

# INDEPENDENT ASSURANCE STATEMENT



Bogotá, February 10/2023

To: Teleperformance Global

## **Introduction and Objectives of Work**

Bureau Veritas Certification (Bureau Veritas) has been engaged by Teleperformance Global (Teleperformance), to provide independent assurance about the use and inclusion of good practices on social responsibility outlined in International Standard ISO 26000, in its operations in Greece, India, Indonesia, Malaysia, Portugal and the United States.

The purpose of this engagement is to conclude, based on the International Standard, about the way social responsibility is included in the activities, decisions, and relationships of the company, as part of their contribution towards sustainable development.

## **Scope of Work**

This engagement was undertaken to provide a limited level of security – which is substantially lower than reasonable assurance- about the use made by Teleperformance in Greece, India, Indonesia, Malaysia, Portugal, and the United States, of guidelines and recommendations in International Standard ISO 26000 to integrate and address social responsibility within its operations. This includes processes, management and results obtained in 2022 regarding all aspects related to social responsibility in the company, as suggested by ISO 26000.

The scope of our work included the analysis of how the guidelines and recommendations related to the topics below were adopted:

- Principles of social responsibility.
- Recognizing social responsibility in the area of influence.
- Identifying and engaging stakeholders.
- Recognizing core subjects and associated issues.
- Extent to which social responsibility has been integrated throughout the organization.

# INDEPENDENT ASSURANCE STATEMENT



## Applicable Criteria

This assurance exercise was prepared by keeping in mind the structure, guidelines and recommendations offered by International Standard ISO 26000 (2010) – Guidance on Social Responsibility.

## Limitations and Exclusions

In line with the statements on International Standard ISO 26000, this work, as well as the accompanying assurance statement, does not pretend to serve for certification or conformity purposes, as doing so would constitute tergiversation of the spirit of the Standard.

Under the understanding that this is not a management system or even a conformity Standard, our revision focused on analyzing the adoption of a socially responsible behavior in the company in Greece, India, Indonesia, Malaysia, Portugal and the United States, in aspects related to principles, management, results, and continual improvement cycle.

This assurance exercise concentrated on the core subjects in the International Standard while limiting them to those matters identified by the company as pertinent and relevant in its socially responsible management.

In order to know their expectations, we interviewed some of Teleperformance's employees in Greece, India, Indonesia, Malaysia, Portugal and the United States, including employees working as agents.

Given the limited nature of this assurance, all the procedures and evidence are substantially inferior to those that would be used for a reasonable assurance engagement.

## Responsibilities

The planning, design and execution of every activity, strategy, initiative, program, or any other task linked to the implementation of International Standard ISO 26000 was the sole responsibility of Teleperformance in every one of the countries in scope.

Our responsibility is limited to:

- Providing limited assurance about the integration of social responsibility in the organization in Greece, India, Indonesia, Malaysia, Portugal and the United

# INDEPENDENT ASSURANCE STATEMENT



States. To do so, we used the recommendations and guidelines provided by International Standard ISO 26000.

- Offering an independent conclusion based on assurance procedures performed and evidence obtained, as well as on other evidence provided by Teleperformance in each country.
- Reporting our conclusions and recommendation about how social responsibility is addressed in each of the countries in scope to Teleperformance's general management. Said conclusions and recommendations do not have any incidence on the assurance conclusion herein stated.

This statement and the conclusions report have been prepared exclusively upon request by Teleperformance Global and in line with our service proposal. Therefore, we do not assume any responsibility with any third party other than Teleperformance's global general management.

## **Methodology and Summary of Work Performed**

This assurance engagement was planned and carried out by following the requirements in Standard ISAE 3000 (revised) - *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by International Auditing and Assurance Standards Board (IAASB) for a limited security engagement.

As part of the assurance process, we applied analytical procedures that enabled us to systematically collect evidence relevant to meet verification criteria and to reduce the risk of the engagement to an acceptable level. The following activities were undertaken in each country:

- Virtual interviews to Teleperformance's top managers, directors, managers and leaders, in order to have deeper insights about the policies, processes, procedures, programs, initiatives and quantitative data that support a socially responsible management in the company.
- Cross-checking qualitative and quantitative information provided by different areas in the company in order to validate data and check their consistency.
- Reviewing data from Teleperformance's information systems.

# INDEPENDENT ASSURANCE STATEMENT



- Reviewing the suitability and integrity of evidence presented by Teleperformance.
- Validating information about salaries, withholdings and other aspects related to work contract.
- Confidential conversations with Teleperformance's agents and content moderators by using the Focal Group technique.
- Open survey completed by 2.619 of Teleperformance's employees (agents and content moderators), on aspects related to human rights and corporate labor practices.

## Conclusion

Based on the procedures performed and evidence obtained and leaving aside the matter described in section *Basis for a conclusion with exceptions* below, nothing has come to our attention that causes us to believe that the use of International Standard ISO 26000 does not adhere to the recommendations and guidelines there included. Likewise, nothing makes or has made us think that information analyzed during this assurance exercise contains material inaccuracies.

## Basis for a conclusion with exceptions

We consider that the evidence obtained during the assurance engagement provides a sufficient and appropriate basis for our opinion with qualifications. While the United States branch of Teleperformance recognizes and adopts the global Teleperformance social responsibility governance structure, this branch lacks a proactive process for determining the impacts of its operations on sustainable development. The design of the initiatives and programs implemented in various areas is done without considering the expectations of stakeholders and there is no evidence of a systematic and continuous improvement approach that deliberately demonstrates how social responsibility is integrated into the business model or operations.

## Main results

It was possible to evidence a high degree of awareness about the need to keep healthy and safe workspaces and thus promote the well-being of employees and a dignifying work. • There are global guidelines related to social responsibility. They are

# INDEPENDENT ASSURANCE STATEMENT



to be adopted by branches in every country. • There is evidence of Teleperformance's interest to implement management systems that may enhance quality, safety and health and information security. • There is a solid structure in place to promote respect for diversity, inclusion, and gender equality; also, to reject discrimination in every way. • There is awareness about the policies and programs aimed to promote and train employees; also, about the position and mechanisms used to avoid corruption and unethical behaviors. • The company has identified its stakeholders and is involved with them. This allows it to recognize their needs and expectations and enables it to address them via different initiatives and programs. Likewise, there are policies in place to promote employment, even of vulnerable collectivities.

Nothing has led us to believe that labor or human rights are not respected at Teleperformance in Greece, India, Indonesia, Malaysia, Portugal, or the United States.

In general, the following opportunities for improvement were observed: need to raise the bar on social responsibility by strengthening the metrics and conducting audits on social responsibility thus giving way to continual improvement. Promote environmental management in the different countries by making emphasis on climate change strategy and measuring GHG, as a way to support the global commitment. Strengthen governance on social responsibility in each country; use a systematic method to identify relevant or material issues on sustainability in order to design and implement a local strategy on social responsibility; make documentation more robust, promote the creation of ESG reports in each country and share CSR good practices among countries.

## **Statement about Independence, integrity, and competence**

Bureau Veritas is an independent world-wide provider of assurance services. Created in 1828 it has now more than 78.000 employees located in 1.500+ offices and laboratories around the world.

# INDEPENDENT ASSURANCE STATEMENT



Our assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes, as well as sustainability.

Bureau Veritas has implemented and applies a Code of Ethics which drives our actions and decisions. Our ethical principles cover professional, technical, and commercial behaviors from a point of view of integrity, conflict of interests, confidentiality and data protection, anti-corruption, fair conduct, safety and health and fair labor practices.

The assurance team for this work does not have any involvement in any other Bureau Veritas project with Teleperformance Global and is free of conflict of interests, which enables us to conduct this work.

**PAULINA LEAL SÁNCHEZ**

**Senior Auditor**

**Bureau Veritas Certification**

**TP 98410-T**