

tessi[®]

**BPO specialist,
in an agentic world**

2025 CSR REPORT

www.tessi.eu

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A message from the CEO

Over the years, our company has successfully transformed itself into a **technology-enabled service provider**, capable of turning **business processes** into a driver of **performance, operational efficiency** and **quality**. This capability has become an essential part of our **value proposition**.

The combination of **human know-how, technological platforms and intelligent orchestration capabilities** is now our hallmark: **BPO specialist, in an agentic world**.

We offer our customers expertise in our **core areas of specialisation - Process Management / BPO, Customer Relations / CRC, Health and Personal Risks Insurance / H&B, Invoicing / Approved Platform, Enterprise Content Management / ECM and Strike AI**, our team specialising in **artificial intelligence applied to business processes**, along with **consultancy** and **systems integration** services. In this way we help them to manage their **priorities with regard to performance, compliance and intelligent operational management**, offering them solutions that meet their **operational, regulatory and technological requirements**.

Our model is based on a **commitment to responsible business**, fully integrated into our **strategy** and our **performance**. Over time, we have developed our vision of **Business Process Outsourcing**, based on a balance between **technological capabilities, the human factor, environmental impact** and **social responsibility**.

In 2025, backed by the commitment of our **14,420 employees across 14 countries**, we are continuing our **growth trajectory**, driven by the industrialisation of **enhanced services on our platforms**, the rise of **intelligent process orchestration** and the first applications of **agentic artificial intelligence**, in both the private and public sectors.

Against a backdrop of **major change**, characterised by **artificial intelligence** and the proliferation of **agentic systems**, we are underlining our commitments to **social, environmental and ethical responsibility**. This is a requirement that applies to the entire Group. The **Executive Committee** bears responsibility for this at the highest level of **governance**, and ensures that it underpins every decision we make.

THE END OF A CYCLE: A STARTING POINT FOR NEW GOALS

The 2025 financial year marks the end of our **2021-2025 CSR roadmap**. This end of a cycle is marked first and foremost by results in line with the objectives we set ourselves, particularly with regard to **compliance, ethics, data protection, environmental performance** and **inclusion**.

These developments build on our core commitments: our contribution to the **Sustainable Development Goals**, our adhesion to the **United Nations Global Compact** and our commitment alongside the **Institut du Numérique Responsable**.

Attracting and retaining talent with diverse profiles, within an **inclusive** environment, remains central to our development, against a backdrop of **increasing customer expectations**. Developing our teams' **skills**, strengthening their expertise in **AI and process orchestration technologies** and capitalising on the diversity of our **know-how** remain essential conditions if we are to effectively supporting our customers on their **journey towards operational excellence**.

This stage also presents an opportunity: the chance to rethink our **priorities** and our **commitments** in line with our **strategic ambitions** and the **Group's repositioning** towards **services with high technological value**, fully incorporating **artificial intelligence**.

As a BPO specialist in an agentic world, we are gradually integrating **agentic AI solutions** into our services and platforms, serving sectors that are often **regulated**. This development strengthens our commitment to responsibility in key areas: **model governance, control of usage, carbon footprint calculation, business transformation** and **skills development**.

The European regulation on artificial intelligence, the **AI Act**, is progressively coming into force, whilst the **CSRD** will shape our next reporting cycle. Our aim is to treat **responsibility** both as a **driver of performance** and as a **requirement**, just as we always have, and to start preparing now for the commitments that will emerge as a result.

That is the very essence of our approach: to combine **innovation and ethics** with **responsibility**, placing **social responsibility** at the heart of our company's **strategy**.

Alain de Lambilly
Tessi CEO
BPO specialist, in an agentic world



“
Over the years, our company has successfully transformed itself into a technology-enabled service provider, capable of turning business processes into a driver of performance, operational efficiency and quality.
”

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Tessi, BPO specialist, in an agentic world

Our promise to you

Creating value in business processes and improving the customer experience in what is now an agentic AI world



BUSINESS PROCESS OUTSOURCING

- Comprehensive international expertise, from back office to front office
- Delegation of Health and Personal Risks contract management
- Customer relations / Customer experience
- Document processing, AML/CFT, KYC / Document fraud
- 12,000 agents, augmented by artificial intelligence
- 46 industrial sites in France, nearshore and offshore



SOFTWARE PUBLISHING / TECHNOLOGY

- **OWLINK** by Tessi, a Health and Personal Risks management solution
- **Alfred, Maladix** by Tessi... Deployment of AI agents
- **DIGITAL INVOICE** by Tessi, an approved platform for e-invoicing
- **SQALIA** by Tessi, platform for EDM/workflow, Electronic archiving (NF461)
- **DIGITAL EXPERIENCE** by Tessi CCM / LRE (Electronic registered letter), Digital trust
- 900 employees dedicated to technology - ranked 68th out of 250 in the French software publishers' ranking (EY Numeum 2025)



CONSULTING, PROCESS INTEGRATION AND OPTIMISATION

- From customer experience (CX) to employee experience (EX)
- Management of complex technological projects
- Key technological partnerships
- 450 consultants with a strong international presence



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Our locations

14 countries covered worldwide

France, Spain, Portugal, Bulgaria, England, Switzerland, Brazil, Chile, Colombia, Tunisia, Mauritius, Madagascar, Morocco and Senegal



Our development



PROCESS MANAGEMENT

BUSINESS PROCESS OUTSOURCING

Tessi France & International,
experts in documentary BPO

5,500
specialist
agents

+30
production
sites

5 countries
France, Bulgaria,
Switzerland, Chile,
Colombia

A UNIQUE RANGE OF OUTSOURCED SERVICES AND DIGITAL PLATFORMS TO ENSURE COMPLIANCE AND ENHANCE THE PERFORMANCE OF YOUR BUSINESSES

OUR COMMITMENTS:

- Productivity, compliance and traceability
- Commitment to results
- Cost variability and business flexibility
- Financial gains

BUSINESS PROCESSES

- Agentic AI & process automation
- Full or partial delegation of management in Health and Personal Risks
- Expertise in all market Health and Personal Risks management platforms
- Deployment and operation of automated digital business process platforms
- Customer relationship marketing

Industrial expertise in process outsourcing

- 30 industrial production centres
- 5,000 experts in document processing and back-office operations
- 335 million documents processed per year
- 10 million protected people managed in Health and Personal Risks insurance
- 4 million banking files managed per year (KYC, making contact, etc.)

DOCUMENTARY PROCESSES

- Capture, automatic analysis and processing of incoming flows
- Analysis, detection and processing of document fraud (AML-CFT, KYC)
- Desktop publishing and multi-channel customer communication
- Faithful digitisation NF544

INVOICE AND PAYMENT

- DIGITAL INVOICE by Tessi: roll-out and operation of our approved platform (PA)
- Processing of financial flows
- Collections



Register of insurance, banking
and finance intermediaries



ISO 18295-1, ISO 9001
certified locations



GDPR / BCR
compliance



CUSTOMER RELATIONS

BUSINESS PROCESS OUTSOURCING

ADM Value,
our Customer relations subsidiary

+8,000
specialist
agents

16
onshore and offshore
production sites

500
specialist
agents

+20 languages
covered

WE DESIGN TAILOR-MADE BPO SOLUTIONS, AUGMENTED BY AI,
TO TRANSFORM YOUR CUSTOMER OPERATIONS

Our locations

France
+1,000
positions

Morocco
+2,500
positions

Mauritius
120
positions

Madagascar
+3,100
positions

Senegal
+450
positions

Spain
+290
positions

“EMBEDDED AI” SOLUTIONS IN OUR CUSTOMER RELATIONS OFFERINGS

AI ASSISTANT FOR ADVISERS

- Real-time support
- Knowledge base
- Systematic micro-coaching
- Contact simulators

AI ASSISTANT FOR MANAGERS

- BI: advanced analyses and cross-referencing of KPIs
- AI copilot
- Advanced analysis of the voice of the customer

OUR VALUE PROPOSITION:

- A partnership model based on adding value
- A commitment to continuous improvement
- Operational excellence
- A hybrid human + AI model



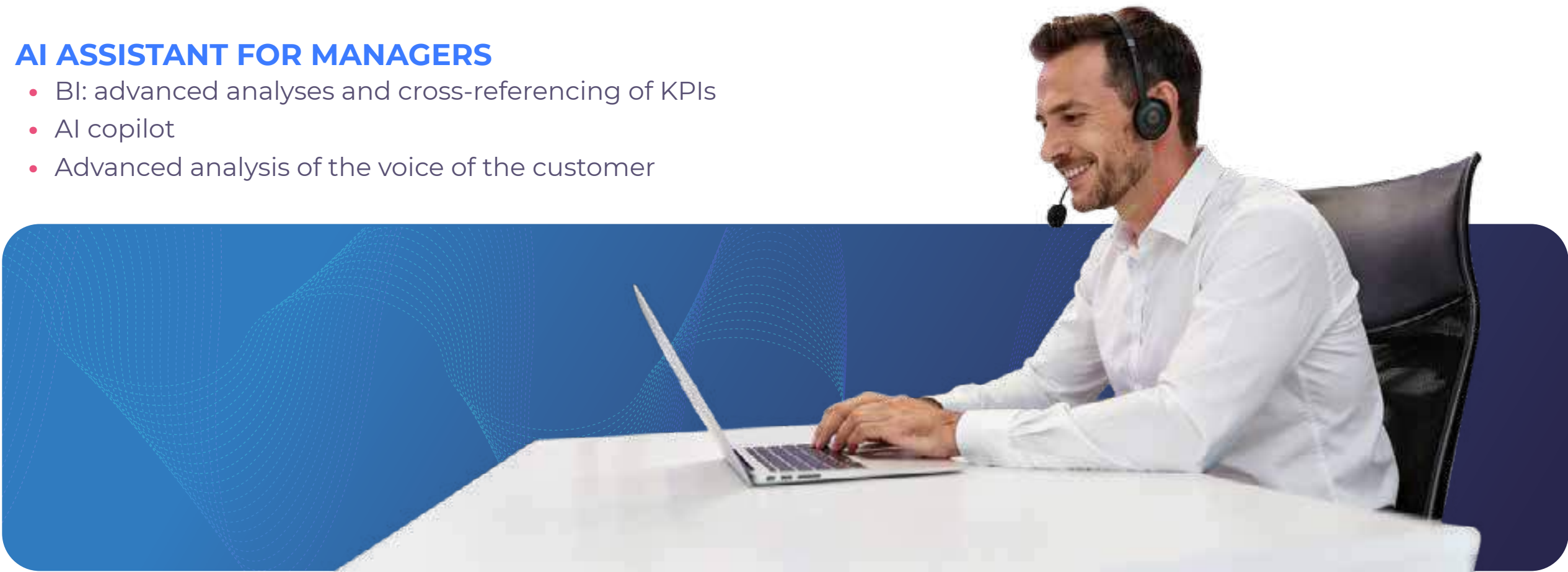
ISO 18295-1, ISO 9001
certified locations



GDPR / BCR
compliance



Security of
sensitive data



PUBLISHING & INTEGRATION

SOFTWARE PUBLISHING - TECHNOLOGY

Technology in support of our business lines and our customers

6 countries

France, England, Switzerland, Spain, Portugal, Brazil

24/7

support and managed services

900

expert consultants

High-performance automation and management technologies

- Insurance management solutions
- Platform for managing process workflows and end-to-end traceability
- Automation through AI and analysis engines
- EDM and electronic archiving
- Digital platform for managing multi-channel outgoing flows
- Approved platform (PA) for e-invoicing

Secure, sovereign hosting and certified solutions

- 6 Tier III+ data centres in Europe
- ISO 27001, 27701, HDS hosting
- Probative value archiving NF461
- IT outsourcing and operations managed by Tessi's teams

INSURANCE

OWLINK by Tessi, a Health and Personal Risks management solution

- Health and Personal Risks management SaaS solution, designed for insurers, mutual insurance societies, pension funds, brokers, and management agents
- AI agent orchestrator designed to enhance performance and traceability
- Built by users for users
- Cloud-native, API-first, SaaS
- Capacity of 3+ million people protected per portfolio

ELECTRONIC INVOICE

DIGITAL INVOICE by Tessi, an approved platform (PA) for e-invoicing

- Solution for e-invoicing and the digitisation of customer and supplier invoices
- O2C: emission, transmission and tracking
- E-invoicing compliance
- E-reporting
- Automation
- Archiving / traceability (SQALIA by Tessi)

ENTERPRISE CONTENT MANAGEMENT (ECM)

SQALIA by Tessi

- Solution dedicated to content management, electronic document management (EDM), electronic archiving (NF461) and the automation of business processes (workflow, case management, BPM)
- AI-powered support for decisions in workflows
- Electronic archiving with probative value
- Knowledge management
- End-to-end stability
- French HDS (Health data hosting)-certified

DIGITAL TRUST

CERTIGNA by Tessi

- Electronic signature (simple, advanced, qualified)
- Trusted third parties (RGS*/eIDAS ID certificate), server seal signature, time stamping...
- Identity verification
- Flow orchestrator

SMARTCONTROL by Tessi

Intelligent document management platform

- Data extraction
- Automation of document control
- Reduction of processing time for process management
- Consistency check
- Fraud detection using AI
- Reporting, statistics and management console

DIGITAL EXPERIENCE by Tessi

Omnichannel customer experience management platform:

- Electronic registered letter (qualified electronic registered letter (LRE) - eIDAS)
- Data capture and integration
- Multi-channel document composition and customisation
- Campaign automation
- Industrialisation of desktop publishing / mass production

DIGIFID® by Tessi

Customer loyalty programme management platform

- Loyalty scheme and customised offerings
- Connection to point-of-sale / e-commerce
- Customer data management

WECHECK by Tessi

Cheque processing solution and distribution of scanners

- Scanning of cheques
- Cheque processing
- Reading / recognition
- Checks
- Banking integration / back office

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6 countries

France, England,
Switzerland, Spain,
Portugal, Brazil

24/7

support
and managed
services

450

expert consultants

TOTAL EXPERIENCE (TX) IS A STRATEGY USED BY SUCCESSFUL ORGANISATIONS
TO IMPROVE BOTH CUSTOMER AND EMPLOYEE SATISFACTION
INSTEAD OF TREATING THE CUSTOMER EXPERIENCE (CX) AND THE EMPLOYEE EXPERIENCE (EX)
SEPARATELY, TOTAL EXPERIENCE INTEGRATES THEM TOGETHER

Our value proposition:

We create engaging
and successful customer
and employee experiences
through a Total Experience strategy

ACTIVITY PORTFOLIO

- Total Experience & AI
- Customer experience
- Employee experience
- SAP Solutions

GEOGRAPHIES

Teams around the world. Several models
are available:

- On site
- Onshore
- Nearshore
- Offshore
- Hybrid



Application: Insurance

Leading player in delegated management in Europe
A comprehensive range of services to support the insurance sector

€200M
turnover
in 2025

15
industrial management
centres worldwide

200+
insurer customers

3,500+
employees dedicated
to Back-Office
& Middle-Office
activities

MANAGEMENT DELEGATION

- Health
- Personal risk
- Additional pension
- Life insurance
- Retirement savings
- IARD

Group / Individual contracts

CUSTOMER RELATIONS

- Prospecting, subscriptions
- Retention, loyalty
- Memberships and changes
- Tracking / Info on refunds
- Complaints and disputes
- Amicable recovery
- Remediation

BUSINESS SOFTWARE PUBLISHING

Owlink, management platform

- Health / Personal Risk
- Collective / Individual
- AVO portals, Member, Company, PS
- EDM, Infocentre
- AI/RPA automation

DIGITAL TRUST

- Digital journeys
- Electronic signature
- Identity verification
- Fighting fraud
- CCM / LRE / Desktop Publishing
- Electronic archiving
- Sovereign hosting

12M

policyholders managed
under a delegation
arrangement

65K

Managed companies

1.5bn

collection in 2025

55M

transactions
carried out in 2025



Application: Banking

Partner to 80% of the financial sector for more than 50 years
Tessi supports the digital transformation of banking processes by managing and automating business operations

€116M
turnover
in 2025

6
industrial service
and processing
centres
worldwide

200K
new accounts
opened each year

1,600+
employees dedicated
to Back-Office
& Middle-Office
activities in Europe

SUPPORT FOR FINANCIAL PRODUCTS

- Consumer credit, credit
- Real estate
- Investments
- Savings
- Securities
- Payments
- Factoring
- Leasing

ACCOUNT MANAGEMENT

- Start of relationship
- Opening an account
- Estate administration
- Inactive & dormant accounts
- Claims and payment incidents
- Foreclosures

COMPLIANCE, RISK, FINANCIAL SECURITY

- KYC
- AML-CFT
- Remediation
- Fighting fraud
- Data protection
- Operations monitoring

THIRD-PARTY MANAGEMENT

- Customer item
- Amicable recovery
- Supplier item
- KYS

1
digital platform
for operations
automation

750K
KYC files analysed
on an ongoing basis
each year

2,000M
means of payment
processed per year

350K
loan applications
processed per year



Application: Public sector

Tessi rehumanises citizen relations

Tailored services: Tessi website or administration website,
Tessi technologies or administrative technologies.

Tessi: for improved ranking in the DINUM observatory

€56M

turnover
in 2025

15

service centres
and industrial
treatment platforms
in France

4.2M

cases handled per year
(aid applications, HR
cases, etc.)

1,000

employees dedicated
to public sector
activities

MULTI-CHANNEL GRC TECHNOLOGY PLATFORM

- Intermediation platforms for deploying public policies
- Back- & front-office industrialisation (using AI)
- Interoperable technological building blocks: Identification, fraud detection, workflow automation, OCR, EDM, archiving
- "On-Premise" or "As a service" business models

APPLICATIONS PROCESSING BACK OFFICE

- Business instruction to either replace or supplement an agent:
- Claims, litigation
- Applying for financial aid
- Obtaining and opening rights
- Verification of supporting documents, photos, bank details, etc.
- Management of payments, top-ups, transfers, etc.

CUSTOMER RELATIONS FRONT OFFICE

- Multi-channel availability (telephone, email, chat)
- First-level support service for users
- Personalised user support with business and regulatory expertise...
- Expertise in various fields (social security, debt collection, pensions, etc.) in several languages

DIGITAL TRUST

- Trusted Third Party (Certigna)
- Electronic signatures and initials
- LRAR + LRE (Electronic Registered Letter)
- Remote identity verification
- KYC
- Electronic archiving (SIAF)
- Tessi data centres in France
- Secure transactions (electronic signature and archiving, SSL certificates, etc.)

1

Tessi publisher and integrator
of a GRC technology platform
in SaaS mode

3

Tessi integrator of 3 GRC solutions
from partner software publishers
(Opentext, Adobe, Hyland, ...)

300M

pages digitised
per year (paper documents,
PDFs, emails)

25M

calls handled
per year



Application: Energy

Tessi puts all its know-how at the service of Energy and Utilities customers
Combining expertise in business processes and customer relations with the best in technology

€42M
turnover
in 2025

9
dedicated service
and customer relations
centres

30%
Customer Relationship
turnover in the energy
sector

1,400
employees dedicated
to the Energy
and Utilities sector

CUSTOMER RELATIONS

- Customer Service
- Diagnosis and advice on energy needs
- Acquisition and retention
- Sales management, telesales
- Recovery
- With AI

EXPERTISE IN ENERGY SAVING CERTIFICATES

- Examination of EEC files
- Onboarding campaign for professionals
- Contact control
- Reconciliation of sworn statements
- Geotagged time-stamped photo solution

ACCOUNTING INVOICE

- Reconciliation of invoices and purchase requisitions
- Supplier enrolment campaign for electronic invoicing
- Lettering
- Bill 26 electronic invoicing solution

TECHNOLOGY, CONSULTING AND INTEGRATION, DIGITISATION

- Fraud management solutions
- Cashing SEPA electronic interbank payment title (e-TIP) cheques, Mandate database
- Consulting and Document composition platform
- Secure transactions (electronic signature and archiving, SSL certificates, etc.)

10 years

voted Customer
Service of the Year

420 billion

invoices processed annually
by our approved platform
for e-invoicing

30K

instructions
for EEC files
per year

52

Energy and Utilities
customers



Our value chain

Tessi is part of a complex value chain involving various activities and stakeholders, upstream, during operations and downstream:



Business model and value creation

WE CREATE VALUE FOR OUR STAKEHOLDERS

As a responsible employer



41%

of women among supervisory staff

81,418 h

hours of training

AS A PARTNER TO OUR CUSTOMERS

52%

customer NPS

+2,000

customers worldwide

Diversified markets (banking, insurance, public sector, real estate, healthcare, etc.)

AS A SUSTAINABLE IT COMPANY

100%

of employees organisations committed to Sustainable IT, trained on its specific challenges.

THROUGH OUR CORPORATE CULTURE

An international group

14,241*

Employees

14

Countries

8

R&D centres

TRANSFORMING OURSELVES THROUGH OUR VALUES



Daring



Client focus



Trust



Excellence

FOUNDED IN 1971, WE HAVE CONTINUED TO EXPAND

€545M*

turnover

OUR BUSINESS AT THE CROSSROADS OF HUMAN & TECHNOLOGICAL SERVICES

4 major offers

tessi®

PROCESS MANAGEMENT

ADM value

CUSTOMER RELATIONS CENTRE

VILT

CONSULTING & INTEGRATION

tessi®

SOFTWARE PUBLISHING / TECHNOLOGY

ACROSS THE ENTIRE VALUE CHAIN OF THE USER JOURNEY



Delegation of back-office activities



Creation of customer relation solutions



Improvement of the user journey

AND OUR CONTRIBUTION TO THE MAJOR DIGITAL CHALLENGES

Be an exemplary player in terms of data security

100%

Personal data breach notifications processed and notified within the mandated 72-hour period

COMMITTED TO DIGITAL SOBRIETY



8 data centres

committed to an environmental approach**

PROMOTING DIGITAL INCLUSION

€978K

invested in the adapted and protected sector

62%

women in our workforce in the digital sector

COMBATING CYBERSECURITY RISKS



100%

Of our hosting sites certified ISO 27001 (new indicator)

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Market trends

Digital technology has been transforming the economic fabric for many years now. The pace of change is accelerating, with ground-breaking technological advances and the widespread availability of artificial intelligence (AI) and the Large Language Model (LLM).

For businesses, creating value increasingly depends on their ability to manage the digital transformation, both the opportunities and the associated risks. In a world that is becoming increasingly complex in terms of security and sovereignty issues, governed by the lightning digitalisation of customer pathways, constant interaction and an acute awareness of the ecological impact of all activities, **Tessi's employees are mobilised to help companies** find new ways to keep pace with this acceleration.

DIGITALISING THE CUSTOMER AND EMPLOYEE EXPERIENCE

Trend:

The digitalisation of interfaces is increasing the volume, diversity and complexity of interactions between businesses and their customers across all channels (email, SMS, chat, voice, business applications, etc.). Customer journeys need to be more seamless, personalised and responsive, **now embedding AI and automation at the heart of processes**, rather than just at their point of contact.

The challenge has changed: it is no longer simply a question of digitalising interactions, but rather of offering **coherent, secure omnichannel journeys that can provide a quick and effective response**. Fully-automated systems have, in fact, shown their limitations (100% AI journeys often create more friction than customer satisfaction), and the real question for 2026 is how to strike the right balance between automation and human intervention.

This acceleration is fuelling a need for agile interactions and seamless journeys:

- **Global IT spending** is forecast to grow by 13.5% in 2026 to reach approximately \$6,300 billion, driven by AI, cloud computing and data centres. AI spending alone is expected to rise by 47% over the year (Gartner)
- **86% of consumers say they are prepared to pay more** for a better experience, whilst one in two cuts back on spending following a bad experience (PwC, Qualtrics)

Opportunity:

Tessi has optimised its solutions and services to bring front and back office together in a single offering. In this way, we can offer markets **100% digital customer experience solutions**. True multi-channel technology platforms with high added value, they enable customers to collect, analyse and process masses of data in an interactive approach that maintains the relationship from end to end.

ARTIFICIAL INTELLIGENCE & DATA

Trend:

Generative AI has become commonplace, and **2026 marks a new turning point**: that of **agentic AI, systems capable of performing end-to-end tasks, and the transition from experimentation to production**. The challenge is no longer to test AI, but to industrialise it, measure its return on investment and roll it out at scale. This growing influence is

transforming businesses’ operational models: productivity, automation, decision-making support and value creation.

These technologies are ushering in a new era of industrial transformation. They also require a more structured approach to data governance, risk management and the ability to deploy AI responsibly, particularly as the regulatory framework is becoming stricter with the gradual implementation of the AI Act:

- **88% of companies using AI report a positive impact on their turnover** (with 30% seeing an increase of more than 10%), and 34% say it has opened up new business opportunities (NVIDIA, State of AI 2026)
- **86% of companies plan to increase their AI budgets in 2026**, with 40% planning an increase of more than 10%, driven in particular by the scaling up of agentic AI (NVIDIA, State of AI 2026)
- **53% of consumers fear that their data will be misused** when they entrust it to a brand, which highlights the need for transparent, controlled and responsible AI (Qualtrics, 2026)

Opportunity:

Through **our Business Process Outsourcing tech-enabled services strategy**, we are supporting our customers’ digital transformation, while guaranteeing measurable productivity gains and a fast return on investment. The Group is working towards the convergence of front- and back-office operations, **by integrating AI and agents capable of automating processes from end to end**, within a controlled and responsible framework.

CYBER RISKS

Trend:

The cyber threat remains at a high level, but its nature is changing. **In 2025, there are fewer significant attacks**, a sign that defence systems are becoming more mature, **but their consequences are becoming more severe**: business disruptions, financial losses, and damage to reputation. The geopolitical context is exacerbating the pressure, with the line between organised cybercrime, state espionage and destabilisation operations becoming increasingly blurred. **Cybersecurity is emerging as a strategic function**, shifting from a purely defensive approach to a requirement for resilience.

The 2025-2026 observation:

- 40% of French companies report having suffered at least one significant cyberattack in 2025 - this figure is falling (47% a year earlier, 65% in 2019), but 81% of affected organisations report a direct impact on their business (CESIN (French club of information and digital security experts), 11th barometer, January 2026)
- The French national cybersecurity agency (ANSSI) recorded 128 ransomware incidents in 2025 (compared with 141 in 2024). SMEs, micro-enterprises and mid-sized companies remain the primary targets (48%), ahead of local authorities (11%) and healthcare organisations (8%, on the rise) (ANSSI, Cyber Threat Overview 2025)
- Third-party risk is becoming a key concern: one in three companies believes that more than half of their incidents stem from partners or suppliers, and digital sovereignty is now a key issue for 63% of them (CESIN, 2026)

Tighter regulations (NIS2, DORA, the Cyber Resilience Act) and the sometimes uncontrolled adoption of AI are further increasing the area of exposure. **Now more than ever, vigilance, managing our reliance on technology and the ongoing strengthening of security measures are essential.**

Opportunity:

Through a comprehensive cyber resilience strategy, Tessi deploys and maintains a range of operational security systems, from design to service delivery. These are meticulously checked and tested on a regular basis. **Security & Privacy by Design are two of our core commitments.**

Our organisation meets all European and French sovereignty requirements. **We have always given priority to storing and processing customer data in Europe.** 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 trust. We therefore work daily to anticipate and minimise these risks by guaranteeing our customers increased vigilance plans.

DIGITAL SOBRIETY

Trend:

Climate change remains a major concern for businesses, many of which have set out commitments to carbon neutrality in order to stay on track with the Paris Agreement. In this context, **digital technology is both a driver of transformation and an environmental challenge:** its carbon footprint continues to grow, now fuelled by the rise of AI and the data centres that power it.

This growth **means that businesses must be more careful in managing their digital choices**, cloud investments and usage, in order to balance performance, sovereignty, and energy efficiency. The industrialisation of generative and agentic AI is shifting an increasing focus of the debate towards the energy consumption of infrastructure.

- The digital sector accounts for 3 to 4% of global greenhouse gas emissions, with growth of around +6% per year. By 2030, emissions from data centres alone could be equivalent to nearly twice France’s annual emissions (The Shift Project)
- Electricity consumption by data centres surged by 17% in 2025 and is expected to double by 2030 (from ~485 to ~950 TWh, almost 3% of global electricity consumption), with demand from AI-dedicated data centres set to triple over the same period (IEA)

Opportunity:

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 its solutions, offerings and applications** so that they 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 “Sustainable IT” programme that addresses digital sobriety, sustainable and responsible IT, 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 rise of artificial intelligence and the proliferation of digital applications, data and the infrastructure that supports it have become a strategic resource, largely monopolised by the world’s major technology players - primarily the US hyperscalers (Google, Meta, Amazon, Microsoft). This control extends from data to platforms,

networks and even submarine cables, heightening the challenges for Europe in terms of sovereignty:

- Hyperscalers now account for nearly three-quarters of international submarine cable capacity, compared with less than 10% fifteen years ago (TeleGeography, ASPI)
- Together, Google (Chrome) and Apple (Safari) account for around 83% of the global web browser market, illustrating the concentration of access points to information (StatCounter)

In the face of this dependence, Europe is accelerating the transition from sovereignty in principle to operational sovereignty. Several regulatory frameworks are now in force: the DMA and the DSA regulate major platforms and their anti-competitive practices, whilst the AI Act establishes an ethical and secure framework for AI (the obligations relating to general-purpose models have applied since 2025). The GDPR and the Data Act give citizens and businesses back control over their data, whilst NIS2 and the Cyber Resilience Act strengthen the protection of critical infrastructure.

Against a backdrop of geopolitical tension, the focus is shifting from the nationality of the tools alone to managing technological dependencies and exercising effective control over data - hence the rise of **sovereign cloud solutions**. These developments are gradually shaping **a European digital model based on trust, transparency and data control.**

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. They also see this as a reassuring factor for customers, who see this commitment on the part of suppliers storing and/or using data as a guarantee of security and confidentiality. Tessi contributes to the control and protection of personal data of private and public players (GDPR) by developing sovereign solutions, from their design to their hosting, including the use of the data entrusted to us. Its sovereign hosting and associated operations have been ISO 27701 certified since 2023 (Bordeaux site).

As part of this ongoing process, **Tessi has strengthened its GDPR compliance framework on an international scale.** In December 2023, the Group obtained approval from the French data protection authority (CNIL) for its “Processor” BCRs (BCR-ST), which govern intra-group transfers of personal data outside the European Union. In 2025, the CNIL also approved its “Data Controller” BCRs (BCR-RT), making Tessi one of the few French companies to hold both of these accreditations. These BCRs thus provide appropriate guarantees for the transfer of personal data in accordance with the GDPR, and complement the personal data protection policy in place internationally.



At the end of 2023, Tessi obtained the CNIL's approval of the Group’s **“Binding Corporate Rules - BCR”** for the protection of data relating to intra-group transfers outside the European Union



Innovation: changing habits and practices

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

To achieve this, the Group has made worldwide investments in software development and publishing teams, including **Innovation & Trust, Tessi's digital factory dedicated to innovation, digital trust, and digital solutions.**

Its teams located in France, Spain, Portugal, Bulgaria, Brazil, Morocco, and Tunisia **specialise in creating value through technology-enabled services.** The software, offers or tools developed are intended for use by end customers (partial delegation) or for Tessi production centres (total delegation).

Supported by a team of over 800 FTEs at 6 R&D centres in France and Europe, Tessi's innovation community brings together the digital factory, software publishing and the private cloud delivered by Tessi.

These teams are backed up by an **open innovation ecosystem** thanks to its European start-up accelerator, the Pépites Shaker.

Pépites Shaker: an accelerator for disruptive start-ups

Tessi's Pépites Shaker programme is an **initiative designed to support start-ups** by offering them an environment conducive to their growth and development. Its technological focus is on AI, Open Data and natural language processing.

This European ecosystem of start-ups aims to provide **disruptive solutions and a pragmatic, business-focused approach** to the innovation needs of customers and of Tessi. In the current economy, ideas and the speed with which they are developed are increasingly decisive factors, and Pépites Shaker's offering 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 specific solutions**
- **Tessi enhances its own R&D and its portfolio of innovative solutions**

02

CHAPTER

Tessi committed

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At Tessi, we combine technological development, economic growth, and promoting human values. That's why our corporate culture is rooted in responsibility on three fronts: to our employees, to our suppliers, and to the environment.



2010

Start of the sustainable development policy and formalisation of commitments.

Since 2012

Publication of the first CSR report meeting the requirements of Article R.255-105-1 of French Decree 2012-557. This report is certified every year by the Statutory Auditors.

December 2018

Tessi is appointed as an ambassador for the Global Compact France.

October 2020

Tessi signs the Planet Tech'Care initiative with SyntecNumérique.

2022

Tessi joins the Institut du Numérique Responsable and signs the Sustainable IT charter. Tessi publishes its vigilance plan.

2025

Tessi has a Responsible Purchasing Policy which complements its Supplier Relations Charter.

January 2011

Signed up to the United Nations Global Compact.

April 2018

Tessi signs the diversity charter.

April 2019

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

2021

Tessi signs the Numeum Manifesto for retraining women to work in the digital sector.

2023

Tessi signs the #StOpE initiative to combat ordinary sexism in the workplace. Updating the Group's code of ethics.

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

A signatory of the United Nations Global Compact since January 2011, Tessi undertakes to communicate annually on its progress in terms of sustainable development and to respect its 10 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 agenda based on 17 goals to be achieved by 2030. As a member of the Global Compact, Tessi wanted to be involved in this **unique initiative to eradicate poverty, protect the planet, and ensure 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**.

ASSESSMENT OF THE GROUP'S CSR PERFORMANCE

For a number of years, we have carried out an EcoVadis analysis to provide 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 220 different sectors and more than 180 countries.



AN INTERNATIONAL CODE OF ETHICS

Since 2010, Tessi's ethical commitment has been enshrined 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 26000, is organised around four themes: environmental, social issues, 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 customers, its stakeholders, and the environment. It covers issues such as respect for human rights, working conditions, and respect for employees' rights, health and safety at work, etc.

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 newly identified risks, it was revised in 2023 to **incorporate the latest measures put in place by the Group** with regard to anti-corruption, conflicts of interest, sustainable IT, and the protection of personal data. Discover our code of ethics by visiting our website:

<https://www.tessi.eu/wp-content/uploads/2023/12/tessi-code-ethique-2023-en.pdf>.

focus

ECOVADIS rating

Tessi has GOLD status with a score of 79/100 in 2025, confirming our status as a supplier with a continuous improvement approach to our CSR management.

How should we rate the progress made between 2021 and 2025?

We have seen a significant improvement in our EcoVadis score between 2021 and 2025 (from 56 to 79 out of 100), reflecting our commitment to continuous improvement in the management and implementation of our CSR approach, despite requirements that have risen year on year.



Tessi, signatory to 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 to the #StOpE initiative



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

Launched in 2018 by the *Association Française des Managers de la Diversité* (French Association of Diversity Managers) alongside 27 companies, the #StOpE initiative is the first cross-company initiative with the aim of combating so-called “everyday” sexism in the workplace. Today, the initiative has 303 signatory companies.

Tessi, committed to Sustainable IT

In our view, sustainable IT 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 sustainable IT players 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 sustainable IT 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 French Institute for Sustainable IT (Institut du Numérique Responsable, INR), Tessi also signed the INR's charter in 2022, thereby affirming its 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 behaviours, and
- using digital technology as a lever for social and environmental progress.

SUSTAINABLE IT LABEL

As a signatory of the INR's Sustainable IT Charter, 4 Group subsidiaries have opted for the INR's Sustainable IT label, to ensure that the project is part of a credible, continuous improvement approach.

As part of this certification, the Sustainable IT maturity of these entities was evaluated at 55% in 2024 (according to the 5 areas of the INR Sustainable IT label). **The work carried out as part of the certification project has made it possible to increase this level of maturity since 2022**, which was then estimated at 25% according to the same benchmark.



In our view, Sustainable IT means digital solutions and innovations that are sustainable for the planet, ethical, and inclusive.

03

CHAPTER

Assessment of financial and non-financial risks

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tessi

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Appendices



Tessi offers its customers 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. This policy is based on the **IIA (Institute of Internal Auditors) International Standards for the Professional Practice of Internal Auditing**. In 2025, the Group Internal Audit Department became the Internal Audit & Risk Management Department. This department now operates in accordance with a Group Internal Audit policy, as well as a Risk Management policy based on the COSO ERM framework.

Internal control and risk management are part of a corporate governance framework based on the **MiddleNext** Code, an alternative to other systems more suited to large CAC40 companies. In particular, this code sets out general principles and recommendations on internal control.

RISK CONTROL SYSTEM:

Head of Business	BU Director	Tessi Executive Committee	Audit Committee
First line of inspection Operational functions (directors & managers), site managers, supervisors, etc.	Second line of inspection Compliance, quality, control, and other functions	Third line of inspection Internal Audit & Risk Management	
	Functions dedicated in whole or in part to inspections - Tessi France: "DCPR" - LATAM: "Jefe de Auditoria Interna" Other contributing functions - Legal - Management control - IS Security - Compliance Officer - Business Analyst - CSR	Internal Audit - Reports to Executive Management and the Audit Committee - Assesses the degree of control over operations, advises on how to improve them, contributes to creating added value Risk Management - Defines the methodology, coordinates risk maps, monitors action plans and prepares consolidated reporting	

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

Sustainable development risks are managed in the same way as all the Group's other risks, and are supported by an appropriate governance and control framework. The dual materiality analysis and climate risk analysis carried out in 2024 **strengthened our identification of the risks specific to Tessi**.

The methodology and conclusions of this dual materiality analysis are set out in the next section. The policies and action plans presented in this report reflect the measures put in place to reduce these risks.

Risk assessment

At the end of 2025, the Tessi Group's Internal Audit and Risk Management 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 26 November 2025.

This comes against a backdrop of a change in Executive Management (new Group CEO), **and major reorganisation and transformation projects set to unfold over several years**. In the Finance domain, the Group's ERP system continues to be rolled out to other entities in France and internationally as part of a multi-year plan.

More generally speaking, Tessi needs to incorporate the challenges associated with artificial intelligence into its transformation strategy.



At the end of **2025**, the Tessi Group's Internal Audit and Risk Management teams carried out the annual update of the **identification and prioritisation of specific risks applicable to the Group**.

RISK SEGMENTATION AND PRIORITISATION

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

- Strategic risks
- Operational risks
- Financial risks
- Legal risks
- Reputation 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.

The risks deemed to be the most significant at Group level are now subject to **formal monitoring at the highest organisational level**, under the responsibility of the Internal Audit & Risk Management Department.

Ultimately, following the identification and analysis of all the risks applicable to the Group's entities, **certain risks remain, but new trends are emerging**.

The main risks are:

- The risk associated with any impairment of goodwill arising from the Group's past acquisitions (risk identical to previous years),
- The risk of fraud, considered to be on the rise, which is the subject of wide-ranging action plans across the Group,
- The transformation risks associated with the Group's strategic plan, which are monitored specifically at the highest company level, coordinated by the Internal Audit & Risk Management Department.

Other risks include:

- Against an increasingly complex geostrategic backdrop (international tensions, economic warfare, etc.), the threats posed by cyber-attacks, including data theft and the paralysis of production resources (e.g. CryptoLocker-type ransomware),
- Of an organisational and financial nature, due to the challenges the Group faces in adapting to the rapid transformation of its traditional markets (cheque processing and desktop publishing, for example) and the need to effectively integrate artificial intelligence into its service offerings and operational activities.

The risks mentioned are said to be "**residual**", i.e. they incorporate the measures in place to reduce them.

Dual materiality analysis

Tessi carried out its dual materiality analysis at Group level, **in accordance with the CSRD directive** and in application of the methodologies developed by the European Commission, EFRAG and other guidelines.

CURRENT AND EXPECTED EFFECT OF TESSI'S MATERIAL IMPACTS, RISKS AND OPPORTUNITIES ON ITS BUSINESS MODEL, VALUE CHAIN, STRATEGY AND DECISION-MAKING PROCESS

Tessi has proven experience in identifying material themes. It published its **first materiality analysis in 2017 and has updated it approximately every three years**, following a formal process of interaction with stakeholders. The main aim of Tessi's first materiality analyses was to check that its CSR strategy was appropriate and relevant to its main concerns and those of its stakeholders. **Tessi believes that its CSR strategy already addresses** some aspects of the key material impacts and risks identified in the DMA.

The aim of the dual materiality exercise is to **identify the material challenges and the associated material impacts, risks and opportunities (IROs)**. These are the issues that will guide the company's reporting, and in particular define the thematic ESRS (European Sustainability Reporting Standards) and material data points, as well as the information to be disclosed in the sustainability report.

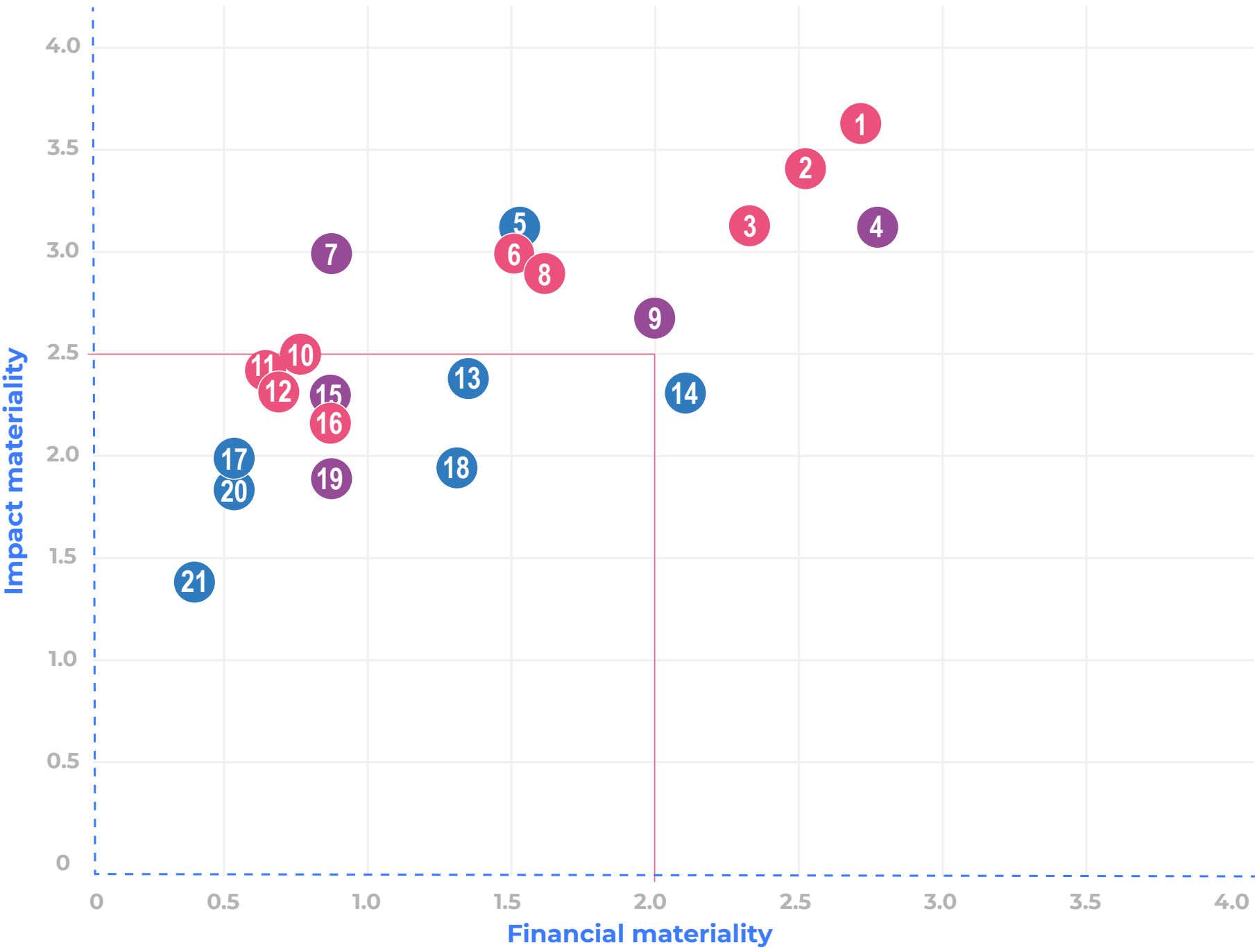
On the other hand, **the dual materiality analysis is a strategic exercise** that helps to identify the key sustainability issues for the company in the current context and to question its CSR strategy and commitments in the light of changing challenges.

Project governance

The project team consisted of the Group CSR Department, the Internal Audit Department and the Information Systems Risk and Compliance Department. The project team was responsible for monitoring the various stages of the project and ensuring that it ran smoothly.

Methodology

- 1. Identification of the list of issues and associated impacts, risks and opportunities
- 2. Stakeholder selection and consultation
- 3. Rating system
- 4. Consolidation and weighting of results
- 5. Analysis and presentation of results
- 6. Identification of materiality threshold



● Social issues ● Governance issues ● Environmental issues

1. Skills development

2. Digital trust

3. Employee working conditions

4. Innovation and AI

5. Energy consumption

6. Management-staff dialogue

7. Responsible purchasing

8. Employee health and safety

9. Solutions for the transition

10. Diversity and inclusion

11. Contributing to local economic development
12. Working conditions for suppliers and subcontractors

13. Circular economy and equipment end-of-life

14. Mitigating climate change

15. Transparency, dialogue and cooperation with stakeholders

16. Personal data protection

17. Pollution linked to the manufacture of equipment and infrastructure required by the company

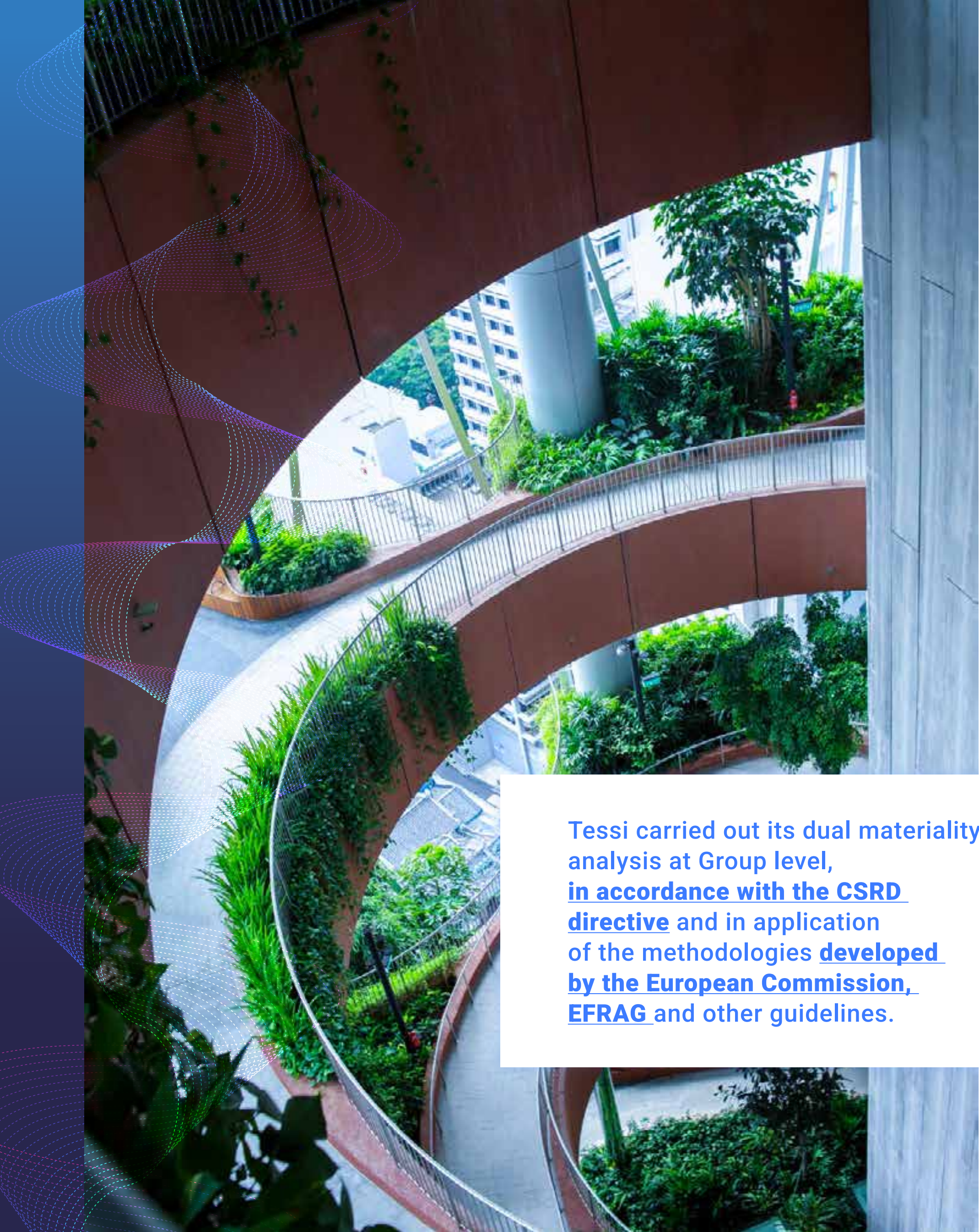
18. Adapting to climate change

19. Governance and business ethics

20. Water consumption

21. Biodiversity and ecosystems

Material issues are those for which a score greater than or equal to 2 has been obtained for financial materiality and a score greater than or equal to 2.5 has been obtained for impact materiality.



Tessi carried out its dual materiality analysis at Group level, in accordance with the CSRD directive and in application of the methodologies developed by the European Commission, EFRAG and other guidelines.

IDENTIFICATION OF THE LIST OF ISSUES AND ASSOCIATED IMPACTS, RISKS AND OPPORTUNITIES (IROS)

Tessi has identified a list of sustainability issues and associated IROs to be assessed as part of the dual materiality analysis, based on:

- The list of ESRS, themes, sub-themes and sub-sub-themes of ESRS 1 AR 16 (European Sustainability Reporting Standards),
- A sector benchmark and an external literature review,
- An analysis of pre-existing documents (NFPS, risk mapping, vigilance plan, code of ethics, carbon audit, etc.) to understand the issues specific to Tessi and identify the significant IROs,
- Three workshops with representatives of Tessi's business lines.

The definition of the challenges and IROs was based on the formalisation of Tessi's value chain. The activities considered vary depending on the value chain: a significant amount of existing data has been taken into account, including the non-financial performance statement (NFPS), the carbon audit, issues related to the duty of care, the risk analysis conducted by the company, and so forth.

The list of issues and IROs was reviewed, amended and validated by the CSR Department. Its final version includes 21 issues divided into 3 categories, parallel to the ESRS (Environment / Social / Governance) and 1 category of issues specific to Tessi's business.

Please note: as the dual materiality analysis must be assessed on a gross basis (in order to account for all significant IROs) while taking into account the actions implemented by the company, Tessi's list of issues and associated IROs therefore accounts for all its significant impacts, risks and opportunities - whether or not actions have been taken or are planned to remedy them (in accordance with EFRAG's materiality guidance). However, for the ratings, the actions already implemented by Tessi have been taken into account.

Use of Tessi's due diligence procedure to identify negative impacts

Tessi is subject to the French law of 27 March 2017 on the duty of care of parent companies and ordering companies.

Tessi's vigilance plan covers its own activities, those of its fully consolidated subsidiaries and those of its tier 1 suppliers and subcontractors. The main issues in the vigilance plan (as identified and managed using the Tessi methodology for identifying and prioritising major risks to people and the environment) were taken into account when identifying the IROs.

The impacts identified as a result of the DMA conducted as part of the implementation of the CSRD are used to redefine the key points of the vigilance plan.

STAKEHOLDER SELECTION AND CONSULTATION

The aim of the consultation is to give stakeholders the opportunity to **express their views on the importance of the issues at stake and the associated IROs**.

The stakeholders consulted were selected with two main considerations in mind:

- **Representation** of the different categories of Group stakeholders affected (customers, employees) and interested (customers, employees, investors, suppliers),
- **Expertise** on the issues they would be asked to rate.

The internal and external stakeholders consulted were not the same depending on the materiality assessed:

- **Financial materiality:**
 - **4 Chief Financial Officers** (CFOs) were consulted to ensure that all of Tessi's businesses and geographical areas were represented.
 - **1 Tessi customer** and our investors were also questioned in the context of financial materiality.
- **Impact materiality:**
 - **9 members of management** and internal experts in 3 business workshops to ensure that all of Tessi's businesses and geographical areas were represented. At this stage, it was decided not to involve the Group's support departments (HR, Purchasing, etc.) in order to facilitate the participation of business representatives. The support departments were involved at a later stage.
 - **5 individual interviews** were conducted with external stakeholders (selected for their expertise in a particular field or type of issue, or for the nature of their relationship with the Group and their representativeness of the various stakeholders).

A total of **13 internal** and **8 external Tessi stakeholders** were interviewed.

Several consultation methods were used to gather feedback from the various stakeholders.

These ad hoc consultation methods have been designed to gather as many responses as possible while providing stakeholders with the best possible support in the rating exercise, and thus to enhance the quality of the ratings and responses collected.

- **Financial materiality:**
 - **7 individual interviews** with 4 CFOs covering Tessi's main business lines, **1 customer and Tessi's investors** were conducted on financial materiality. The interviews lasted about an hour and were based on the online questionnaire. Respondents were first made aware of the approach and familiarised with the exercise, before rating each of the issues. Respondents were encouraged to justify their ratings and provide additional details, which were then incorporated into the qualitative analysis of the final matrix.

- **Impact materiality:**
 - **3 rating workshops** were held with 9 members of management and internal experts. The workshop participants agreed to define the rating for each of the issues. A single rating per workshop has been retained and integrated into the rating tool.
 - **5 individual interviews with external stakeholders** (suppliers, experts) on impact materiality were carried out. The interviews lasted about an hour and were based on the online questionnaire. Respondents were first made aware of the approach and familiarised with the exercise, before rating each of the issues. Respondents were encouraged to justify their ratings and provide additional details, which were then incorporated into the qualitative analysis of the final matrix.

VALUE CHAIN AND PROPRIETARY ACTIVITIES

For each IRO, Tessi has checked whether it falls within its own activities or within its upstream or downstream value chain. **Each IRO can have several impacts, at several levels** (see value chain diagram on page 17).

RATING SYSTEM

In order to facilitate stakeholder consultation, the rating has been carried out at the level of the issues at stake, while taking into account and considering the **impacts, risks and opportunities**.

In accordance with the EFRAG guide, which expressly states that no specific methodology is mandatory and that the only **requirement is that the procedure be transparent**, the methodology adopted for rating the issues was as follows: for each issue and each materiality, respondents were asked to rate the impact (taking into account the magnitude, scope and irreparability), its nature (positive or negative) and its likelihood, with regard to the associated impacts, risks and opportunities. For financial materiality, the grid used to assess the financial consequences of an issue is based on the one used by Tessi to assess risks.

Respondents, in particular on the impact materiality, were given the opportunity to assess only part of the issues, depending on their area of expertise.

It should be noted that each materiality was the subject of a specific and separate questionnaire.



CONSOLIDATION AND WEIGHTING OF RESULTS

Consolidation

For each participant, only the issues that were rated were taken into account in consolidating the results. Thus, the fact that a participant did not wish to score an issue had no influence on the final consolidated score for that issue.

The final impact and financial materiality scores were established on the basis of each respondent's importance and probability scores for impact or financial materiality, for each issue. For each issue, and for each materiality, the importance and probability scores were multiplied to obtain the impact materiality and financial materiality scores. These scores range from a minimum of 1 (1x1) to a maximum of 16 (4x4). They were then plotted on a scale of 4 by dividing by 4, to obtain a materiality score of between 0 and 4.

Weighting

Impact materiality and financial materiality have been weighted to take account of differences in the number of respondents per stakeholder category:

- **Impact materiality:**
 - Business representatives (3 workshops) account for 33% of the assessment
 - Supplier representatives (3 interviews) for 33%
 - Experts (2 interviews) for 33%
- **Financial materiality:**
 - Business representatives (4 interviews) account for 57% of the assessment
 - Shareholders (2 interviews) for 28%
 - Customers (1 interview) for 15%



Analysis of ESG impacts, risks and opportunities

The table opposite lists the **impacts, risks and opportunities (IROs) that Tessi identified and deemed material during the dual materiality analysis carried out in 2024**, in accordance with the CSRD directive and in application of the methodologies developed by the European Commission, EFRAG and other guidelines.

For each sub-theme, Tessi mentions:

- whether it is an impact (I), a risk (R) or an opportunity (O),
- where it is in its value chain, i.e. upstream, during operations, or downstream.

All IROs were scored independently of the mitigation measures implemented by Tessi, i.e. **the materiality analysis was performed on the basis of gross impacts, risks and opportunities**.

The Group's risk management system covers the material risks identified in the dual materiality analysis, with appropriate action plans to mitigate these risks.

Challenges	Type of IRO	Location in the value chain
Innovation and the use of AI in processes	Impact	Operations, Downstream
	Risk	
	Opportunity	
Solutions for the transition	Risk	Operations, Downstream
	Opportunity	
Working conditions and employee retention	Impact	Operations
	Risk	
Employee health and safety	Risk	Operations
Management-staff dialogue	Risk	Operations
Skills development	Impact	Operations
	Risk	
	Opportunity	
Gender equality	Impact	Operations
Diversity and inclusion	Impact	Operations
	Opportunity	
Discrimination and disability	Impact	Operations
Governance and business ethics	Risk	Upstream, Operations and Downstream
	Impact	
Confidentiality and security of personal data	Impact	Upstream, Operations and Downstream
	Risk	
Responsible purchasing: managing relationships with suppliers, including payment practices	Impact	Upstream, Operations and Downstream
Adapting to climate change	Impact	Operations
	Risk	
Mitigating climate change	Impact	Downstream
	Risk	Operations, Downstream
	Opportunity	Downstream
GHG emissions	Impact	Upstream, Operations
Energy consumption	Impact	Upstream, Operations
	Risk	Operations
	Opportunity	Operations

Dialogue with our stakeholders

The Tessi Group operates in an environment made up of stakeholders who have an influence on its activities. **The Group favours exchange, transparency and listening in all its economic and social relations.** This ongoing dialogue enables us to understand and integrate their expectations into the Group's strategic orientations, operations and commitments.

Stakeholders	Key issues	Key expectations with regard to Tessi	Forms of dialogue
Investors, rating agencies, shareholders	Valuation, durability and values	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 Compliance of people	Meetings with local authorities Meetings with trade associations Participation in discussions, evening debate with the Ministry of the Ecological Transition and Solidarity Global Compact France Ambassador
Employees	Engagement 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 media, 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, partnership and loyalty building	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 the digital transformation of companies Open days at the Lab and CETIA (Tessi Centre of Excellence for Intelligent Automation) "Tessi Insights", our blog about the digital transformation of business processes
Suppliers/sub-contractors	Quality, costs, deadlines, ethical compliance	Sustainable partnership Profitability Business ethics Loyalty	Negotiations and contractual relations Supplier surveys Tessi Supplier Relations Charter
Media & associations, international organisations	Image and reputation	Transparency Information CSR commitments	Global Compact France Ambassador Stage Organiser of the SDG Tour de France Trade press testimonials Press releases Annual Communication on Progress (COP) - GC Advanced level

04

CHAPTER

CSR strategy

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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 Lines** (BLs) 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 a multi-tier governance system:

- **CSR steering committees** with members of Executive Management, validating the CSR approach in line with the Group's strategic orientations,
- **Steering committees with the business lines and support functions** to ensure that these guidelines are properly applied to 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.

COMMUNICATION TO THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES OF THE OPINIONS AND INTERESTS OF THE PARTIES CONCERNED

The Tessi Group's CSR strategy and performance **are presented to the Audit Committee at least once a year**. It also presents the opinions and feedback received from stakeholders. Its presentations also address the views and interests of stakeholders in the light of Tessi's CSR strategy, as well as proposed changes.

Lastly, the Audit Committee oversees both the process and the results of the dual materiality analysis carried out in 2024, **in accordance with the CSRD directive** and in application of the methodologies developed by the European Commission, EFRAG and other guidelines. It therefore endeavours to be as informed as possible about the way in which Tessi analyses its impact on the parties concerned.

In the same way, the **Executive Committee is regularly informed of progress in the area of CSR** and has participated in the preparation and presentation of the dual materiality analysis.



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

2021-2025 CSR Roadmap

The materiality analysis exercise has 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,
- 23 performance indicators and their associated targets,
- Contribution to the United Nations Sustainable Development Goals.

Digital trust

- A **reliable and responsible approach to using 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 the **satisfaction of our customers** in the face of new societal and environmental imperatives
- **Supporting** our customers in the **sustainable IT transition** 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**

Civic and social commitments

- Committing the Group to contributing to **inclusion and economic development** in the regions where it operates
- Valuing and supporting **employees' commitment to solidarity**

Valuing human capital

- Ensuring the **health and safety** of our employees
- **Retaining our talent** and enhancing the appeal 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:

Material issues for Tessi	Risks	2025 Report chapters dealing with the subject	Key performance indicators (KPIs)/ Performance tracking indicators	Scope	Reference year (2021)	2022	2023	2024	2025	Targets (2025)
RESPONSIBLE OFFERING   										
Maintaining customer satisfaction in the face of new societal and environmental imperatives Supporting our customers in their sustainable IT transition (solutions to support the transition) Innovation and AI	Downgrading of the company's reputation and image Not adapting to the low-carbon transition Non-compliance with data security and confidentiality rules	Chapter 5 - Innovative and sustainable solutions for our customers	NPS score	France	51	51	57	61	52	
			Scope of the customer satisfaction survey expanded over the years, with particular efforts made to increase the number of respondents							
			% of teams aware of and/or trained in the challenges of sustainable IT	France	70%	17%	40%	61%	100%	100%
					Digital Cleaning Week has become a regular event for our employees; this year, in particular, it provided an opportunity to circulate a Sustainable IT poster across the entire Group, highlighting best practices in digital sobriety					
			Sustainability of Tessi offerings: sustainable IT maturity level	France	25%	25%	55%	55%	55%	100%
					The roll-out of the Sustainable IT programme remains a key component of our forthcoming CSR roadmap, particularly with regard to helping all our employees develop greater maturity in issues of digital sobriety. The framework established through the certification of four of our subsidiaries is a first step that will be further developed in the coming years, in particular by enhancing the skills of our business experts in areas such as eco-design, digital accessibility and green data centres. This will enable us to ensure the development of new, more sustainable IT and AI solutions for our customers, as well as the implementation of energy-efficient and sustainable practices in our data centres					
			EcoVadis assessment	World		56 (Silver status)	56 (Bronze status)	76 (Gold status)	79 (Gold status)	73 (= Platinum status in 2021)
Significant improvement in our EcoVadis score, reflecting our commitment to continuous improvement in the management and implementation of our CSR approach, despite requirements that have risen year on year										
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	Chapter 7 - Digital trust	Code of ethics dissemination rate	World	90%	90%	91%	100%	100%	100%
					The dissemination of the code of ethics to all our employees, integrated into our compliance processes, complements the Group's whistleblowing scheme					
% of Tessi hosting sites that are ISO 27001 certified	World		100%	100%	100%	100%	100%	100%		
			Recognised operational excellence in our technology operations, which further reinforces the Tessi Group's status as a trusted provider of hosting and secure processing services for sensitive and/or personal data							
Ensuring data confidentiality and security	Non-compliance linked to regulatory changes Company reputation and image		% of personal data breach notifications processed and notified within the mandated 72-hour period	World	100%	100%	100%	100%	100%	100%
					Demonstrated expertise and rigour in securely handling one of the most critical assets for businesses today: data! It therefore strengthens the bond of trust with our customers in relation to security and data protection, including in an international context					
ADAPTING TO AND MITIGATING CLIMATE CHANGE     										
Measuring and reducing the environmental footprint of our business and digital services Optimising our waste management (circular economy) Optimising our energy consumption (energy management) Encouraging eco-mobility	Downgrading of the company's reputation and image Not adapting to the low-carbon transition and climate risk Supply difficulties (depletion of resources)	Chapter 9 Protecting our environment	GHG emissions - tCO ₂ e (Scope 1, 2 and 3) - Location-based	World	33,986	-	-	31,400	-	-8%
					Significant progress against a backdrop of growth and a trajectory that is currently being defined, which will enable us to set our reduction targets for 2030					
			% of workforce covered by a recycling scheme	World	90%	89%	89%	90%	93% *	100%
					Implementing the Group's waste management policy is more complex in certain countries around the world, given the lack of local recycling infrastructure. However, partnerships are currently being established regarding the management of Waste Electrical and Electronic Equipment in 2026 across numerous regions internationally *Excluding Customer Relations scope					
			Change in the ratio of electricity consumed to the workforce	World	-23%	-7%	9%	-12%	-6%	-5%/yr
			Trend in annual electricity consumption	France		-10%	7%	-6%	-4%	-10%/yr
				Targets will be redefined as part of the new CSR roadmap and the Group's decarbonisation plan						
			Change in GHG emissions from business travel	France	17%	19%	11%	4%	-60%	-5%/yr
% of alternative engines in the car fleet	France	9%	12%	16%	31%	41%	>20%			
VALUING HUMAN CAPITAL      										
Major push over the past year, signalling a transition in our Group's vehicle fleet and, more broadly, in mobility practices relating to business travel										

Working conditions, employee health and safety Skills development Management-staff dialogue Talent retention and employer brand appeal Promoting diversity and inclusion in all its forms Promoting a responsible management approach to quality of life at work	Attrition of talent and skills Human rights non-compliance Downgrading of the company's reputation and image	Chapter 6 - Our valuable human capital	Frequency rate	World	4.37	5.52	4.51	3.87	3.99	<7.3
			Severity rate	World	0.14	0.12	0.19	0.15	0.11	
			Absenteeism rate	World	6.48%	5.52%	6.73%	6.31%	6.64%	<5%
			Turnover rate on permanent contracts (excluding ADM Value)	World	17%	21%	17%	17%	15%	<15%
			Indicators relating to occupational health and safety issues that are under control, stable and in line with trends observed in our markets, which will be complemented by a programme aimed at improving working conditions and employee satisfaction over the coming years							
			% of women on the Executive Committee	World	40%	40%	38%	29%	19%	50%
			% of women among supervisory staff	World		38%	41%	38%	42%	
			% of women among management	World		33%	35%	37%	35%	
			% women in total hires	World	64%	63%	62%	61%	61%	50%
			Gender equality issues are more complex to address in senior management roles							
			4.6%	4.9%	5.5%	6.7%	7.2%	>6%		
% of workforce with disabilities		France	Ongoing efforts to support our employees, HR departments and managers in understanding these issues, and to turn disability into a performance asset for the Group. This result places the Tessi Group amongst the French companies that go beyond the regulatory requirements in this area							
CIVIC AND SOCIETAL COMMITMENTS 										
Committing the Group to contributing to inclusion and economic development in the regions where it operates - Responsible purchasing	Failure to value the company's social footprint	Chapter 8 - Civic and societal commitments	Change in the amount of purchases from establishments dedicated to employing those with disabilities (ESATs)	France	37%	-14%	65%	65%	67%	+50%/y-5
Promoting and supporting community involvement					Result of the reorganisation of our purchasing processes, over the past year we have worked to improve the classification of our suppliers and to define an ambitious responsible purchasing policy that places inclusion at the heart of our purchasing commitments.					

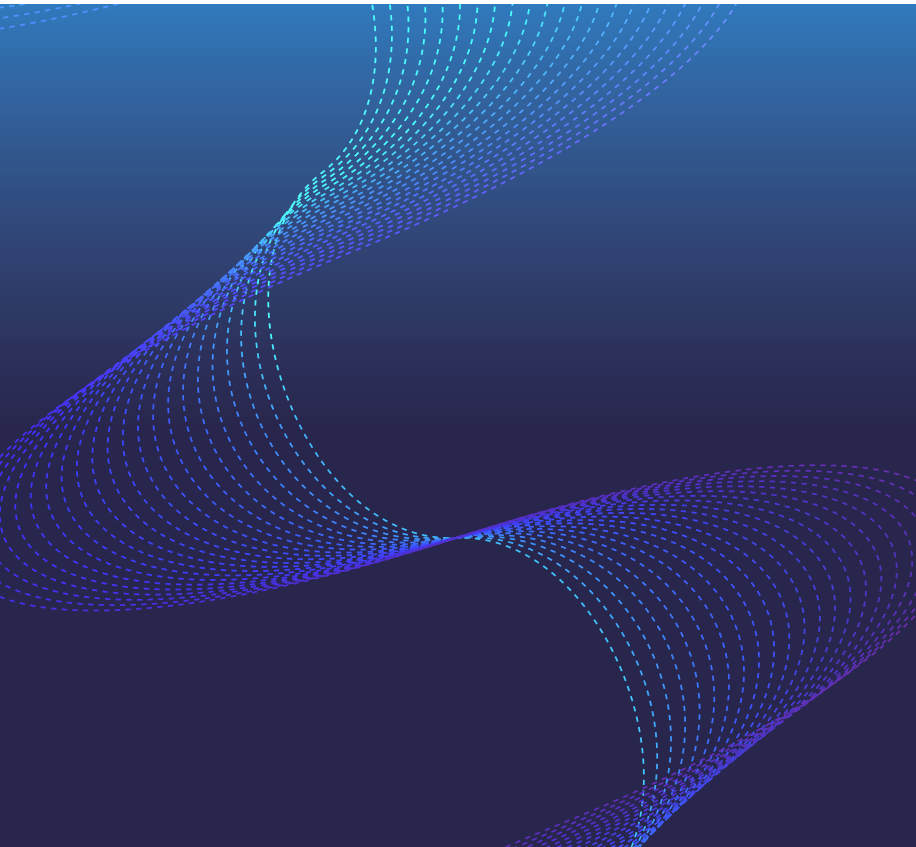


Tessi supported its **CSR approach** with key performance indicators and **ambitious targets for 2025** for each of its areas of focus

2025 marks the end of a **first cycle in the continuous improvement** of our CSR approach.

The management of this initiative and the unwavering commitment to our collective efforts have enabled us to **achieve our ambitions**, as **70% of the targets** initially set **were met or exceeded**.

With the dual materiality exercise renewed, **a new roadmap for 2026-2030** is currently being produced, for which **new targets will be set**.



05

CHAPTER

Innovative and sustainable solutions

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Keeping our customers satisfied in the face of new social and environmental imperatives, and supporting their sustainable IT transition with reliable, secure, innovative, and sustainable solutions.

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Solutions for the transition	Risk	Operations
	Risk	Operations and Downstream
	Risk	Operations and Downstream



Continuous measurement of customer satisfaction

We pay particular attention to **continuing to control the quality of our service**, offer solutions, and improve our customer satisfaction score (net promoter score, or NPS).

Many companies claim to be “customer-centric”, but in reality, very few of them actually are. This notion implies considering the customer, but not only the customer. Being “customer-centric” is above all a corporate culture that aims to **put 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.

The digital revolution has fostered the development of a corporate culture in which **the customer experience is central**. As an adviser specialising in enterprise digitalisation, we are convinced that seeing the digital transformation through the prism of technological solutions without taking account of the human aspect - customers and employees - is to go against the grain of what this revolution entails.

Every year, our Process Management and Customer Relations subsidiaries measure customer satisfaction in order to obtain feedback on their perception of the projects and services 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.



These surveys relate to the overall Business Process Outsourcing and Customer Relations activity.

In 2025, the **Net Promoter Score was 52 in France**, with customer satisfaction feedback focusing in particular on:

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

These survey results underline the Group's determination to be at the forefront of **supporting businesses in their transformation**.

This year, the response rate has risen significantly, with 44.2% of our customers responding to the survey.



That's 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/disprove 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 a customer-centric culture** and new managerial practices
- **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



An organisation that adapts to market requirements

Tessi's approach aims to pursue its **strategy as a leading player** in its areas of activity, to respond to its customers' business and digital transformation challenges. Faced with increasingly complex projects and new customer expectations and constraints, including those relating to the **transformation brought about by AI in the business processes**, it is critical to have a detailed knowledge of your customers' business and to anticipate what drives the need for innovation or responsible transformation.

To achieve this, Tessi has adjusted its approach by adopting a matrix organisation, based on **4 strategic vertical markets**:

- Insurance
- Banking
- Public sector
- Energy

And **five priority areas of expertise**:

- Process Management
- Customer relations
- Invoicing
- Publishing & Integration
- Consulting & Integration

Tessi, a major player in the digital trust market

HIGHLY SECURE DATA CENTRE

ISO 27001: Information Systems Security commitments

Because the digitalisation of business processes and the collection of customer data require a high level of trust in the information entrusted, **Tessi has been implementing its information security management system** for many years. The scope of providing, operating, and supporting infrastructure for the secure hosting of sensitive and/or personal data processing solutions was **ISO 27001** and **ISO 27701** certified.

ISO 27701 certification for the personal data protection management system has been added to the recognition of the measures deployed to **protect personal data**.

Tessi: a certified health data host

Since **early 2019**, **Tessi has also been HDS** (Health Data Hosting) certified, enabling it to provide, operate and support the infrastructure for health data processing solutions, such as electronic archiving.

FAITHFUL DIGITISATION AND ELECTRONIC ARCHIVING: DUAL CERTIFICATION FOR TESSI

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, 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.

The electronic archiving solutions (the SQALIA range by Tessi) have also been **NF 461 / ISO 14641 certified since 2016**. It certifies that an electronic archiving system (EAS) complies with the rules of the art, in particular standard NF Z42-013.

The archives are stored **in Tessi's private cloud, ensuring integrity, traceability, confidentiality, availability, and long-term retention**.

With this dual certification, **Tessi has strengthened its excellence in digital transformation** and demonstrates the capacity of its platform to offer a **secure, multi-channel and compliant environment** for the digitisation and electronic archiving of a company's sensitive data flows with probative value.

CERTIGNA BY TESSI OBTAINS EIDAS CERTIFICATION

As a genuine **European Trusted Third Party**, CERTIGNA by Tessi offers solutions for securing data exchanges and documents.

CERTIGNA by Tessi was already **RGS and eIDAS-certified** (European regulation) for its digital security certificates for websites, identification, and electronic signature, and **obtained eIDAS certification for its timestamping service in 2018**. This made the company one of Europe's most standardised certification authorities.

eIDAS-certified timestamping is an essential element of digitisation with probative value. For digital documents such as invoices and payslips, certified timestamping reliably dates the document.

eIDAS-certified timestamps can only be issued by a trusted third party using ultra-secure hardware connected to time sources offering very high accuracy. Unlike system timestamps (for example a computer), **this timestamp is impossible to modify**. It is also legally binding.



Because customer **satisfaction and trust** are in the **Group's DNA**, Tessi wishes to maintain a close relationship with its customers at all times, achieved through **continuous improvement**.

TESSI POST LRE OBTAINS ANSSI CERTIFICATION FOR ELECTRONIC REGISTERED LETTERS (LRES) 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 the 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.

Controlling the quality 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 IN 2025

Management System

- **ISO 9001**: 2015 - Scope: "Secure processing of payment methods and documents, outbound mail processing and customer relationship management"
- **ISO 18295-1** - Management of Customer Relations
- **ISO 27001** - Scope of hosting
- **ISO 27701** - GDPR governance
- **Health Data Host** (HDS)

Business expertise

- **NF 461** (standard NF Z 42-013 / ISO 14 641-1) Electronic archiving system with probative value
- **SIAF digital accreditation** for archiving public sector documents
- **NF 544** (standard NF Z 42-026) Faithful digitisation
- **Qualification of the electronic registered letter service**
- **NFK 11-112** Cheque letter publishing
- **Qualiopi**: Certification of Tessi Academy as a training organisation
- **LCP** (Lightweight Certificate Policy): registration authority for issuing certificates
- **PA** (Approved Platform - E-invoicing)

Deploying a sustainable IT approach

Sustainable IT 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 life, including 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.

Aware of the environmental impact of the digital sector and the associated challenges, **Tessi, a digital services company, is now committed to measuring and reducing the environmental footprint of the solutions, offerings, and applications we develop** so that they become an asset for the benefit of our digital and environmental transition and that of our customers.

This new perspective on environmental issues has prompted us to build **our environmental strategy around a “Sustainable IT”** programme that addresses digital sobriety, sustainable digital technology, and the impact of our solutions and services on the environment. This programme is **structured into four aspects**:

1. Raising awareness among our employees of the challenges of Sustainable IT, 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 Sustainable IT programme has included an awareness-raising and training component for our employees in the issues of sustainable IT.

This aspect is divided as follows:

- **Raising awareness of the environmental, ethical and inclusivity issues** involved in sustainable IT with:
 - A "Digital Mural" workshop for all executives
 - The annual organisation of Digital Cleaning Week in France and internationally: creation of a poster illustrating best practices for digital sobriety, distributed in France and internationally, and the organisation of a big quiz to raise awareness amongst all our employees about the challenges of sustainable IT.
 - A Sustainable IT MOOC module (level 1) delivered by Tessi Academy as both e-learning and virtual classes for all our employees.
- **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.).



2. 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 the footprint of our digital activities allowed us to estimate their environmental impact at 30% of our total footprint, and 4% solely for our purchases of IT equipment.

Most of our equipment (WEEE) is recycled and/or reused by specialist service providers. Servers and hard disks follow a different procedure, with secure erasure before dismantling and recycling the 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 (INR). 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-coordinated by the Interministerial Digital Department (DINUM), the Ministry of Ecological Transition, ADEME (the French agency for ecological transition), and the Institut du Numérique Responsable.

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

Our aim is to incorporate these same criteria into all new solutions we develop for our customers in the future.



3. Integrating 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.

4. INR's Sustainable IT label

As a signatory of the INR's Sustainable IT charter, 4 Group subsidiaries have opted for the INR's Sustainable IT label, to ensure that the project is part of a credible, continuous improvement approach.

As part of this certification, the sustainable IT maturity of these entities was evaluated at 55% in 2024 (according to the 5 areas of the INR Sustainable IT label). The work carried out as part of the labelling project has made it possible to increase this level of maturity since 2022, which was at the time estimated at 25% according to the same benchmark.

5. A responsible approach within our data centres

Our infrastructure and that of our partners is committed to addressing the issues of energy efficiency, responsible and sustainable use of IT:

- 16 of our data centres are committed to energy efficiency issues, with an average PUE** of 1.44
- 37% of them use renewable energy sources
- 31% have signed the European Code of Conduct for Data Centres



* Power Usage Effectiveness

For the development of digital technologies to tackle the challenges of society's transformations

A RELIABLE AND RESPONSIBLE APPROACH TO USING AI

Artificial intelligence (AI) represents a **major technological advance**, but its development and use also pose **major ethical, environmental and governance challenges**. A reliable and responsible approach to AI is essential to ensure that these technologies are deployed **ethically, transparently** and **with respect for human rights**.

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Innovation and the use of AI in processes	Impact	Operations, value chain downstream
	Risk	Operations
	Risk	Operations, value chain downstream
	Risk	Operations
	Risk	Operations
	Opportunity	Operations, value chain downstream
	Opportunity	Operations



AI within the Tessi Group

tessi

France & International

ADM

value

VILT

- OCR with generative AI for document recognition
- Business assistants for back-office agents
- Automation of back-office tasks
- Data and the voice of the customer (predictive, anti-fraud, etc.)
- Employee training
- Code assistance with generative AI
- AI-based Business Process Automation software

- Augmented agent (AI copilots and “next action” assistance)
- Voicebots and chatbots
- Real-time translation of calls
- Data and the voice of the customer (predictive, anti-fraud, etc.)
- Employee training

- Code assistance with generative AI
- AI tools to complement partner publishers' offerings
- Training in AI tools from partner publishers

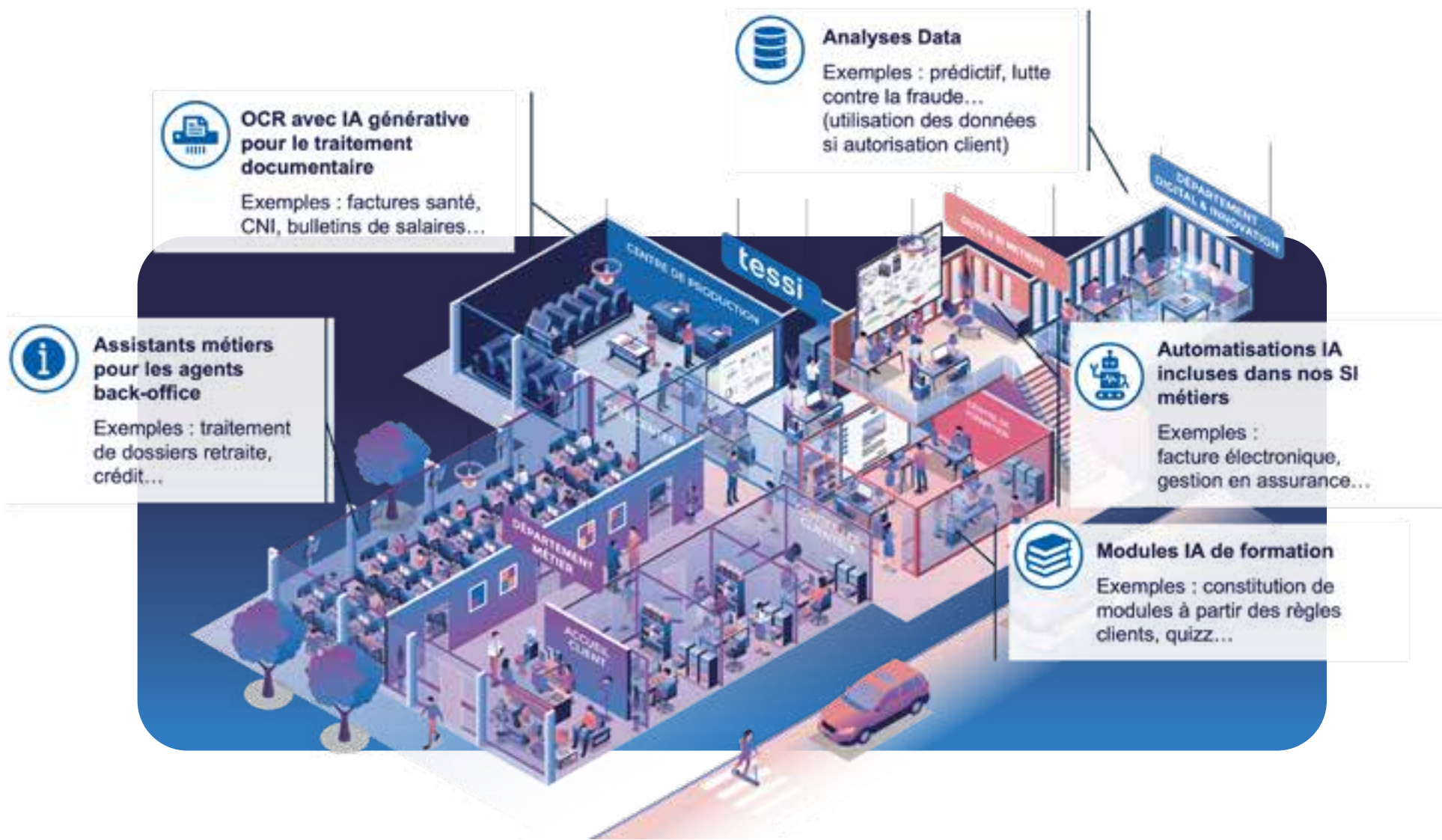
IA

OUR AMBITION FOR AI

Our ambition is to **become a leader in the integration of AI into the processes that our customers entrust to us.**

Our highly operational DNA and our in-depth knowledge of our customers’ processes make us a key player in identifying and industrialising the AI use cases of tomorrow.

AI IS AT THE HEART OF OUR BACK-OFFICE AND DOCUMENT ACTIVITIES



“EMBEDDED AI” SOLUTIONS IN OUR CUSTOMER RELATIONS OFFERINGS

IA

ADM

value

- Augmented agent** Focus on quality
 - Conversational AI training
 - Multilingual request management
 - AI copilot and knowledge bases
 - Real-time assistant: “best next action”
- Automation & bots** Focus on productivity
 - ChatBOT & VoiceBOT
 - Generative AI: automated response to text
 - Summaries and automatic qualification of contacts
- Data & voice of the customer** Focus on management
 - BI: advanced analyses and cross-referencing of KPIs
 - Analysis and predictive sales models
 - Speech Analytics

AI IS AT THE HEART OF VILT’S TOTAL EXPERIENCE OFFERING

IA

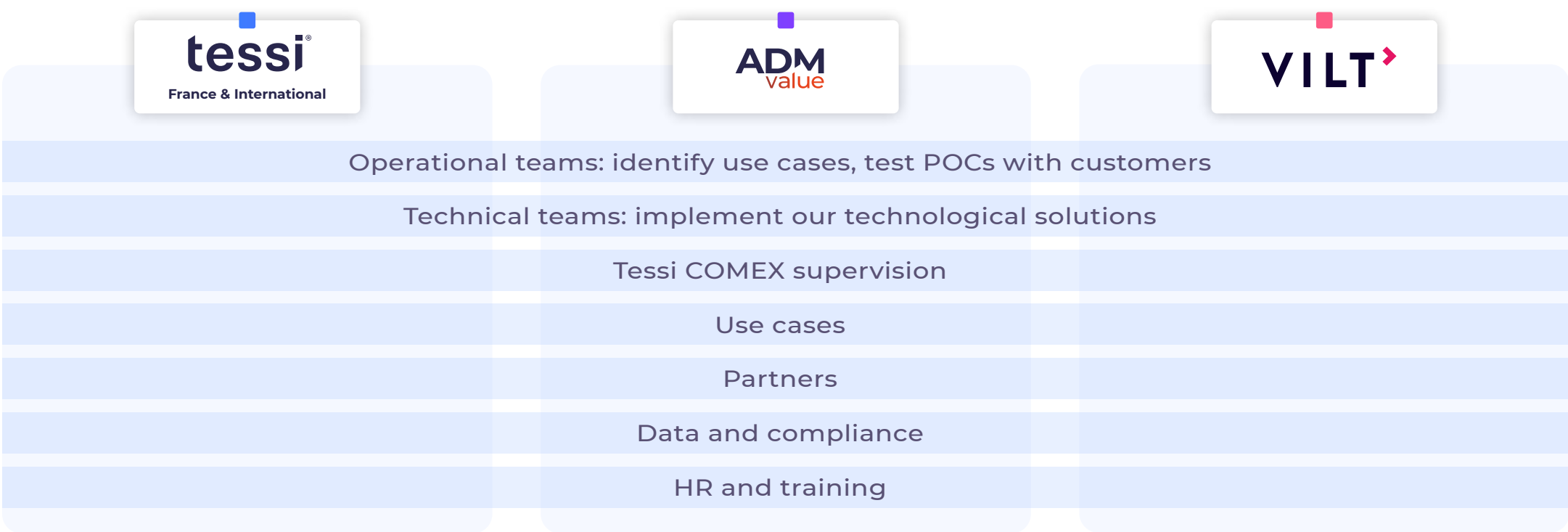
VILT

Total Experience (TX) is a strategy used by successful organisations **to improve both customer and employee satisfaction.**

Instead of treating the customer experience (CX) and the employee experience (EX) separately, **Total Experience integrates them together.**

- **Training in AI tools** from technology partners such as Adobe
- **Integration of proprietary AI building blocks** to complement VILT's software partners

OUR AI ORGANISATION



Innovation and AI

A NEW DEAL FOR BPO: A MARKET IN THE THROES OF CHANGE

Artificial intelligence is changing the rules of the game in the Business Process Outsourcing (BPO) sector. More than just a technology, it is a strategic lever for reinventing business processes and providing our major customers with ever-better service. Thanks to these changes, Tessi, a long-standing player in the sector, is deploying an ambitious strategy aimed at combining innovation, efficiency and compliance.

Tessi is one of Europe's leading players in the Business Process Outsourcing market, historically focused on the outsourcing of back-office processes, and today covering a broad offering, from the back to the front office, with its own technologies and integration capabilities.

The arrival of artificial intelligence is profoundly transforming the BPO market, bringing new opportunities and challenges. AI is changing customers' expectations, as they seek greater added value: companies are still aiming for productivity gains, but they now expect their partners to make a broader contribution to their performance, by innovating and offering insights that can be exploited thanks to data.

While AI is transforming requirements, it is also affecting the businesses themselves, by reducing repetitive tasks and improving the quality of services provided. In addition, competition is intensifying with the arrival of new technological inputs. These specialist players are developing cutting-edge solutions, forcing incumbent companies to innovate rapidly to remain competitive. Finally, regulations such as the **GDPR**, **CSRD** and the **AI Act** require rigorous management of sensitive data and the design of frugal solutions, making the integration of AI even more demanding.

OPTIMISING BUSINESS PROCESSES THROUGH AI: TESSI'S STRATEGY

When it comes to artificial intelligence, the Tessi Group's activities fall into two main categories: those carried out on its own technological tools and those carried out directly on its customers' information systems.

Modernising internal tools

In its internal activities, Tessi is modernising its historical technological solutions, particularly in document management, by integrating machine learning models and LLM into its existing tools, such as OCR and automatic document reading/recognition. The aim of this development is to improve performance while guaranteeing the confidentiality of customer data thanks to the use of open source solutions hosted internally.

The integration of generative AI and LLMs also enables data to be better contextualised, making it easier, for example, to recognise health benefit codes for more efficient processing of healthcare bills. Specific algorithms are also being developed in parallel to detect document fraud, by identifying alterations in PDF files for example. Every year, Tessi processes millions of documents, such as payslips, invoices and proof of address, with greater accuracy and security.

However, to optimise all processes, AI must be seen as a set of tools that complement other automation technologies:

“There's no magic formula for improving productivity! It all hinges on a precise understanding of processes in order to identify time-consuming tasks and apply the most appropriate tools to them” explains Antoine Voirand, Director of Strategy and Development at Tessi.

Increasing the number of operators working on customer systems

For activities related to its customers' information systems, Tessi has surrounded itself with an ecosystem of technological partners thanks to its “Pépites Shaker” start-up accelerator.

In customer relations activities, AI plays a key role in assisting agents to deliver a more personalised and efficient experience. Various tools optimise the service, such as “next best actions” solutions that analyse conversations in real time to suggest the best responses or actions, or speech-to-text analysis that enables precise quality control of telephone exchanges. LLM models also facilitate the work of agents by speeding up knowledge base searches, automatically correcting texts and/or translating them. These technologies bring productivity gains, particularly for novice agents who need more support, while improving the quality of service and the working comfort of teams.

Some of these technologies also extend to back-office activities, such as AI tools that mobilise knowledge bases with our customers' business procedures, helping agents to manage complex business procedures. Ultimately, they should make it possible to handle increasingly sophisticated processes.

Finally, Tessi participates in the automation of processes carried out directly on customers' information systems. Thanks to its consulting and software integration teams, the Group is positioned as a legitimate player in identifying, recommending and deploying the best technology partners, taking into account the specific context of each customer.

A STRATEGY BASED ON AGILITY AND RAPID ROI

To guarantee the relevance of these artificial intelligence initiatives, Tessi is banking on short-term profitability targets, in other words, ROI in 3 or 4 months. In view of the rapid advances being made in the field of AI, the Group favours an agile approach, based on experimentation and continuous adaptation. This method is based on short cycles, with a quarterly assessment of projects in progress. This dynamic approach not only maximises the impact of the solutions deployed, but also ensures that we remain attuned to customer needs and market developments.

RECONCILING PEOPLE AND TECHNOLOGY: A KEY BALANCE

According to Tessi, artificial intelligence is not an end in itself, but a tool to reinforce human expertise. In certain industries, such as tourism, human interaction remains essential to guarantee a premium service. The challenge is therefore to support agents with technological tools that optimise the personalisation and handling of calls. Conversely, in sectors such as insurance, certain repetitive tasks, such as updating policyholder details, can be automated.

This approach reflects Tessi's philosophy, which is based on a **balance between automation and human intervention**, adapted to the specific characteristics of each sector. The aim is to carry out complex processes, while improving the experience of end customers.

At Tessi, the ability to combine people and technology is based on ongoing investment in training. Since 2024, sessions have been organised for sales, marketing, pre-sales, project management and operations teams, with an increase in 2025. Agents also receive systematic training on the tools deployed, to optimise their use and guarantee a high-quality service.

This approach is part of a strict ethical and regulatory framework. Each AI solution is implemented with the explicit agreement of customers and after a thorough assessment of compliance issues, illustrating Tessi's commitment to reconciling innovation and responsibility. **By integrating AI at the heart of its operations, Tessi is moving beyond its traditional role as a service provider to become a strategic partner for its customers**, a development based on a balanced alliance between technological innovation, economic pragmatism, and human business expertise.

A VISION INFORMED BY APPLIED RESEARCH

To maintain this balance over time while staying ahead of the competition, **Tessi works in close contact with the world of Applied Research**. Whether it's identifying potentially disruptive software components, benchmarking new business models and new organisational methods, or testing the UX impact of introducing a robot, exchanges between our experts and researchers stimulate the creation of new knowledge and help optimise the management of transformations.

This transformation is based on a pragmatic approach: high-impact solutions with rapid ROI, an agile methodology and a thoughtful alliance between artificial intelligence and human expertise. **AI is not an end in itself, but rather a strategic tool for improving performance and the customer experience**. By integrating these technologies rigorously and responsibly, Tessi is not content to simply automate, it also supports its customers towards a sustainable transformation, where technological innovation remains at the service of people.

Achieving our sustainability objectives will depend to a large extent on the Group's ability to reconcile the mass adoption of AI, which is essential for maintaining productivity, with the challenges of developing skills and controlling its environmental and ethical impact.

Management of AI adoption is organised around **2 areas**:

- **Productivity and creation of new services**: roadmap under the responsibility of the Strategy Director, incorporating a responsible approach,
- **AI Act compliance**: roadmap under the responsibility of the Risk & Compliance Director.

These two roadmaps feed into all the divisions, under the supervision of the Group Executive Committee.

ETHICAL, RELIABLE AND RESPONSIBLE USE OF AI

Our company is committed to promoting the reliable, ethical and responsible use of AI. We ensure that every solution we develop adheres to strict principles of **safety, transparency, accountability** and **sustainability, guaranteeing the trust of our stakeholders**.

GROUP-WIDE GOVERNANCE is in place, including an ethics committee, internal audits, risk analyses and ongoing monitoring. These mechanisms ensure rigorous supervision of all AI projects.

EMPLOYEE COMMITMENT: Every employee involved in an AI project is trained and responsible for its use. Systematic human validation and regular checks ensure that AI is never used as the sole basis for strategic decisions without supervision.

OUR AI SYSTEMS are designed to be secure, robust, explainable and non-discriminatory. We ensure their compliance with standards of confidentiality and respect for human rights, guaranteeing that no decision infringes fundamental freedoms.

STANDARDS & PROCEDURES: To provide a framework for the responsible use of AI, we have put in place a set of standards and procedures, including an AI Ethics Charter, a DPIA (Data Protection Impact Assessment), data governance policies and AI audit and risk management procedures.



06

CHAPTER

Our valuable human capital

PAGE

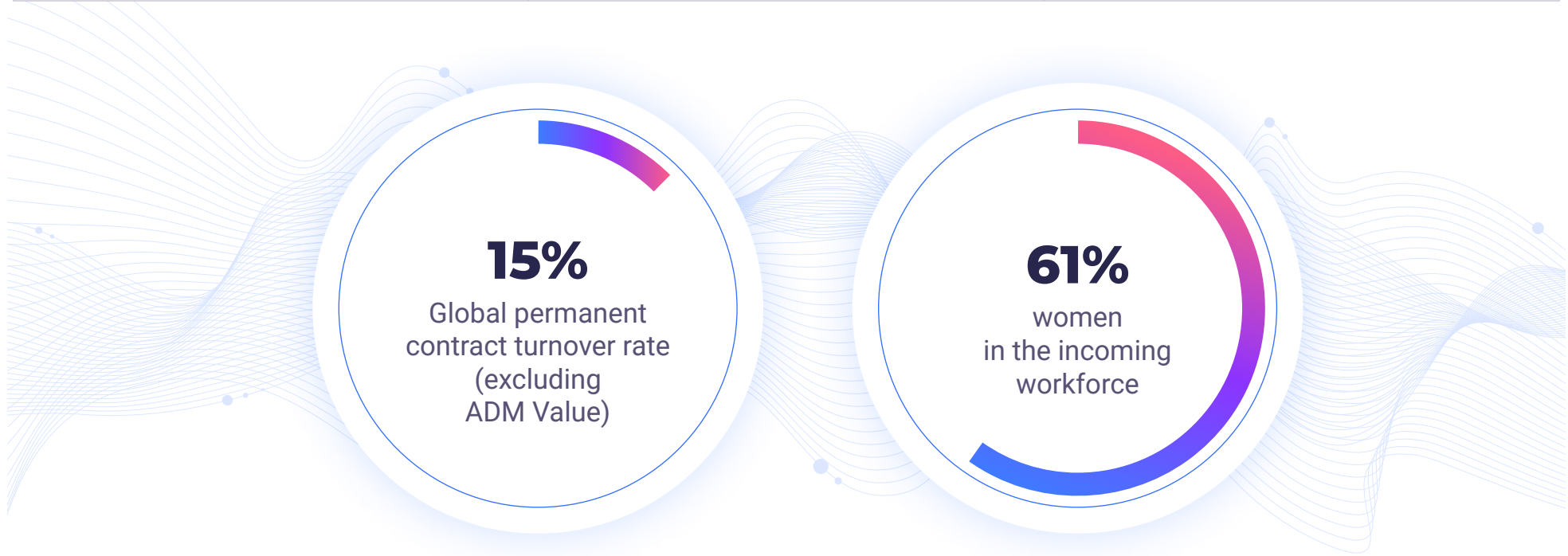
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- 49** Promoting diversity
- 54** Optimising career paths
- 55** Improving the working environment



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.

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Working conditions and employee retention	Impact	Operations
	Risk	Operations
Employee health and safety	Impact	Operations
Management-staff dialogue	Impact	Operations
Skills development	Impact	Operations
	Risk	Operations
	Risk	Operations
	Risk	Operations
	Risk	Operations
	Opportunity	Operations
	Opportunity	Operations
Gender equality	Impact	Operations
Diversity and inclusion	Impact	Operations
	Opportunity	Operations
Discrimination and disability	Impact	Operations



Tessi Group HR policy

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 attention” and the interpersonal excellence that we share with our customers must also be reflected in the way we consider our employees.

FOSTERING A SENSE OF BELONGING

Build 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

A company’s performance depends on the well-being of its employees. In particular, it involves knowledge of stress factors and support for employees in their daily lives.

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.

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, **over 66% of the Group's employees are women**.

Tessi makes every effort not to **discriminate in terms of gender equality in the workplace**:

- In terms of governance, the Tessi SAS Supervisory Board has nine members, three of whom are women, representing 33% of the total
- 19% of the members of the Group's Executive Committee are women
- 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:

- Measure relating to effective **remuneration**: application of collective increases to full-time employees on parental leave
- **Hiring** measure: to contribute to the gradual reduction of gender imbalance within the Group, priority will be given to the hiring of women or men with comparable skills and qualifications to restore the gender balance where appropriate
- **Qualification** measure: informing employees with two years of service, during their appraisals, of the training opportunities such as the professional development period, personal training account, individual training leave, skills assessments, and the validation of prior learning

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

For more information, click here: [Gender Equality Index - Tessi International](#).



TESSI GROUP DISABILITY POLICY

For several years now, Tessi has shown a strong interest in disability management. It now wants to develop and implement a proactive policy of professional integration and job retention for its employees with disabilities.

The aim is to:

- **Demonstrate our commitment** to welcoming, integrating and sustainably employing people with disabilities
- **Share a line of conduct** 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

In 2025, our number of employees with disabilities in France is 385. This represents 7.19% 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 in the organisation may be discriminated against** on the grounds of disability in terms of professional development or 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 debilitating illness
- All those involved will be mobilised to **promote the employment of disabled workers**: executives, managers, Human Resources teams, disabled workers, work colleagues, staff representatives, occupational physicians. All possible courses of action will be considered for the recruitment, integration and retention of the employee



To elaborate, a series of initiatives can serve as illustrations of how we demonstrate our commitments:

Raising awareness and providing support through a network of disability advisers

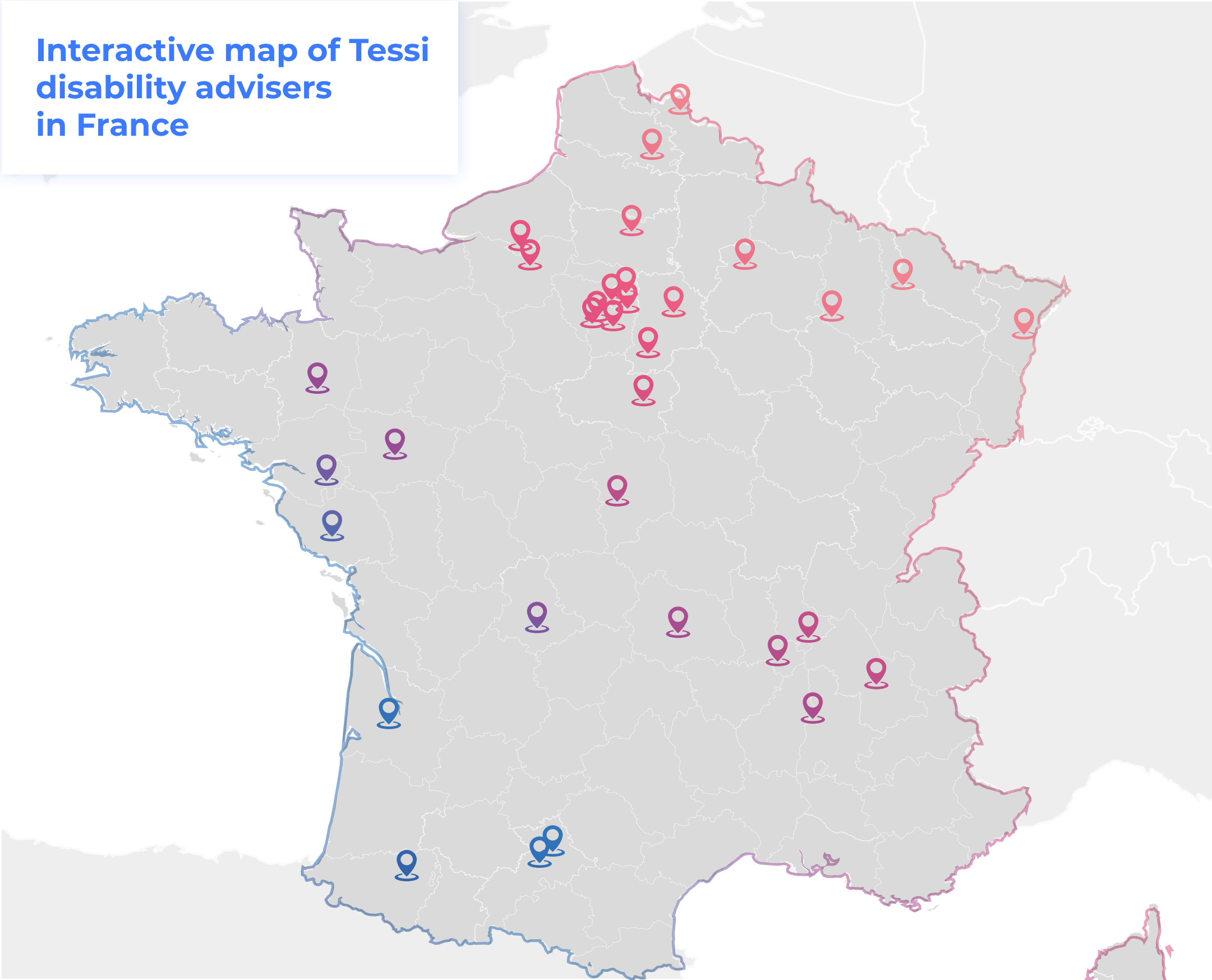
Since 2019, **Tessi has aimed to position itself as a "disabled-friendly" company.** Present at all our French entities, the disability advisers work to promote the Group's disability policy and listen to employees' needs.

As experts on issues related to recruiting, integrating and supporting workers with disabilities, they:

- are completing a dedicated disability advisers MOOC training course, enabling them to gain a better understanding of their roles and their duties towards employees
- are the main local contacts for employees on disability issues
- inform and support employees in how to declare workers with disabilities
- prepare for 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 EDEW at their centre



Since 2019, Tessi has aimed to position itself as a **"disabled-friendly" company.**



The central CSR team provides a wide range of tools and is available on a daily basis to train and support disability advisers 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, regular 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.

DISABILITY SUPPORT DAY

In January 2021, Tessi introduced the Disability Support Day that allows employees to take an extra day's paid leave per year to **help the Group's employees report disabilities among workers**. In 2025, initiatives aimed at raising awareness and informing our employees about the different forms of disability and the measures in place have increased the number of Disability Support Day beneficiaries: 100 employees, **25% more beneficiaries than in 2024**.



focus

Tessi recognised as an employer committed to disability inclusion

As part of the “Handi-Match” scheme, the French subsidiaries of the Tessi Group, in partnership with France Travail and Cap Emploi (the French public employment service), are recognised as organisations committed to disability inclusion for their **ability to demonstrate specific measures for the recruitment, integration and support** of their employees with disabilities.

Teams involved in the European Disability Employment Week (EDEW)

- Numerous initiatives have been put in place within the Group's companies:
- Internal survey to gather feedback from teams on 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 the least developed countries

The Tessi Group's entities, some of which are located in less economically developed areas* such as Senegal or Madagascar, for example, 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 cover and health services with the regular presence of a physician on site available to employees free of charge (medical check-ups, prescriptions, etc.).

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

*ISO list of developing countries approved by the ISO Council



AN INCLUSIVE RECRUITMENT POLICY

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. **Developing new recruitment tools** 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 by a mentor** to support jobseekers receiving RSA (inclusion income support) and other priority employment groups. Mentoring 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 professions

For example: **bringing in interns to learn about our careers through immersion**. 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 role-playing workshops for people receiving support or mentoring from local associations and other players. Welcoming secondary students from priority schools 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 welcomes young people who have dropped out of school or students for their work placement.

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 digitise HR management, this project provides an opportunity to review all HR practices within the Group and standardise HR processes. This will require the creation of common reference frameworks (jobs and skills in particular), which are the backbone of recruitment and internal mobility.

This HRIS project holds out a strong promise of transformation:

- Empowering all the company's players in talent acquisition activities: from identifying needs to onboarding talent, via candidate assessment. The contribution and role of each player is now defined
- Mobilisation of HR teams towards higher added-value activities: mastery of HR data strengthens analysis capabilities and the work of the various HR hypotheses
- Creating a common HR culture with shared processes and data

The HR challenges facing the Group are raising the expectations of the HR function. To achieve this, **we need the right tools** to:

- Have an overall vision needed to manage the company
- Identify the potential of each employee to optimise our human capital

Despite its complexity and history, the Group decided to take up the challenge of standardising its tools and processes, with a structuring project.

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 that our employees develop their skills, and build their loyalty through career development and advancement within the Group: to this end, in 2025 we recorded more than 81,418 hours of training delivered to our employees.

Please note: 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

- **Train our employees in the Sustainable IT 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.

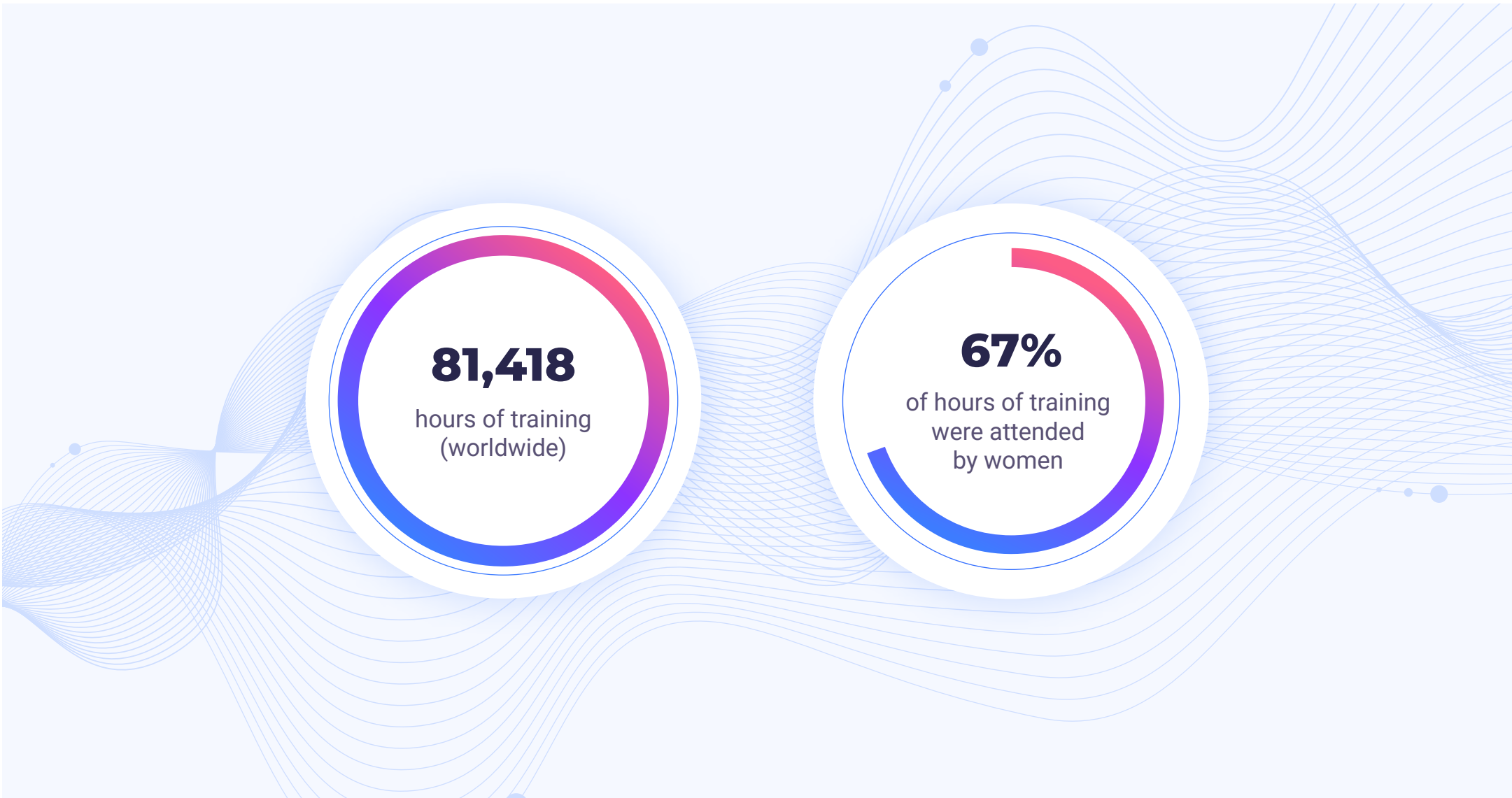
For Tessi, developing talent means pooling the knowledge of experts identified by theme in order to enhance and develop the skills of all its employees.

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 (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 more sustainable IT, 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 customers on the subjects of digital transformation.



Improving the working environment

THROUGH SPORT AND PHYSICAL WELL-BEING

The Tessi Group has entered numerous teams in various races and regularly organises sports and wellness activities (muscle toning sessions, osteopathy, yoga) throughout the year, sometimes even as part of solidarity initiatives to raise funds for charities.

Tessi aims to:

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

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 implemented at our production centres as part of our quality, compliance, and safety approach. These basic components of physical safety 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 undergo regular internal controls.



focus

Inter-company Telethon challenge

In 2025, Tessi became a Telethon partner by taking part in the inter-company challenge. It was an opportunity for the Group to **raise awareness** amongst its employees about **rare diseases** and the **search for solutions**.

For one month, our employees around the world were challenged to take part in as much physical activity as possible and thereby earn points for their team (broken down by region and sector).

The Tessi Inter team (comprising employees from Mauritius, Tunisia, Réunion and Senegal) came first in the team challenge. A great result for a first-time entry.

Our participation in this challenge is in line with several of our commitments:

- **To improve the working environment** for our employees through sport and physical wellbeing,
- **To raise awareness of social issues** and promote diversity and inclusion,
- **To develop local partnerships** and increase our support for charities.

MANAGEMENT-STAFF DIALOGUE

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

In certain specific situations, they are also consulted. These situations include 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 2025, 24 new agreements were signed, representing 100% of employees concerned.

This year, the majority of these agreements covered the following subjects: change of collective agreement, remote work, promotion of seniority and gender equality in the workplace, etc.

In addition, at the end of 2025, 98.8% of employees were represented by a staff representative within the Tessi Group.

WORK-LIFE BALANCE

Remote work

Since 2018, the Tessi Group has been testing allowing remote work for relevant activities, 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.

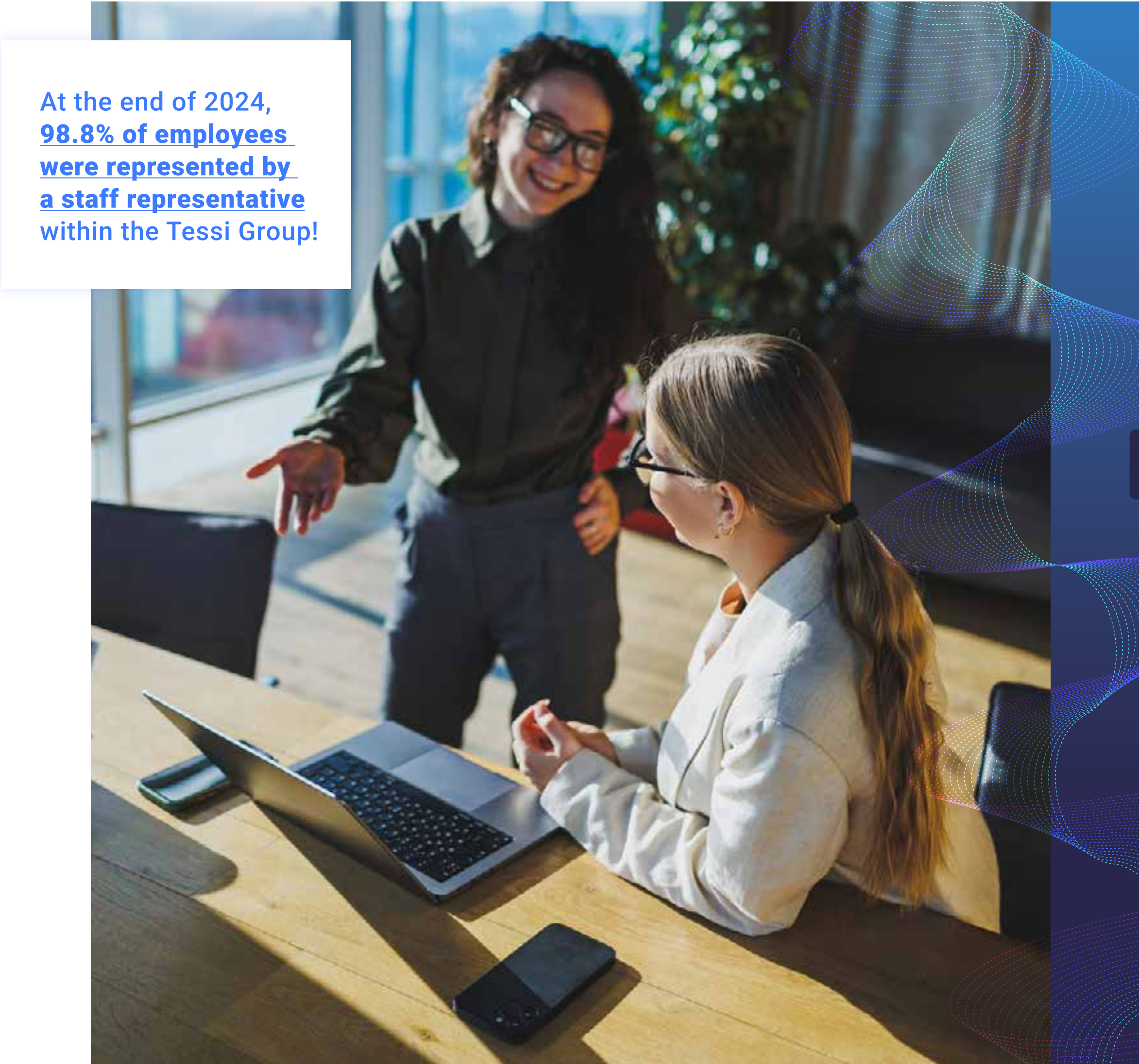
Right to log off

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 distributed to 100% of our French subsidiaries.



07

CHAPTER

Digital trust

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tessi

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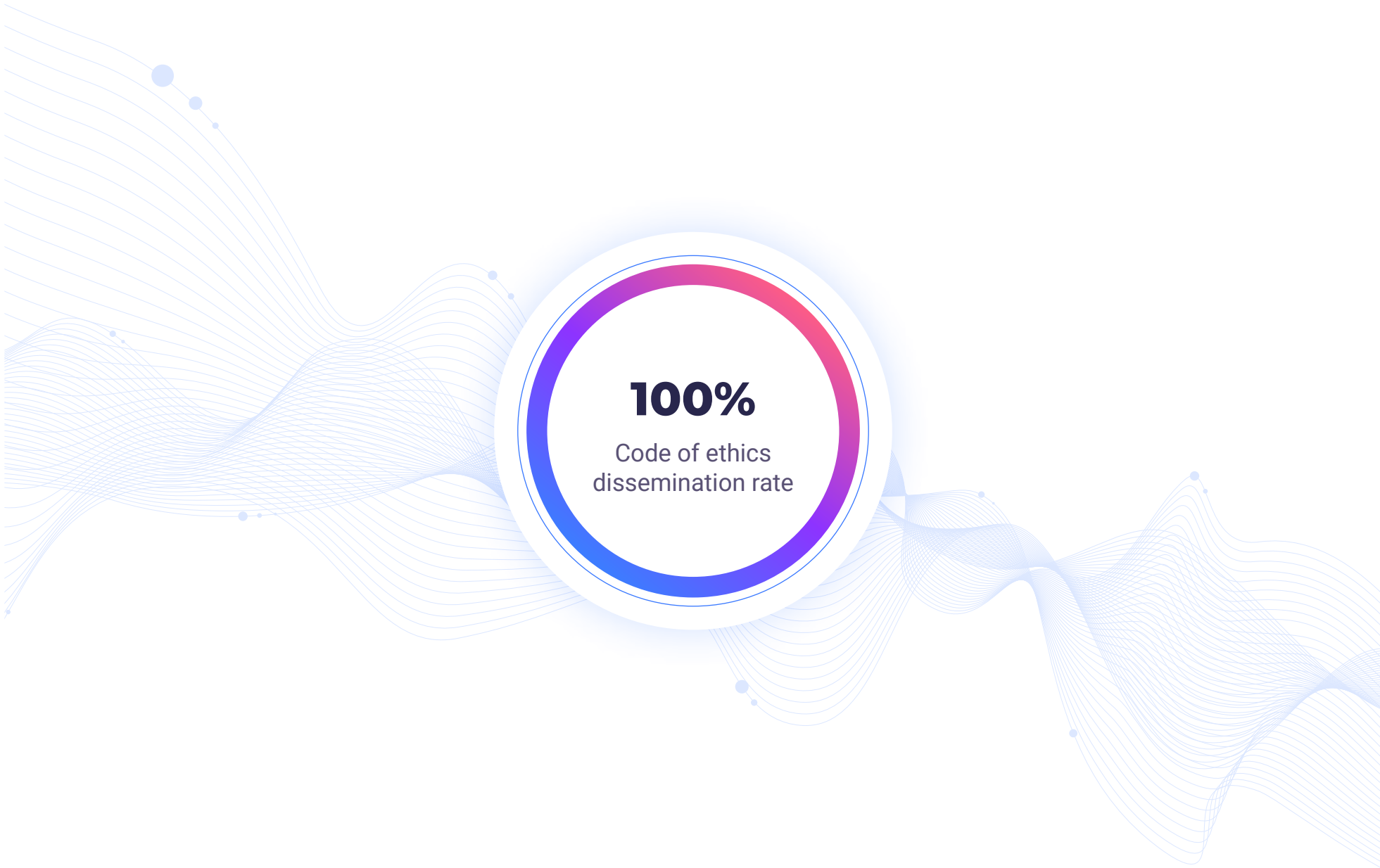
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Ensuring respect for human rights, business ethics and compliance at every level of the value chain is a major challenge for any organisation. In an increasingly transparent and regulated global environment, it is crucial to ensure that Tessi's activities comply with high standards of governance, anti-corruption, and respect for human and environmental rights.

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Governance and business ethics	Risk	Upstream, Operations and Downstream
	Risk	Upstream, Operations and Downstream



Policy on respect for human rights over our entire value chain

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

- The administrative, social, and fiscal obligations provided for by French legislation or those of the country in which the Group is operating
- 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 is a signatory
- The 10 principles of the United Nations Global Compact



Tessi pledges to comply with the following obligations in particular:

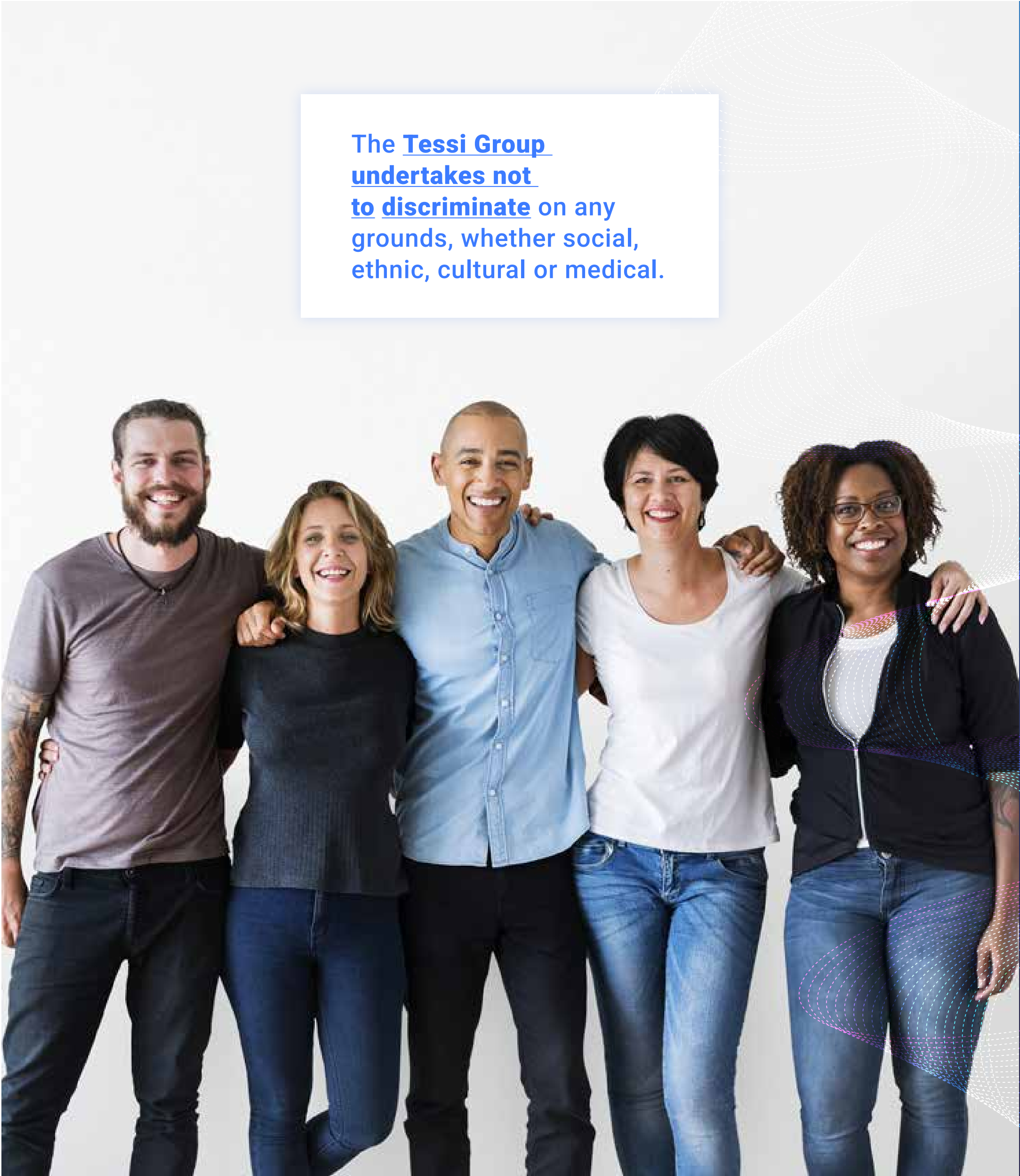
- Not to use child (under 15) or forced labour
- Not to discriminate in recruitment or staff management
- Not to use mental or physical coercion or corporal punishment as a means of discipline
- Comply with current legislation on the management of working hours, pay, training, trade union rights, health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

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
- Write and disseminate the offer by focusing only on skills and giving priority to in-house candidates
- 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

In addition, an e-learning training module entitled “Diversity and the fight against discrimination in recruitment” has been created. It must be distributed to all employees involved in the recruitment process.



Compliance governance and cybersecurity

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

In this context, the 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 the Tessi Group** that are strategically aligned with risk reduction issues, and ensures that they are applied by all the Group's subsidiaries.

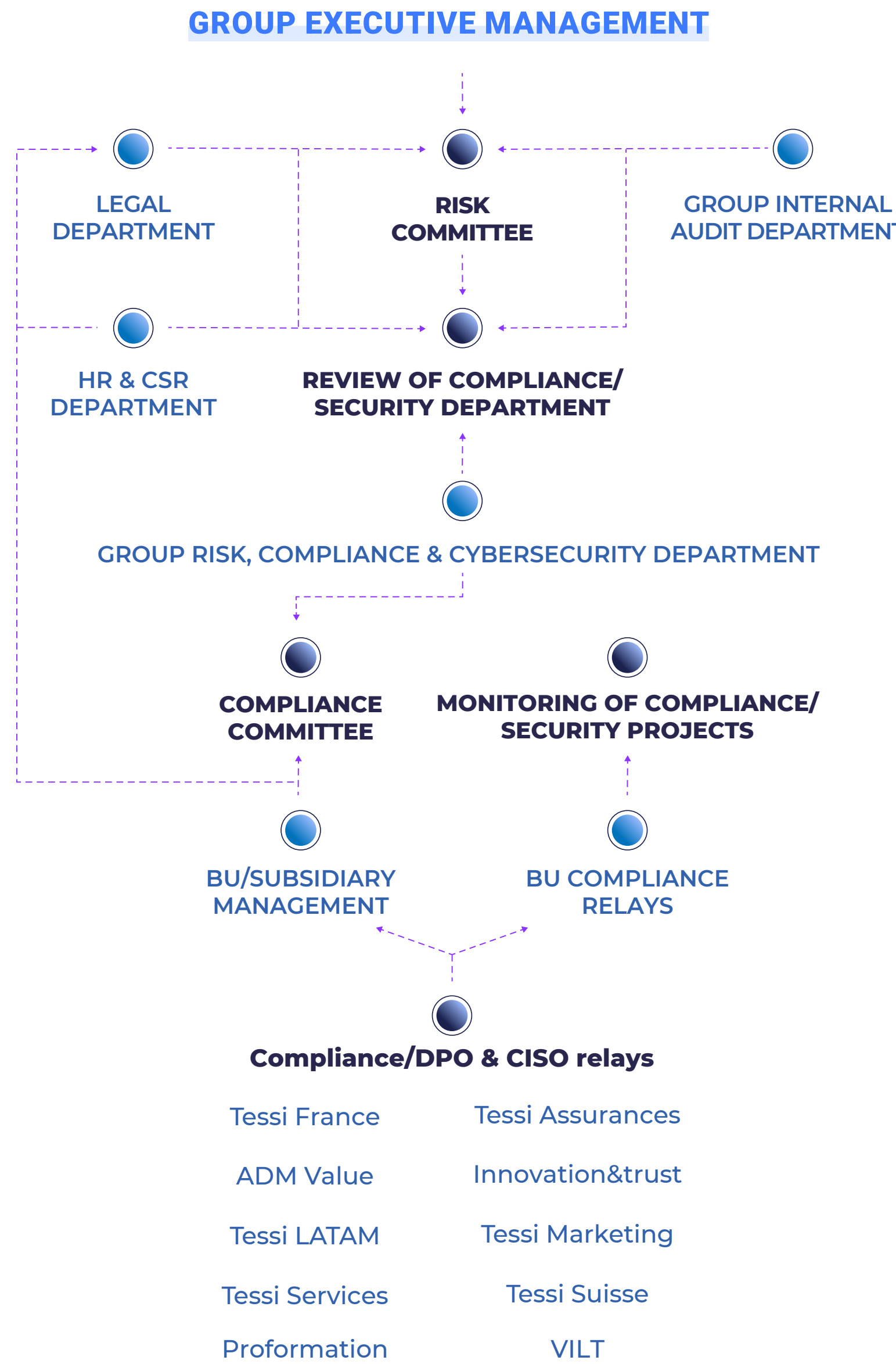
The compliance programme covers the following commitments:

- 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 **French law on the Duty of Care**
- 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 27001, HDS, RGS, eIDAS

COMPLIANCE AND CYBERSECURITY GOVERNANCE DIAGRAM





ENSURING DATA CONFIDENTIALITY AND SECURITY

In an increasingly digital world, **managing data confidentiality and security is a crucial issue for businesses.** The collection, processing and storage of employee, customer and partner data must comply with the strictest privacy and cybersecurity standards.

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Confidentiality and security of personal data	Impact	Upstream, Operations and Downstream
	Risk	Operations
	Risk	Upstream, Operations and Downstream



COMPLIANCE WITH PERSONAL DATA PROTECTION LAWS

Recognised and certified compliance systems for the protection of personal data

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

The 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: the 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 Care) is closely monitored by Executive Management through the following bodies:

Committee	Frequency	Participant
Group risk committee	Once / year	Group Executive Management Group Internal Audit Department Compliance Department Cybersecurity Department Legal Department HR/CSR Department
Management reviews	Twice a year	Group Executive Management Group Internal Audit Department Compliance Department Legal Department HR/CSR Department
BU/Subsidiary compliance steering committee Dedicated to GDPR Dedicated to SAPIN II and the Duty of Care	Four times a year	Corporate Compliance Officer/Group DPO BU/Subsidiary Compliance Officer BU/Subsidiary DPO Contact BU/Subsidiary Executive Management HR/CSR Department
BU/Subsidiary Compliance Project Monitoring Committee	Once / month	Corporate Compliance Officer/Group DPO BU/Subsidiary Compliance Officer BU/Subsidiary DPO Contact

Compliance KPIs

Compliance is regularly measured within the framework of the bodies using various indicators, including the number of breaches reported to data controllers, supervisory authorities and data subjects.

In 2025, 100% of breaches were processed and notified within the mandated 72-hour period.

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 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.

A systematic compliance analysis is carried out for any new processing operations identified, followed by an action plan where appropriate.

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.

Lastly, the Group Compliance Department incorporates and supports new subsidiaries (during new acquisitions).

COMPLIANCE MECHANISMS

With operations in 14 countries worldwide, the **Tessi Group deploys a compliance policy that includes a monitoring plan and a scheme to fight fraud and corruption.**

These measures allow us to identify and prevent risks of serious human rights violations and harm to personal health and safety and the environment, as well as risks of 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 above-mentioned elements:

- Collect reports about 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 Wasserman Law.** The 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 2024.

An accounting control solution aimed at preventing any concealment of acts of corruption or influence peddling, in response to section 5 of the Sapin II law, has also been put in place. **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 in the following areas:

- 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 customers, 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 100% 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, **including 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 vigilance 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, harm to personal health and safety 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.



CYBERSECURITY

IT security governance is based on:

A team

- A Director of Cybersecurity (corporate CISO)
- An 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 / year	Group Executive Management Group Internal Audit Department Compliance Department Cybersecurity Department Legal Department
Management reviews	Twice a year	Group Executive Management Group Internal Audit Department Cybersecurity Department
Cybersecurity Monitoring Committee / Digital Trust Plan	Once / month or once / quarter, depending on BU maturity	Corporate Chief Information Security Officer BU/Subsidiary CISO

0

cybersecurity and data protection incidents classified as critical

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

GROUP EXECUTIVE MANAGEMENT

● 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



● 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



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

9,100 incidents reported and investigated by the SOC



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 raise awareness of these issues.**

Therefore, we worked with an author and graphic designer to create a comedic communication plan.

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

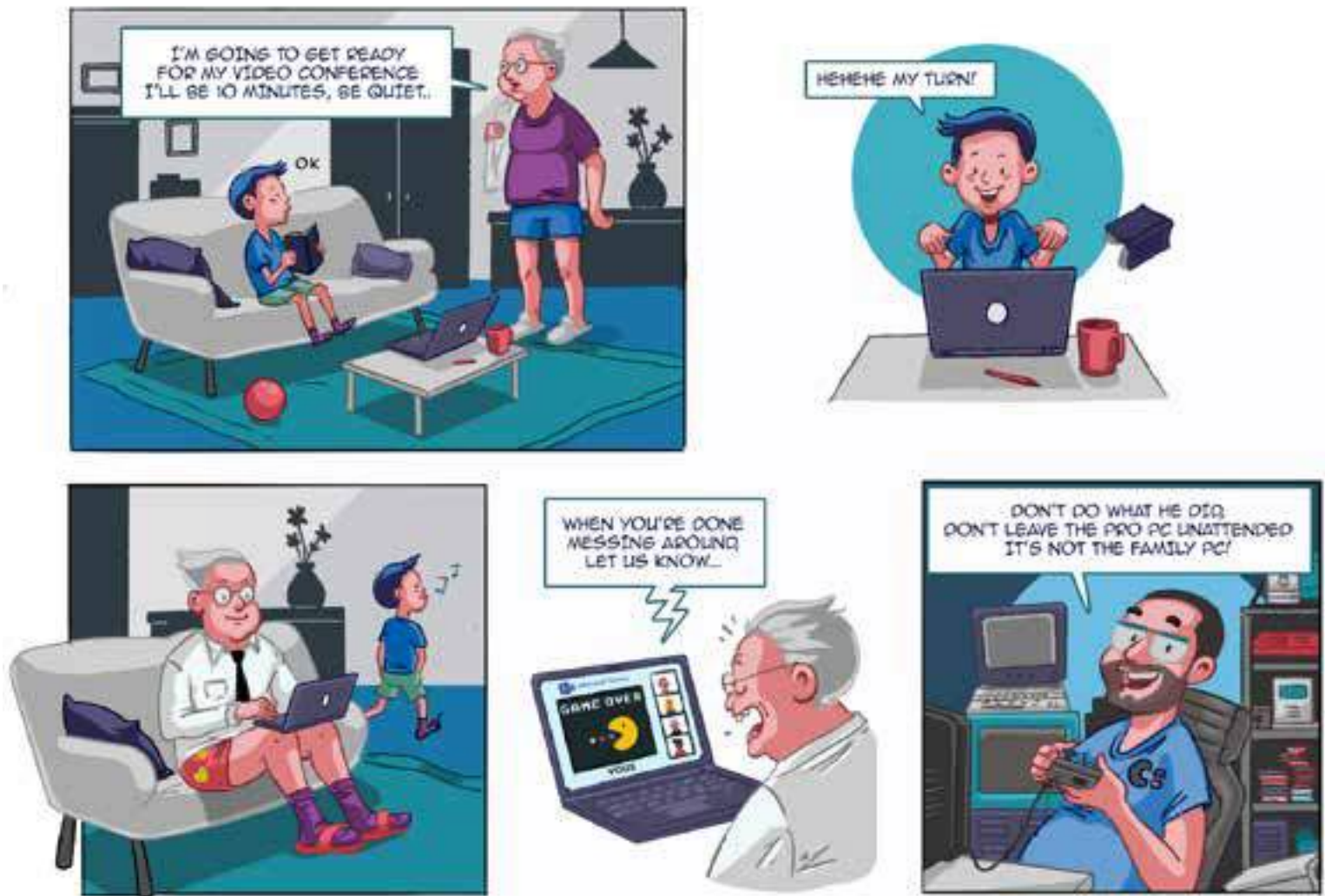
Security by design: a philosophy

Security by Design puts security at the head of the process. 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 cognizant of IT risks right from the start of a project.

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

Security by design:
a philosophy

Training and awareness-raising has helped our developers to be cognizant of IT risks right from the start of a project.





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:

- Our contribution to the **economic and social development of the regions** by creating or maintaining jobs for people furthest from the labour market or those with a disability
- 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 those with disabilities) and increase the volume of their listings in our various types of purchases. In 2025, more than €978,000 was spent on establishments and services providing work assistance, representing an increase of 67% compared to the previous year
- **Solidarity partnerships with associations** for an annual amount of €33,300 excluding 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
- **Assessing and supporting** our suppliers on their CSR performance

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Responsible purchasing: managing relationships with suppliers, including payment practices	Impact	Upstream, Operations and Downstream
	Impact	Upstream, Operations and Downstream



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 ensure that it meets our economic, societal, and ethical imperatives and our customers’ expectations.

Each year, some of Tessi France's subsidiaries carry out an **analysis of their most sensitive suppliers according to their assessed level of criticality**.

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 Tessi's users and buyers on the basis of a number of criteria:

- quality of service
- observance of deadlines
- satisfaction in crisis situations
- satisfaction with the price in relation to the service provided
- satisfaction with the environmental approach (eco-responsible products, waste sorting, clean transport, sustainable IT, etc.)

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



08

CHAPTER

Civic and societal commitments

PAGE

69 Tessi employees strive towards the Sustainable Development Goals



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 develop.

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

Tessi employees strive towards the Sustainable Development Goals (SDG)

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** the centres and create a competitive spirit around CSR issues
- **Involve** the whole Group in the approach

focus

Raising awareness 2025:

In 2025, the CSR advisers held workshops at their respective centres to address the CSR issues encountered by employees in their day-to-day work: waste, energy, mobility and disability/diversity.

The aim of this event was to:

- **Involve employees** in Tessi's CSR approach and in understanding the Sustainable Development Goals.
- Better **recognise the commitments** made at the centres.

To achieve this, the "expert" advisers (mobility, CSR, energy efficiency and disability) worked side by side.



SDW 2025 results



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Protecting our environment

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74 Low-carbon strategy

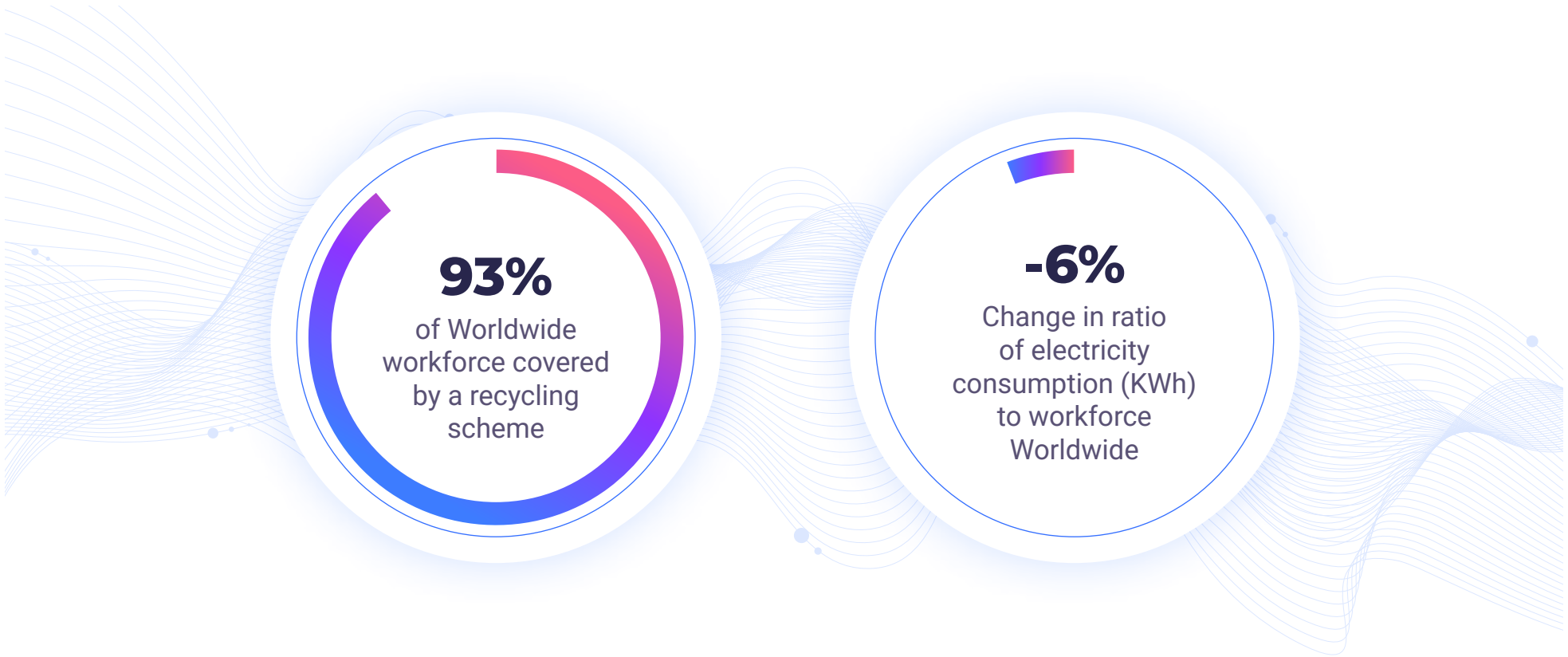
77 Fostering biodiversity

The 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.

REMINDER OF IMPACTS, RISKS AND OPPORTUNITIES

Challenges	Type of IRO	Location in the value chain
Adapting to climate change	Impact	Operations
	Risk	Operations
Mitigating climate change	Impact	Downstream
	Risk	Downstream
	Risk	Operations
	Opportunity	Downstream
GHG emissions	Impact	Upstream and Operations
Energy consumption	Impact	Upstream and Operations
	Risk	Operations
	Opportunity	Operations



Environmental policy

To this end, we are committed to:

- **Measuring and reducing** the direct and indirect greenhouse gas (GHG) emissions from our activities
- **Optimising and reducing** our energy consumption
- **Contributing** to the circular economy by optimising our waste recycling and recovery
- **Limiting** our travel and encouraging eco-mobility
- **Accounting for and reducing** the environmental impact of our digital solutions
- **Raising awareness** amongst our employees of climate issues and the environmental impacts of our activities: a wide range of awareness-raising initiatives are carried out throughout the year for our employees. In 2025, 77% of our sites reported having raised awareness of environmental issues, particularly in the following areas: sustainable IT (58% of centres), waste sorting (56%), soft mobility (48%), energy efficiency (42%) and other topics (37%).

These commitments help us to contribute to the UN's Sustainable Development Goals (SDGs), following on from **our membership of the United Nations Global Compact in 2011**.

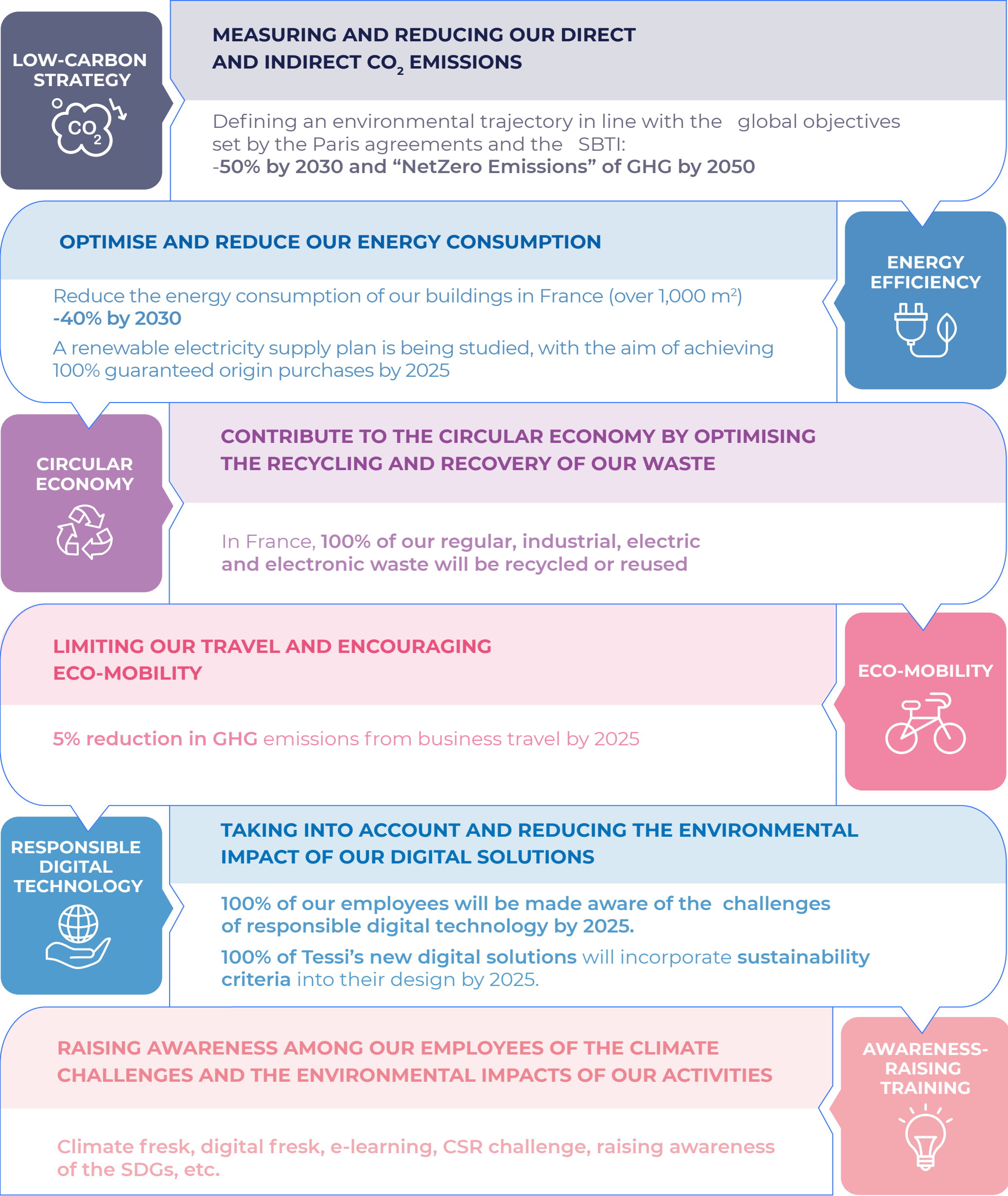
The CSR Department is responsible for defining and steering the Group's [environmental policy](#), which covers the entire Group and all its activities, including its French and international subsidiaries.

To this end, the CSR department relies on a two-tier governance system:

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

Finally, our CSR guidelines are implemented and adapted by:

- A network of **CSR advisers** in France and in all our international subsidiaries
- A network of **quality correspondents**



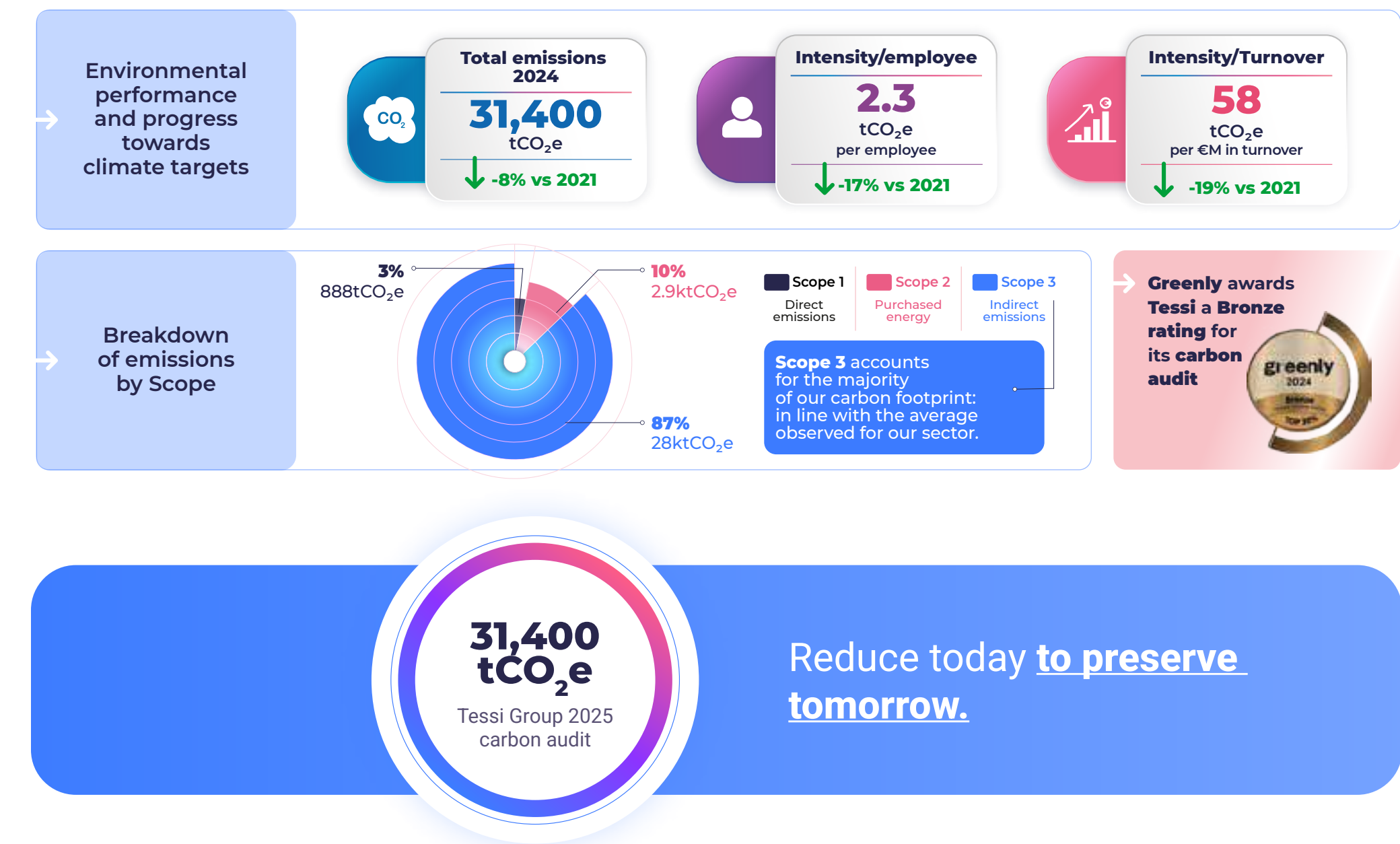
Low-carbon strategy

In 2025, the Group defined its climate strategy by **updating its carbon audit** (Scopes 1, 2 and 3, based on the GHG Protocol) across the full scope of its operations (in France and internationally).

In total, 31,400 tonnes of CO₂ equivalent were generated by all our activities worldwide, representing a **reduction of -8% since 2021**, despite an increase in staff numbers (+11%) and turnover (+13%) over the same period...

In addition to the purchase of goods and services, the main sources of emissions are digital activity, commuting and business trips, and energy.

The Tessi Group is working to define a **low-carbon trajectory** aligned with the global targets set by the Paris Agreements and the Science Based Targets Initiative by 2030.



To optimise its electricity and gas consumption, Tessi launched an ambitious energy efficiency plan in France in 2022.

- **Appointment** of an “energy efficiency ambassador” in each French establishment to oversee its energy performance
- **Setting up** “Energy efficiency and work organisation” working groups at each centre, with the involvement of the works councils
- **Disseminating** and applying 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
- **Campaigns** to raise awareness of eco-actions among all our employees and relaying EcoWatt red alerts



focus

Imprim’vert label for desktop publishing activities

Since 2022, part of the Group’s desktop publishing activities have been awarded the Imprim’Vert label. The aim of this label is to encourage the implementation of concrete actions to reduce the environmental impact of printing and digital printing activities.

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

focus

Examples of concrete actions to reduce energy consumption implemented in our centres:

- Raising awareness at team meetings
- Raising awareness on production sets and TV screens
- Regulation of heating and air conditioning set points (server rooms and offices)
- LED relamping project
- Automated shutdown of workstations



SOURCING RENEWABLE ENERGY

We invested massively in renewable energies in 2024 in order to significantly reduce our Scope 2 CO₂ emissions.

In 2025, **86%** of our electricity consumption in France was covered by the purchase of Guarantee of Origin (GO) certificates. By purchasing these GOs, Tessi has contributed to the **development of renewable energy production in France**, particularly in the hydroelectric, wind and photovoltaic sectors.

This initiative will be rolled out across the entire Tessi international scope from 2026.

Worldwide, our renewable energy consumption represented **44% of our total electricity consumption** in 2025.

OPTIMISING THE RECYCLING AND RECOVERY OF OUR WASTE

The Tessi Group is committed to helping develop a circular economy by optimising the recycling and recovery of all our waste, including ordinary industrial waste and WEEE.

In 2025, 93% of the Group’s staff (worldwide) worked on sites **with a recycling facility**.

In France, **93% of sites** subject to current regulations on selective sorting (5-stream decree) are compliant. And sorting practices are changing internationally too. As a result, 71% of our sites around the world now sort their ordinary industrial waste (excluding bio-waste).

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 ordinary industrial waste, WEEE, 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, most of our equipment (WEEE) is **recycled and/or reused** by specialised service providers.

In 2025, **95% of sites in France** sort their WEEE.

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

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. The aim of this project, which is part of our environmental policy, is to **improve working conditions for our employees**, while developing the use of alternative modes of transport.

Sustainable Mobility Package

The Sustainable Mobility Package 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 package is accompanied by mobility diagnostics and appointed coordinators at the relevant sites.

Since 2022, **100% of French subsidiaries** have benefited from the Sustainable Mobility Package.

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

- **Installation of charging points for electric vehicles** To encourage our employees to switch to alternative transport methods, some sites have installed and made available charging points for electric vehicles
- **Regular or occasional carpooling schemes (European Mobility Week)**
- **Raising employee awareness of best practices in soft mobility**

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. As such:

- Preference should be given to the **use of remote, collaborative working tools**
- Using **public transport** for travel in large urban areas is a rule
- **Car-pooling** is recommended for shared journeys
- Air travel is allowed for **long journeys of more than four hours** or for trips abroad
- Change in GHG emissions from business travel: **-60%** between 2024 and 2025

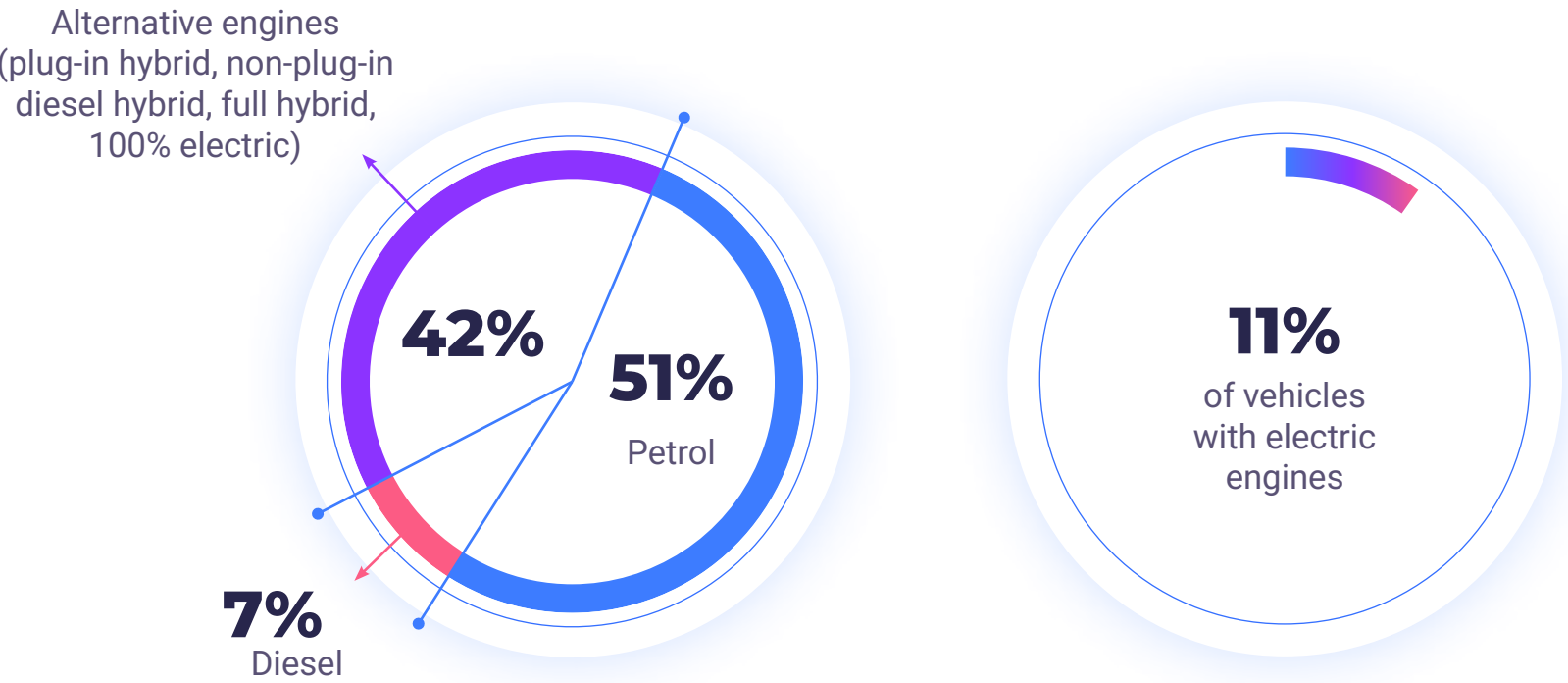
TRANSITIONING OUR COMPANY VEHICLE FLEETS

Since 2021, Tessi has gradually incorporated **alternative-powered vehicles** into its fleet.

The share of new hybrid or electric vehicles has risen each year, and now accounts for **42% 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.

Tessi fleet - Breakdown by engine type (France)



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 at our centres since 2022. These projects fall within 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, a guide has been published on good practice and advice to be aware of before setting up beehives:

tessi

INSTALLATION DES RUCHES
EN ENTREPRISE

6^e ÉTAPE- PRÉVENTION DES ACCIDENTS

- S'équiper en seringues d'adrénaline. Elles sont disponibles en pharmacie de ville (utiles notamment pour les **personnes allergiques aux piqûres**). Le nombre de seringue sera à évaluer en fonction de nombres de personnes potentiellement concernées par site.
- Le vinaigre rouge ou de cidre en complément peut aider à soulager en cas de piqûre accidentelle localisée pour les personnes non allergiques aux piqûres d'abeilles.
- Prévenir le **réfèrent risque professionnel** du risque de piqûre à prendre en compte dorénavant.
- Renouveler le stock de seringues tous les deux ans en tenant compte de la date péremption.

7^e ÉTAPE- L'INSTALLATION DE LA RUCHE

L'installation d'une ruche se fait en général très **tôt le matin ou tard le soir**. On privilégie les moments les plus frais de la journée. C'est un moment important de cohésion et d'échanges entre l'apiculteur et les collaborateurs qui ont choisi de suivre ce projet d'équipe.

Pensez donc à prévenir suffisamment tôt l'ensemble des collaborateurs du jour et de l'heure de l'installation afin qu'ils puissent y participer (communication et inscription préalable).

La ruche doit être **floquée au nom de Tessi** en respectant le logo officiel et la charte graphique du Groupe. La ruche pourra être en couleur bois naturel ou autre couleur sans contrainte particulière.



Longue vie
à nos petites
abeilles Tessi !!!





www.tessi.eu

tessi

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CSR REPORT · 2025

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GRI cross-reference table

A report was drafted 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 2025 to 31 December 2025. Management has reviewed and approved the information provided, including the organisation's **material ESG issues**.

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				
Organizational profile				
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102-11	Precautionary Principle or approach	• Assessment of financial and non-financial risks • Digital trust • Protecting our environment	• Dual materiality analysis • Compliance mechanisms • Low-carbon strategy	27-30 63-65 74-76
102-12	External initiatives	• A message from the CEO	• A message from the CEO	3
102-13	Membership of associations	• Digital trust	• Involving our value chain: towards a responsible purchasing approach • Taking action for local economic and societal development	66 66
Strategy				
102-14	Statement from senior decision-maker	• A message from the CEO	• A message from the CEO	3
102-15	Key impacts, risks and opportunities	• Assessment of financial and non-financial risks	• Risk assessment • Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	26 27-30 30
Ethics and integrity				
102-16	Values, principles, standards and norms of behaviour	• Tessi committed	• Standards and assessment of the Group's CSR performance • Our commitments	22 22-23
102-17	Mechanisms for advice and management of ethical concerns	• Digital trust	• Compliance mechanisms	63-65
Governance				

GRI reference	Description	Report chapters	Subsections	Page numbers
102-18	Governance structure	• CSR strategy • Digital trust	• CSR governance • Compliance governance and cybersecurity	33 60-65
102-19	Delegating authority	• CSR strategy • Protecting our environment	• CSR governance • Environmental policy	33 73
102-20	Executive-level responsibility for economic, environmental and social topics	• CSR strategy	• Dialogue with our stakeholders • CSR governance • 2021-2025 roadmap • Table of non-financial indicators	31 33 34 35- 36
102-21	Consulting stakeholders on economic, environmental and social topics	• CSR strategy	• Dialogue with our stakeholders	31
102-22	Composition of the highest governance body and its committees	• Digital trust	• Compliance governance and cybersecurity	60-65
102-23	Chair of the highest governance body	• A message from the CEO	• A message from the CEO	3
102-24	Nominating and selecting the highest governance body	• Digital trust	• Compliance governance and cybersecurity	60-65
102-25	Conflicts of interest	• Digital trust	• Compliance mechanisms	63-65
102-26	Role of the highest governance body in setting purpose, values and strategy	• CSR strategy	• CSR governance	33
102-27	Shared knowledge of the highest governance body	• Digital trust	• Compliance governance and cybersecurity	60-65
102-28	Evaluating the highest governance body's performance	• Digital trust	• Compliance governance and cybersecurity	60-65
102-29	Identifying and managing economic, environmental and social impacts	• Assessment of financial and non-financial risks	• Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	27-30 30
102-30	Effectiveness of risk management processes	• Assessment of financial and non-financial risks	• Chapter introduction	25
102-31	Review of economic, environmental and social topics	• Assessment of financial and non-financial risks • CSR strategy	• Dual materiality analysis • Table of non-financial indicators	27-30 35-36
102-32	Highest governance body's role in sustainability reporting	• CSR strategy	• CSR governance	33
102-33	Communicating critical concerns	• CSR strategy	• Dialogue with our stakeholders • 2021-2025 CSR Roadmap • Table of non-financial indicators	31 34 35-36
102-34	Nature and total number of critical concerns	• CSR strategy	• 2021-2025 CSR Roadmap	34
102-35	Remuneration policies	• Our valuable human capital	• Promoting diversity • Improving the working environment	49-53 55-56
102-36	Process for determining remuneration	• Our valuable human capital	• Promoting diversity • Improving the working environment	49-53 55-56
102-37	Stakeholders' involvement in remuneration	• Our valuable human capital	• Improving the working environment - Management-staff dialogue	56
102-38	Total annual remuneration ratio	• Information unavailable	• Indicator not tracked, will be tracked as part of the CSRD, sustainability report postponed	/

GRI reference	Description	Report chapters	Subsections	Page numbers
102-39	Percentage increase in total annual remuneration ratio	• Information unavailable	• Indicator not tracked, will be tracked as part of the CSRD, sustainability report postponed	/
Stakeholder engagement				
102-40	List of stakeholder groups	• CSR strategy	• Dialogue with our stakeholders	31
102-41	Collective bargaining agreements	• CSR strategy	• CSR governance	33
102-42	Identifying and selecting stakeholders	• CSR strategy	• Dialogue with our stakeholders	31
102-43	Approach to stakeholder engagement	• CSR strategy	• Dialogue with our stakeholders	31
102-44	Key topics and concerns raised	• Assessment of financial and non-financial risks • CSR strategy	• Dual materiality analysis • Table of non-financial indicators • 2021-2025 CSR Roadmap	27-30 35-36 34
Reporting				
102-45	Entities included in the consolidated financial statements	• Appendices: methodology and scope of reporting	• Methodology and scope	84
102-46	Defining report content and topic boundaries	• Appendices: methodology and scope of reporting	• Reporting period • Methodology and scope	84 84
102-47	List of material topics	• Assessment of financial and non-financial risks • CSR strategy	• Dual materiality analysis • Table of non-financial indicators • 2021-2025 CSR Roadmap	27-30 35-36 34
102-48	Restatements of information	• GRI cross-reference table	• GRI cross-reference table	79-82
102-49	Changes in reporting	• Appendices: methodology and scope of reporting	• Methodology and scope	84
102-50	Reporting period	• Appendices: methodology and scope of reporting	• Reporting period	84
102-51	Date of most recent report	• Not applicable	• Annual publication of the report	/
102-52	Reporting cycle	• Appendices: methodology and scope of reporting	• Methodology and scope	84
102-53	Contact point for questions relating to the report	• Appendices: methodology and scope of reporting	• Methodology and scope	84
102-54	Claims of reporting in accordance with the GRI standards	• Tessi committed	• Standards and assessment of the Group's CSR performance	22
102-55	GRI content index	• GRI cross-reference table	• GRI cross-reference tables	79-82
102-56	External check	• Appendices: methodology and scope of reporting	• No external audit of the 2024 CSR Report, a voluntary report	/
Managerial approach				
103-1	Explanation of the material topic and its boundary	• Presentation of the Group • CSR strategy	• Business model and value creation • 2021-2025 roadmap	16 34
103-2	The managerial approach and its components	• Presentation of the Group • CSR strategy	• Business model and value creation • CSR governance	16 33
103-3	Evaluation of the managerial approach	• Assessment of financial and non-financial risks	• Chapter introduction • Risk assessment • Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	25 26 27-30 30
GRI 200				
GRI 201 - ECONOMIC PERFORMANCE				
201-1	Direct economic value generated and distributed	• Presentation of the Group	• Business model and value creation	16
201-2	Financial implications and other risks and opportunities due to climate change	• Assessment of financial and non-financial risks	• Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	27-30 30
201-3	Defined benefit and other pension obligations	• Not applicable	• Not relevant	/
201-4	Public financial aid	• Not applicable	• Not concerned	/

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	• Our valuable human capital	• Optimising career paths	54
202-2	Percentage of senior executives recruited from the local community	• Information unavailable	• Indicator not relevant to our business	/
GRI 203 - INDIRECT ECONOMIC IMPACTS				
203-1	Infrastructure investment and sponsorship	• CSR strategy • Digital trust	• Table of non-financial indicators • Involving our value chain: towards a responsible purchasing approach	35-36 66
203-2	Significant indirect economic impacts	• Digital trust	• Involving our value chain: towards a responsible purchasing approach	66
GRI 204 - PROCUREMENT PRACTICES				
204-1	Proportion of spending on local suppliers	• CSR strategy	• Table of non-financial indicators	35-36
GRI 205 - ANTI-CORRUPTION				
205-1	Operations assessed for risks related to corruption	• Assessment of financial and non-financial risks	• Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	27-30 30
205-2	Communication and training about anti-corruption policies and procedures	• Digital trust	• Compliance governance and cybersecurity	60-65
205-3	Confirmed incidents of corruption and actions taken	• Digital trust	• Compliance and cybersecurity governance - compliance mechanisms	63
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	63
GRI 207 - TAX				
207-1	Fiscal approach	• Digital trust	• Compliance governance and cybersecurity	60-65
207-2	Tax governance, control and risk management	• Digital trust • Assessment of financial and non-financial risks	• Compliance governance and cybersecurity • Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	60-65 27-30 30
207-3	Stakeholder engagement and management of concerns related to tax policy	• CSR strategy	• Dialogue with our stakeholders • CSR governance	31 33
207-4	Country-by-country reporting	• Appendices: methodology and scope of reporting	• Methodology and scope	84
GRI 300				
GRI 301 - MATERIALS				
301-1	Materials used by weight or volume	• Not applicable	• Activity not applicable	/
301-2	Recycled materials used	• CSR strategy	• Table of non-financial indicators	35-36
301-3	Recovered packaging materials and products	• Not applicable	• Activity not applicable	/
GRI 302 - ENERGY				
302-1	Energy consumption within the organization	• CSR strategy • Protecting our environment	• Table of non-financial indicators • Low-carbon strategy	35-36 74-76
302-2	Energy consumption outside the organization	• CSR strategy • Protecting our environment	• Table of non-financial indicators • Low-carbon strategy	35-36 74-76
302-3	Energy intensity	• CSR strategy	• Table of non-financial indicators	35-36

GRI reference	Description	Report chapters	Subsections	Page numbers
302-4	Reduction of energy consumption	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
302-5	Reduction in energy requirements of products and services	- Presentation of the Group - Innovative and sustainable solutions for our customers	- Digital sobriety - Deploying a sustainable IT approach	18 42-43
GRI 303 - WATER AND EFFLUENTS				
303-1	Interactions with water as a shared resource	Not applicable	Indicator not relevant to our business	/
303-2	Managing the impact of water discharge	Not applicable	Indicator not relevant to our business	/
303-3	Water sampling	Not applicable	Indicator not relevant to our business	/
303-4	Water discharge	Not applicable	Indicator not relevant to our business	/
303-5	Water consumption	Not applicable	Indicator not relevant to our business	/
GRI 304 - BIODIVERSITY				
304-1	Business sites owned, leased or managed, located in or adjacent to protected areas and biodiversity-rich areas outside protected areas	Information unavailable	Identified as a non-material issue in our dual materiality analysis	/
304-2	Significant impacts of activities, products and services on biodiversity	Protecting our environment	Fostering biodiversity	77
304-3	Habitats protected or restored	Protecting our environment	Fostering biodiversity	77
304-4	Species on the IUCN Red List and National Conservation List whose habitats are located in areas affected by the operations	Information unavailable	Identified as a non-material issue in our dual materiality analysis	/
GRI 305 - EMISSIONS				
305-1	Direct GHG emissions (Scope 1)	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
305-2	Indirect GHG emissions (Scope 2)	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
305-3	Other indirect GHG emissions (Scope 3)	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
305-4	GHG emissions intensity	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
305-5	Reduction of GHG emissions	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable	An element also studied as part of the carbon audit	/
305-7	Emissions of nitrogen oxides (NOx), sulphur oxides (SOx) and other significant atmospheric emissions	Not applicable	An element also studied as part of the carbon audit	/
GRI 306 - WASTE				
306-1	Waste generation and significant waste-related impacts	Protecting our environment	Optimising the recycling and recovery of our waste	76
306-2	Management of significant waste-related impacts	Protecting our environment	Optimising the recycling and recovery of our waste	76
306-3	Waste generated	- CSR strategy - Protecting our environment	- Table of non-financial indicators - Low-carbon strategy	35-36 74-76
306-4	Waste diverted from disposal	Protecting our environment	Optimising the recycling and recovery of our waste	76
306-5	Waste directed to disposal	Protecting our environment	Optimising the recycling and recovery of our waste	76

GRI reference	Description	Report chapters	Subsections	Page numbers
GRI 307 - ENVIRONMENTAL COMPLIANCE				
307-1	Non-compliance with environmental laws and regulations	Assessment of financial and non-financial risks	- Dual materiality analysis - Analysis of ESG impacts, risks and opportunities	27-30 30
GRI 308 - ENVIRONMENTAL ASSESSMENT OF SUPPLIERS				
308-1	New suppliers that were screened using environmental criteria	Digital trust	Compliance governance and cybersecurity	60-65
308-2	Negative environmental impacts in the supply chain and actions taken	Protecting our environment	Low-carbon strategy	74-76
GRI 400				
GRI 401 - RECRUITMENT				
401-1	New employee hires and employee turnover	- CSR strategy - Our valuable human capital	- Table of non-financial indicators - Full chapter	35-36 47-56
401-2	Benefits granted to full-time employees and not to temporary or part-time employees	Not applicable	Monitored but not reported, the publication of this indicator will be studied as it is planned for the 2025 reporting in accordance with the requirements of the CSRD	/
401-3	Parental leave	Our valuable human capital	Promoting diversity - measures taken to promote gender equality	49-50
GRI 403 - OCCUPATIONAL HEALTH AND SAFETY				
403-1	Occupational health and safety management system	- Our valuable human capital - Digital trust	- Ensuring the health and safety of our employees - Compliance governance and cybersecurity	55 60-65
403-2	Hazard identification, risk assessment and adverse event investigation	Assessment of financial and non-financial risks	- Dual materiality analysis - Analysis of ESG impacts, risks and opportunities	27-30 30
403-3	Occupational health services	Our valuable human capital	Improving the working environment - ensuring the health and safety of our employees	55
403-4	Worker participation, consultation, and communication on occupational health and safety	Our valuable human capital	Improving the working environment - Management-staff dialogue	56
403-5	Worker training on occupational health and safety	Our valuable human capital	Improving the working environment - ensuring the health and safety of our employees	55
403-6	Promotion of worker health	Our valuable human capital	Improving the working environment - ensuring the health and safety of our employees	55
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our valuable human capital	Improving the working environment - ensuring the health and safety of our employees	55
403-8	Workers covered by an occupational health and safety management system	Our valuable human capital	Improving the working environment - ensuring the health and safety of our employees	55
403-9	Occupational accidents	CSR strategy	Table of non-financial indicators	35-36
403-10	Occupational illnesses	Not applicable	Indicator monitored but not relevant to CSR reporting	/
GRI 404 - TRAINING AND EDUCATION				
404-1	Average hours of training per year per employee	- CSR strategy - Our valuable human capital	- Table of non-financial indicators - Optimising career paths	35-36 54
404-2	Programmes for upgrading employee skills and transition assistance programmes	Our valuable human capital	Optimising career paths	54

GRI reference	Description	Report chapters	Subsections	Page numbers
404-3	Percentage of employees receiving performance and career development reviews	• Not applicable	• Indicator monitored but not relevant to CSR reporting	/
GRI 405 - DIVERSITY AND EQUAL OPPORTUNITIES				
405-1	Diversity of governance bodies and employees	• Our valuable human capital	• Promoting diversity	49-53
405-2	Ratio of female/male basic salary and remuneration	• Our valuable human capital	• Promoting diversity - measures taken to promote gender equality	49-50
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	59
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	63
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	63
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	63
GRI 410 - SAFETY PRACTICES				
410-1	Security personnel trained in human rights policies or procedures	• Digital trust	• Compliance and cybersecurity governance - compliance mechanisms	63
GRI 411 - RIGHTS OF INDIGENOUS PEOPLES				
411-1	Incidents of violations involving rights of indigenous peoples	• Digital trust	• Compliance and cybersecurity governance - compliance mechanisms	63
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	63
412-2	Employee training on human rights policies or procedures	• Digital trust	• Compliance and cybersecurity governance - compliance mechanisms	63
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	63
GRI 413 - LOCAL COMMUNITIES				
413-1	Operations with local community engagement, impact assessment and development programs	• Our valuable human capital • Digital trust • Civic and societal commitments	• Optimising career paths • Compliance and cybersecurity governance - compliance mechanisms • Full chapter	54 63 60-65
413-2	Activities generating substantial actual or potential negative impacts on local communities	• Digital trust	• Compliance and cybersecurity governance - compliance mechanisms	63
GRI 414 - SOCIAL ASSESSMENT OF SUPPLIERS				
414-1	New suppliers that were screened using social criteria	• Digital trust	• Involving our value chain: towards a responsible purchasing approach - a supply chain integrated with compliance processes	67

GRI reference	Description	Report chapters	Subsections	Page numbers
414-2	Negative social impacts in the supply chain and actions taken	• Digital trust	• Involving our value chain: towards a responsible purchasing approach - a supply chain integrated with compliance processes	67
GRI 415 - PUBLIC POLICY				
415-1	Political contributions	• Not applicable	• Not relevant to our business	/
GRI 416 - CUSTOMER HEALTH AND SAFETY				
416-1	Assessment of the health and safety impacts of product and service categories	• Assessment of financial and non-financial risks	• Dual materiality analysis • Analysis of ESG impacts, risks and opportunities	27-30 30
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	• Digital trust	• Compliance governance and cybersecurity	60-65
GRI 417 - MARKETING AND LABELLING				
417-1	Requirements for product and service information and labelling	• Protecting our environment • Innovative and sustainable solutions for our customers	• Imprim'vert certification for desktop publishing activities • Deploying a sustainable IT approach	75
				42-43
417-2	Incidents of non-compliance concerning product and service information and labelling	• Not applicable	• Not applicable to our activities	/
417-3	Incidents of non-compliance concerning marketing communications	• Not applicable	• No incidents 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	• Compliance governance and cybersecurity	60-65
GRI 419 - SOCIO-ECONOMIC COMPLIANCE				
419-1	Non-compliance with laws and regulations in the social and economic area	• Digital trust	• Policy on respect for human rights over our entire value chain	59

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CHAPTER

Appendices: methodology and scope of reporting

Reporting period

The reporting period for CSR information is the financial year from 1 January to 31 December 2025.

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 WITHIN THE REPORTING SCOPE

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.

RULES FOR CONSOLIDATING QUANTITATIVE DATA

The data is consolidated by the Group's CSR Department.

This department 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

The raw/basic indicators are consolidated by totalling all the submitted data (for example, the number of occupational accidents is a raw/simple indicator: it is derived solely from the data submitted by the contributors on occupational accidents).

Calculated/complex indicators are derived from several types of data. They are produced in two stages: **consolidation of the raw data** submitted, followed by **calculation of the indicator** (the aim is not to create the indicator for each subsidiary and take the arithmetic mean from them, but to calculate the indicator at Group level).

DATA RELATING TO THE MONITORING OF TRAINING HOURS

For the "number of hours of training" indicator, all training courses of at least 3.5 hours with a programme and attendance records are taken into account. **E-learning courses are not included.**

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.

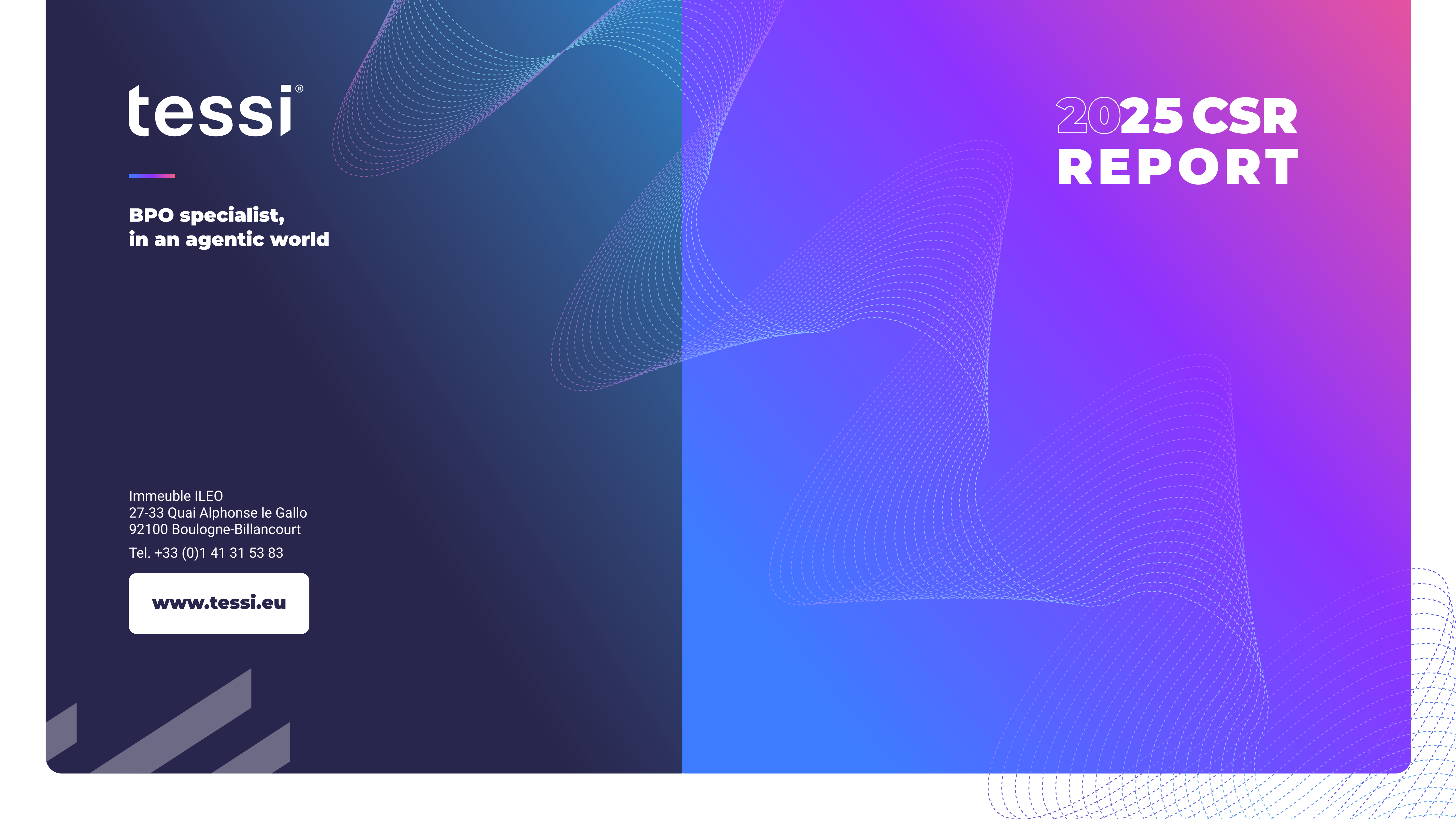
COMPLIANCE WITH DECREE 225-102

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.

ABOUT THIS REPORT

As an unlisted simplified joint stock company (SAS), the Tessi Group is not currently **subject to Decree 2017-1265** on the disclosure of non-financial performance, but it is nevertheless committed to **publishing this data**. The process for drawing up this CSR report remains, in broad terms, the same as that audited by the independent third-party body during the work relating to the attendance certificates and reasoned opinions on the accuracy of the CSR information contained in previous reports. The information published for 2025 was selected and structured with a view to **gradual alignment with the CSRD directives**, against a backdrop of uncertainty stemming from the fact that the timelines and content of these directives are still subject to change and to differing interpretations.

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2025 CSR REPORT