

General industry

Please list the industry’s three biggest sustainability(ESG)-related challenges and briefly describe the process for identifying these challenges:

In line with ESRS, Tieto's material impacts, risks and opportunities (IRO) have been assessed throughout the company's value chain. Most of these arise from Tieto’s core business model, which centres on digital services and cloud-based offerings. Tieto's material IROs are to a large extent consistent with those identified during the double materiality assessment. The most relevant challenges relate to energy and climate, diversity and workforce development, as well as security. More detailed information can be found from Tieto’s Annual Report.

Have you conducted any preliminary assessments of your company in relation to the EU Taxonomy? If so, what was the outcome?

Following the divestment of the Tech Services business, Tieto's share of taxonomy-eligible revenue, capital expenditure and operational expenditure has decreased significantly. The company no longer owns or operates data centres, which previously accounted for the largest share of eligible revenue under activity CCM 8.1 "Data processing and hosting and related activities". As a result, there is no remaining eligible revenue, capital expenditure or operational expenditure associated with the activity CCM 8.1 within the current Group structure. This represents a substantial shift in Tieto’s

taxonomy metrics compared to previous years. Most of Tieto’s current offerings therefore remain outside the scope of the EU Taxonomy.

Environment

List the firm’s three primary risks related to climate change and if any, the firm’s climate-related opportunities:

Primary Climate-Related Risks

- Transition risk from climate policy and regulation: Exposure to carbon pricing, renewable energy cost changes, and the need to align with evolving climate-related regulations under a net-zero transition scenario (IEA NZE 2050).
- Physical risk from extreme weather events: Risk of facility disruption, electricity blackouts, and supply chain interruptions due to severe weather, sea-level rise, and storms under a high-emissions scenario (RCP 8.5).
- Combined transition and physical risk: Simultaneous exposure to regulatory transition risks and physical climate hazards under a moderate warming pathway where emissions peak around 2040 (RCP 4.5).

Climate-Related Opportunities

- Tieto identifies climate-related opportunities mainly through digital solutions that can help customers reduce energy consumption and support the

transition to low-carbon operations.

Does the firm anticipate any climate-related investments, and if so, to what extent?

Planned climate-related investments for 2026 relate to GHG emission compensation for residual Scope 1 and Scope 2 emissions, supporting Tieto’s target to achieve carbon neutrality in own operations by 2026.

Circular economy: How are purchases and waste managed? If the firm relies on any scarce resources, please describe what efforts are made to mitigate the risk of those resources becoming scarcer in the future, e.g. recycling, reusing substitutes or improved resource efficiency?

Tieto does not rely on scarce resources in Tieto’s own operations. Purchases and waste are managed through internal policies, such as Source to Pay Policy, that ensure effective supplier management with the goal of also minimising waste.

Transition-related risks (for example changed customer preferences or legislation): Do you anticipate any risks or opportunities due to the transition to a carbon-neutral society? Is there any risk of the firm’s offer being negatively affected? If yes, how has the firm positioned itself to handle that risk?

The transition to a low-carbon economy is likely to increase costs for renewable energy and the purchase of carbon credits. Climate-related supply chain disruptions and the need for resilient operations pose

risks to service continuity and cost stability.

Have you set a target to become carbon neutral? If so, how have you defined carbon neutrality?

- Carbon neutral in own operations by 2026
- Net zero full value chain 2040
- For residual emissions that remain after all feasible reduction measures have been implemented, Tieto plans to use credible and high-quality carbon removal credits. These credits are intended to address residual emissions and complement, not replace, direct emission reduction efforts within the company’s net-zero transition plan.

Please list the firm’s (1-2) primary means of making a positive environmental impact or minimising negative environmental impact. Please list the corresponding most relevant UN Sustainability Development Goals. What proportion of sales can be directly linked to selected UN SDGs?

Science-based climate action and net-zero targets

- SBTi-validated emissions reductions, carbon-neutral own operations by 2026, net-zero value chain by 2040. Relevant UN SDGs: SDG 13 (Climate Action)

Energy efficiency and renewable energy sourcing

- Increased renewable electricity use, reduced travel emissions, and

lower operational energy footprint.
 Relevant UN SDGs: SDG 7
 (Affordable & Clean Energy), SDG
 12, SDG 13

Social

Does the firm have a history of accidents? If so, how have these been managed? Are there any preventive measures, such as policies?

Accidents and injuries are not material in Tieto’s business nor among Tieto’s workforce. Tieto has policies in place to educate employees as well as to mitigate accidents. More information about policies related to workforce can be found from Tieto’s Annual Report.

If applicable, please state your targets for gender and cultural equality and indicate the relevant split of men/women at every level of the firm

Targets are measured annually, with specific target periods outlined in the target table. Additionally, several key targets are monitored quarterly, including reaching 30% of the underrepresented gender in leadership positions by 2030, ensuring 37% of recruits are female by 2025, maintaining work-life balance by keeping overtime at low levels, and achieving a 90% completion rate for the annual manager-employee dialogues. Quarterly reports are generated both at business and Group levels. Measurements of the targets are not validated by any external body except for the assurance providers, and no milestones or interim targets have been set.

Tieto engages employees in tracking target performance. Through structured channels, employees are regularly updated on progress in areas like diversity, inclusion, and well-being. Quarterly performance reports related to targets are shared with the respective businesses, empowering them to follow performance and contribute to improvement efforts. Employee engagement surveys are also used to monitor targets for satisfaction, work-life balance and inclusivity, and the insights are shared to inform decision making and adapt operations as needed.

Employee headcount by gender:

Male: 9,812

Female: 5,141

Other: 13

Employees at top management level:

Male: 9

Female: 2

Does the company conduct any other community engagement activities aside from those directly connected to the business?

- Collaboration with external civil-society and professional networks, such as Women in Tech, ODA Nettverk, Riga Tech Girls, Tjejer Kodar, and Mothers in Business.
- Support for Employee Resource Groups (ERGs) that engage in dialogue, mentoring, and

community-building (e.g., the Rainbow Network, Women@Tieto, iLead).

- Engagement with unions, employee committees, and representative structures.

How often does the firm conduct audits of its suppliers and how often do you discover incidents not compliant with your code of conduct?

Tieto conducts supplier audits on a risk-based basis as part of its supplier management and due-diligence process. All suppliers are assessed annually and categorized by risk level, and audits are carried out when suppliers are identified as high-risk or when specific issues or complaints arise. There is no fixed audit cycle (such as annual audits for all suppliers); instead, audits are performed as needed based on the results of the annual risk assessment.

With regard to non-compliance with the Supplier Code of Conduct, the company reports that no non-compliant findings were identified in the supplier evaluations conducted in 2025. When potential issues are identified, Tieto works with the supplier to implement corrective action plans and follows up until the issue is resolved.

Please list the firm's (1-2) primary means of making a positive social impact or minimising negative social impact. Please list the corresponding most relevant UN SDGs. What proportion of sales can be directly linked to selected UN SDGs?

Responsible workforce & human rights practices

- Fair employment, DEI, freedom of association, privacy protection, and whistleblower mechanisms. Relevant UN SDGs: SDG 8 (Decent Work), SDG 5 (Gender Equality), SDG 10 (Reduced Inequalities), SDG 16 (Peace, Justice & Strong Institutions)

Responsible supplier and value-chain management

- Supplier Code of Conduct, annual risk assessments, and risk-based audits with corrective actions. Relevant UN SDGs: SDG 8, SDG 12 (Responsible Consumption & Production), SDG 1

Governance

Do all staff members receive continuing education on anti-corruption? Are there any ongoing or historical incidents involving corruption, cartels or any other unethical business conduct? Have any preventive measures been taken?

Yes, Tieto provides annual Code of Conduct training for all employees. Additionally, targeted anti-corruption training for identified high-risk functions will be introduced, measured and reported from 2026 onward. anti-corruption). Tieto reported zero confirmed incidents of corruption or bribery, zero convictions, and no fines or penalties related to corruption or bribery in 2025. However, one alleged corruption-related case originating in 2018 remained

open during 2025, and Tieto denies the charges.

Please state the firm’s business tax residence (i.e. where the firm pays tax) and explain why that specific tax residence was chosen:

The Tieto group parent company is tax resident in Finland, which is the country of incorporation of Tieto Oyj. Tieto group has operations in 26 jurisdictions worldwide and has incorporated legal entities that are tax resident in these jurisdictions. At Tieto taxation and tax residence is always an outcome of business operations.

Country-by-country tax reporting is included in the Tieto Annual statement for 2025, outlining the main tax jurisdictions, which include Norway, Finland, Sweden, Czech Republic, Poland, Latvia, Austria, Bulgaria, Germany, Denmark, Estonia, Lithuania, Spain, India, USA, Ukraine and China.

How many independent members sit on the Board of Directors?

All Board members (8/8) elected by the general meeting are independent of the company. From those, seven out of eight (7/8) are independent of a significant shareholder.

Please state if and to what extent, the company has transactions with related parties:

Please see Annual Report for information on transactions with related parties.

Which KPIs dictate the remuneration of management (are sustainability and diversity goals included)?

Short-term (STI):

- Revenue
- Adjusted EBITA
- Free cash flow (in some years)
- Strategy execution / portfolio targets

Long-term (LTI):

- Total Shareholder Return (TSR)
- Strategic performance criteria
- ESG-related measures
- SBTi-approved scope 1 and 2 GHG emissions reduction target
- Increasing the share of female recruits
- Women in leadership positions (2026-2028)

Describe the company’s process for monitoring and reporting ESG issues and performance to senior management/the Board. In your response, please confirm what KPIs are monitored (if any) and how frequently reporting is undertaken.

A Sustainability Steering Group (SSG), chaired by the Chief Sustainability Officer, meets every two months to review sustainability performance, targets, and actions, and escalates key matters to executive management and the Board.

The Board receives regular updates on sustainability, including due diligence, material impacts, risks and opportunities (IROs), and performance against targets.

Tieto monitors ESG performance using quantitative KPIs, including:

- Environmental: Scope 1–3 GHG emissions, share of renewable energy, energy consumption, progress against SBTi-validated climate targets, supplier climate targets, and travel emissions.
- Social: Diversity and gender representation (including leadership), employee engagement and well-being indicators, training completion rates, whistleblowing statistics, and workforce-related human-rights metrics.
- Governance: Code of Conduct compliance, whistleblowing cases, privacy and cybersecurity incidents, and results of supplier risk assessments.

Have you signed a Union agreement?

Tieto is committed to fostering fair and inclusive working conditions through collective bargaining and structured social dialogue. Across its operations, the company ensures that employees have access to mechanisms to influence their working conditions, either through formal collective bargaining agreements or, where such agreements are not legally recognized, alternative representation structures.

Principle Adverse Impacts (numeric answers):

- Revenue (EUR): 1,852m

- Greenhouse gas emissions:
 - o Scope 1: 84 tons CO2 eq.
 - o Scope 2: 4,076 tons CO2 eq. (location-based) and 779 tons CO2 eq. (market-based)
 - o Scope 3: 92,123 tons CO2 eq.
- Share of non-renewable energy consumption: 15% (fossil-fuel) and 1% (nuclear)
- Share of non-renewable energy production: n/a
- Energy consumption in GWh: 23.95
- Tonnes of emissions to water: Not material
- Tonnes of hazardous waste and radioactive waste generated: Not material
- Unadjusted gender pay gap: 12%
- Board gender diversity: 3 women and 7 men

Principle Adverse Impacts (yes/no answers):

- Fossil fuel operations: No
- Sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas: No
- Science based target: Yes
- Report to CDP: Yes
- UN Global Compact Signatory: Yes

- Involvement in the manufacture or selling of controversial weapons:
No
- Whistleblower policy: Yes
- Supplier code of conduct: Yes