

tieto

# Assurance at Tieto

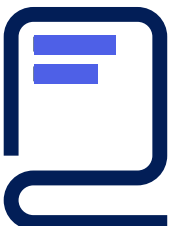
Public

Visit [tieto.com](https://www.tieto.com)



# Table of content

Introduction .....	3
Internal Assurance .....	4
Process Governance and Management .....	4
Internal Assessment (audit) .....	5
Internal Audit .....	6
Supplier Assurance .....	6
External Assurance .....	7
ISO certification .....	7
Third-party attestation .....	9
ISAE 3402 .....	9
ISAE 3000 .....	9
ISAE 3000 GDPR .....	9
SOC2 .....	9
Closing .....	10
Document information .....	11

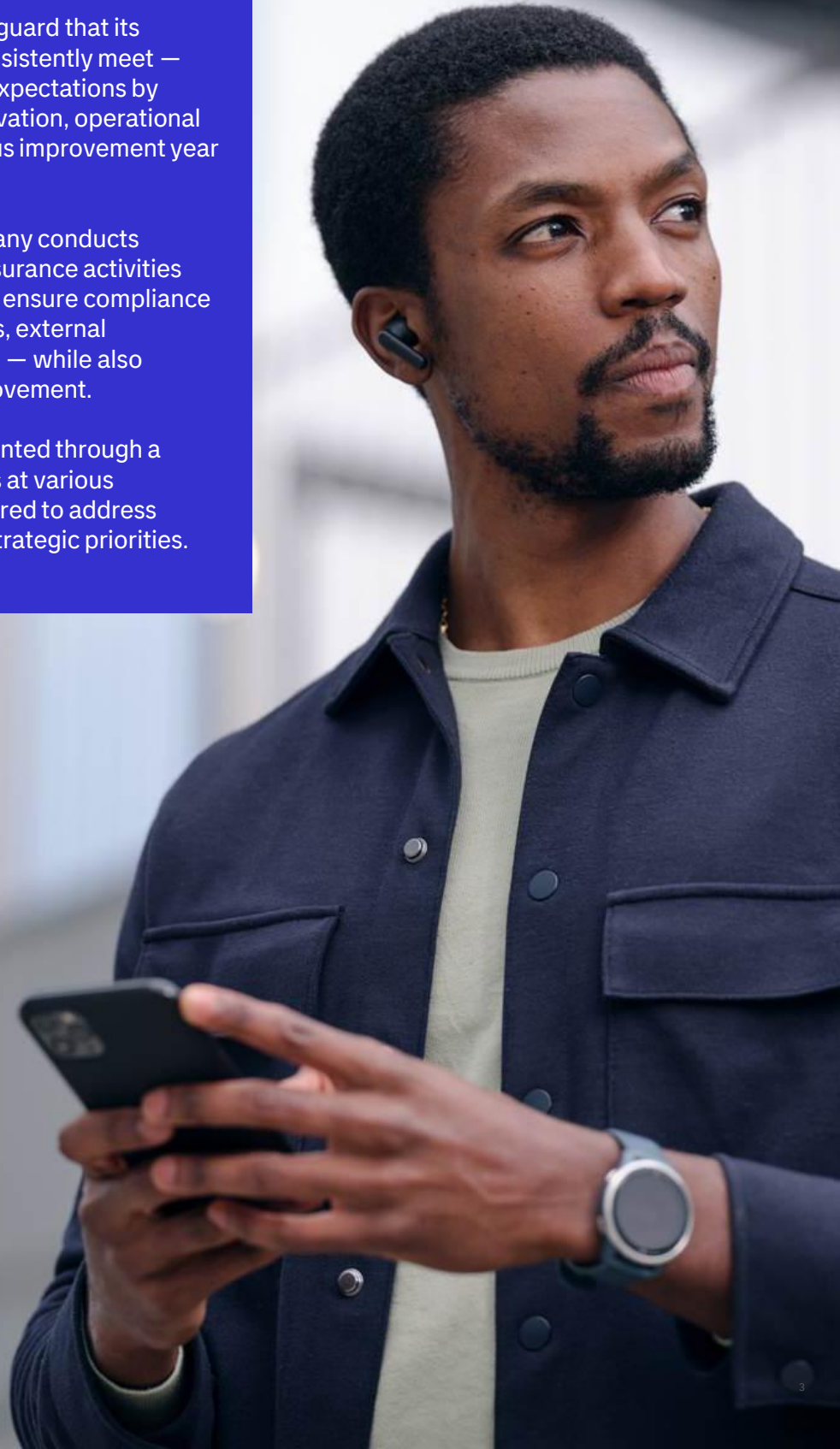


# Introduction

Tieto is committed to safeguard that its products and services consistently meet — and exceed — customer expectations by fostering a culture of innovation, operational excellence, and continuous improvement year after year.

To achieve this, the company conducts systematic, risk-based assurance activities across the organization to ensure compliance with internal requirements, external regulations and standards — while also identifying areas for improvement.

These efforts are implemented through a structured set of practices at various organizational levels, tailored to address specific operational and strategic priorities.



# Internal Assurance

## Process Governance and Management

Tieto's Process Governance encompasses the company's internal requirements such as Policies, Rules, Processes — along with their corresponding controls. This framework is in place to ensure that operations are effective, efficient and compliant with applicable external requirements including legal and regulatory obligations and international standards (e.g., ISO).

The Process Governance framework is systematically managed to secure that all relevant Policies, Rules and Processes, are appropriately designed, implemented, embedded, operated and verified to achieve their intended objectives. Regular verification is carried out by the respective Process Owners and Managers using various methods, such as management reviews, self-assessments and sample testing.



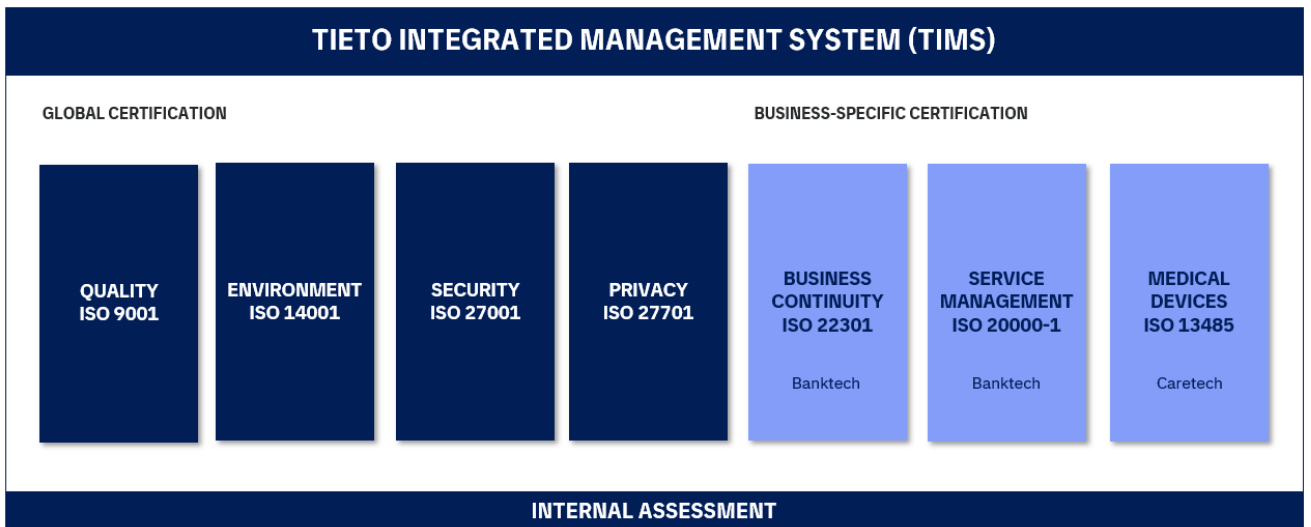
## Internal Assessment (audit)

Internal Assessments serve as an independent second level of assurance, providing an objective evaluation of adherence to applicable internal requirements, external standards and regulatory obligations. Internal Assessments are conducted in accordance with ISO 19011 (Guidelines for Auditing management Systems) and follow a structured approach defined by Tieto's Internal Assessment framework and Control Catalog.

Assessments are planned and executed based on an annual plan aligned with a three-year planning cycle, ensuring appropriate coverage of locations, processes and operations across the organization. The framework defines minimum requirements, roles and responsibilities and a consistent methodology for conducting assessments.

Identified deviations and opportunities for improvement are managed and followed up through the Tieto Deviation Management Process. Results of Internal Assessments are consolidated and reported to leadership and reviewed as part of the Tieto Management Review.

Internal Assessments are a key component of the Integrated Management System and support the maintenance of Tieto's ISO certifications.



## Internal Audit

Tieto's Internal Audit acts as the third line of defence and reports directly to Tieto's Audit and Risk Committee of the Board of Directors. Internal Audits are based on a risk-based annual audit plan approved by the Audit and Risk Committee.

## Supplier Assurance

Supplier assurance includes a range of activities aimed at maintaining effective collaboration and supporting compliance across the supply chain. These activities include supplier audits, the use of external certifications and audit reports, sustainability dialogues and assessments, and targeted reviews where appropriate. Together, they provide visibility into supplier practices and support the management of risks in line with applicable requirements and internal expectations.





## External Assurance

Tieto has adopted and adapted the best practices of several global models, including external ISO certification and third-party attestation.

### ISO certification

Tieto operates with one integrated management system fulfilling the standard requirements of ISO 9001 (Quality Management), 14001 (Environmental Management), 27001 (Information Security Management) and ISO 27701 (Privacy Management) and holds global certificates for the mandatory quad ISO standards.

External ISO audits are conducted in accordance with ISO 19011 (Guidelines for Auditing Management Systems) and the regulations established by Accreditation Bodies to assess the company's integrated management system and confirm its adherence to ISO standard requirements.

Tieto participates in annual audits following a three-year periodic audit program as part of this process. Any identified deviations and opportunities for improvement are addressed and monitored internally, with the evaluation of effectiveness performed by external auditors during subsequent audit cycles. As with internal assessment results, findings from the external ISO audit are reported to the leadership team and reviewed at the Tieto Management Review meeting.

ISO (International Organization for Standardization) is an independent, non-governmental, international organization that develops standards to ensure the quality, safety, and efficiency of products, services, and systems. ISO certifications provide assurance that a company follows a systematic approach with demonstrated practices embedded in daily operations.

## Assurance at Tieto

### Tieto Global ISO certificates:

- ISO 9001 - Quality Management
- ISO 14001 - Environmental Management
- ISO 27001 - Information Security Management
- ISO 27701 – Privacy Information Management

### Tieto business-specific certificates:

- ISO 22301 - Continuity Management (Tieto Banktech)
- ISO 20000-1 - Service Management (Tieto Banktech)
- ISO 13485 - Medical devices (Tieto Caretech)

These certifications reflect Tieto's commitment to maintaining high standards across its operations and ensuring continuous improvement in quality, environmental responsibility, and information security. The business-specific certifications further underscore the company's specialized expertise in sectors such as banking and healthcare, where reliability and compliance are paramount.

External ISO certificates are renewed and issued annually and can be accessed via the Tieto external web page.



### Third-party attestation

Tieto's framework for maintaining high standards in operations and ensuring the secure and compliant handling of sensitive data is further reinforced through third-party attestations. These independent audits, including SOC2, ISAE 3402, ISAE 3000 and ISAE 3000 GDPR, are conducted annually to verify that Tieto's internal controls are implemented and operating effectively. Deviations and insights from these audits are incorporated into the company's Deviation Management Process and broader improvement initiatives.

By confirming that Tieto's practices align with industry benchmarks for data security, compliance, and operational excellence — these third-party attestations provide an additional layer of assurance that enhances stakeholder trust and affirms organizational credibility.

#### ISAE 3402

International Standard on Assurance Engagements, ISAE 3402 reports present results from more than one hundred controls tested across multiple platforms and processes such as IT Security Management, IT Access Management, Incident Management and others and the report is typically required by customers' external financial auditors.

#### ISAE 3000

International Standard on Assurance Engagements, ISAE 3000 is a standard used for assurance engagements other than audits or reviews of historical financial information. It is used in Tieto for providing assurance on internal controls and IT systems, applications and security in selected areas.

#### ISAE 3000 GDPR

The ISAE 3000 GDPR audit evaluates GDPR related controls in selected Tieto products and services.

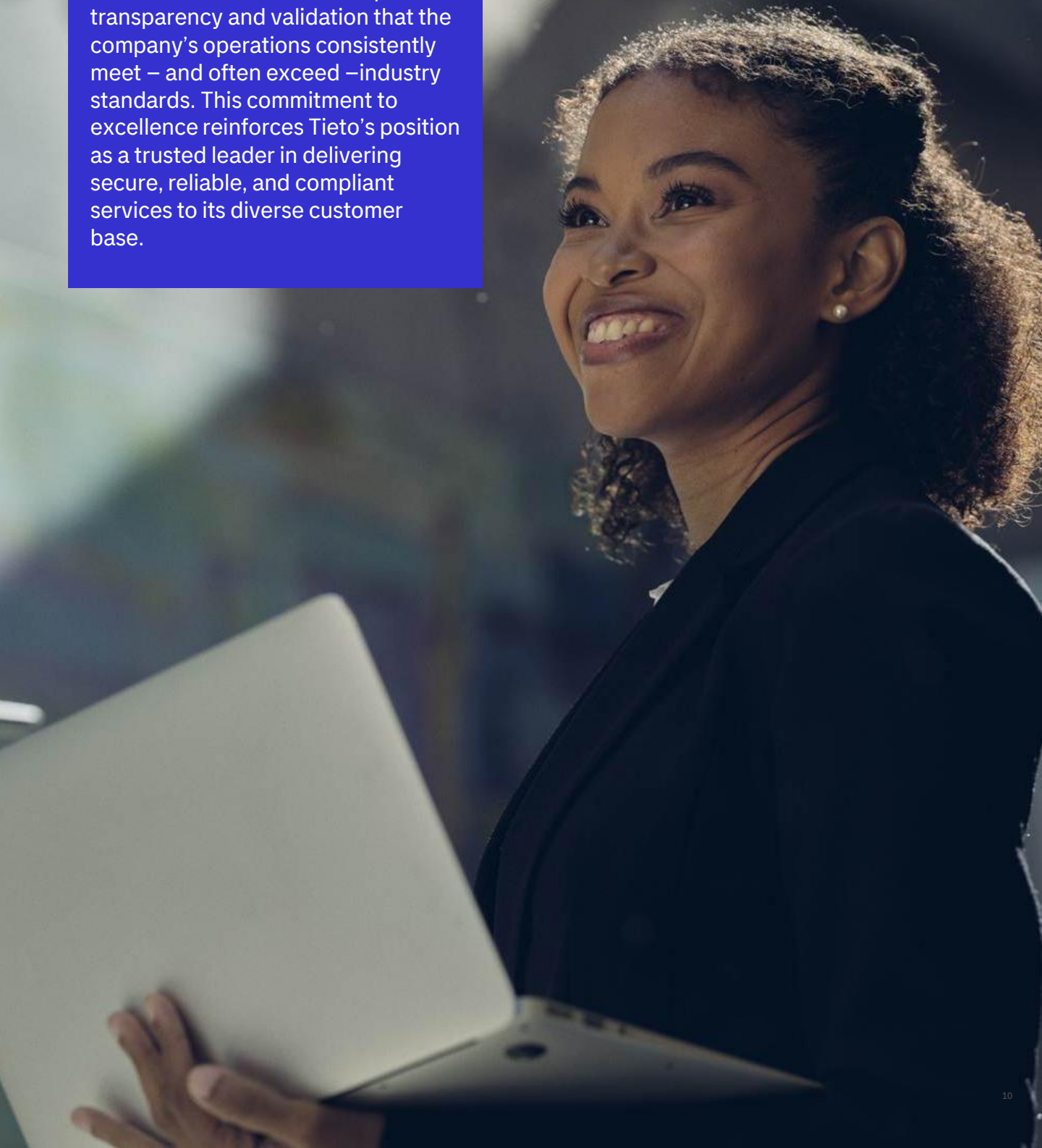
#### SOC2

The SOC 2 Type II attestation demonstrates a company's strong commitment to safeguarding sensitive data against unauthorized access and breaches. It provides assurance to customers that robust controls have been implemented and are operating effectively, according to the Trust Services Criteria: Security, Availability, Confidentiality, Processing Integrity and Privacy. This report includes a comprehensive evaluation of an organization's internal controls over a defined period making it especially relevant for cloud service providers and data center operators.



## Closing

Assurance activities at Tieto provide transparency and validation that the company's operations consistently meet – and often exceed – industry standards. This commitment to excellence reinforces Tieto's position as a trusted leader in delivering secure, reliable, and compliant services to its diverse customer base.



# Document information

**Version**

V1.1A

**Owner**

Quality Management Lead

**Effective date**

2026-06-11

**Approved by**

Head of Group Quality and Assurance

Tieto is a leading software and digital engineering services company with global market reach and capabilities. We provide customers across different industries with mission-critical solutions through our specialized software businesses Tieto Caretech, Tieto Banktech and Tieto Indtech, as well as Tieto Tech Consulting business. Our around 15 000 talented vertical software, design, cloud and AI experts are dedicated to empowering our customers to succeed and innovate with latest technology.

Tieto's annual revenue is approximately EUR 2 billion. The company's shares are listed on the NASDAQ exchange in Helsinki and Stockholm, as well as on Oslo Børs.

[www.tieto.com](http://www.tieto.com)

The Tieto logo is displayed in a white, lowercase, sans-serif font against a dark blue background. The letters are bold and modern, with a clean, minimalist design.