

2025 CSR Report

GRI Index

	GRI content index
Statement of Use	IDEMIA Secure Transactions (also referred to "IST" in the index) has reported in accordance with the GRI Standards for the period January 1st, 2025 to December 31st, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	GRI Sector Standards not applicable

GRI Standard	Standard Disclosure	Report Section or Other Disclosures	GENERAL DISCLOSURES		
			Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 2	2-1 Organizational details	<p>a. IDEMIA France SAS</p> <p>b. The majority shareholder of IDEMIA France SAS is the private equity firm, Advent International.</p> <p>c. IDEMIA France SAS headquarter is located at 2, Place Samuel de Champlain, 92400 Courbevoie, France.</p>			

		<p>d. See p. 6.</p>			
	<p>2-2 Entities included in the organization's sustainability reporting</p>	<p>a. The entities covered by the CSR report are: IDEMIA France SAS, IDEMIA Secure Transactions Australia Pty. Ltd, OT Bangladesh, IDEMIA Hong Kong Ltd, IDEMIA (Shenzhen) Technologies Co. Ltd, PT IDEMIA Technologies Indonesia, PT IDEMIA Labs, IDEMIA Japan KK, OT Malaysia sdn bhd, IDEMIA Malaysia sdn. Bhd, IDEMIA PHILIPPINES Inc, ROHQ Manila (Philippines), OT Singapore Pte Ltd, IDEMIA Secure Transactions, Singapore Pte. Ltd., IDEMIA Korea Inc., IDEMIA France SAS (Taiwan branch), IDEMIA (THAILAND) CO. Ltd, IDEMIA Vietnam Co Ltd, IDEMIA Solutions Czech s.r.o, IDEMIA DENMARK AS, IDEMIA Starchip, IDEMIA Germany GmbH, IDEMIA Hungary Kft, IDEMIA Italy SRL, IDEMIA Latvia SIA, IDEMIA NORWAY AS, IDEMIA Poland Sp zoo, IDEMIA Portugal, Lda, IDEMIA TECHNOLOGIES ROMANIA SRL, IDEMIA TECHNOLOGIES Iberica S.L.U., IDEMIA SPAIN PRODO S.L.U, IDEMIA SWEDEN COMPANY AB, IDEMIA Sweden AB,</p> <p>IDEMIA Switzerland AG, IDEMIA Services BV, IDEMIA UK Holding Ltd,</p>			

		<p>IDEMIA UK Ltd, IDEMIA UK Pension Trustee</p> <p>IDEMIA France, Representative office in Uzbekistan, Smart Chip Private Ltd, IDEMIA Syscom India Private Ltd, IDEMIA India Foundation, Inlays India Private Ltd, IDEMIA Identity & Security India Private Ltd, L1 Identity Solutions Op; Co Private Ltd, IDEMIA Argentina S.A, (formerly Morpho De Argentina SA), Idemia Do Brasil , Idemia Do Brazil branch Cotia, IDEMIA Secure Transations Chile Spa, IDEMIA Colombia SAS, IDEMIA Costa Rica SA, IDEMIA Mexico SA de CV, IDEMIA Del Peru S.A., Oberthur Technologies Maroc SARL, IDEMIA Technologies Nigeria Ltd, Orga Cards Products Investment, IDEMIA Pakistan (Private) Ltd, IDEMIA Al Arabiya LLC, IDEMIA Senegal S.A.S.U., IDEMIA Holdings South Africa (PTY) Ltd, OT South Africa (PTY) Ltd, Morpho Investment Company One, Morpho Investment Company Two, IDEMIA South Africa (Pty), IDEMIA Tecknoloji Sanayi, Ve Ticaret Ltd Sirketi, IDEMIA Middle East FZE (Dubai), FZE Branch (Dubai), IDEMIA Canada, Inc., OT of America Holding, IDEMIA America Corp.</p>			
--	--	--	--	--	--

		<p>b. The information related to IDEMIA Secure Transactions (IST) entities included in the financial reporting are the same as those included in the CSR reporting.</p> <p>c. IDEMIA France SAS consolidated sustainability data across all the legal entities listed above. The consolidation approach was not affected by any mergers, acquisitions or disposal of entities. It was consistent across all legal entities.</p>			
	<p>2-3 Reporting period, frequency and contact point</p>	<p>a. CSR reporting period: January-December 2025. Frequency: annual</p> <p>b. Financial reporting period: January-December 2025.</p> <p>c. CSR Report publication: May 2026</p> <p>d. Point of contact: josephine.debartillat@idemia.com (in case of emergency: yves.portalier@idemia.com)</p>			

	2-4 Restatements of information	<p>a. Refining of scope 3 calculation method i. & ii. See p 20 - Reducing Scope 3 Emissions</p>			
	2-5 External assurance	<p>a. This report was prepared in accordance with the Global Reporting Initiative (GRI) Standards for Sustainability Reporting. The Report was submitted to an independent third party specializing in sustainability report writing, checking and assurance.</p> <p>IST Board is dedicated to maintaining the accuracy, reliability, and credibility of the information presented in our CSR Report. To achieve this, we have put in place a structured governance (see p.13) with senior executives actively participating in reviewing qualitative and quantitative reported data.</p> <p>b. Disclosure 2-5-b i: Independent Assurance Statement: p.52.</p>			
	2-6 Activities, value chain and other business relationships	<p>a. See p.6 - About IDEMIA Secure Transactions</p> <p>b. See p.7 - Overview of our Value Chain.</p>			

		<p>IST has 2 key Business Units dedicated to Payment Services and Connectivity Services.</p> <p>IST produces smart cards in volumes measured in millions of units annually. Exact production figures are not disclosed for confidentiality reasons.</p> <p>c. See p.12 - CSR Industry initiatives & Working groups</p> <p>d. There have been no significant changes to IST size, structure or supply chain over the course of the reporting period.</p>			
	<p>2-7 Employees</p>	<p>a. See p.6 - About IDEMIA Secure Transactions</p> <p>Total employees: 7350.</p> <p>Split by region: APAC: 1311; EUROPE: 2539; INDIA: 1044; LATAM: 1198; MEA: 410; NORAM: 848</p> <p>b. Permanent employees: 7182 (2619 female, 4562 male; 1 not declared)</p> <p>Fixed-term employees: 76 (33 female, 43 male)</p>	<p>Disclosure 2-7-b breakdown by region</p>	<p>Information unavailable for Disclosure 2-7-b breakdown by region.</p>	<p>The information will be available in our next reporting period.</p>

		<p>Apprentice and trainees: 92 (47 female, 45 male).</p> <p>c. All permanent, fixed-term, apprentice and trainees, either direct or indirect employees, are counted. IST uses the IT tool "Cruncher" to facilitate data collection. Employees number in 2025 always refers to the number of employees on December 31st, 2025. This data is representative as IST did not witnessed any particular employees fluctuation over the reporting period.</p> <p>d. Not applicable because not needed.</p> <p>e. No significant fluctuation in IST headcount was recorded during the reporting period or compared to the previous reporting period.</p>			
	<p>2-8 Workers who are not employees</p>	<p>562 external/contractors were employed during the year 2025, from January 1st to December 31st. This figure is extracted from IAM (Identity and Access Management), our internal system responsible for managing digital identities for both employees and external contributors across the Group. This figure reflects the number of external individuals who were granted an IST digital identity. Thus it should be considered</p>	<p>Disclosure 2-8-a ii</p>	<p>Information unavailable for Disclosure 2-8-a ii.</p>	<p>The information will be available in our next reporting period.</p>

		<p>as a minimum threshold rather than an exhaustive count: it captures externals who required IT access and were formally onboarded into the identity management system.</p> <p>2-8-c: No significant fluctuation in the number of workers who are not employees during the reporting period and between reporting periods was recorded.</p>			
	<p>2-9 Governance structure and composition</p>	<p>a. The highest governance body is the Board. See p.13 - Sustainability Governance</p> <p>b. See p.13 - Sustainability Governance</p> <p>2-9-c : incomplete information</p> <p>The Board is composed of 7 members, including 1 woman. More information here: https://www.idemia.com/governance</p> <p>i. 7 executive and non-executive members. More information here: https://www.idemia.com/governance</p> <p>ii. 3 members are independent: the Chairman Jean-François Cirelli, Pierre Barrial and Hugues Delcourt.</p>	<p>Disclosure 2-9-c composition of the highest governance body iii, iv, vii, viii, composition of its committees</p>	<p>Information unavailable for Disclosure 2-9-c composition of the highest governance body iii, iv, vii, viii, composition of its committees.</p>	<p>The information will be available in our next reporting period.</p>

		<p>iii. The information will be available in our next reporting period.</p> <p>iv. The information will be available in our next reporting period.</p> <p>v. 6 men, 1 woman</p> <p>vi. no under-represented social groups</p> <p>vii/viii. The information will be available in our next reporting period.</p>			
	<p>2-10 Nomination and selection of the highest governance body</p>	<p>a. See our website for more information about the board: https://www.idemia.com/governance. Nomination and selection process are not disclosed.</p> <p>See p.30 "Governance to monitor and avoid risks" for more information about the Board Committees members.</p> <p>b. The nomination and selection of members of the highest governance body are based on a structured and rigorous process designed to ensure the effectiveness and integrity of the governing body. More details will be provided in our next Report.</p>	<p>Disclosure 2-10 Nomination and selection of the highest governance body</p>	<p>Information unavailable for Disclosure 2-10 Nomination and selection of the highest governance body.</p>	<p>The information will be available in our next reporting period.</p>

	<p>2-11 Chair of the highest governance body</p>	<p>a. Jean-François Cirelli is the Executive President and Chairman of the Board.</p> <p>b. No, the Chair of the highest governance body is not a senior executive of IST. IST Executive Committee CEO is Philippe Oliva.</p>			
	<p>2-12 Role of the highest governance body in overseeing the management of impacts</p>	<p>a/b/c. See p.13 - Sustainability Governance & p.30 - Ethical & Risks Governance</p> <p>2-12-a: The Board has delegated responsibility in developing, approving, and updating the organization’s purpose, value or mission statements, strategies, policies, and goals related to sustainable development to the Executive Committee. - See p.13 - Sustainability Governance. It is informed, and involved in very significant matters.</p> <p>2-12-b: i. The Board has delegated responsibility to the Executive Committee.</p>			

		<p>ii. The Board has delegated responsibility to the Executive Committee</p> <p>2-12-c: The Board has delegated responsibility to the Executive Committee. It is informed and only involved in very significant matters.</p>			
	<p>2-13 Delegation of responsibility for managing impacts</p>	<p>a. The Board has delegated responsibility for managing the organization's impacts to the Executive Committee. The Executive Committee includes a Chief Sustainability Officer. The Chief Sustainability Officer is supported by a CSR Corporate Team and a CSR Experts Network - See p.13 - Sustainability Governance.</p> <p>b. The Executive Committee discusses on ESG matters on a quarterly basis through a dedicated ESG Committee, during which sustainability performance, risks and initiatives are reviewed by Ex-Com members. Very important topics are reported to the Board. See p.13 - Sustainability Governance & p.30 - Ethical & Risks</p>			

	<p>2-14 Role of the highest governance body in sustainability reporting</p>	<p>a/b. The Board delegates to the IST Executive Committee fo sustainability reporting. The Ex-Com is responsible for reviewing and approving the CSR Report. The process involves two stages: the CSR strategy and material topics are first presented to the Executive Committee for discussion and alignment, after which the draft report is submitted for critical review, data challenge and final approval before publication.</p>			
	<p>2-15 Conflicts of interest</p>	<p>a. The Board follows IDEMIA Group's conflict of interest prevention framework, as outlined in the IDEMIA Ethics Charter, which states that "personal interests must not interfere with those of the IDEMIA Group" and that all employees must declare any relationship which could give rise to a conflict of interest. Employees are prohibited from engaging in outside business activities without the express written consent of their line manager and local HR representative.</p> <p>In practice, an annual conflict of interest declaration campaign is conducted, targeting managers and employees in positions of higher responsibility. Concerns can be reported through IDEMIA's integrity line, available at www.idemia.com.</p>	<p>Disclosure 2-15-b</p>	<p>Information unavailable for Disclosure 2-15-b.</p>	<p>The information will be available in our next reporting period.</p>

		See also p.29, 30, 31, 37. b. See p.36 - Whistleblowing system.			
	2-16 Communication of critical concerns	a & b. See p. 36 & 30 - Whistleblowing system & Internal control			
	2-17 Collective knowledge of the highest governance body	a. Quarterly dedicated ESG Committees and internal Sustainability Expert attending the Ex- Com meetings. Then the Ex-Com reports to the Board for important topics.			
	2-18 Evaluation of the performance of the highest governance body	a. See p.13 - Sustainability Governance. The Executive Committee's oversight of ESG matters is assessed through quarterly dedicated ESG Committees, during which sustainability performance and strategy are reviewed against defined objectives. The Board is informed if performance and strategy are not satisfying. b. Performance evaluations are conducted internally on a quarterly basis through the ESG Committee process. No independent external evaluation of the governance body's ESG oversight has been conducted for this reporting period.			

		<p>c. Findings from ESG Committee reviews are used to adjust CSR priorities, refine targets and strengthen action plans. Organizational practices are updated accordingly to ensure continuous improvement in sustainability performance. Example in 2025: new IMPACT program objectives were discussed and validated by the Ex-Com and the Board.</p>			
	2-19 Remuneration policies	<p>a. Detailed remuneration policies and process for members of the highest governance body and senior executives are confidential and not publicly disclosed.</p> <p>b. IST links executive remuneration to sustainability performance. Executive Committee members have 3 CSR-based objectives included in their annual performance evaluation, which directly impacts their variable remuneration.</p>	Disclosure 2-19-a	Confidentiality constraints	Detailed remuneration policies and process for members of the highest governance body and senior executives are confidential and not publicly disclosed because IST is not subject to regulations requiring public disclosure of individual executive remuneration and therefore operates within the confidentiality standards permitted.
	2-20 Process to determine remuneration	<p>a. Detailed remuneration policies and process are confidential and not publicly disclosed.</p> <p>b. Not applicable.</p>	<p>Disclosure 2-20-a</p> <p>Disclosure 2-20-b</p>	<p>Confidentiality constraints</p> <p>Not applicable</p>	Disclosure 2-20-a: Detailed remuneration policies and process are confidential and not publicly disclosed because IST is not subject to regulations requiring public disclosure of individual executive remuneration and therefore operates within the

					<p>confidentiality standards permitted.</p> <p>Disclosure 2-20-b: The disclosure is not applicable because ST is not subject to regulations requiring public disclosure of individual executive remuneration and therefore operates within the confidentiality standards permitted.</p>
	2-21 Annual total compensation ratio	Detailed remuneration figures, policies and process are confidential and not publicly disclosed.	Disclosure 2-21 Annual total compensation ratio	Confidentiality constraints	Detailed remuneration figures, policies and process are confidential and not publicly disclosed because individual remuneration data are applicable to contractual confidentiality obligations.
	2-22 Statement on sustainable development strategy	a. See p. 4 - A word from our CEO			
	2-23 Policy commitments	<p>a. See p.29 - Ethics, business conduct and human rights framework. See p.33 - Managing human rights risks.</p> <p>b. See p.33 - Managing human rights risks</p> <p>c. See p.29 - Ethics, business conduct and human rights framework. All groups' policies are available via the company intranet site.</p>	Disclosure 2-23-a iii, d	Information unavailable for Disclosure 2-23-a iii, d.	The information will be available in our next reporting period.

		<p>d. See p.30 - Governance to monitor and avoid risks</p> <p>e. See p. 25-26 - Assessment and responsible practices of suppliers & p.28-37 - Section Ethics & Governance</p> <p>f. The policy commitment are communicated through emails, formal meetings, Ecovadis platform, newsletters (English and French languages) or intranet site (all employees' job country language). See also Stakeholders Engagement Model in the Appendix.</p>			
	<p>2-24 Embedding policy commitments</p>	<p>a. See p. 25-26 - Assessment and responsible practices of suppliers & p28-37- Section Ethics & Governance</p>			
	<p>2-25 Processes to remediate negative impacts</p>	<p>See p.36 - Whistleblowing system</p>			
	<p>2-26 Mechanisms for seeking advice and raising concerns</p>	<p>a. See p.36 - Whistleblowing system</p>			

	2-27 Compliance with laws and regulations	See p.36 - Whistleblowing system			
	2-28 Membership associations	<p>a. The Payments Association; Mobey Forum; Smart Payment Association (SPA); White Label Alliance (WLA); OSPT; GSMA; Trusted Connectivity Alliance; ESMIG; ETSI; Java Card Forum; GlobalPlatform; France Industrie ; EMVco ; GIE CB ; PCI ; Car Connectivity Consortium (CCC) ; ENISA ; 3GPP; NFC Forum; Eurosmart</p>			
	2-29 Approach to stakeholder engagement	<p>a. See "Stakeholder engagement model" in the Appendix, p.53</p>			
	2-30 Collective bargaining agreements	<p>a/b. Exact number of employees covered by collective bargaining is not informed in our system as collective bargaining agreements are very specific to some countries and do not reflect our Global Social Dialogue Strategy. As stated in our Social Dialogue Strategy: IST commitment to social dialogue is built on several principles - including Collaboration with Employee Representatives: we value the role of employee representatives and work councils in initiatives that support workforce</p>	Disclosure 2-30 Collective bargaining agreements	Information unavailable for Disclosure 2-30 Collective bargaining agreements.	The information will be available in our next reporting period.

		<p>wellbeing and engagement. Representatives are involved in performance reviews, where they assess Key Performance Indicators (KPIs) related to employee engagement and wellbeing. In addition to providing feedback on our KPIs, they actively participate in improvement action plans and play a key role in monitoring and following up on their successful implementation, aiming that these initiatives lead to improvements for employees.</p> <p>At IDEMIA Group level, we have +20 primary employee representatives in the European Work Council (EWC), and our objective is to have an EWC representative for every country where we operate in Europe with a presence of more than 30 employees. Detail information at IST level will be provided in the next reporting period.</p>				
GRI Standard	Standard Disclosure					MATERIAL TOPICS
GRI 3	3-1 Process to determine material topics	<p>a. See p.9 - Double Materiality Assessment & DMA Calculation Methodology in the Appendix, p.54.</p> <p>b. See p.9 - Double Materiality Assessment (& DMA Calculation Methodology in the Appendix, p.54)</p>				

	<p>3-2 List of material topics</p>	<p>a/b. See p.9 - Double Materiality Assessment</p> <p>Significant impacts addressed with the use of the GRI Standards</p> <p>1) GHG emissions from scopes 1, 2 & 3</p> <p>2) Waste during own production processes (PVC)</p> <p>3) End-of-life treatment of products</p> <p>4) On-site working conditions</p> <p>5) Working conditions in the supply</p>			
	<p>3-3 Management of material topics</p>	<p>a. See p.9 - Double Materiality Assessment</p> <p>b. IST is involved in negative impact material topics through its own activities and/or its business relationships across the value chain. See p.7 — Value Chain.</p> <p>c/d.</p> <ul style="list-style-type: none"> - GHG emissions from scopes 1,2 &3: see Section Environment p.14 and Appendix - Waste during own production processes (PVC): see Section Environment p.14 - End-of-life treatment of products: see Section Environment p.14 			

		<p>- On-site working conditions : see Section People p. 38 and Section Ethics & Governance p. 28</p> <p>- Working conditions in the supply : see Section External Stakeholders p. 24 and Section Ethics & Governance p. 28</p> <p>e. See p.10 & 11 - Sustainability Program & Commitments. See also policies, process and measures by topic, in all Sections, starting p.14.</p> <p>f. See p.53 Stakeholders Engagement in the Appendix.</p>			
--	--	--	--	--	--

GRI Standard	Standard Disclosures	Report Section				
			Omission			
			Requirement(s) Omitted	Reason	Explanation	
MATERIAL TOPIC: GHG emissions from scopes 1, 2 & 3						
3-3 Management of material topics	<p>a/b/c/d/e.</p> <p>IST is involved in negative impact material topics through its own activities and/or its business relationships across the value chain. See p.7 — Value Chain.</p> <p>- see p.10 & 11 - Sustainability Program & Commitments.</p> <p>- see Section Environment p.14 and Appendix, pp.55-56.</p> <p>f. See p.53 Stakeholders Engagement in the Appendix.</p> <p>Requirement 1.2: IST does not implement any carbon offset policy or projects.</p>					

<p>GRI 305: Emissions 2016</p>	<p>305-1 Direct (Scope 1) GHG emissions</p>	<p>See p. 15-19 in Environmental Section</p> <p>305-1-b: gases included in the Scope 1 calculation are CH₄, N₂O, CO₂, HFC</p> <p>305-1-c: IST does not generate biogenic CO₂ emissions.</p> <p>305-1-d – i: IST selected 2019 as its baseline year for greenhouse gas emissions for the following reasons: - launch of IST sustainability program “Impact”; - Pre-pandemic reference, corresponding to a year of normal operational activity.</p> <p>305-1-e: main sources are:</p>			
--	---	---	--	--	--

		US EPA, DEFRA, ADEME			
	305-2 Energy indirect (Scope 2) GHG emissions	<p>See p. 15-19 in Environmental Section</p> <p>305-2-d – i: IST selected 2019 as its baseline year for greenhouse gas emissions for the following reasons: - launch of IST sustainability program “Impact”; - Pre-pandemic reference, corresponding to a year of normal operational activity.</p> <p>305-2-e: main sources are: US EPA, DEFRA, ADEME</p>			
	305-3 Other indirect (Scope 3) GHG emissions	See p. 15 - Assessing our carbon emissions & p.20-23 in Environmental Section & Scope 3 Calculation			

	<p>Methodology in the Appendix, p.56</p> <p>305-3-c: IST does not generate biogenic CO₂ emissions.</p>			
305-4 GHG emissions intensity	<p>See p.15, 16 and 20 in Environmental Section</p> <p>305-4-c: The intensity ratio includes the 3 scopes of GHG emissions.</p> <p>305-4-d: The information will be available in our next reporting period.</p>	Disclosure 305-4-d	Information unavailable for Disclosure 305-4-d.	The information will be available in our next reporting period.
305-5 Reduction of GHG emissions	<p>See p. 11, 16 and 20 in the Environmental Section</p> <p>305-5-b: incomplete information.</p>	Disclosure 305-5-b Scope 2 and 3	Information unavailable for Disclosure 305-5-b Scope 2 and 3.	The information will be available in our next reporting period.

		<p>Gases included in the Scope 1 calculation are CH₄, N₂O, CO₂, HFC.</p> <p>Scope 2 and 3 gases will be provided in our next reporting period.</p> <p>305-5-c: IST selected 2019 as its baseline year for greenhouse gas emissions for the following reasons: - launch of IST sustainability program “Impact”; - Pre-pandemic reference, corresponding to a year of normal operational activity.</p>			
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable. IST's manufacturing activities do not generate significant atmospheric emissions of this nature.			

	<p>305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions</p>	<p>Not applicable. IST's manufacturing activities do not generate significant atmospheric emissions of this nature.</p>			
<p>MATERIAL TOPIC:</p> <p>Waste during own production processes (PVC)</p> <p>End-of-life treatment of products</p>					
<p>3-3 Management of material topics</p>	<p>a/b/c/d/e.</p> <p>IST is involved in negative impact material topics through its own activities and/or its business relationships across the value chain. See p.7 — Value Chain.</p> <p>- see p.10 & 11 - Sustainability Program & Commitments.</p> <p>- see Section Environment p.14</p> <p>f. See p.53 Stakeholders Engagement in the Appendix.</p>				

GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<p>a. For waste in operations : see p.18 - optimizing waste and its management; For eco-conception and packaging waste : See p. 22 - Designing products with lower impact & p.23 - Zoom on 2025 eco-designed products. For CO2e waste emissions: see p. 55 - 2025 carbon accounting results.</p>	Disclosure 306-1 Waste generation and significant waste-related impacts	Information unavailable for Disclosure 306-1 Waste generation and significant waste-related impacts.	The information will be available in our next reporting period.
	306-2 Management of significant waste-related impacts	<p>a. For waste in operations : see p.18 - optimizing waste and its management; For eco-conception and packaging waste : See p. 22 - Designing products with lower impact & p.23 - Zoom on 2025 eco-designed products & p12 - Industry initiatives & working groups. For CO2e waste</p>			

		<p>emissions: see p. 55 - 2025 carbon accounting results. For collaboration with suppliers: see p.24 -Section External Stakeholders</p> <p>b. Not applicable.</p> <p>c. Recycling suppliers share the data with our site Managers, who report it on a monthly or annual basis to CSR Corporate Managers.Total data is centralized at Corporate CSR level.</p>			
	<p>306-3 Waste generated</p>	<p>a. See p.18 - Optimizing waste and its management : Waste & recycling volume</p> <p>306-3-b :</p> <p>See p.18 - Optimizing waste</p>			

		<p>and its management : Improving our waste recycling practices</p> <p>Waste data are provided by all IST local contracted waste collectors.</p>			
	<p>306-4 Waste diverted from disposal</p>	<p>a. See p.18 - Optimizing waste and its management.</p> <p>306-4-a: information is provided in the table p.18: >> Total weight of waste = 5 116 tons >> Total weight of waste diverted from disposal = 87% of 5 116 tons (= 4 450,92 tons) >> breakdown of this total by composition of the waste can be calculated with column 1 (tons) and 2 (affiliated</p>	<p>Disclosure 306-4-b, c breakdown, d</p>	<p>Information unavailable for Disclosure 306-4-b, c breakdown, d.</p>	<p>The information will be available in our next reporting period.</p>

		<p>percentage) of table p. 18. Here is the calculation: Plastics: 2,640 tons Cardboard and paper: 1,022 tons Other: 525 tons Metal: 231 tons Electronics: 29 tons.</p> <p>b. See p.18 - Optimizing waste and its management.</p> <p>c. See p.18 - Optimizing waste and its management.</p> <p>306-4-b/c: Information incomplete. Total weight of hazardous and non-hazardous waste diverted from disposal is provided in the table p.18 (330 t and 3 455 t). The total of recycled hazardous and non-hazardous</p>			
--	--	--	--	--	--

waste is also provided = 94% of 3 785 tons = 3 557,9 tons.

d. Waste volume by site:

Site	Hazardous waste Quantity (Items)	Non hazardous waste Quantity (tons)	Total waste quantity
Brighton SC	7	0	12
Bucharest	0	105	105
Bucharest	0	20	20
Cape Town	0	0	0
Chennai	0	127	127
Colin	7	425	432
Doha	11	113	124
Doha SC	0	49	49
Edison	3	395	399
Falmer	1	20	20
Karachi	0	0	0
Kawasaki	0	2	2
Kohala	7	20	27
Kuala Lumpur	0	0	0
Lima	0	4	4
Lindero	0	0	0
Los Angeles	0	278	287
Madrid	0	0	0
Manila	0	12	12
Mexico SC	0	15	15
Milan	0	54	54
Mumbai	4	21	25
Noble Factory	4	703	707
Prague	1	21	22
Riga	0	0	0
Riyadh	0	4	4
Sharmah	105	807	912
Singapore	1	42	43
Singapore	0	54	54
Stockholm	0	7	7
Stockholm	0	42	42
Tokushima	1	206	207
Ulsan	61	508	570
Yokohama	103	471	574
TOTAL	385	4,701	5,114

A vast majority of our waste are treated externally by local recycling companies. Depending on the location, waste volumes are reported on a monthly or annual basis.

306-4-d:
The information will be available in our

		<p>next reporting period.</p> <p>e. See notes p.18 - Optimizing waste and its management.</p>			
	<p>306-5 Waste directed to disposal</p>	<p>a. See p.18 - Optimizing waste and its management.</p> <p>306-5-a: information is provided in the table p.18: >> Total weight of waste = 5 116 tons >> Total weight of waste directed to disposal = 4% for landfilled (204,6 t) and 9% for incinerated (460,4 t). Total in tons is thus 665 tons. >> based on table p.18, see detail of the breakdown by composition of the waste here :</p>	<p>Disclosure 306-5-b, c, d</p>	<p>Information unavailable for Disclosure 306-5-b, c, d.</p>	<p>The information will be available in our next reporting period.</p>

Waste category	Total waste (tons)	Landfilled (tons)	Landfilled (%)	Incinerated (tons)	Incinerated (%)	Total reported (tons)
Electronics	32	0%	0	9%	23	23
Plastics	2,779	1%	63.4	2%	66.6	130
Steel	231	0%	0	1%	2.3	2.3
Construction	1,099	0%	0	4%	43.9	76.8
Other	973	12%	106.8	34%	330.8	437.6
TOTAL	5,304	4%	212.2	9%	497.8	609.7

b. See p.18 - Optimizing waste and its management.

c. See p.18 - Optimizing waste and its management.

Site	Hazardous waste Quantity (tons)	Non hazardous waste Quantity (tons)	Total waste quantity
Bogota DC	0	0	12
Bucharest	0	396	396
Bucharest	0	20	20
Cape Town	0	0	0
Chennai	0	127	127
Colo	2	420	422
Doha	13	113	124
Dubai DC	0	49	49
Enon	3	396	399
Frankfurt	1	20	20
Karachi	0	0	0
Kempen	0	2	2
Kuala Lumpur	2	29	31
Kuala Lumpur	0	0	0
Lima	0	4	4
Lindero	0	0	0
Los Angeles	0	278	287
Madrid	0	0	0
Mexico	0	12	12
Mexico DC	0	10	10
Milan	0	54	54
Mumbai	4	22	26
Noida Factory	4	703	707
Prague	1	21	22
Riga	0	0	0
Riyadh	0	4	4
Saunders	106	807	913
Singapore	1	42	42
Singapore	0	54	54
Stockholm	2	7	9
Stockholm	0	42	42
Tokyo	1	206	207
Ulsan	63	508	579
Yokohama	203	471	674
TOTAL	285	4,701	5,116

A vast majority of our waste are treated externally by local recycling companies. Depending on the location, waste volumes are reported on a

		<p>monthly or annual basis.</p> <p>306-5-b/c/d: The information will be available in our next reporting period.</p> <p>e. See notes p.18 - Optimizing waste and its management.</p>			
<p>MATERIAL TOPIC: On-site working conditions</p>					
<p>3-3 Management of material topics</p>		<p>a/b/c/d/e.</p> <p>IST is involved in negative impact material topics through its own activities and/or its business relationships across the value chain. See p.7 — Value Chain.</p> <p>- see p.10 & 11 - Sustainability Program & Commitments.</p> <p>- see Section People p. 38 and Section Ethics & Governance p. 28</p> <p>f. See p.53 Stakeholders Engagement in the Appendix.</p>			
<p>GRI 403: Occupational health and</p>	<p>403-1 Occupational health and</p>	<p>a. See p. 29 - Ethics, business conduct and human rights framework &</p>			

<p>I Health and Safety 2018</p>	<p>safety management system</p>	<p>p. 41 - Protecting our people</p>  <p>b. See footnote p.41 - Protecting our people</p>			
	<p>403-2 Hazard identification, risk assessment, and incident investigation</p>	<p>a. See p. 41 - Protecting our people. IST's approach to occupational health and safety risk management is supported by a Health & Safety Manual defining roles and responsibilities across the organization, and by ISO 45001 certification on 3 manufacturing sites. Occupational</p>			

		<p>risks are monitored through the Occupational Injury Frequency Rate, over the time. Health and Safety managers regularly assess risks in production and office environments, incorporating evaluations during the integration of new equipment and industrial procedures. Results are shared with management to introduce appropriate controls and mitigate potential risks. For more specific details please refer to our 2025 Duty of Care (to be published in May). Example: on manufacturing sites, procedures are in place to manage risks related to</p>			
--	--	--	--	--	--

		<p>hazardous substances, including formal spill response procedures, regular inspections and emergency drills. Workers handling hazardous substances receive dedicated training.</p> <p>b. See p. 36 - Whistleblowing System: a global reporting system - the integrity line - is accessible to all workers, enabling them to report any incident or dangerous situation. Confidentiality is guaranteed and workers are explicitly protected against retaliation. For complementary detailed procedures by</p>			
--	--	---	--	--	--

		<p>which workers report specific work-related incidents and hazardous situations please refer to our 2025 Duty of Care (to be published in May).</p> <p>c. Workers have the right to remove themselves from work situations they believe could cause injury or occupational illness, in accordance with applicable local legislation across all IST operating countries. Workers are protected against retaliation through IST's global whistleblowing system, the "Integrity Line", available in 17 languages and accessible to all</p>			
--	--	--	--	--	--

		<p>workers. Confidentiality of all reports is fully guaranteed. See p. 36 - Whistleblowing System.</p> <p>d. IST's Health & Safety Manual defines the procedures for investigating work-related incidents, identifying hazards and determining corrective actions. See p.41 — Protecting our People.</p>			
	<p>403-3 Occupational health services</p>	<p>a. See p.41 — Protecting our People & p. 29 Ethics, business conduct and human rights framework & p. 36 - Whistleblowing system. More information about our Ethics Charter</p>			

		<p>directly on our website: https://www.idemia.com/fr/charte-ethique</p> <p>Workers health data is treated as personal data and is subject to IDEMIA's <i>Personal Data Privacy Guidelines</i> , which ensure it is processed lawfully, transparently, and strictly for its defined purpose. Health data is never used as a basis for employment decisions, including dismissal, demotion, promotion or any other favorable or unfavorable treatment. Access to personal data is restricted on a need-to-know basis, and employees are bound by a</p>			
--	--	---	--	--	--

		confidentiality clause.			
	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>a. Worker participation in health and safety matters is supported through worker representatives and employee representative bodies where they exist, in compliance with local legal requirements. More information in our Ethics Charter directly on our website: https://www.idemia.com/fr/charte-ethique and p.29</p> <p>IST respects freedom of association and encourages direct dialogue between workers and management. Please refer to our Vigilance Plan (to</p>			

		<p>be published in May).</p> <p>All workers have also access to the Integrity Line to raise any health and safety concern: see footnote p.41 - Protecting our people</p>			
	403-5 Worker training on occupational health and safety	<p>See p.41 - Protecting our people. All workers on sites are provided with Health & Safety training and information.</p> <p>403-5: IST puts in place a dedicated worker training on chemical handling and storage</p>			
	403-6 Promotion of worker health	<p>IST provides workers with access to non-occupational health services in compliance with local legal requirements,</p>			

		<p>including health insurance coverage.</p> <p>Exemple of voluntary health promotion initiatives: our Global Employee Assistance Program (EAP) offers a consistent and holistic approach on wellbeing and covers all our employees and their family members worldwide (this program is not being rolled out in the UK and the US, where our employees are being continuously covered by their well-established local programs.). It consists mainly of free counseling sessions and resources for anyone, who might be facing any personal challenges, adverse</p>			
--	--	--	--	--	--

		<p>events, stress, and other struggles like managing finances, health or physical wellness.</p>			
	<p>403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p>	<p>See p24 - Section External Stakeholders.</p> <p>IST addresses health and safety risks in its business relationships primarily through its supplier engagement framework. Suppliers are required to comply with IST's Supplier Code of Conduct, which includes commitments on safe working conditions. Supplier ESG assessments and audits are conducted to identify and address potential H&S risks in the supply chain.</p>			

	<p>403-8 Workers covered by an occupational health and safety management system</p>	<p>a. See p.41 — Protecting our People & p. 29 Ethics, business conduct and human rights framework Ethics Charter: https://www.idemia.com/fr/charte-ethique.</p> <p>b. See footnote p.41 - Protecting our people</p> <p>c. See p.41 — Protecting our People & p. 29 Ethics, business conduct and human rights framework Ethics Charter: https://www.idemia.com/fr/charte-ethique.</p>			
	<p>403-9 Work-related injuries</p>	<p>a.</p> <p>i. No fatalities as a result of work-related injury at IST in 2025.</p> <p>ii. & iii. See Occupational Injury</p>	<p>Disclosure 403-9-a v, b ii, iii, v, g</p>	<p>Information unavailable for Disclosure 403-9-a v, b ii, iii, v, g.</p>	<p>The information will be available in our next reporting period.</p>

	<p>Frequency Rate p. 41</p> <p>iv. Main types of work-related injury: tripping (23%), work equipment (31%), physical workload (38%), psychosocial (8%).</p> <p>v. Data will be available for next reporting.</p> <p>403-9-b: incomplete.</p> <p>See footnote p.41 - Protecting our people</p> <p>i. No fatalities as a result of work-related injury at IST in 2025.</p> <p>ii.& iii. The information will be available in our next reporting period.</p> <p>iv. Main types of work-related injury: tripping, work equipment,</p>			
--	---	--	--	--

	<p>physical workload, psychosocial.</p> <p>v. The information will be available in our next reporting period.</p> <p>c/d. IST identifies work-related hazards through site-level risk mapping, continuous regulatory monitoring and regular inspections conducted under the ISO 14001 framework. Key identified hazards include exposure to hazardous chemical substances, accidental spill risks on manufacturing sites, excessive working hours, and risks of harassment and sexist behaviour.</p>			
--	--	--	--	--

		<p>Measures in place to eliminate or reduce these risks include: dedicated worker training on chemical handling and storage, formal spill response procedures, universal absorption kits positioned in storage areas, regular verification of ventilation and electrical systems, periodic emergency drills, and adapted medical examinations for workers exposed to chemical risks. Regarding working hours, overtime is voluntary and compensated at a higher rate, and a dedicated assistance line is available for workers to report overload situations early. Regarding harassment,</p>			
--	--	---	--	--	--

	<p>awareness and training programs are deployed for managers and employees, and any verified report is subject to rigorous follow-up including corrective or disciplinary measures. For more information see our Duty of Care (published in May)</p> <p>403-9 – e</p> <p>Injury Frequency Rate is calculated on the basis of 1,000,000 hours worked.</p> <p>403-9 - f. No workers were excluded from this disclosure. See footnote p.41 - Protecting our people: “Health and safety behavioral expectations apply to the whole</p>			
--	--	--	--	--

		<p>company, whatever the activity, wherever the facility, whomever the employee is, those on permanent and fixed-term contracts, agency workers, and/or temporary staff and contractors”.</p> <p>403-9 – G: The information will be available in our next reporting period</p>			
	403-10 Work-related ill health	<p>403-10-a: i. no fatalities as a result of work-related ill health in 2025</p> <p>ii, iii: The information will be available in our next reporting period</p> <p>403-10-b: See footnote p.41 - Protecting our people</p>	Disclosure 403-10-a ii, iii, b ii, iii, e	Information unavailable for Disclosure 403-10-a ii, iii, b ii, iii, e.	The information will be available in our next reporting period.

	<p>i. no fatalities as a result of work-related ill health in 2025</p> <p>ii, iii: The information will be available in our next reporting period</p> <p>c. IST identifies occupational disease risks primarily through its site-level hazard mapping and chemical substance databases. Workers exposed to chemical substances benefit from adapted medical examinations. Please refer to our Duty of Care (to be published in May).</p> <p>403-10 - d. No workers were excluded from this disclosure. See footnote p.41 - Protecting our</p>			
--	--	--	--	--

		<p>people: “Health and safety behavioral expectations apply to the whole company, whatever the activity, wherever the facility, whomever the employee is, those on permanent and fixed-term contracts, agency workers, and/or temporary staff and contractors”.</p> <p>403-10 – e: The information will be available in our next reporting period</p>			
<p>MATERIAL TOPIC: Working conditions in the supply</p>					
<p>3-3 Management of material topics</p>	<p>a/b/c/d/e.</p>	<p>IST is involved in negative impact material topics through its own activities and/or its business relationships across the value chain. See p.7 — Value Chain.</p> <p>- see p.10 & 11 - Sustainability Program & Commitments.</p>			

	<p>- see Section External Stakeholders p. 24 and Section Ethics & Governance p. 28</p> <p>f. See p.53 Stakeholders Engagement in the Appendix.</p>				
<p>GRI 414: Supplier Social Assessment 2016</p>	<p>414-1 New suppliers that were screened using social criteria</p>	<p>a. 100% as long as they are considered as "key suppliers" or identified following our risk-based approach - See p.25 - Committing with suppliers on responsible practices & p.26 - Partnering with suppliers on ESG assessment.</p>			
	<p>414-2 Negative social impacts in the supply chain and actions taken</p>	<p>a. 100% as long as they are considered as "key suppliers" or identified following our risk-based approach - See p.25 - Committing with suppliers on responsible practices & p.26 - Partnering with</p>	<p>Disclosure 414-2-a, b, d, e</p>	<p>Information unavailable for Disclosure 414-2-a, b, d, e.</p>	<p>The information will be available in our next reporting period.</p>

		<p>suppliers on ESG assessment.</p> <p>b. Exact number will be reported in the next reporting exercise. If a risk or non-compliance is identified, IST implements proportionate measures aimed at preventing or mitigating human rights abuses. Affected suppliers must establish corrective action plans accompanied by formalized monitoring and—where applicable—verification audits. Graduated measures may be applied in the event of a persistent breach, up to and including the suspension or termination of the business relationship.</p>			
--	--	--	--	--	--

	<p>c. See our Duty of care (published in May 2026)</p> <p>Risk of Human rights abuse in the extractive industries (upstream):</p> <p>1. Child labor and/or forced labor (extractive industries from which certain raw materials used indirectly by the IST division are sourced present a risk of child labor);</p> <p>2. Forced labor (extractive industries from which certain raw materials used indirectly by the IST division are sourced present a risk of forced labor);</p> <p>3. Harm to local communities and their cultural heritage (activities of the extractive</p>			
--	---	--	--	--

		<p>industries from which certain raw materials used indirectly by the IST division are sourced are likely to harm local communities and their cultural heritage. Extractive or production activities could lead to the displacement of populations, the disruption of traditional ways of life, and the destruction of sites of cultural or heritage value.)</p> <p>4. Hazardous or unsanitary working conditions (extractive industries from which certain raw materials used indirectly by the IST division are sourced present a risk of hazardous or unsanitary working conditions for workers. Working conditions in these</p>			
--	--	--	--	--	--

		<p>industries could expose workers to health and safety risks, in violation of international standards for decent work.)</p> <p>Risk of Health & Safety violations in the supply:</p> <p>1. Risk of excessive working hours as part of IST value chain: As part of its operations and value chain, IST identifies risks of non-compliance with working time regulations, particularly regarding working hours, rest periods, and overtime, especially in certain regions or under conditions of heightened operational constraints. Such situations may lead</p>			
--	--	---	--	--	--

		<p>to human rights violations, as well as risks to health, safety, and the social climate, particularly within industrial operations.</p> <p>d. Exact number will be reported in the next reporting exercise.</p> <p>e. Exact number will be reported in the next reporting exercise.</p>			
--	--	---	--	--	--