITAL
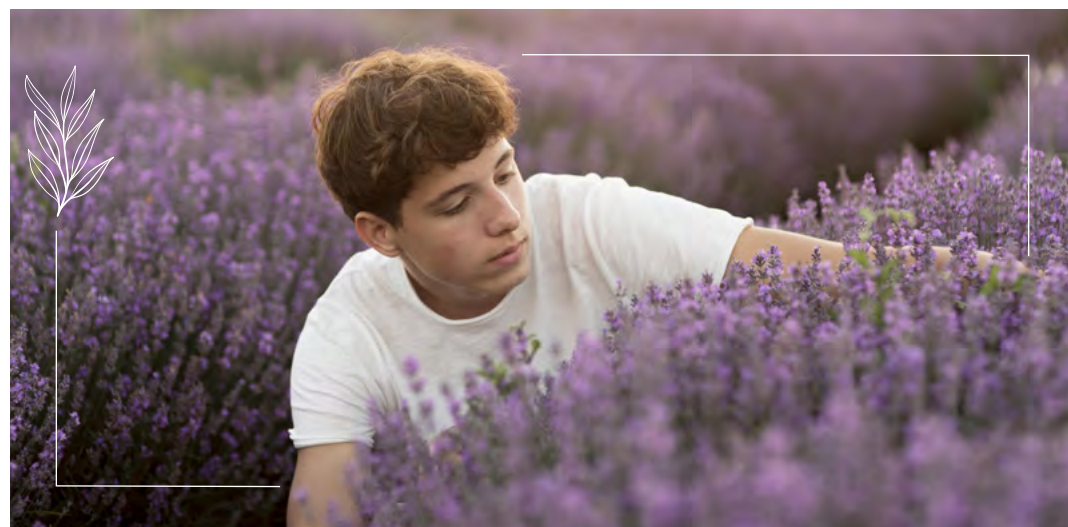
FOCUS

Digital accessibility and RGAA

Digital accessibility issues are an integral part of our responsible digital technology programme.

Work is underway to bring our digital applications and services into line with the RGAA standard.

For example, the www.tessi.eu website was audited to assess its accessibility in line with RGAA requirements and to draw up a multi-year accessibility plan.

Meanwhile, our "digital inclusion" strategy prompted us to install the Facil'iti solution on our corporate website at www.tessi.eu, allowing visitors to adjust the website to accommodate certain motor and cognitive impairments (such as dyslexia, colour blindness, and Parkinson's disease), which affect more than 25% of Internet users. The solution was designed and user-tested in conjunction with national associations including APF, UNADEV and France Parkinson.

Teams involved in the European Week for the Employment of People with Disabilities (SEEPH)

Numerous initiatives have been put in place within the Group's companies:

- In-house survey organised to gather feedback about disability in the workplace
- Video testimonials from employees with disabilities, shared internally
- Sponsorship on certain sites via the DuoDay scheme
- Question box
- etc.

FOCUS

Tessi is committed to creating jobs, including in developing countries.

The Tessi Group's entities, some of which are located in less economically developed areas* (Morocco, Senegal, Madagascar, Mauritius, etc.), place great emphasis on local economic growth and developing their human resources by ensuring that working conditions are always in strict compliance with international conventions.

This is reflected in the compensation policies that often offer 2.5 times the local minimum wage and include paid holidays and modern, user-friendly workspaces.

Some centres also offer their employees medical coverage and health services, with an on-site doctor regularly present to help employees free of charge with medical monitoring and prescriptions.

In these regions, Tessi is contributing to sustainable development objectives by fostering decent growth, contributing to the fight against poverty and ensuring the health and well-being of all.

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*   ISO list of developing countries approved by the ISO Council

**VALUING
OUR HUMAN
CAPITAL**

A strong presence
in developing territories
with nearly

50%

of Tessi employees
in these countries

A RECRUITMENT POLICY RESOLUTELY FOCUSED ON INCLUSION

Tessi is committed to diversity and inclusivity in all its forms, particularly in hiring. In practical terms, promoting social integration and inclusivity in hiring means:

Recruiting differently

For example: expand job preparedness and training schemes, work-study contracts in line with job and urban policy, in conjunction with the job centre, the regional directorate for employment and training and local government offices. Develop new recruitment tools with EASYRECRUE to bring greater accessibility into the selection process for candidates who are geographically remote or with mobility problems.

Contributing to job accessibility

For example: by sponsoring or appointing a tutor to support jobseekers and other high-priority employment groups. Tutoring people who have lost their jobs for periods of two to six months: organising meetings between the tutor and the person being tutored at least once per fortnight.

Promoting our careers

Examples: welcoming interns to learn about our business lines during immersion periods; taking part in job fairs; taking part in company and business presentation sessions and local forums; taking part in job dating events organised by local players; taking part in interview roleplaying workshops for people receiving support or tutoring from local associations and other players; welcoming secondary students from priority establishments and our staff's children to help them learn about the business world and how to think about identifying potential career plans.

Supporting local players in job insertion

For example: by making socially responsible purchases or fostering skills donations.

Getting involved in a local employment drive

For example: by making employees' career paths more secure, by participating in local skill matching initiatives and by promoting diversity. Our production sites are no strangers to welcoming and integrating new employees. New employees from a variety of backgrounds are regularly welcomed and trained. For example, every year Tessi takes on young people who have dropped out of school and students on work experience placements.

OPTIMISING CAREER PATHS

PROMOTING INTERNAL MOBILITY

To meet its human capital management challenges, the Group has embarked on a project to set up an HRIS (Human Resources Information System).

In addition to the need to digitalise HR management, this project is an opportunity to review all HR practices within the Group and standardise HR processes. This project requires the creation of common repositories (jobs and skills in particular) to form the backbone of recruitment and internal mobility.

This HRIS project, called MOVE, promises a significant transformation:

- Empowerment of all the company's stakeholders in talent acquisition activities: from identifying the need to onboarding talent and assessing candidates. The contribution and role of each actor is now defined
- Mobilisation of HR teams in higher value-added activities: mastering HR data strengthens our capacity for analysis and work on various HR assumptions
- Creation of a common HR culture with shared processes and data

The HR challenges facing the Group have raised the level of expectations of the HR function. To meet these expectations, we must be in possession of the right tools to:

- Obtain the global vision needed to steer the company
- Detect each employee's potential to optimise our human capital

Despite its complexity and history, the group has decided to rise to the challenge of standardising these tools and processes with a structuring project scheduled for completion in July 2025.

SUPPORTING SKILLS DEVELOPMENT AND JOB TRANSFORMATION

The Group's strategic training guidelines are as follows:

- Anticipate future needs by helping the Group to acquire new technologies
- Develop our matrix culture through standardised managerial and behavioural practices
- Confirm and secure our expertise by ensuring the upskilling of our employees and retaining them through upgrades and improvements within the Group: in this respect, over the 2023 financial year, we recorded more than 67,000 training courses delivered to our employees. Note that all training courses lasting at least 3.5 hours with a programme and attendance sheets are counted as training. E-learning courses are not counted
- Involve our employees in the Responsible Digital Technology programme

Tessi Academy: e-learning training modules

Given the complexity and multiplicity of the Group's sites, Tessi has developed an e-learning platform project to standardise and improve access to training.

For Tessi, developing talent means pooling the knowledge of experts identified by theme in order to enhance and develop the skills of all its employees.

This is why Tessi has set up an e-learning platform that provides fun, personalised content, most of which is created by the team responsible for training. It also makes it easier to manage employee skills development.

Multimedia training modules can take the form of animated content (videos, interactive courses), games, quizzes or discussion forums to help people understand and accept the issues addressed.

The training courses on offer cover topics such as regulatory developments (Eckert Act, fight against fraud and corruption, protection of personal data, etc.), business processes specific to a customer service, raising awareness of sustainable development, the challenges of a more responsible digital environment and information systems security. Since 2021, Tessi Academy has been a Qualiopi-certified training organisation. The quality certification was awarded for training initiatives. Tessi Academy now designs and delivers e-learning, face-to-face and virtual classroom training, both in-house and for external audiences.

In this sense, Tessi Academy demonstrates our ability to support and acculturate our clients on subjects pertaining to digital transformation.

Close to
67,087
training hours
(Global scope excluding
ADM Value)

67%
Hours of training were
attended by women

IMPROVING
THE WORKING ENVIRONMENT

THROUGH SPORT AND PHYSICAL WELL-BEING

The Tessi Group has enrolled many teams in various races and regularly organises sports and well-being activities (muscle recovery sessions, osteopathy, yoga) during the year, sometimes even as part of charity events to raise funds for associations.

Tessi aims to:

- Encourage employees to improve their well-being through regular exercise
- Promote teamwork: this year teams took part in various events with members from multiple entities throughout the Group

Also, Tessi has financially sponsored a top-level athlete since 2019, Laura Tarantola, lightweight single scull or lightweight double scull rowing champion, who represented France at the Tokyo Olympic Games in 2021, winning a silver medal.

Laura is from Grenoble and is a student at GEM. She identifies with Tessi Group's values and embodies the values of a demanding sport.

ENSURING THE HEALTH AND SAFETY OF OUR EMPLOYEES

To ensure the health and safety of our employees, Tessi has a comprehensive risk management policy and procedure in terms of physical security, security of premises and equipment, and everything relating to the health and protection of staff.

The entire system is in place at our production centres as part of our quality, compliance and safety. These basic components of physical security comply with current regulations and aim to better control identified risks.

The various points covered by this document are:

- Securing the premises
- Health and personal protection
- First aid contacts
- Mandatory safety documentation
- Safety related to electrical risks
- Safety training
- Fire safety
- Machine maintenance

The criteria defined below apply to all production centres and are valid for all customers. All these criteria are subject to regular internal audits.
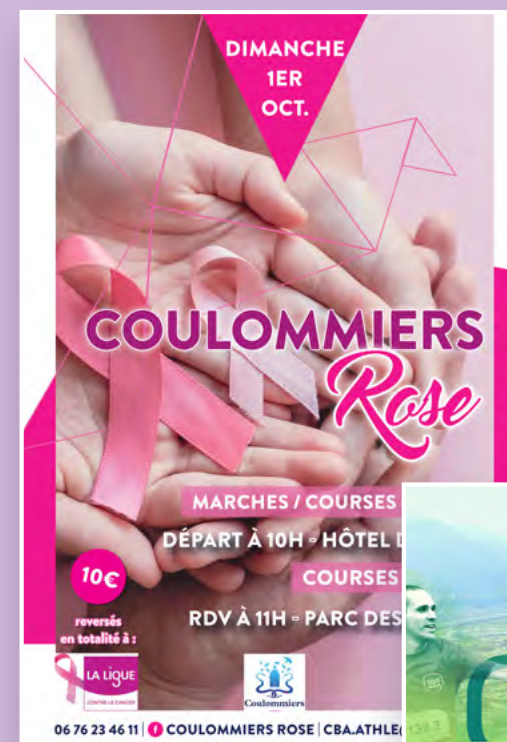
FOCUS

A new Tessi centre in Villeneuve-d'Ascq after the riots in Roubaix

Tessi inaugurated its new regional production centre in Villeneuve-d'Ascq on 14 March 2024. The site houses 450 people and has been operational since January. This new building was chosen to replace the old site, in the Alma district of Roubaix, which had been looted and burned during the riots of June 2023.

This inauguration is positive news that demonstrates the resilience of the Tessi Group and its teams, its long-term commitment to the region and its participation in the economic development of the Hauts-de-France region.

MANAGEMENT-STAFF DIALOGUE

Staff representatives, notably works councils, are regularly informed and consulted about a variety of issues. They offer opinions on the company's strategic direction, the economic situation, labour policy, working conditions and employment.

They are also consulted in certain specific situations, such as any change that could have an impact on employment conditions, working conditions, in particular working hours and vocational training, measures that could affect the size or structure of the workforce, or the introduction of new technologies. Additionally, as part of management-staff dialogue, staff representatives are invited to negotiate on a number of topics such as skills management, professional equality, and pay.

It is important for the Tessi Group to maintain an ongoing dialogue with all its employees.

In France, every year new agreements are signed in companies with more than 50 employees. In 2023, 42 new agreements were signed, representing 73% of employees concerned. This year, these agreements mainly focused on the following topics: change of collective agreement, remote working, valuing seniority and gender equality in the workplace, etc.

In addition, at the end of 2023, 97.5% of employees were represented by a staff representative within the Tessi Group.

WORK-LIFE BALANCE

Remote working

Since 2018, Tessi Group has been testing allowing remote work for those activities that lend themselves to it, aiming to:

- Improve working conditions for employees
- Reduce travel time and stress
- Optimise journey times and reduce the environmental impact of commutes to and from work

A remote management training programme has been rolled out for middle management to help them understand concepts such as the specificities of remote working, management habits, and establishing operating and communication rules with their teams.

Finally, this course has been supplemented by an additional compulsory module on psycho-social risks.

Right to log off

An e-learning module dedicated to raising awareness of the right to log off is aimed at managers and employees using professional digital tools.

This module contains:

1. A presentation on the influence of professional digital tools on private life
2. Definitions of relevant vocabulary
3. An explanation of employee rights
4. Descriptions of the relevant best practices

This module has been rolled out to 100% of our Tessi France subsidiaries.

CHAPTER

07

Digital
Trust

REMINDER OF THE ISSUES

Ensuring respect for human rights throughout our value chain

Ensuring business ethics and compliance throughout our value chain

Ensuring data confidentiality and security

A reliable and responsible approach to and use of AI

DIGITAL TRUST

90%
Code of ethics
dissemination rate

100%
of Tessi
hosting sites that are
ISO 27001 certified

100%
of personal data breach
notifications processed
and notified
within 72 hours

67%
of Tessi
hosting sites that are
ISO 27701 certified
(On-premise)

OUR POLICY WITH RESPECT TO HUMAN RIGHTS THROUGHOUT OUR VALUE CHAIN

In addition, an e-learning training module entitled "Diversity and fighting discrimination in recruitment" was created in 2020 and is mandatory for all employees involved in the recruitment process.

In all our subsidiaries worldwide, Tessi is committed to respecting:

- The administrative, social and fiscal obligations under French law or those of the country in which the Group is established
- The Universal Declaration of Human Rights
- The United Nations Convention on the Rights of the Child
- The conventions of the International Labour Organisation to which France, Spain, Portugal, the United Kingdom, Mauritius, Tunisia, Vietnam, Switzerland, Colombia, Chile and Mexico are signatories
- The OECD directives to which France adheres
- The 10 principles of the United Nations Global Compact

In particular, Tessi undertakes to comply with the following obligations:

- Not to use child (under 15) or forced labour
- Not to discriminate in recruitment or staff management
- Not to use mental or physical coercion or corporal punishment as a means of discipline
- Comply with current legislation on the management of working hours, pay, training, trade union rights, health and safety
- Ensure that its suppliers and subcontractors comply with the obligations set out above

The Tessi Group undertakes not to discriminate in any way, be it for social, ethnic, cultural or medical reasons (except in the case of medical incapacity). As such, the Group does not exclude anyone from a recruitment procedure.

In France, a network of harassment and discrimination points of contact has been set up and trained. A guide has been drawn up to raise managers' awareness of recruitment methods that guarantee non-discrimination. This guide explains how to:

- Define requirements and build job profiles based on objective criteria
- Draft and circulate the vacancy, focusing solely on skills and giving priority to internal prospecting
- Process applications in a way that guarantees equality between men and women, origin, family situation, disability, geographical location, etc.
- Conduct recruitment interviews using a structured interview model that is identical for everyone

DIGITAL TRUST

GOVERNANCE OF COMPLIANCE AND CYBERSECURITY

Compliance and cybersecurity are core concerns for Tessi Group. As a major player in businesses' digital transformation, digital confidence is a strategic focus for development in this fast-growing market.

In this context, Tessi Group is committed to complying with applicable laws and regulations and to ensuring an optimal level of data protection, for its own activities as well as those carried out on its customers' behalf.

Tessi has therefore set up a group-wide governance system specific to each issue:

- Compliance
- Cybersecurity

This governance, approved by Executive Management, is overseen by the Group Compliance and Cybersecurity Director. It aims to build, maintain and coordinate compliance and cybersecurity programmes within Tessi Group that are strategically aligned with risk reduction issues, and ensures that they are applied by all the Group's subsidiaries.

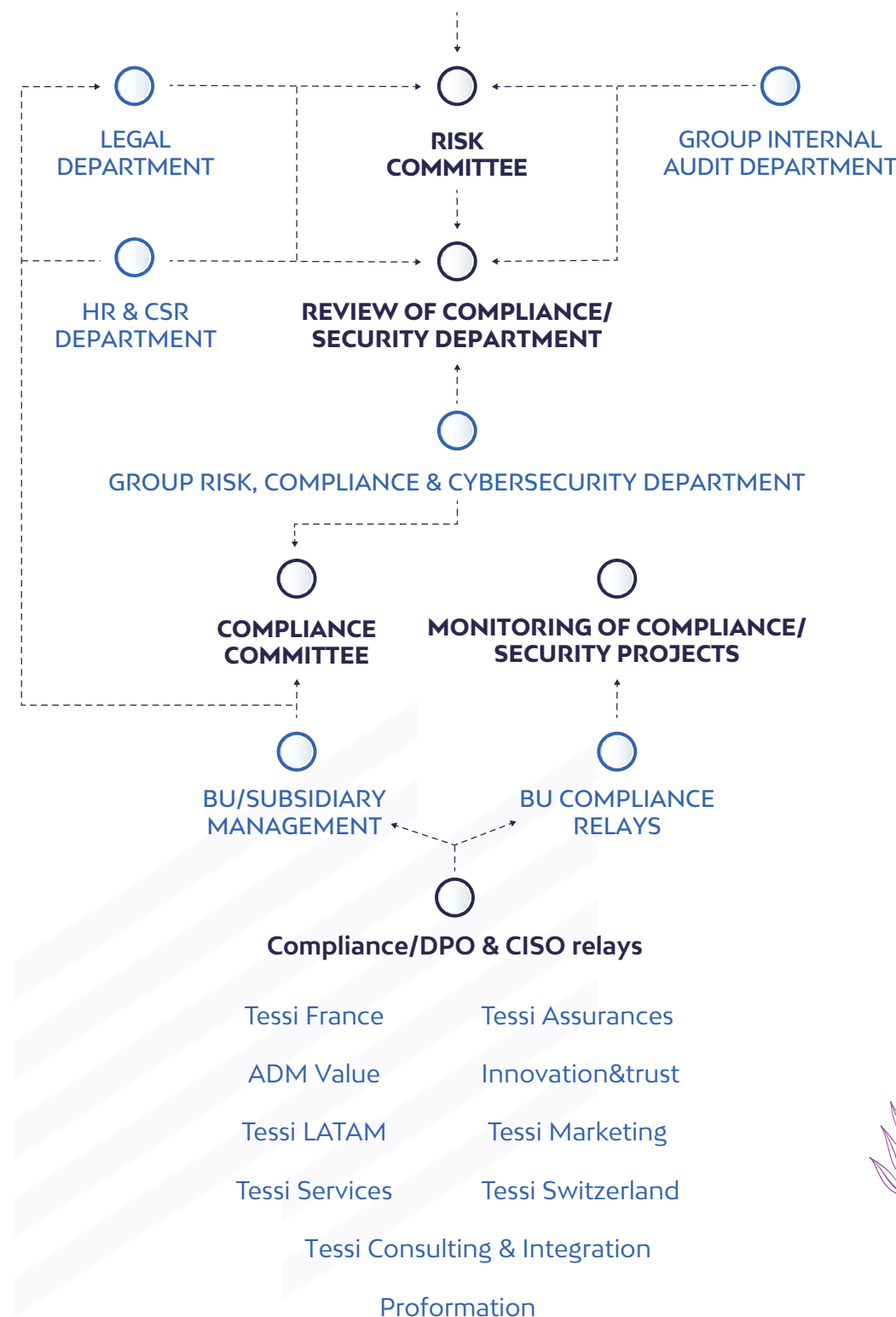The compliance programme covers the following commitments:

- Compliance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, "GDPR"
- Compliance with any local laws on the protection of personal data for subsidiaries established outside the European Union
- Compliance with the French law on transparency, the fight against corruption and the modernisation of economic life, known as "SAPIN II", adopted on 8 November 2016
- Compliance with the French law on the duty of vigilance for parent companies and principals, adopted on 27 March 2017; this law covers human rights and fundamental freedoms, health and safety and the environment

The cybersecurity programme helps the Group to:

- Anticipate market requirements in terms of information system security and standards
- Maintain targeted certifications for subsidiaries and their activities, such as ISO 27 001, HDS, RGS, eIDAS

DIGITAL TRUST

COMPLIANCE AND CYBERSECURITY GOVERNANCE DIAGRAM

GROUP GENERAL MANAGEMENT

LEGAL DEPARTMENT

RISK COMMITTEE

GROUP INTERNAL AUDIT DEPARTMENT

HR & CSR DEPARTMENT

REVIEW OF COMPLIANCE/ SECURITY DEPARTMENT

GROUP RISK, COMPLIANCE & CYBERSECURITY DEPARTMENT

COMPLIANCE COMMITTEE

MONITORING OF COMPLIANCE/ SECURITY PROJECTS

BU/SUBSIDIARY MANAGEMENT

BU COMPLIANCE RELAYS

Compliance/DPO & CISO relays

Tessi France — Tessi Assurances

ADM Value — Innovation&trust

Tessi LATAM — Tessi Marketing

Tessi Services — Tessi Switzerland

Tessi Consulting & Integration

Proformation

COMPLIANCE WITH PERSONAL DATA PROTECTION LAWS

Recognised and certified compliance systems for the protection of personal data

- Since 2022, obtaining ISO 27701 certification for its data hosting in its private data centres
- Approval in December 2023 of the Tessi Group's Binding Corporate Rules: https://www.tessi.eu/wp-content/uploads/2024/01/2024-01-17-tessi-bcr-en.pdf.

Governance dedicated to the protection of personal data and compliance with the GDPR is based on:

A team

- A Group DPO, assisted by a deputy DPO and a compliance risk auditor
- A network of 13 DPO contacts in the subsidiaries
- Two lawyers dedicated to personal data protection

A reference framework

Tessi Group GDPR reference framework

An annual review, available in English, French, Spanish and German.

Compliance steering bodies

Compliance (with the GDPR, SAPIN II and the Duty of Vigilance) is closely monitored by general management through the following bodies:

Committee	Frequency	Participant
Group Risk Committee	Once per year	• Group General Management • Group Internal Audit Department • Compliance Department • Cybersecurity Department • Legal Department • HR/CSR Department
Management reviews	Twice a year	• Group General Management • Group Internal Audit Department • Compliance Department • Legal Department • HR/CSR Department
Business unit/subsidiary compliance steering committee • Dedicated to GDPR • Dedicated to SAPIN II and the Duty of Vigilance	Four times a year	• Corporate Compliance Officer / Group DPO • Business unit/subsidiary compliance officer • Business unit/subsidiary DPO contact • Business unit/subsidiary management • HR/CSR Department
Business unit/subsidiary compliance project monitoring committee	Once per month	• Corporate Compliance Officer / Group DPO • Business unit/subsidiary compliance officer • Business unit/subsidiary DPO contact

DIGITAL TRUST

FOCUS

Interview with Amine Talbi, Group Data Protection Officer

What does the Data Protection Officer do at Tessi?
The DPO is the central player in managing the Group's compliance with the GDPR. But it's really a team effort. I rely on the Group Compliance Director as well as the entire GDPR team. We ensure that the Group's General Data Protection Policy is respected, that procedures are applied and that compliance checks are carried out so that personal data is protected effectively. This applies to data about Tessi Group's employees as well as data entrusted to us by our customers and our suppliers. Our role is also to inform and advise our customers on the compliance of Tessi's processing on their behalf. We also have an obligation to ensure that requests to exercise rights, complaints and queries submitted by end customers are handled appropriately. We may also be asked to consult on any type of subject relating to data protection.

What are the tasks related to your job?
One of our duties is, of course, to report on our actions to the Group's General Management, in particular through a mapping of GDPR compliance risks and performance indicators. To ensure that data is processed lawfully throughout its life cycle, we apply the Privacy By Design/Default principle at the start of each initiative and ensure that the appropriate security rules are in place for each risk.

Compliance KPIs

Compliance is measured regularly by the various bodies using a range of indicators, including the number of breaches notified to data controllers, supervisory authorities and data subjects.

In 2023, 100% of breaches were processed and notified within 72 hours.

Our risk, quality and compliance management tool allows us to:

- Centralise compliance documentation
- Centralise processing registers
- Centralise and monitor security incidents and data breaches
- Monitor internal and external controls and audits
- Monitor the timely completion of compliance actions
- Manage documentation

Measures

A dedicated GDPR risk map for each subsidiary is consolidated at Group level.

Before any service is commissioned, Tessi organises a "Privacy & Security by Design / Default" workshop dedicated to security and compliance with the GDPR. The aim is to work with the customer to assess the sensitivity of the data concerned and to determine the appropriate security measures needed to protect the data throughout its life cycle, according to its nature and associated risks.

Before any new product or technological platform published by Tessi Group is launched on the market, a "Privacy & Security by Design" analysis is always carried out to incorporate data protection principles from the design stage and to identify the necessary guarantees so that the platforms meet the customer's requirements as well as those of the GDPR.

We systematically analyse any new processing operations and track any action plans, where applicable.

Similarly, an annual audit plan is approved jointly with the Group Internal Audit Department and ongoing inspections are carried out and monitored by the Group Compliance Department.

Finally, the Group Compliance Department is responsible for integrating and supporting newly acquired subsidiaries.

COMPLIANCE MECHANISMS

With operations in 15 countries worldwide, Tessi Group has a compliance policy that includes a monitoring plan and a scheme to fight fraud and corruption.

With these systems, we can identify and prevent risks of serious violations of human rights, human health and safety, the environment, fraud and corruption.

They consist of risk maps specific to each regulation, regular assessment procedures for the relevant subsidiaries and suppliers, risk management actions and a system for monitoring and assessing the effectiveness of the implemented measures.

Training campaigns complement these measures by raising awareness among all employees and providing specific training for people exposed to the risks of corruption and conflicts of interest, for example managers and staff in sales, purchasing and HR.

An alert system (via https://tessi.signalement.net) completes the measures indicated above:

- Collect reports concerning conduct or situations contrary to the Group's code of conduct
- Lay out the procedures for assigning and handling the reports we receive

An ethics committee responsible for handling internal alerts, made up of the following members: Legal Director, Compliance Director, Compliance Officer, Internal Audit Director, HR Director and CSR Manager.

This system covers reports in areas such as discrimination, harassment, human rights and fundamental freedoms, environmental protection, corruption and fraud. It has been updated to comply with the French Law of 21 March 2022 on the protection of whistleblowers, known as the Waserman Law. Tessi Group did not experience any incidents of corruption, nor did it face any legal actions for breaches of antitrust laws, anti-competitive behaviour or monopolistic practices in 2023.

An accounting control solution aimed at preventing any cover-up of acts of corruption or influence peddling, in response to section 5 of the SAPIN II law. These measures cover the prevention, detection monitoring and inspection stages to assess how everyone behaves in relation to the Group's ethical commitments.

The Group's ethical commitments have been formalised in our code of ethics, which is binding on all employees and covers the general rules of good conduct with regard to:

- Working conditions and respect for employees' rights
- Health and safety at work
- Combating discrimination and harassment
- Respect for customers
- Protecting the environment
- Personal data privacy and protection
- Transparency of information
- Insider trading
- Fair competition
- Conflicts of interest

- Combating corruption
- Political neutrality
- Sponsorship

This code of ethics is a guarantee of Tessi's integrity and its commitment to assume its responsibilities, in terms of societal considerations, towards its employees as well as its clients, its stakeholders and the environment. It was drawn up to serve as a common point of reference and to help us make sure we act in line with our values every day.

The code applies to all employees at Tessi's subsidiaries throughout the world to help them make the right decisions, at all times and in all circumstances.

To date, the code of ethics has been distributed to almost 90% of our employees worldwide.

Regardless of their level of responsibility, all employees must read this code, understand it and undertake to comply with it.

These measures are accompanied by a disciplinary process to take any appropriate measures in case of breaches to the code of ethics.

Finally, there is a procurement policy and procedure to comply with third-party requirements for purchases made by the Group and its subsidiaries, as well as a compliance and CSR assessment for the latter.

Tessi complies with the requirements of Law no. 2017-399 of 27 March 2017 on the duty of vigilance by publishing its Duty of Care Plan, available at: https://www.tessi.eu/en/ethics-and-compliance/.

This plan includes reasonable measures of vigilance to identify risks and prevent serious violations of human rights and fundamental freedoms, the health and safety of individuals and the environment that may result from the Group's activities and those of its subsidiaries, as well as those of suppliers or subcontractors with whom Tessi has an established commercial relationship.

**DIGITAL
TRUST**

A SUPPLY CHAIN INTEGRATED WITH COMPLIANCE PROCESSES

Our supply chain allows us to serve our customers while ensuring our internal activities are performed correctly. We make sure that it meets our economic, social and ethical imperatives and that it meets the expectations of our customers.

Each year, some of the Tessi France subsidiaries analyse their most sensitive suppliers according to their level of criticality assessed.

The method used for the French subsidiaries consists in drawing up an annual list of suppliers to be evaluated, chosen either by the criticality of their activity or by the turnover they generate for Tessi. These suppliers are assessed by according to ratings assigned by Tessi users and buyers, based on several factors:

- the quality of services
- compliance with deadlines
- satisfaction in a crisis situation
- satisfaction with the price in relation to the service provided
- satisfaction with the environmental approach (eco-responsible products, waste sorting, clean transport, responsible digital technology, etc.)

268 suppliers were assessed in 2023 (quality assessment - score from 1 to 4):

- 87% of suppliers were awarded an average score of between 3 and 4
- 20 action plans drawn up and monitored for suppliers with an average score below 3

The various action plans resulting from audits, assessments and incidents all help to improve the quality of our suppliers.

CYBERSECURITY

IT security governance is based on:

A team

- A Director of Cybersecurity (*corporate CISO*)
- Un internal SOC (*Security Operations Centre*)
- A *Security by Design* service (code testing and security)
- A 10-strong cyber security team
- A network of 12 CISOs in the business units/subsidiaries

A reference framework

Each subsidiary applies the Group's cybersecurity policy. A hundred or so requirements stemming from ISO and NIST systems require precise control of each security theme.
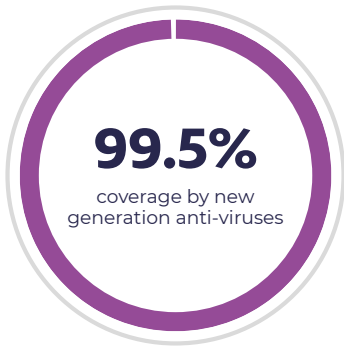
It comes with procedures to guarantee that the information systems remain secure. Monthly reports assess the coverage of the security measures in real time. A comprehensive risk analysis lays out the security objectives in addition to the analyses required by the various certifications. Management is therefore motivated by risk control, monitored by the Internal Audit department and validated by Group management.

This translates into increased governance with the management bodies.

Compliance steering bodies

Cybersecurity is closely monitored by the governing body through the following committees:

Committee	Frequency	Participant
Group Risk Committee	Once per year	• Group General Management • Group Internal Audit Department • Compliance Department • Cybersecurity Department • Legal Department
Management reviews	Twice a year	• Group General Management • Group Internal Audit Department • Cybersecurity Department
Cybersecurity monitoring committee / digital trust plan	Once/month or once/ quarter, depending on the maturity of the BU	• Corporate Chief Information Security Officer • BU/Subsidiary CISO

99.5%
coverage by new generation anti-viruses

0
cybersecurity and data protection incidents causing damage in excess of €100k

The security of information systems is measured regularly through various indicators, tools and measures to ensure our information systems remain secure.

CYBERSECURITY DEPARTMENT

◯ HOW MANY PEOPLE?

Approximately 50 people depending on activities directly and indirectly *(CISO, infrastructures & development network)*

◯ HOW MUCH DOES IT COST?

€8 million committed since 2017 with negative growth, budget stabilised at **€1.2** m for 3 years

◯ A FEW FIGURES

25,294 antiviral incidents blocked, **0** infection this year

30,000 phishing protection actions per week

385,000 potentially malicious requests directed to hosting automatically blocked this year

9,100 incidents reported and investigated by the SOC

◯ DOES IT PROTECT EVERYTHING?

Darktrace Cybersurveillance systems deployed across all networks

◯ AUDITS!

More than **20** customer audits / year
25 intrusion tests / year
More than **230** questionnaires answered (hidden audits) = 161 person-days security
65 Tessi France projects in parallel
23 Group projects in parallel

Our cybersecurity strategy consists in unifying Tessi subsidiaries' infrastructures through pooled surveillance resources that guarantee performance and keep costs under control.

The Group's security strategy is divided into four main categories:

- prevention,
- detection,
- response,
- and resilience.

Users are one of the main pillars of success in cybersecurity. It is therefore crucial to their raise awareness of these issues.

We therefore worked with an author and graphic designer to create a humorous communication plan.

This medium makes it even easier for people to learn what to do about cybersecurity.

Security by design: a philosophy

Security by Design places security upstream of the information. All our source code is now systematically embedded by default in a code-security framework. Training and awareness-raising has helped our developers to be aware of IT risks from the very outset of a project.

Artificial intelligence is an asset when it comes to detecting weak signals. Tessi uses AI technology to monitor its IT networks.
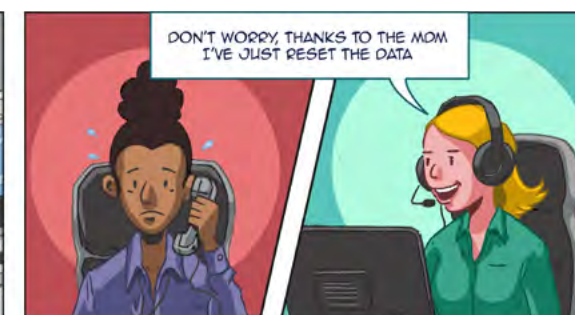
CHAPTER

08

Our civic and social commitments

REMINDER OF THE ISSUES

Highlight the Group's contributions to inclusivity and economic development in the regions where it operates

Value and support employees' commitment to solidarity

In terms of civic and community involvement, the various partnerships developed in recent years contribute to the Group's influence and have a positive impact on the regions where we operate. They also play a key role in uniting and involving our employees in projects that add value.

The Tessi Group firmly believes in the relevance of these grassroots alliances between companies, associations, inclusive structures and local authorities.

Strengthening the Group's contribution to inclusion and economic development, as well as promoting and supporting employees' commitment to solidarity, are some of the ways we want to create value.

€384,000
Amount of purchases from establishments dedicated to people with disabilities (France)

€26,575
Amount of donations made to charities

INVOLVING OUR VALUE CHAIN: TOWARDS A RESPONSIBLE PURCHASING APPROACH

We are aware of the impact of our activities on the economy, the environment and society, and we are working to develop a responsible approach in our relations with suppliers and subcontractors by:

- Contributing to economic and social development by creating or maintaining jobs for people with disabilities.
- The use of solidarity-based subcontracting through structures in the adapted and protected sector: we work with EAs and/or ESATs (establishments dedicated to employing people with disabilities) and are increasing the volume of their listings in our various types of purchasing. In 2023, more than €384,000 was spent on such establishments and services, up 65% compared to the previous year.
- Solidarity partnerships with associations for an annual amount of €26,575 excl. VAT.
- Incorporating sustainable development criteria (environmental, social and societal clauses) suited to the context of our contracts and in our consultations and choice of suppliers.
- Evaluating and supporting our suppliers' CSR performance.

TESSI EMPLOYEES STRIVE IN PURSUIT OF THE SDGS

Every year, during Sustainable Development Week (SDW), Tessi employees take part in the Tessi International challenge.

This event aims to:

- Raise employee awareness of the SDGs (international aspect of the subject)
- Challenge centres and encourage others to follow our example on CSR issues
- Involve the whole Group in the approach

The idea:

The CSR representatives, who were made aware of the SDG (webinar, guide to SDG best practices, communication kit, etc.), had to produce three images presenting one or more actions carried out at their centre and highlighting their definition of sustainable development.

The sets of three images were distributed throughout Sustainable Development Week, by email, on the internal social network and posted on an internal voting page.

A voting committee (made up of members of the Group Executive Committee and CSR officers) then voted for the best set of images. These were produced and disseminated and numerous awareness-raising actions were organised at our centres in France and abroad:

TESSI, PARTNER OF LEADING SCHOOLS AND UNIVERSITIES

Tessi Group contributes to sustainable development goals by promoting access to quality education and training for all, as well as building partnerships with a number of leading schools.

Support for a *Grande École* takes several forms of cooperation: sponsoring a course, funding a research project, co-creation and support of a research chair, etc.

In 2017, Tessi initiated a partnership with the Grenoble School of Management by committing to the Digital Organization & Society chair. Renewed in 2021, this partnership confirmed the Group's commitment for a further three years by becoming visible in two new research chairs.

These three chairs are aligned with the Group's strategic considerations, and all are impacted by digital issues.

A Tessi representative sits on each of the chairs' scientific and strategic committees, while the managing director of the Consulting and Integration business unit is a member of the foundation's executive committee:

"Public Trust in Health" Health & Digital Technology Chair

- Technology, acceptability (ethics), protection of personal data (particularly on the subject of "connected medical devices"), improving trust and collaboration between healthcare players
- Healthcare pathway: "patient pathway", digitalisation of pathways

"Territories in Transition" Chair

- Urban density, the ageing population, the energy transition and the widespread use of new technologies are all factors that are changing the way we interact with our regions
- The aim of this chair (which involves all the economic players in the Grenoble Alpes region) is to produce the knowledge needed to analyse, imagine, create and experiment with innovative and even disruptive systems

"Digital, Organization & Society" Chair

The three themes for the next cycle:

- Developing a chat bot
- AI, sexist and cognitive biases: the differences between men and women in application coding and using (AI) applications
- Data protection, cybersecurity: monitoring the "Jamie the Scrumbot" project from an ethical/legal perspective by analysing the code, comparing it with the Impact IA (Ethics) Charter, etc.

This is a powerful initiative that fits perfectly with the commitment that the Group has been making for many years through its corporate philanthropy programme.

Launch of Sustainable Transition 101 course with GEM and Rossignol

Grenoble Ecole de Management, the first business school to become a benefit corporation, announced the launch of an innovative, fully hybrid learning system: ST101 - Sustainability Transition in international business. Co-created with industrial partners (including Tessi and Rossignol) and immersive technology partners (WondaVR and Rev(e) Studio), this new immersive and interactive learning system, alternating between an online and classroom experience, is designed to train students in the challenges of innovation for the environmental transformation.

OUR CIVIC AND SOCIAL COMMITMENTS

PROMOTING LOCAL ECONOMIC AND SOCIAL DEVELOPMENT

ADM Value Fundraising

In December 2019, Tessi acquired ADM Value and its subsidiaries.

As a leading player in the customer relations market (inbound and outbound calls), ADM Value will enable us to strengthen our traditional customer relations business, positioning us as a key player in this segment.

Fundraising is one of the specialised services offered by our customer relations business and is operated by remote fundraisers specialising in recruiting and building donor loyalty from our sites in Morocco and Senegal.

The fundraisers work under their real names for total transparency and have a deep knowledge of the associations they work for. They have taken on a wide range of donation campaigns on behalf of international associations like UNICEF, Action Contre la Faim, Aides, etc.

The pledges collected from donors and prospective donors are used to fund initiatives such as child surgeries in developing countries, malnutrition screening programmes, fair trade campaigns and the fight against child slavery.

ADM Value has been a partner of the Association Française des Fundraisers since 2013, an association that brings together fundraising and charity professionals from all sectors of the public interest.

By providing working conditions and pay that are sometimes better than other call centres based in France, Tessi is helping to combat poverty and insecurity in the countries where we operate.

OUR CIVIC
AND SOCIAL
COMMITMENTS
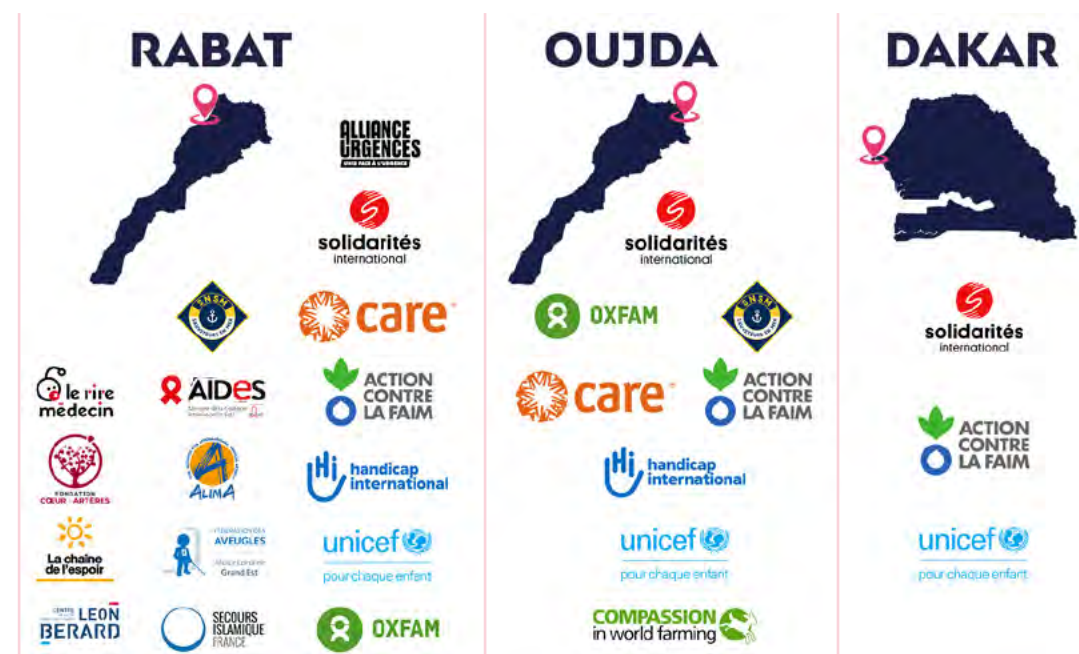
FOCUS

"ADM Value is a solid partner that has been working with us in donor recruitment and management for over ten years.

We work in a spirit of collaboration and trust. The ADM Value teams in Rabat, Oujda and Dakar have adapted to our changes in strategy and have always been able to offer us the right solutions.

The results are convincing in terms of both quality and volume. Despite the distance, we work very closely together, in complete transparency. Their expertise and advice are an added value, and the results obtained are proof of this."

Ann Avril
UNICEF Director of Collections

"We've been working with ADM Value since 2014, and we're very satisfied with this partnership. ADM Value has been able to support us in terms of growth of our donor base, and on consolidation and loyalty. We can count on the team to respond quickly to our needs and to make bespoke proposals, so that we can get the right message across to our different audiences.

ADM Value also suggests improvements, both from a technical point of view and in terms of the issues addressed. This flexibility and this expertise help us to achieve good results across all our campaigns. ADM Value's expertise in the charitable sector also allows them to innovate to adapt to our donors' new habits. Finally, the team is always available to answer our questions."

Matilde Touzalin
Head of Fundraising
Solidarités International

CHAPTER
09

**Protecting
our environment**

PROTECTING
OUR ENVIRONMENT

REMINDER OF THE ISSUES

Measuring and reducing the environmental footprint of our digital activities and services

**Optimising our waste management
Encouraging eco-mobility**

Optimising our energy consumption

Helping our customers transition to responsible digital technology

**PROTECTING
OUR ENVIRONMENT**

89%
of employees worldwide covered by a recycling scheme (excluding ADM Value)

**33,986
teCO$_2$**
Tessi Group 2022 Carbon Review

ENVIRONMENTAL POLICY

As a digital services company, Tessi Group has for several years pursued a simple and effective environmental policy that accounts for the most significant environmental issues in its activity as identified in its materiality analysis.

It aims to prevent environmental risks and boost our contribution to the fight against climate change in line with current regulations.

To this end, we are committed to:

- Measuring and reducing the direct and indirect greenhouse gas emissions linked to our activities
- Optimising and reducing our energy consumption
- Contributing to the circular economy by optimising the recycling and recovery of our waste
- Limiting our travel and encouraging eco-mobility
- Accounting for and reducing the environmental impact of our digital solutions
- Raising our employees' awareness of climate issues and the environmental impact of our activities

These commitments are how we contribute to the UN's Sustainable Development Goals (SDGs), following on from our membership of the United Nations Global Compact since 2011.

The CSR Department is responsible for defining and steering the Group's environmental policy, which covers the entire Group scope and all its activities, including its French and international subsidiaries.

To this end, the CSR department relies on two levels of governance:

- Management committees that approve the CSR approach in line with the Group's strategic orientations
- Executive committees that ensure that these guidelines are properly implemented across all the Group's BUs and support departments

Finally, CSR guidelines are implemented and adapted by:

- A network of CSR officers in France and throughout all our international subsidiaries
- A network of quality correspondents

PROTECTING OUR ENVIRONMENT

LOW-CARBON STRATEGY

MEASURING AND REDUCING OUR DIRECT AND INDIRECT CO$_2$ EMISSIONS

Defining an environmental trajectory in line with the global objectives set **by the Paris agreements and the SBTI: –50% by 2030 and "NetZero Emissions" of GHG by 2050**

ENERGY EFFICIENCY

OPTIMISE AND REDUCE OUR ENERGY CONSUMPTION

Reduce the energy consumption of our buildings in France **(over 1,000 m²) 40% by 2030**

A renewable electricity supply plan is **being studied, with the aim of achieving 100% guaranteed origin purchases by 2025**

CIRCULAR ECONOMY

CONTRIBUTE TO THE CIRCULAR ECONOMY BY OPTIMISING THE RECYCLING AND RECOVERY OF OUR WASTE

In France, **100% of our regular, industrial, electric and electronic waste will be recycled or reused**

ECO-MOBILITY

LIMITING OUR TRAVEL AND ENCOURAGING ECO-MOBILITY

5% reduction in GHG emissions from business travel by 2025

RESPONSIBLE DIGITAL TECHNOLOGY

TAKING INTO ACCOUNT AND REDUCING THE ENVIRONMENTAL IMPACT OF OUR DIGITAL SOLUTIONS

100% of our employees will be made aware **of the challenges of responsible digital technology by 2025.**

100% of Tessi's new digital solutions will incorporate **sustainability criteria** into their design by 2025.

AWARENESS-RAISING TRAINING

RAISING AWARENESS AMONG OUR EMPLOYEES OF THE CLIMATE CHALLENGES AND THE ENVIRONMENTAL IMPACTS OF OUR ACTIVITIES

Climate fresk, digital fresk, e-learning, CSR challenge, raising awareness of the SDGs, etc.

LOW-CARBON STRATEGY

In 2022, the Group is defining its climate strategy by updating its carbon accounts (Scope 1, 2 and 3, based on the GHG Protocol) for the entire scope of its activities (France and international), with a focus on the footprint of its digital equipment.

In total, all our activities worldwide generated 33,986 tonnes of CO_2-equivalent.

In addition to the purchase of goods and services, the main sources of emissions are travel to and from work, energy and IT equipment.

Tessi Group is working on defining an environmental trajectory and a low-carbon action plan aligned with the global targets set by the Paris Agreements and the Science Based Target Initiative by 2025. These global targets commit companies to reducing their greenhouse gas emissions by at least 50% by 2030 and to achieving "Net Zero Emissions" of greenhouse gases by 2050.

This assessment has helped us to identify which activities are the main drivers of emissions, and our environmental strategy is based mainly on the following four areas:

- Optimising our energy consumption
- Optimising our waste management
- Encouraging eco-mobility
- Implementing a responsible digital technology programme

OPTIMISING AND REDUCING OUR ENERGY CONSUMPTION

Change in the overall electricity/employee ratio

	2021	2022	2022	Variation Y-1
Total World	865	801	869	9%
Total Europe	1110	1067	1091	2%
Total France	1140	1009	1083	7%

To meet our energy management commitments, we have put in place a plan to reduce electricity consumption at our sites:

- **Server virtualisation**

  Tessi infrastructure is mainly designed in virtualisation mode. This type of architecture allows multiple services to be shared on a single server.
  This considerably reduces the number of servers and, consequently, their power consumption.

- **Fitting out production centres with low energy consumption hardware (relamping)**

- **Improving the energy performance of new tertiary buildings, criteria integrated into the Group's location strategy**

  The new sites benefit from the best environmental certifications such as BREEAM, HQE, etc.

- **Bringing collaborative tools into widespread use to limit the need to send emails and large documents**

- **Raising employee awareness of eco-responsible actions**

- **Streamlining and securing printing**

- **Switching off workstations**

  In France, a national action plan steered by the local IT department aims to set up an automatic switch-off system for workstations and certain production machines outside working hours as well as regulating air conditioning and heating outside site opening hours.

In 2023, these efforts to reduce consumption were unfortunately offset by:

- a sharp increase in some of our activities in France and abroad
- an increase in occupied areas and renovation projects in France

In order to optimise its electricity and gas consumption, Tessi has been pursuing an ambitious energy efficiency plan in France since 2022. The deployment of best practices should make it possible to achieve the new consumption reduction target of -10% set for 2024, in line with our environmental trajectory.

- Appointment of an "energy efficiency ambassador" in each French establishment to oversee its energy performance
- Setting up of "Energy efficiency and work organisation" working groups at each centre, with the involvement of the works councils
- Deployment of an energy performance management platform for our French centres so we can to monitor consumption in real time
- Dissemination and application of general instructions for heating and air conditioning, lighting, digital devices and portable hardware
- In the event of anticipated high demand on the grid and only during peak hours, we will take additional measures to reduce our electricity consumption
- Campaign to raise awareness of eco-actions among all our employees and relaying EcoWatt red alerts

This strategy involves:

- For General Management:
  - Sending a letter of commitment from General Management to employees
  - Signing the EcoWatt charter
  - Providing visibility with forecasted impacts and reports

- For operational departments and those working in the field:
  - Steering
  - An action plan
  - Objectives to be achieved

In addition, under the regulations that apply to the tertiary sector, we are committed to reducing our buildings' energy consumption (over 1,000 m²) by 40% by 2030, 50% by 2040 and 60% by 2050.
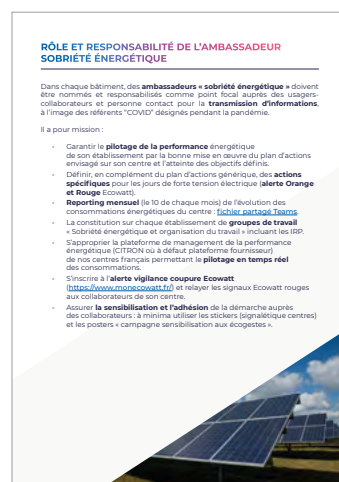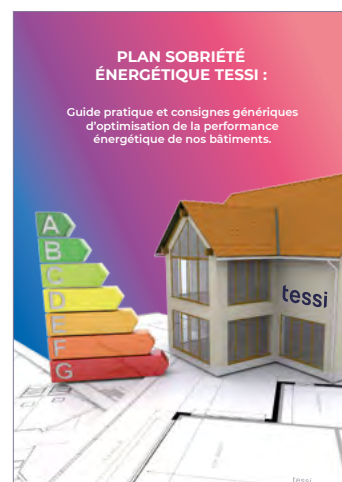
OPTIMISING THE RECYCLING AND RECOVERY OF OUR WASTE

Tessi Group is committed to fostering the circular economy by optimising the recycling and recovery of all our waste, including regular, industrial, electric and electronic waste.

In 2023, almost 90% of Tessi Group's employees (worldwide, excluding ADM Value) were working at sites with a recycling network.

In France, 88% of sites subject to the regulations in force concerning selective sorting (decree 5 flows) are compliant.

Each year, we continue to provide individual support to each of our sites to ensure that they respect the agreements in place with service providers for things such as regular, industrial, electric and electronic waste, printing consumables, batteries, and disposable masks.

Electrical and electronic equipment: lifespan, reuse and waste management

Tessi maximises the lifespan of its electrical and electronic equipment and our specialist suppliers collect and manage the reconditioning, recycling or reuse of this equipment.

In France, all our electric and electronic equipment is recycled and/or reused by specialist service providers.

Also, 92% of sites in France were sorting their WEEE (Waste Electrical and Electronic Equipment) in 2023.

Servers and hard drives follow a different procedure, with secure erasure before dismantling and recycling eligible components.

FOCUS

Examples of concrete actions to reduce energy consumption implemented in 2023:

- Raising awareness at team meetings
- Awareness-raising on production platforms and on TV screens
- Regulation of heating and air conditioning instructions (server rooms and offices)
- LED relamping project
- Automated shutdown of workstations

Imprim'vert certification for publishing activities

Since 2022, a portion of the Group's desktop publishing activities have been certified Imprim'vert, rewarding our concrete actions to reduce the environmental impact of our printing and digital printing activities.

This project was accompanied by an e-learning module aimed specifically at employees in the relevant business unit.

REDUCING OUR TRAVEL FOOTPRINT

Mobility plans

In 2018, Tessi began to implement mobility plans to streamline business-related travel at all its sites with more than 100 employees. This project is part of our environmental policy, which aims to improve our employees' working conditions whilst encouraging take-up of alternative modes of transport.

Sustainable travel rebate

The sustainable travel rebate complements our eco-mobility strategy, which aims to meet the Group's objectives of reducing greenhouse gas emissions and improving working conditions for our employees. The rebate is accompanied by mobility diagnostics and appointed coordinators at the relevant sites.

Since 2022, 100% of French subsidiaries have benefited from the sustainable travel rebate.

Depending on the centre, other initiatives may be introduced to encourage the use of alternative forms of transport, such as:

- **New charging stations for electric vehicles**
  To encourage our employees to switch to an alternative transport method, some sites have provided electric vehicle charging stations
- **Regular or occasional carpooling schemes (European Mobility Week)**
- **Raising employee awareness of best practices in soft mobility**

33,986 teCO$_2$

Tessi Group 2022
Carbon Review

GROUP TRAVEL POLICY

A business travel policy has been rolled out across all Group subsidiaries to minimise the costs and the carbon footprint of business travel. This policy entails that:

- Preference should be given to the use of remote, collaborative working tools
- As a rule, public transport should be used in urban areas
- Car-pooling is recommended for shared journeys
- Air travel is allowed for long journeys of more than four hours or for trips abroad

TRANSITIONING OUR COMPANY VEHICLE FLEETS

Since 2021, Tessi has been gradually incorporating alternative-powered vehicles into its fleet.

The share of new hybrid or electric vehicles has risen by 4 points, and now accounts for almost 16% of our employees' company vehicles in France.

Within the company, a synergy is emerging between HR, CSR and fleet management to foster and anchor our ambition to move towards new forms of travel through the company's environmental strategy.

By 2025, we plan to reduce the business travel's GHG footprint by 5%.

Tessi France fleet Breakdown by type of engine

16%
Alternative engines
(EE, GH, EH, EL)

17%
Diesel

67%
Petrol

16%
of vehicles with hybrid
or electric engines
(France fleet)
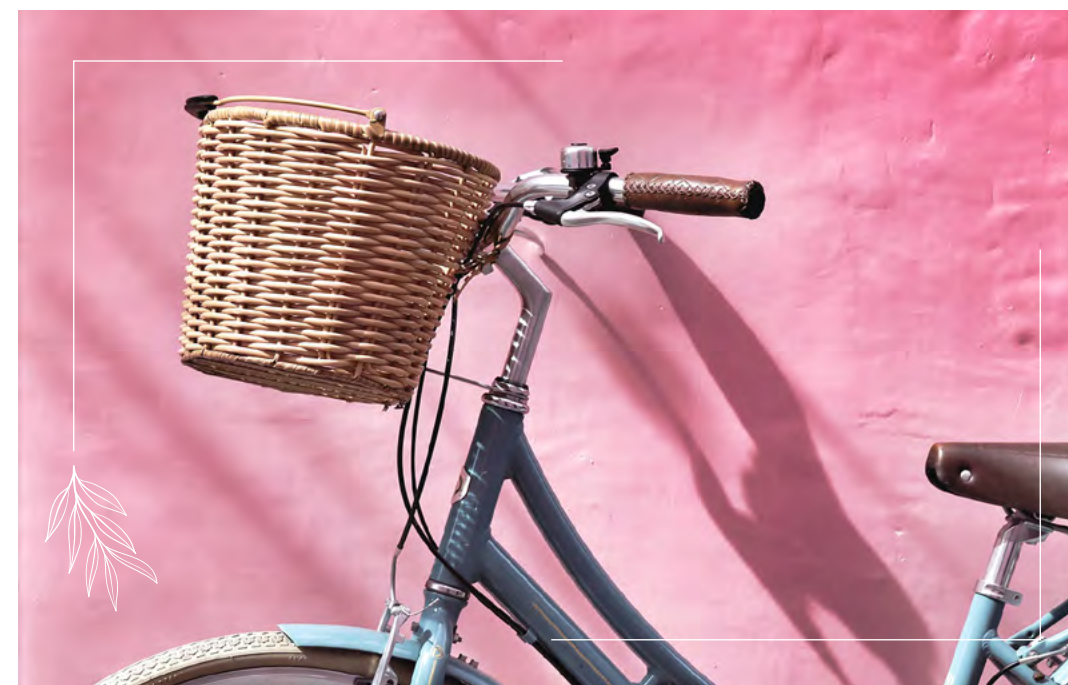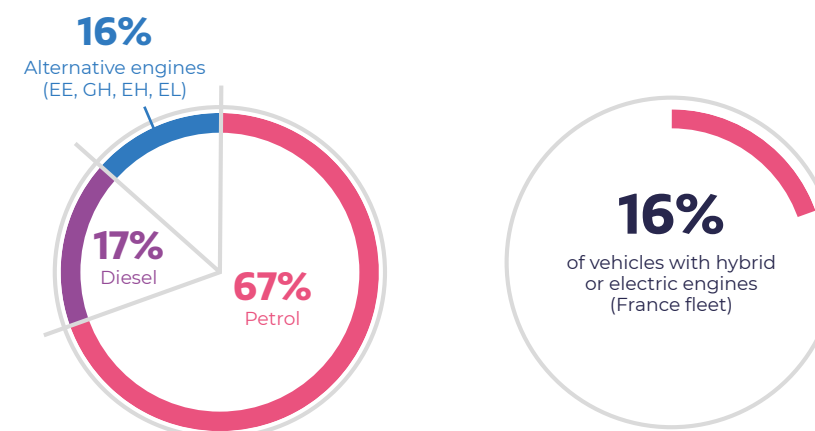
DEPLOYING A RESPONSIBLE DIGITAL TECHNOLOGY APPROACH

Responsible digital technology can be a major lever for economic and social development, provided that it incorporates all the environmental impacts of its life cycle from design to end of use. It is thus crucial to support the development of digital technology that serves society with a responsible approach and consider it from both the "sustainable digital technology" and "technology that serves sustainability" standpoints.

As a digital services company, Tessi is aware of the digital sector's environmental impact and the associated challenges and is committed to measuring and reducing the environmental footprint of our solutions, offerings and applications so that they can be assets in our customers' digital and environmental transitions.

This new way of understanding environmental issues is enabling us to build our environmental strategy around the

"Responsible Digital Technology" programme (digital sobriety, sustainable digital technology and the impact of solutions and services on the environment), which is itself structured around 4 components:

Raising awareness among our employees of the challenges of responsible digital technologies, and developing our business experts' skills so that they can incorporate sobriety, eco-design and accessibility into the development of our solutions.

Since 2022, our responsible digital technology programme has included an awareness-raising and training component for our employees, so that by 2025, 100% of our employees will be **aware of the issues of responsible digital technology**.

This component breaks down as follows:
- **Raising awareness of the environmental, ethical and inclusivity issues** involved in responsible digital technologies with:
  - A "Digital Mural" workshop for all executives (February 2022)
  - A web conference on the challenges of responsible digital technology with Vincent Courboulay (co-creator of the Institut du Numérique Responsable) (July 2022) for all employees in France
  - A Digital Cleaning Week in France and abroad
  - The provision of a MOOC - Responsible Digital Technology module (level 1) provided by Tessi Academy in the form of e-learning or virtual classes for all our employees: in 2023, 40% of our workforce in France were made aware of and/or trained on the challenges of Responsible Digital thanks to this e-learning course.

PROTECTING OUR ENVIRONMENT

FOCUS

Digital Cleaning Week

In 2023, Tessi took part in the Cyber World Clean Up Day for the third time to raise employee awareness of digital pollution. This new edition of Digital Cleaning Week enabled us to delete thousands of emails and thousands of files, images, videos, duplicates, etc., through our collective cleaning.

40%
of teams aware of and/or trained in the challenges of responsible digital technology (France)

4
of our subsidiaries were audited in 2023 to be certified as Responsible Digital Technology
(Levels 1 and 2)

- **More specific training depending on the business issues at stake:** eco-design for applications and the web and digital accessibility aimed at incorporating digital sobriety as a development criterion for specific target groups (developers, solution designers, IT managers and CIOs, etc.).

Measuring and optimising the footprint of our IT equipment, infrastructure and our digital solutions and applications

As part of the aforementioned update to our carbon audit, an analysis of our IT equipment's footprint allowed us to measure the environmental impact of our digital infrastructures and equipment at 9%.

All our electric and electronic equipment is recycled and/or reused by specialist service providers. Servers and hard drives follow a different procedure, with secure erasure before dismantling and recycling eligible components.

With regard to **the environmental footprint of our digital solutions and applications**, an initial analysis of existing Tessi solutions was carried out using the recommendations and eco-design guidelines published by the Institut du Numérique Responsable. This comprehensive listing of our solutions was compiled using the general reference framework for the eco-design of digital services (RGESN). These guidelines were drafted as part of the "Green Tech" interministerial mission and co-steered by the Interministerial Digital Department (DINUM), the Ministry of Ecological Transition, ADEME and the Institut du Numérique Responsable.

This initial analysis allowed us to identify the best practices in eco-design and digital accessibility that already existed in how our solutions were developed.

Our goal is to incorporate these same criteria into all the solutions we develop between now and 2025: 100% of Tessi's new digital solutions will incorporate sustainability criteria into their design.

Furthermore, there are currently plans to **analyse the life cycles of our solutions**.

An initial study was carried out on our data archival solution, enabling us to calculate the environmental impact of a digital solution by taking into account the number of terabytes (TB) stored and the number of users.

This study was carried out in conjunction with APL and ADEME as part of the development of benchmarks for assessing the environmental impact of digital services - the environmental labelling benchmark for "Data centre and cloud hosting services".

Incorporating environmental performance requirements for our data centres and hosting partners

Either through ISO 50001 certification or as part of their own eco-responsible approach: energy optimisation initiatives, integration of renewable energies into their energy supply, carbon offsetting, etc.

INR's Responsible Digital Technology Label

As a signatory of the INR's Responsible Digital Technology Charter, four Group subsidiaries have opted for the INR Responsible Digital Technology label to include the project in a continuous improvement approach and to lend credibility to the approach.

As part of the process to obtain this label, the NR maturity of these entities was assessed at 55% in 2023 (according to the 5 aspects of the INR Responsible Digital Technology label benchmark). The work carried out as part of the labelling project has made it possible to increase this level of maturity, which was estimated at 25% in 2022 according to the same benchmark.

55%
Assessment of our Responsible Digital Technology maturity in 2023
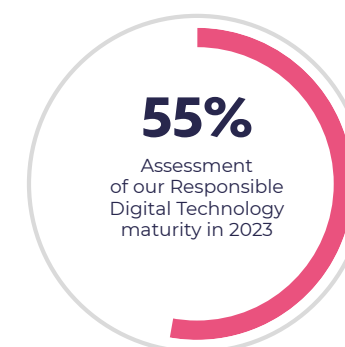
FOSTERING BIODIVERSITY

Simple actions are being implemented at all our centres in France and abroad to improve our impact on biodiversity:

INSTALLING BEEHIVES

Several projects to install beehives have been launched in our centres since 2022. These projects form part of our approach to reduce our impact on the environment, protect fragile ecosystems, raise awareness among our employees and involve them in a project that everyone can agree with.

To help our centres with their projects, we published a guide on best practices and advice to be aware of before setting up the beehives:
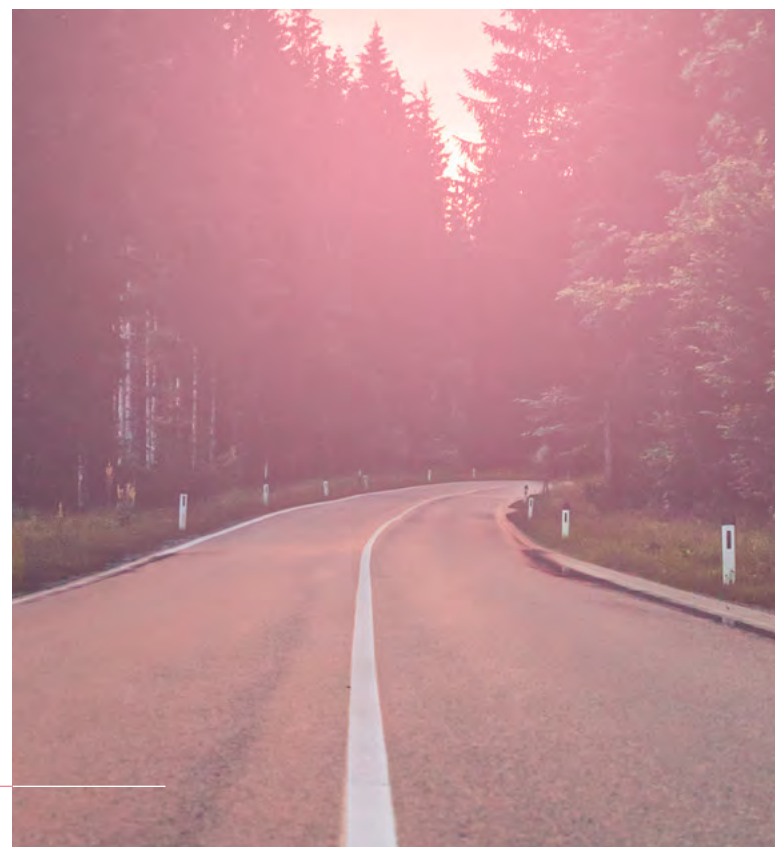
As Tessi Group has not identified any significant environmental risks in its analysis of non-financial risks, Tessi has not considered it necessary to include a provision or guarantee for environmental risks at this time.

CHAPTER **10**

GRI
cross-reference table

GRI CROSS-
REFERENCE
TABLE

A report has been produced in line with the Global Reporting Initiative (GRI) framework.

Tessi prepared this report in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023. Management reviewed and approved the disclosures, including the organisation's significant ESG topics.

Below is a table showing how these indicators correspond to those from the GRI:

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 100				
GRI 102 – GENERAL DISCLOSURES				
Organisational profile				
102-1	Name of the organisation	• Cover page	• Cover page	1
102-2	Activities, brands, products and services	• Presenting the Group	• Full chapter	4 - 11
102-3	Location of headquarters	• Presenting the Group • Back cover	• A French company with an international presence • Back cover	5 81
102-4	Location of operations	• Presenting the Group	• A French company with an international presence	5
102-5	Ownership and legal form	• Presenting the Group	• A French company with an international presence • Business model and value creation	5 6
102-6	Markets served	• Presenting the Group	• Tessi, a major player in companies' digital transformation • Business model and value creation • Market trends	5 6 8 - 9
102-7	Scale of the organisation	• Presenting the Group	• Business model and value creation	6
102-8	Information about employees and other workers	• Presenting the Group • Our CSR strategy • Valuing our human capital	• Business model and value creation • Table of non-financial indicators • Group HR policy • Promoting diversity	6 24 - 25 36 36 - 39
102-9	Supply chain	• Digital Trust CSR Strategy	• Dialogue with our stakeholders • A supply chain integrated with compliance processes	22 50
102-10	Significant changes to the organisation and its supply chain	• Our CSR strategy	• CSR governance	22
102-11	Precautionary Principle or approach	• An assessment of financial and extra-financial risks • Digital trust • Protecting our environment	• Non-financial risks • Compliance mechanisms • Low-carbon strategy	20 49 60 - 62
102-12	External initiatives	• A message from the Chairwoman	• A word from the President	3
102-13	Membership of associations	• Our civic and social commitments	• Tessi, partner of leading schools and universities • Promoting local economic and social development	55 56
Strategy				
102-14	Statement from senior decision-maker	• A message from the Chairwoman	• A word from the President	3
102-15	Key impacts, risks and opportunities	• An assessment of financial and extra-financial risks	• Financial risk assessment • Analysis of the main non-financial issues and risks • Non-financial risks	19 20 20
Ethics and integrity				
102-16	Values, principles, standards and norms of behaviour	• A committed Tessi	• Standards and assessment of the Group's CSR performance • Our commitments	14 - 15 15 - 16
102-17	Mechanisms for advice and concerns about ethics	• Digital trust	• Compliance mechanisms	49

GRI reference	Description	Report chapters	Subsections	Page numbers
Governance				
102-18	Governance structure	• Our CSR strategy • Digital trust	• CSR governance • Governance of compliance and cybersecurity	22 46 - 51
102-19	Delegating authority	• Our CSR strategy • Protecting our environment	• CSR governance • Environmental policy	22 59
102-20	Executive-level responsibility for economic, environmental and social topics	• Our CSR strategy	• Dialogue with our stakeholders • CSR governance • 2021-2025 roadmap • Table of non-financial indicators	22 22 23 24 - 25
102-21	Consulting stakeholders on economic, environmental and social topics	• Our CSR strategy	• Dialogue with our stakeholders	22
102-22	Composition of the highest governance body and its committees	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
102-23	Chair of the highest governance body	• A message from the Chairwoman	• A message from the Chairwoman	3
102-24	Nominating and selecting the highest governance body	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
102-25	Conflicts of interest	• Digital trust	• Compliance mechanisms	49
102-26	Role of the highest governance body in setting purpose, values and strategy	• Our CSR strategy	• CSR governance	22
102-27	Collective knowledge of highest governance body	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
102-28	Evaluating the highest governance body's performance	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
102-29	Identifying and managing economic, environmental and social impacts	• An assessment of financial and extra-financial risks	• Analysis of the main non-financial issues and risks	20
102-30	Effectiveness of risk management processes	• An assessment of financial and extra-financial risks	• Chapter introduction	17 - 18
102-31	Review of economic, environmental and social topics	• An assessment of financial and extra-financial risks • Our CSR strategy	• Analysis of the main non-financial issues and risks • Table of non-financial indicators	20 24 - 25
102-32	Highest governance body's role in sustainability reporting	• Our CSR strategy	• CSR governance	22
102-33	Communicating critical concerns	• Our CSR strategy	• Dialogue with stakeholders • 2021-2025 CSR Roadmap • Table of non-financial indicators	22 23 24 - 25
102-34	Nature and total number of critical concerns	• Our CSR strategy	• 2021-2025 CSR Roadmap	23
102-35	Remuneration policies	• Valuing our human capital	• Promoting diversity • Improving the working environment	36 - 39 41 - 42
102-36	Process for determining remuneration	• Valuing our human capital	• Promoting diversity • Improving the working environment	36 - 39 41 - 42
102-37	Stakeholders' involvement in remuneration	• Valuing our human capital	• Improving the working environment - Social dialogue	42
102-38	Annual Total Compensation Ratio	• Information unavailable	• Planned publication on 2025 reporting in line with CSRD requirements	/
102-39	Percentage increase in annual total compensation ratio	• Information unavailable	• Planned publication on 2025 reporting in line with CSRD requirements	/

GRI reference	Description	Report chapters	Subsections	Page numbers
Stakeholder engagement				
102-40	List of stakeholder groups	• Our CSR strategy	• Dialogue with our stakeholders	22
102-41	Collective bargaining agreements	• Our CSR strategy	• CSR governance	22
102-42	Identifying and selecting stakeholders	• Our CSR strategy	• Dialogue with our stakeholders	22
102-43	Approach to stakeholder engagement	• Our CSR strategy	• Dialogue with our stakeholders	22
102-44	Key topics and concerns raised	• An assessment of financial and extra-financial risks • Our CSR strategy	• Analysis of the main non-financial issues and risks • 2021-2025 CSR Roadmap	20 23
Reporting				
102-45	Entities included in the consolidated financial statements	• Appendices: methodology and scope of reporting	• Methodology and scope	75 - 76
102-46	Defining report content and topic boundaries	• Appendices: methodology and scope of reporting	• Reporting period • Methodology and scope	76 76
102-47	List of material topics	• An assessment of financial and extra-financial risks • Our CSR strategy	• Analysis of the main non-financial issues and risks • 2021-2025 CSR Roadmap	20 23
102-48	Restatements of information	• Cross-reference table	• GRI cross-reference table	66 - 74
102-49	Changes in reporting	• Appendices: methodology and scope of reporting	• Methodology and scope	75 - 76
102-50	Reporting period	• Appendices: methodology and scope of reporting	• Reporting period	76
102-51	Date of most recent report	• Not applicable	• Publication of the report annually	/
102-52	Reporting cycle	• Appendices: methodology and scope of reporting	• Methodology and scope	75 - 76
102-53	Point of contact for questions relating to the report	• Appendices: methodology and scope of reporting	• Methodology and scope	75 - 76
102-54	Claims of reporting in accordance with the GRI standards	• A committed Tessi	• Standards and assessment of the Group's CSR performance	14 - 15
102-55	GRI content index	• Cross-reference table	• GRI cross-reference table	66 - 74
102-56	External assurance	• Appendices: methodology and scope of reporting	• Report of the independent third party, a member of the network of one of the statutory auditors, on the consolidated statement of non-financial performance included in the Group management report	77 - 79
APPROACH TO MANAGEMENT				
103-1	Explanation of the material topic and its boundary	• Presenting the Group • Our CSR strategy	• Business model and value creation • 2021-2025 roadmap	6 23
103-2	The management approach and its components	• Presenting the Group • Our CSR strategy	• Business model and value creation • CSR governance	6 22
103-3	Evaluation of the management approach	• An assessment of financial and extra-financial risks	• Chapter introduction • Financial risk assessment • Analysis of the main non-financial issues and risks	17 - 18 19 20
GRI 200				
GRI 201 – ECONOMIC PERFORMANCE				
201-1	Direct economic value generated and distributed	• Presenting the Group	• Business model and value creation	6
201-2	Financial implications and other risks and opportunities due to climate change	• An assessment of financial and extra-financial risks	• Analysis of the main non-financial issues and risks	20
201-3	Defined benefit and other pension obligations	• Not applicable	• Not relevant	/
201-4	Public financial assistance	• Not applicable	• Not applicable	/

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 202 – MARKET PRESENCE				
202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	• Valuing our human capital	• Optimising career paths	40
202-2	Percentage of senior managers recruited in the local community	• Information unavailable	• Indicator not relevant to our activities	/
GRI 203 – INDIRECT ECONOMIC IMPACTS				
203-1	Infrastructure investments and services supported	• Our CSR strategy • Our civic and social commitments	• Table of non-financial indicators • Tessi, partner of leading schools • Promoting local economic and social development	24 - 25 55 56
203-2	Significant indirect economic impacts	• Our civic and social commitments	• Promoting local economic and social development	56
GRI 204 – PROCUREMENT PRACTICES				
204-1	Proportion of spending on local suppliers	• Our CSR strategy	• Table of non-financial indicators	24 - 25
GRI 205 – ANTI-CORRUPTION				
205-1	Operations assessed for risks related to corruption	• An assessment of financial and extra-financial risks	• Analysis of the main non-financial issues and risks	20
205-2	Communication and training about anti-corruption policies and procedures	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
205-3	Confirmed incidents of corruption and actions taken	• Digital trust	• Compliance and cybersecurity governance - compliance mechanisms	49
GRI 206 – ANTI-COMPETITIVE PRACTICES				
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	• Compliance mechanisms	• Compliance and cybersecurity governance - compliance mechanisms	49
GRI 207 – TAX				
207-1	Approach to tax	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
207-2	Tax governance, control and risk management	• Digital trust • An assessment of financial and extra-financial risks	• Governance of compliance and cybersecurity • Analysis of the main non-financial issues and risks	46 - 51 20
207-3	Stakeholder engagement and management of concerns related to tax	• Our CSR strategy	• Dialogue with our stakeholders • CSR governance	22 22
207-4	Country-by-country reporting	• Appendices: methodology and scope of reporting	• Methodology and scope	75 - 76
GRI 300				
GRI 301 – MATERIALS				
301-1	Materials used by weight or volume	• Not applicable	• Activity not concerned	/
301-2	Recycled input materials used	• Our CSR strategy	• Table of non-financial indicators	24 - 25
301-3	Recovered packaging products and materials	• Not applicable	• Activity not concerned	/
GRI 302 – ENERGY				
302-1	Energy consumption within the organisation	• Our CSR strategy • Protecting our environment	• Table of non-financial indicators • Low-carbon strategy	24 - 25 60 - 62
302-2	Energy consumption outside the organisation	• Our CSR strategy • Protecting our environment	• Table of non-financial indicators • Low-carbon strategy	24 - 25 60 - 62
302-3	Energy intensity	• Our CSR strategy	• Table of non-financial indicators	24 - 25
302-4	Reduction of energy consumption	• Our CSR strategy • Protecting our environment	• Table of non-financial indicators • Low-carbon strategy	24 - 25 60 - 62
302-5	Reduction in energy requirements of products and services	• Presenting the Group • Protecting our environment	• Digital sobriety • Deploying an approach to responsible digital technology	9 63 - 64

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 303 – WATER AND EFFLUENTS				
303-1	Interactions with water as a shared resource	· Not applicable	· Indicator not relevant to our activities	/
303-2	Management of impacts related to water discharge	· Not applicable	· Indicator not relevant to our activities	/
303-3	Water withdrawal	· Not applicable	· Indicator not relevant to our activities	/
303-4	Discharge of water	· Not applicable	· Indicator not relevant to our activities	/
303-5	Water consumption	· Not applicable	· Indicator not relevant to our activities	/
GRI 304 – BIODIVERSITY				
304-1	Business sites owned, leased or managed, located in or bordering protected areas and biodiversity-rich areas outside protected areas	· Information unavailable	· Information unavailable	/
304-2	Significant impacts of activities, products and services on biodiversity	· Protecting our environment	· Fostering biodiversity	65
304-3	Habitats protected or restored	· Protecting our environment	· Fostering biodiversity	65
304-4	Species on the IUCN Red List and National Conservation List whose habitats are located in areas affected by operations	· Information unavailable	· Information unavailable	/
GRI 305 – EMISSIONS				
305-1	Direct GHG emissions (Scope 1)	· Our CSR strategy · Protecting our environment	· Table of non-financial indicators · Low-carbon strategy	24 - 25 60 - 62
305-2	Energy indirect GHG emissions (Scope 2)	· Our CSR strategy · Protecting our environment	· Table of non-financial indicators · Low-carbon strategy	24 - 25 60 - 62
305-3	Other indirect GHG emissions (Scope 3)	· Our CSR strategy · Protecting our environment	· Table of non-financial indicators · Low-carbon strategy	24 - 25 60 - 62
305-4	GHG emissions intensity	· Our CSR strategy · Protecting our environment	· Table of non-financial indicators · Low-carbon strategy	24 - 25 60 - 62
305-5	Reduction of GHG emissions	· Our CSR strategy · Protecting our environment	· Table of non-financial indicators · Low-carbon strategy	24 - 25 60 - 62
305-6	Emissions of ozone-depleting substances (ODS)	· Not applicable	· Item also studied as part of the carbon assessment	/
305-7	Emissions of nitrogen oxides (NOX), etc.	· Not applicable	· Item also studied as part of the carbon assessment	/
GRI 306 – WASTE				
306-1	Waste generation and significant waste-related impacts	· Protecting our environment	· Optimising the recycling and recovery of our waste	61
306-2	Management of significant waste-related impacts	· Protecting our environment	· Optimising the recycling and recovery of our waste	61
306-3	Waste generated	· Our CSR strategy · Protecting our environment	· Table of non-financial indicators · Low-carbon strategy	24 - 25 60 - 62
306-4	Waste diverted from disposal	· Protecting our environment	· Optimising the recycling and recovery of our waste	61
306-5	Waste directed to disposal	· Protecting our environment	· Optimising the recycling and recovery of our waste	61
GRI 307 – ENVIRONMENTAL COMPLIANCE				
307-1	Non-compliance with environmental laws and regulations	· An assessment of financial and extra-financial risks	· Analysis of the main non-financial issues and risks	20

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 308 – ENVIRONMENTAL ASSESSMENT OF SUPPLIERS				
308-1	New suppliers that were screened using environmental criteria	• Digital trust	• Governance of compliance and cybersecurity	46 - 51
308-2	Negative environmental impacts in the supply chain and actions taken	• Protecting our environment	• Low-carbon strategy	60 - 62
GRI 400				
GRI 401 – RECRUITMENT				
401-1	New employee hires and employee turnover	• Our CSR strategy • Valuing our human capital	• Table of non-financial indicators • Full chapter	24 - 25 34 - 42
401-2	Benefits granted to full-time employees and not to temporary or part-time employees	• Not applicable	• The publication of this indicator, currently monitored but not reported, is under study and planned for inclusion in the 2025 report, in accordance with the requirements of the CSRD	/
401-3	Parental leave	• Valuing our human capital	• Promoting diversity - measures taken to promote gender equality	36
GRI 403 – OCCUPATIONAL HEALTH AND SAFETY				
403-1	Occupational health and safety management system	• Valuing our human capital • Digital trust	• Ensuring the health and safety of our employees • Governance of compliance and cybersecurity	41 46 - 51
403-2	Hazard identification, risk assessment and incident investigation	• An assessment of financial and extra-financial risks	• Analysis of the main non-financial issues and risks	20
403-3	Occupational health services	• Valuing our human capital	• Improving the working environment - ensuring the health and safety of our employees	41
403-4	Worker participation, consultation, and communication on occupational health and safety	• Valuing our human capital	• Improving the working environment - Social dialogue	42
403-5	Worker training on occupational health and safety	• Valuing our human capital	• Improving the working environment - ensuring the health and safety of our employees	41
403-6	Promotion of worker health	• Valuing our human capital	• Improving the working environment - ensuring the health and safety of our employees	41
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	• Valuing our human capital	• Improving the working environment - ensuring the health and safety of our employees	41
403-8	Workers covered by an occupational health and safety management system	• Valuing our human capital	• Improving the working environment - ensuring the health and safety of our employees	41
403-9	Work-related injuries	• Our CSR strategy	• Table of non-financial indicators	24 - 25
403-10	Occupational illnesses	• Not applicable	• Indicator monitored but not relevant for CSR reporting	/
GRI 404 – TRAINING AND EDUCATION				
404-1	Average hours of training per year per employee	• Our CSR strategy • Valuing our human capital	• Table of non-financial indicators • Optimising career paths	24 - 25 40
404-2	Programs for upgrading employee skills and transition assistance programs	• Valuing our human capital	• Optimising career paths	40
404-3	Percentage of employees benefiting from performance appraisals and career development reviews	• Not applicable	• Indicator monitored but not relevant for CSR reporting	/

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 405 – DIVERSITY AND EQUAL OPPORTUNITIES				
405-1	Diversity of governance bodies and employees	· Valuing our human capital	· Promoting diversity	36 - 39
405-2	Ratio of basic salary and remuneration of women to men	· Valuing our human capital	· Promoting diversity - measures taken to promote gender equality	36
GRI 406 – COMBATING DISCRIMINATION				
406-1	Incidents of discrimination and corrective actions taken	· Digital trust	· Our policy to respect human rights throughout our value chain	45
GRI 407 – FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
GRI 408 – CHILD LABOUR				
408-1	Operations and suppliers at significant risk for incidents of child labour	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
GRI 409 – FORCED OR COMPULSORY LABOUR				
409-1	Operations and suppliers at significant risk of forced or compulsory labour	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
GRI 410 – SAFETY PRACTICES				
410-1	Security personnel trained in human rights policies or procedures	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
GRI 411 – RIGHTS OF INDIGENOUS PEOPLES				
411-1	Incidents of violations involving rights of indigenous peoples	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
GRI 412 – HUMAN RIGHTS ASSESSMENT				
412-1	Operations that have been subject to human rights reviews or impact assessments	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
412-2	Employee training on human rights policies or procedures	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49
GRI 413 – LOCAL COMMUNITIES				
413-1	Operations with local community engagement, impact assessment and development programs	· Valuing our human capital · Digital trust · Our civic and social commitments	· Optimising career paths · Compliance and cybersecurity governance - compliance mechanisms · Full chapter	40 49 52 - 56
413-2	Operations with significant actual and potential negative impacts on local communities	· Digital trust	· Compliance and cybersecurity governance - compliance mechanisms	49

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 414 – SOCIAL ASSESSMENT OF SUPPLIERS				
414-1	New suppliers that were screened using social criteria	· Digital trust	· Compliance and cybersecurity governance - a supply chain integrated with compliance processes	50
414-2	Negative social impacts in the supply chain and actions taken	· Digital trust	· Compliance and cybersecurity governance - a supply chain integrated with compliance processes	50
GRI 415 – PUBLIC POLICY				
415-1	Political contributions	· Not applicable	· Not relevant to our activities	/
GRI 416 – CUSTOMER HEALTH AND SAFETY				
416-1	Assessment of the health and safety impacts of product and service categories	· An assessment of financial and extra-financial risks	· Analysis of the main non-financial issues and risks	20
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	· Digital trust	· Governance of compliance and cybersecurity	46 - 51
GRI 417 – MARKETING AND LABELLING				
417-1	Requirements for product and service information and labelling	· Protecting our environment	· Imprim'vert certification for desktop publishing activities · Deploying an approach to responsible digital technology	61 63 - 64
417-2	Non-compliance with product and service information and labelling	· Not applicable	· Not applicable to our activities	/
417-3	Incidents of non-compliance concerning the health and safety impacts of products and services	· Not applicable	· No cases of non-compliance to report to date	/
GRI 418 – CUSTOMER CONFIDENTIALITY				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	· Digital trust	· Governance of compliance and cybersecurity	46 - 51
GRI 419 – SOCIO-ECONOMIC COMPLIANCE				
419-1	Non-compliance with laws and regulations in the social and economic area	· Digital trust	· Our policy to respect human rights throughout our value chain	45

GRI CROSS-REFERENCE TABLE

CHAPTER **11**

Appendices: methodology and scope of reporting

REPORTING PERIOD

The reporting period for CSR information is the financial year from 1 January to 31 December 2023.

METHODOLOGY AND SCOPE

In 2022, Tessi decided to change its reporting software. The aim was to equip ourselves with a reporting tool that would enable us to collect, consolidate and ensure the reliability of all the data needed to draw up reports, manage operations and manage the Group's non-financial performance. The data concerned is:

- Quantitative social indicators
- Quantitative environmental indicators
- Governance indicators

To make it easier for each subsidiary to understand, a presentation / training workshop was given to all Group CSR contributors, together with a methodological booklet on how to use the reporting platform and indicators.

Entities covered by the report

The entities covered by the non-financial report correspond to all the legal entities fully consolidated by the Finance Department. However, certain exceptions are set out in the following paragraph: disposals and acquisitions.

Disposals and acquisitions

For companies acquired in year Y, 100% of their data will be included in CSR reporting for year Y or year Y+1 (decision taken on a case-by-case basis by the CSR Department and Group Management), depending in particular on the availability of data.

Companies sold in year Y will be 100% excluded from CSR reporting from year Y.

The following entities were not included in the 2023 reporting given the unavailability of data: VILT Portugal, VILT Ibérica, VILT Brasil Sistemas de Informaçao, VILT Swizerland and VILT SGPS.

Tessi Group is thus refocusing on its core activities in France, Spain, Switzerland and Latin America. Tessi will continue to develop its range of services and technologies through a combination of organic and external growth.

Rules for consolidating quantitative data

The data will be consolidated by the Group's CSR department.

It is responsible for overseeing the process of producing the quantitative information contained in this document, and its main tasks are to:

- Raise awareness among contributors
- Maintain the reporting protocol
- Ensure compliance with the data collection schedule

Gross / simple indicators are consolidated by adding together all the data reported (for example, the number of accidents at work is a gross/simple indicator: it is constructed solely on the basis of accident-at-work data reported by contributors).

Calculated / complex indicators are built from several types of data. They are drawn up in two stages: the raw data reported is consolidated before the indicator can be calculated (this does not involve building the indicator for each subsidiary and then calculating the arithmetic average, but rather calculating the indicator at the Group level).

Data relating to the optimisation of waste recycling and recovery

It should be noted that ADM Value was removed from the scope of analysis as its activities are carried out in countries where recycling channels are often non-existent or unofficial.

Data relating to the monitoring of training hours

For the "number of training hours" indicator, all training lasting at least 3 hours 30 minutes with a programme and attendance sheets are taken into account. E-learning courses are not taken into account.

Comparing with Y-1

Tessi provides a comparison with the Y-1 financial year for all these indicators to provide more comprehensive information on the trends within the Group.

Data verification

One of our statutory auditors has issued a certificate of attendance and a reasoned opinion on the accuracy of the consolidated social, environmental and societal information presented in this report for the year ended 31 December 2023.

Compliance with decree 225-102

As food waste, food insecurity and animal welfare are not among the main risks identified by the Tessi Group following the risk analysis, the Group has decided not to report on them.

Reporting contact

Point of contact for questions relating to the report:
rse38@tessi.fr

REPORT BY THE INDEPENDENT THIRD-PARTY BODY ON THE VERIFICATION OF THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT

FINANCIAL YEAR ENDING 31 DECEMBER 2023

Dear Shareholders,

In our capacity as statutory auditor of your company (hereinafter "entity"), appointed as an independent third-party body ("third-party body"), accredited by COFRAC Inspection under number 3-1900, the scope of which is available on the website www.cofrac.fr, we have carried out work designed to provide a reasoned opinion expressing a conclusion of moderate assurance on the historical information (observed or extrapolated) of the consolidated non-financial performance statement, prepared in accordance with the entity's procedures (hereinafter the "Reporting Criteria"), for the year ended 31 December 2023 (hereinafter the "Information" and the "Statement" respectively), presented in the management report pursuant to the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures that we have implemented, as described in the section entitled "Nature and scope of work", and the information that we have collected, we have not identified any material misstatement likely to call into question the fact that the non-financial performance statement complies with the applicable regulatory provisions and that the Information, taken as a whole, is presented accurately, in accordance with the Reporting Criteria.

Comments

Without calling into question the conclusion expressed above, and in accordance with the provisions of article A. 225-3 of the French Commercial Code, we make the following comments:

- The following entities were not included in 2023 due to the unavailability of data: VILT Portugal, VILT Ibérica, VILT Brasil Sistemas de Informaçao, VILT Swizerland and VILT SGPS.
- The following KPIs are communicated for a reduced scope:
  - Annual turnover (permanent contracts): Group excluding ADM Value
  - % of employees with disabilities: France
  - Number of sensitive suppliers assessed: France
  - % of employees made aware of responsible digital technology in 2023: France
- The results presented are not systematically of a nature to allow stakeholders and governance to assess non-financial performance

Preparing the non-financial performance statement

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of Information means that different, but acceptable, measurement techniques may be used, which may affect comparability between entities and over time.

Consequently, the Information must be read and understood with reference to the Reporting Criteria, the significant elements of which are presented in the Statement.

Responsibility of the entity

Management is responsible for:

- Selecting or establishing appropriate criteria for the preparation of Information;
- Preparing a Statement that complies with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks and the results of these policies, including key performance indicators and the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- The Statement was prepared by applying the entity's Reporting Criteria as mentioned above;
- And to put in place the internal control procedures it deems necessary to provide Information that is free of material misstatements, whether due to fraud or errors.

The Statement was drawn up by the various governance bodies of Tessi SAS.

Responsibility of the auditor appointed as an independent third-party body

It is our responsibility to use our work to formulate a reasoned opinion expressing a conclusion of moderate assurance on:

- the Statement's compliance with the provisions of Article R. 225-105 of the French Commercial Code;
- the truthfulness of historical information (observed or extrapolated) provided pursuant to parts I-3 and II of Article R. 225-105 of the French Commercial Code, namely the results of policies, including key performance indicators, and actions, relating to the main risks.

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not authorised to be involved in the preparation of this Information, as this could compromise our independence.

It is not our role to comment on:

- compliance by the entity with other applicable legal and regulatory provisions (in particular with regard to information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy), the vigilance and the fight against corruption and tax evasion);
- the fairness of the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional standards

Our work described below was carried out in accordance with the provisions of Article A. 225-1 et seq. of the French Commercial Code, the professional standards of the Compagnie Nationale des Commissaires aux Comptes (French National Institute of Statutory Auditors) relating to this assignment and international standard ISAE 3000 (revised). In addition, the assignment was carried out in accordance with our audit programme (8.1 2023-09-19-Programme de vérification DPEF) attached to the engagement letter signed on 8 January 2024.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors. In addition, we have set up a quality control system which includes documented policies and procedures designed to ensure compliance with applicable laws and regulations, ethical rules and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes.

Means and resources

Our work mobilised the skills of four people and took place between March 2024 and May 2024 over a total period of 3 weeks.

We conducted various interviews with the people responsible for preparing the Statement: Group Head of CSR, CSR project manager and environment and CSR project manager.

Nature and scope of the work

We planned and carried out our work taking into account the risks of significant anomalies in the information.

We believe that the procedures we have carried out in the exercise of our professional judgment allow us to provide a moderate level of assurance:

- We have examined the activities of all the entities included in the scope of consolidation and the main risks;
- We assessed the appropriateness of the Reporting Criteria in terms of its relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices in the sector;

- We verified that the Statement covers each category of information provided for in Article L. 225-102-1-III of the French Commercial Code on social and environmental matters;
- We verified that the Statement presents the information provided for in Article R. 225-105-II when relevant with regard to the main risks a nd includes, where applicable, an explanation of the reasons justifying the absence of the information required by the 2nd paragraph of Article L. 225-102-1-III;
- We have verified that the Statement presents the business model and a description of the main risks of all the entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators relating to the main risks;
- We consulted documentary sources and conducted interviews to:
  - Assess the process used to select and validate the main risks and the consistency of the results, including the key performance indicators selected, given the main risks and policies presented, and
  - Corroborate the qualitative information (actions and results) that we considered the most important presented in the Appendix. For certain risks, our work was carried out at the level of the consolidating entity; for other risks, work was carried out at the level of the consolidating entity and in a selection of entities;
- we have verified that the Statement covers the consolidated scope, i.e. all the entities included in the scope of consolidation in accordance with Article L. 233-16 of the French Commercial Code, within the limits specified in the Statement;
- We examined the internal control and risk management procedures that the entity has put in place and assessed the data collection process aimed at ensuring the completeness and accuracy of the Information;
- For the key performance indicators and other quantitative results that we considered the most important listed in the appendix, we implemented:
  - analytical procedures to check that the data collected was properly consolidated and that trends are consistent;
  - detailed tests using sampling or other selection methods, consisting of verifying the correct application of the definitions and procedures and reconciling the data with the supporting documents. This work was carried out with a selection of contributing entities (SEDI, OWLIANCE, PROCHEQUE NORD, TESSI - T.G.D, Senegal - ADM Value Senegal, ADM Value Rabat) and covers between 20% and 100% of the consolidated data selected for these tests;
- We assessed the overall consistency of the Statement with our knowledge of all the entities included in the scope of consolidation.

The procedures performed as part of an assignment to provide a moderate level of assurance are less extensive than those required for an assignment to provide a reasonable level of assurance performed in accordance with the professional standards of the Compagnie Nationale des Commissaires aux Comptes; a higher level of assurance would have required more extensive verification work.

Paris, 13 June 2023
The Independent Third-Party Body,

BDO PARIS, represented by Audrey Leroy
Partner
CSR Department

LIST OF INFORMATION WE CONSIDERED MOST IMPORTANT

Key performance indicators and other quantitative results
- Total headcount at 31/12
- Annual turnover rate (Group permanent contracts excluding ADM Value)
- % of women in management positions (Group)
- Gender equality index
- % of employees with disabilities (France)
- Number of training hours (World excluding ADM Value)
- Absenteeism rate, frequency rate and severity rate of workplace accidents (Group)
- Social dialogue: number of new agreements signed in 2023 (France)
- % of personal data breach notifications processed and notified within 72 hours
- Number of cybersecurity and data protection incidents causing damage in excess of €100K
- Number of sensitive suppliers assessed in 2023 (France)
- % of employees worldwide covered by a recycling scheme (excluding ADM Value)
- % of sites committed to implementing selective sorting (5 flows) (France)
- % of employees in France made aware of responsible digital technology
- Amount in € spent on work-related institutions and services in 2023
- Pépite Shaker: Number of start-ups joining the programme in 2023

Qualitative information
- Approval in December 2023 of the Tessi Group's Binding Corporate Rules (BCRs)
- Purchasing: formalised procurement policy and procedure incorporating the compliance and CSR assessment of suppliers
- Environmental policy and low-carbon trajectory
- ISO 27701 - GDPR governance since February 2023
- Presentation of the support of one of the BPO France CSR Steering Committees
- List of members of the network of CSR representatives in France
- Update of the risk analysis: presentation of the work at the Audit Committee meeting of 30 November 2023
- 2023 ECOVADIS rating
- Group ethics code updated in 2023
- StOpE signatory in 2023
- Duty of Care plan

2023
STATEMENT
OF NON-FINANCIAL
PERFORMANCE

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