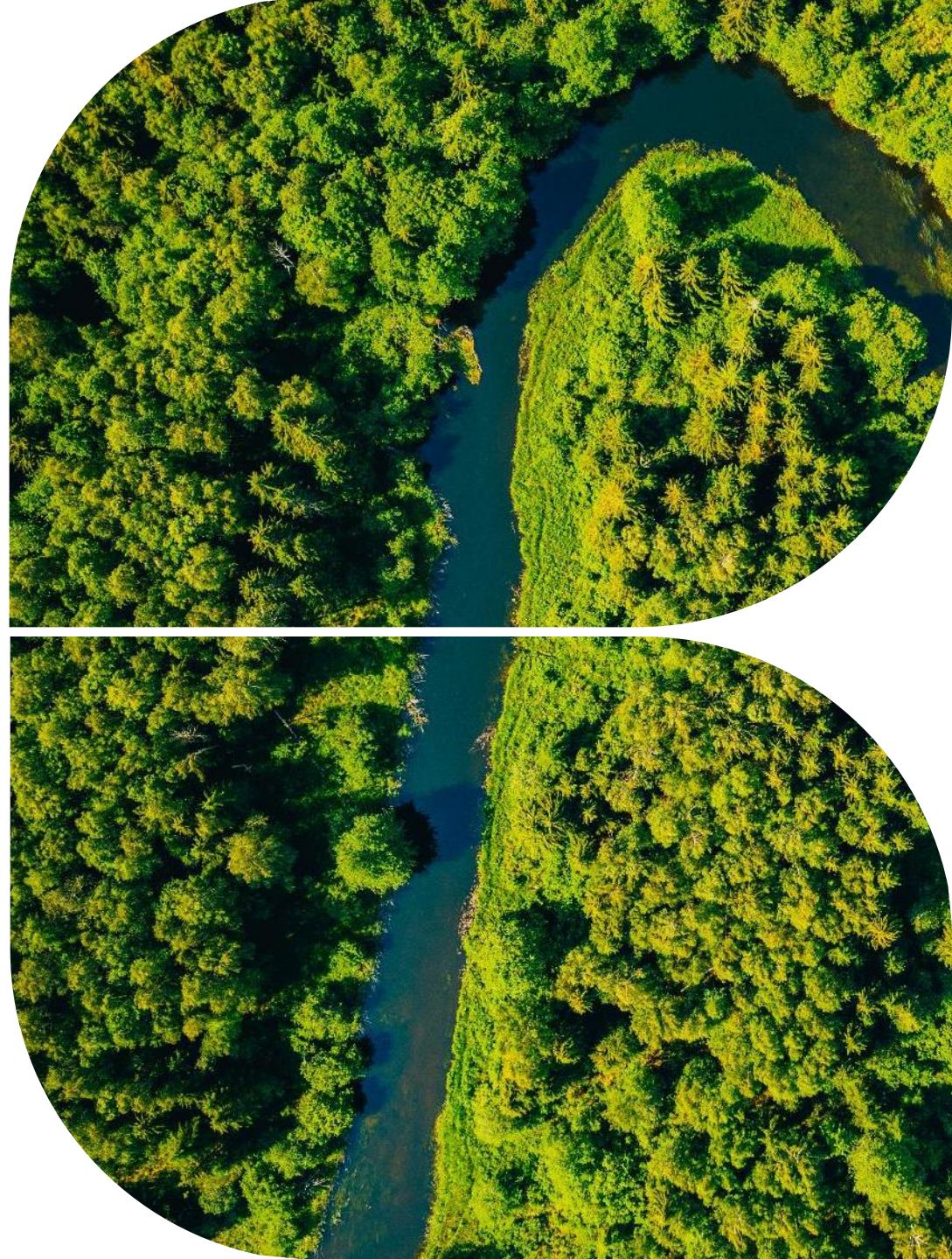




# CSR Report 2025



# Table of Contents

## Part 1

Meeting  
TGS France

05

## Part 2

Develop the singularity and well-being  
of each individual in the service of a  
plural and responsible collective

16

## Part 3

Promote ethics, transparency, and  
responsibility by communicating our  
values, setting ambitious goals, and  
actively involving our stakeholders

28

## Part 4

Provide a successful customer  
experience that creates value and  
generates trust

33

## Part 5

Reduce our environmental impact

42

## Part 6

Contribute to the sustainable  
development of our territories

50

# Editorial



**Rémi Lambert**

**Associate Director in  
charge of the CSR axis**

In 2025, TGS France took a further step forward in consolidating its CSR strategy. Our ambition is clear: **to take concrete action, foster long-term engagement and contribute to overall responsible performance.**

This year saw the publication of the first national survey on the health of business leaders, carried out in collaboration with the association Inspire, which we co-founded. In a challenging economic climate, this initiative confirms a firm conviction: the health of entrepreneurs is a major societal and economic issue. Our responsibility does not stop at providing advice; it includes vigilance, early detection and support for executives in vulnerable situations. We therefore wish to continue raising awareness amongst our staff in order to strengthen this role of support.

Our commitment also relies on collective action. The internal network of 80 CSR ambassadors has continued its activities and expansion across the country. As key figures on the ground, they embody a CSR approach that is dynamic, operational and shared.

We have also continued to support our clients in structuring their own CSR initiatives. In the face of evolving regulatory and societal expectations, we help them transform these obligations into strategic opportunities.

This momentum is directly contributing to the development of our expertise and the transformation of our business lines.

On the environmental front, we have continued to take concrete action: promoting sustainable transport through the installation of bicycle storage facilities, encouraging eco-friendly practices, reducing the environmental impact of our digital usage, and gradually integrating the principles of responsible digital technology. These advances reflect our commitment to embedding sustainability and efficiency into our day-to-day operations.

In 2025, we also signed a 2025–2027 disability agreement with the DREETS, reaffirming our commitment to inclusion and diversity.

At the time of publication of this 4th CSR report, AFNOR has awarded us the Engagé RSE Label – Confirmed level, recognising all the work we have undertaken and the maturity of our approach. It encourages us to go even further: to strengthen our role as a responsible and independent economic player in a context of transformation affecting both our clients and our activities.

**CSR is not a peripheral commitment. It lies at the heart of our strategy, our performance and our collective responsibility.**

# The 5 CSR ambitions of TGS France



Develop the **singularity** and **well-being of each individual** in the service of a plural and responsible collective



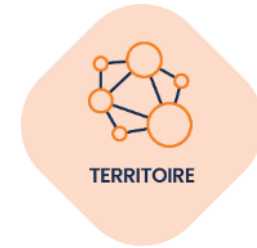
Promote **ethics, transparency, and responsibility** by communicating our values, setting ambitious goals, and actively involving our stakeholders



Provide a successful **customer experience** that creates value and generates trust



Reduce our **environmental impact**



Contribute to the **sustainable development of our territories**

# 01



## Meeting TGS France

between history and ambitions

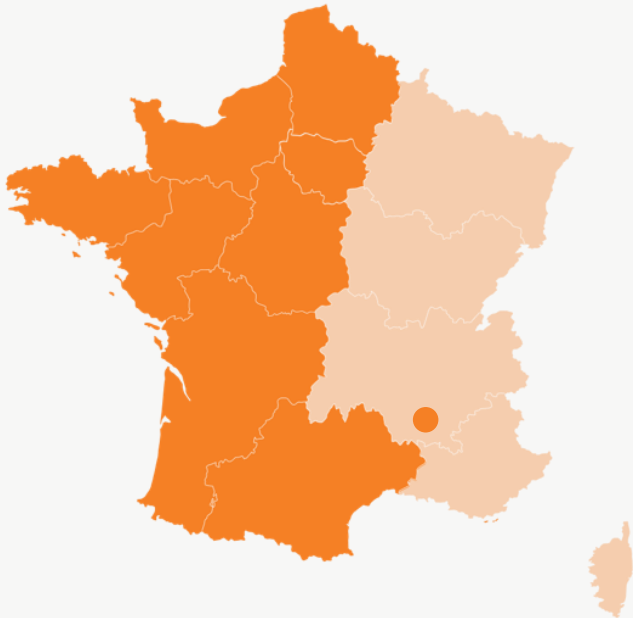


TGS France in short

TGS France is a French group offering a comprehensive range of services and consultancy to streamline management, inform decision-making and accelerate business growth. We provide bespoke support across six key areas of expertise:

- **Audit:** audit (acquisition, information systems, organisation, disposal), statutory audit, internal audit, reliable audit trail, CSRD reporting
- **Consultancy:** strategy and organisation, management, information systems, profile analysis (VHA), innovation, CSR
- **Accountancy:** accounting, consultancy, taxation, consolidated accounts, restructuring, support for foreign companies in France
- **IT:** ERP solution integration, cybersecurity, data management, electronic invoicing
- **Payroll & HR:** payroll management, integration of payroll and HRIS software, payroll and HR audit, management consultancy
- **Legal:** litigation and mediation, distribution and competition law, business law, employment law, property law, public law, taxation, real estate and construction, IT / IP / Data

Our locations



TGS France in figures

91

agencies in France



35,000

customers



1,700

employees

142,5

million euros in sales



73

associates



3

subsidiaries: Socia 3, Cabinet Bocquier et DSA Group

Top 15

accountancy firms in France

Our international TGS network

Co-founded in 2012 by the TGS France group, TGS is a business, strategy consulting, auditing, legal and accounting network. The international TGS network is a signatory of the Global Compact. Each member of the network is committed to carrying out actions in line with the Sustainable Development Goals (SDGs):

Human rights | Gender equality | Environment | Anti-corruption | Labor

56

countries

290

million euros in sales

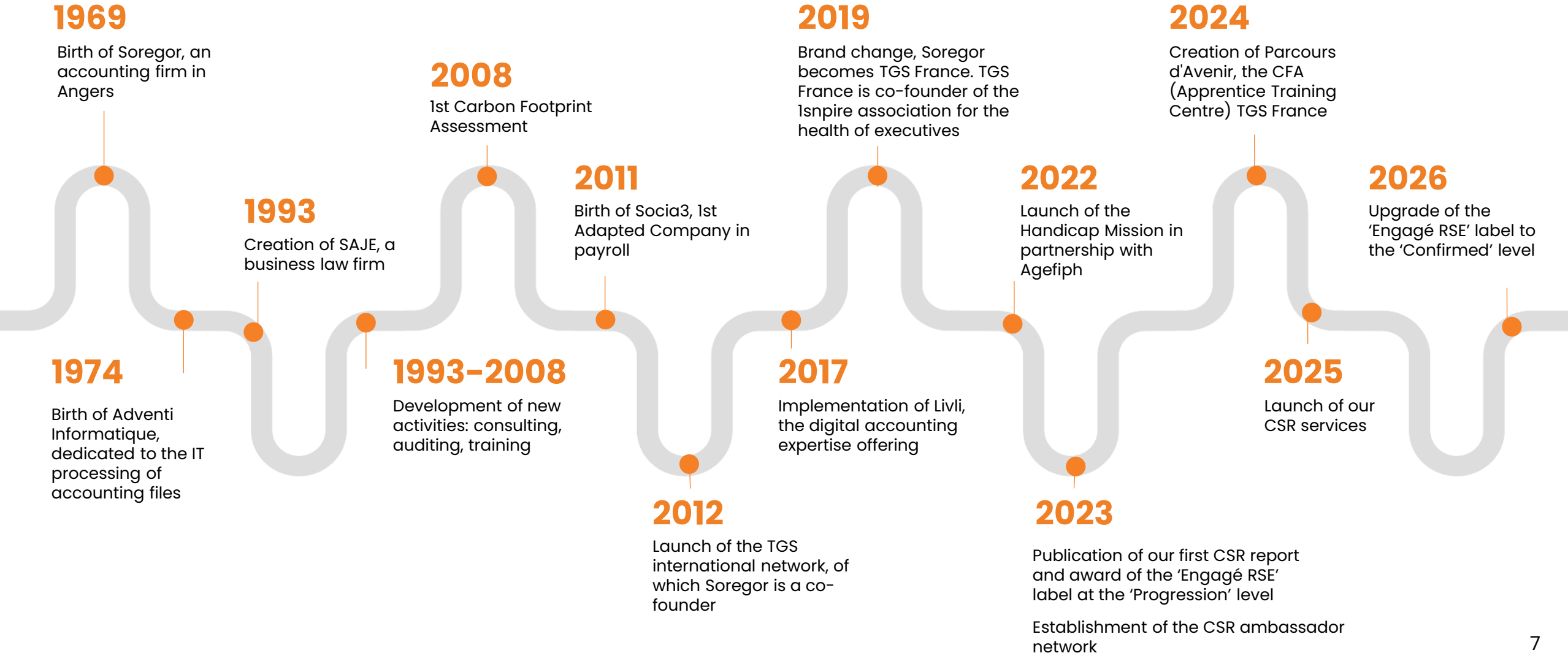
+ than 4,800

employees

Top 25

international networks

## More than 50 years of history at the service of entrepreneurs



# Governance



## A collaborative decision-making process

Governance and decision-making are participatory. Every 5 years, the Chairman is elected by the associates (73 people) and provides input for a new corporate project that will guide the Group during his term of office. He chooses 2 Managing Directors (Operations and Audit & Performance) and renews the Strategic Committee.



# Structured bodies



## Executive Management

Since October 2021, the management of the group has been represented by (from left to right):

- Christian Fouchard**,  
Chairman of TGS France
- Christophe Rondeau**,  
Chief Operating Officer
- Sylvain Bégenne**,  
Chief Audit and Performance Officer



## Strategic Committee

The Strategic Committee, chaired by Christian Fouchard, is made up of general management and 8 other associates who represent TGS France's strategic areas and business lines. Their mission is to work on the Group's strategy, based on the corporate project. To this end, they present proposals to the Board of Associates, which evaluates them.



## Operational Committee

The Operational Committee, chaired by the Chief Operating Officer, brings together the 6 regional managers. Their mission is to to implement the decisions of the Strategic Committee on an operational level, to disseminate and harmonize offers and associated production resources, as well as sales policy and marketing and communications initiatives within the regions.

## College of partners

All 73 associates meet face-to-face every 3 months and by videoconference every month. All the Group's businesses are represented. They elect the Board of Directors, and vote on amendments to the Articles of Association and external growth projects.

New associates join the College every year.

## Regional Committee

Comprising the region's associates and led by the regional director, the COPIL region monitors the regional budget and performance indicators.



Breakdown of governance bodies in 2025

73

associates

29%

of women

71%

of men

# CSR Steering Committee

Its role is to :

- Defining CSR policy
- Structuring and coordinating the Group's CSR approach
- Ensure that the roadmap is followed and the objectives achieved
- CSR reporting



**Rémi Lambert**  
Associate Director in  
charge of CSR



**Claire Desmas**  
Project Manager  
HR/CSR



**Mickaël Rigourd**  
HR/CSR Project Manager



**Emeric Pouhaër**  
CSR Project Manager



TGS France's CSR ambitions are translated into objectives and actions. 7 projects are underway, each led by a project manager :

- Handicap Mission
- Responsible communication
- Responsible digital technology
- Environment
- Ethics
- Executive health
- Sustainable development of our territories

# Our business model



## Think global sustainability

Set out in the company's articles of association, our purpose stems from our history and our commitment to an interdisciplinary business model centred on people, teamwork and knowledge-sharing, which we have upheld for over 50 years.

## Our R²SE values

Respect | Responsibility | Solidarity | Commitment

9

### Our resources

● Social

|                                               |                                      |
|-----------------------------------------------|--------------------------------------|
| <b>1,750</b><br>employees                     | <b>90%</b><br>on permanent contracts |
| <b>70%</b><br>of women                        | <b>128</b><br>in-house trainers      |
| <b>30%</b><br>of men                          | <b>135</b><br>work-study students    |
| <b>4,6%</b><br>of employees with disabilities | <b>1</b><br>adapted company- Socia 3 |

◆ Ethic

|                              |                            |
|------------------------------|----------------------------|
| <b>1</b><br>ethics Committee | <b>1</b><br>code of ethics |
|------------------------------|----------------------------|

◆ Economy

|                                        |                            |
|----------------------------------------|----------------------------|
| <b>142,5</b><br>million euros in sales | <b>35,000</b><br>customers |
| <b>73</b><br>associates                |                            |

◆ Territoire

|                                               |                                           |
|-----------------------------------------------|-------------------------------------------|
| <b>120</b><br>partnerships across our regions | <b>25</b><br>school relations ambassadors |
|-----------------------------------------------|-------------------------------------------|

◆ Environment

|                                  |                                                                     |
|----------------------------------|---------------------------------------------------------------------|
| <b>8</b><br>CSR and CSRD experts | <b>1</b><br>carbon footprint assessment carried out every two years |
|----------------------------------|---------------------------------------------------------------------|

### How we create value

● Social

|                                                                                                               |                                                               |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| <b>91 %</b><br>average gender equality index                                                                  | <b>3</b><br>days of training per employee per year on average |
| <b>42</b><br>employees in their third year of a DEC internship or master's degree programme receiving support | <b>15</b><br>mentees                                          |
| <b>Parcours d'Avenir :</b> 22 work-study students – 79.15% in post after 3 months – Nearly 40 adapted roles   |                                                               |

◆ Ethic

|                                                           |                                                             |
|-----------------------------------------------------------|-------------------------------------------------------------|
| <b>1,750</b><br>employees trained in cyber risk awareness | <b>26 500</b><br>security breaches identified and addressed |
|-----------------------------------------------------------|-------------------------------------------------------------|

◆ Economy

|                                                         |                                                                                          |
|---------------------------------------------------------|------------------------------------------------------------------------------------------|
| <b>+22 %</b><br>revenue growth over 3 years             | <b>5</b><br>statutory auditors who have obtained sustainability certification            |
| <b>4,54/5</b><br>average customer satisfaction rating * | <b>Markets :</b> winning new business and strengthening positions in established markets |

◆ Territoire

|                                                           |
|-----------------------------------------------------------|
| <b>80</b><br>CSR ambassadors mobilised across our regions |
|-----------------------------------------------------------|

◆ Environment

|                                                                            |                                                                                                          |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>806</b><br>trees planted with 1Action1Arbre                             | <b>6TB</b><br>deleted from the document management system                                                |
| <b>650</b><br>employees mobilised to delete 110GB from their email inboxes | Supporting our clients in decarbonisation and the integration of environmental risks into their strategy |

\*Customer satisfaction survey of over 2,500 clients

# Our market

## Sector trends



### The Rise of Digital

Digital technology is radically transforming the consulting and business services sectors. In France, 79% of managers of micro-enterprises and SMEs already view this transition as a real benefit, and the use of AI in business is growing rapidly, particularly with the rise of generative AI in micro-enterprises and SMEs. Electronic invoicing is the most immediate regulatory deadline for businesses, yet only 20% of them currently issue invoices in a structured format. Furthermore, cybersecurity incidents and data breaches continue to rise sharply, according to ANSSI and the CNIL. In response to these challenges, TGS France is raising awareness amongst its teams, training its experts and proactively supporting its clients.

Sources : Baromètre France Num/DGE 2024 ; INSEE Première n°2061, juil. 2025 ; Bpifrance Le Lab, fév. 2025; ANSSI, Panorama de la cybermenace 2024 ; CNIL, Rapport annuel 2024.



### Changes in HR practices

Employees' new expectations have permanently reshaped the way work is organised. In France, 26% of employees – over 6.1 million people – were working from home in 2023, compared with just a third of that figure in 2019; among managers, this figure rises to 65%, and 49% of them would change companies if this flexibility were taken away. Beyond remote working, 88% of employees consider quality of life and working conditions (QVCT) to be a significant issue, and companies committed to this approach tend to be more successful. In our sector, an industry-wide agreement for accountancy firms has formalised the framework for remote working, and attractiveness now hinges on a balance between flexibility and the quality of the working environment – areas to which TGS France is firmly committed.

Sources : DARES, « Évolution du télétravail depuis la crise sanitaire », nov. 2024 ; Apec, « Pour les cadres, le télétravail n'est plus une option », mars 2025 ; Baromètre QVCT Qualisocial/Ipsos 2024 ; Éditions Législatives, accord télétravail cabinets comptables, 2024.



### Client expectations undergoing a profound shift

Today, companies expect far more from their service providers than just technical expertise. According to the Syntec Conseil 2024–2025 market study (126 firms analysed), they are looking for “personalised, hands-on support that can act quickly and adapt its approach”. In our sector, the Xerfi survey (850 companies) confirms that proactivity, availability and the quality of strategic advice have overtaken price considerations when choosing a consultancy, and that 25% of non-clients would consider using their services if a comprehensive advisory package were offered to them. Despite a more selective market environment, demand for integrated and personalised services remains strong. TGS France is responding by strengthening the interdisciplinary nature of its teams to offer each client bespoke support that creates sustainable value.

Sources : Syntec Conseil, Étude de marché 2024–2025, mars 2025 ; Xerfi, enquête cabinets expertise comptable, 2024 ; Parcours DEC, « Attentes clients envers les cabinets en 2024 ».



### Sustainable support for organisations

The integration of environmental and social issues into business models is becoming a strategic necessity within an ever-changing regulatory framework. The Kantar/Vendredi CSR Barometer 2024 reveals that 68% of companies have measured their GHG emissions (compared with 47% in 2022) and that 50% of SMEs and mid-market companies report having a CSR strategy in place. On the climate trajectory, the SNBC3 sets a national target of a 50% reduction in emissions by 2030, supported by €5.6 billion mobilised via France 2030 for industrial decarbonisation. Meanwhile, the European Commission's Omnibus Package has overhauled the CSRD, illustrating the regulatory uncertainty that TGS France anticipates for its clients. As a holder of the Engagé RSE and Responsibility Europe labels, our group maintains its commitments beyond legal obligations by supporting companies and stakeholders on their sustainability journey.

Sources : Baromètre RSE Kantar/Vendredi 2024 ; Bpifrance Le Lab, étude RSE PME-ETI, 2024 ; SNBC3, nov. 2024 ; Commission européenne, paquet Omnibus, 26 fév. 2025 ; Directive « Stop-the-Clock », 14 avr. 2025 ; Conseil de l'UE, accord CSRD, 24 fév. 2026.

# Interactions with our stakeholders

At TGS France, we firmly believe that our success is measured not only in financial terms, but also in terms of our positive contribution to society and the environment. We recognize the importance of the diverse stakeholders who interact with our company. **Towards our internal and external stakeholders and external stakeholders, we are committed to :**

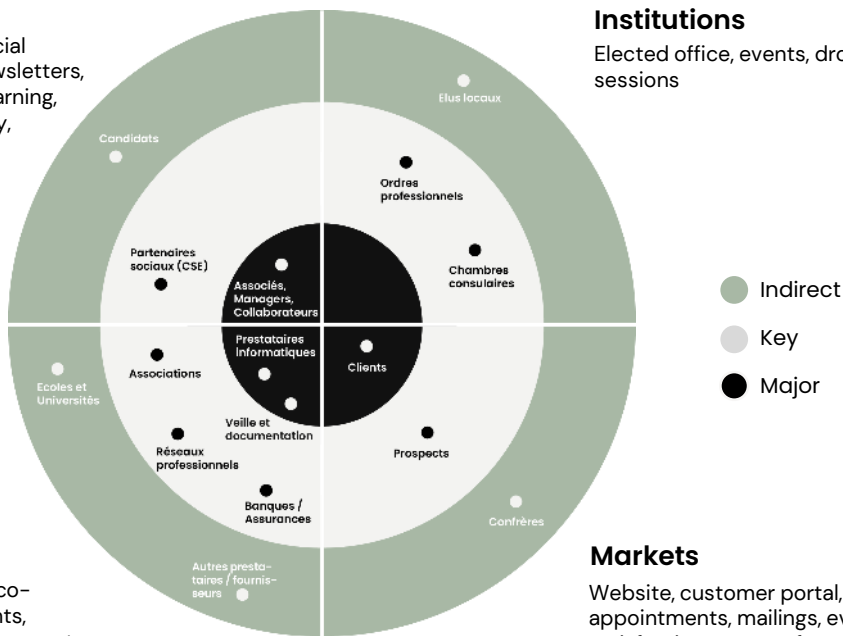
- Sharing our values and commitments
- Listening to their expectations and needs
- Communicating regularly through appropriate channels
- Building mutual trust

## Employees

Intranet, internal social network, Teams, newsletters, welcome pack, e-learning, events, QVCT survey, meetings

## Institutions

Elected office, events, drop-in sessions



## Partners

Terms of reference, co-organisation of events, satisfaction surveys, expert talks, meetings

## Markets

Website, customer portal, newsletters, appointments, mailings, events, satisfaction surveys, focus groups, conferences, blog, social media

| Stakeholders                 | Type of dialogue                                                                                                | Their expectations                                                                                  | Our Response                                                                                                                                                     |
|------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees                    | Annual and performance reviews, team meetings, internal communications (intranet, newsletters), internal events | Recognition, fairness, skills development, clear communication of strategy, quality of life at work | Biennial QVCT survey, training programmes (Parcours d'Avenir, e-learning), regular communications (Canopée Mag, Canopée News), support schemes, TGS France Sport |
| Managers                     | Management seminars, dedicated newsletter, meetings                                                             | Management tools, HR support, sharing of best practices                                             | Canopée News for Managers, management training, manager's toolkit, Autumn Management University, quarterly video conferences                                     |
| Associates                   | Committees, seminars, meetings                                                                                  | Sustainable performance, strategic alignment, the group's appeal                                    | Structured strategic management, CSR roadmap, financial and non-financial reporting                                                                              |
| Customers                    | Satisfaction surveys, customer clubs, regular meetings, events                                                  | Expertise, responsiveness, personalised advice, regulatory compliance                               | Quality initiative, regular surveys, client events, TGS France Club, regulatory monitoring, bespoke support                                                      |
| Suppliers and subcontractors | Contractual discussions, partnership reviews, terms of reference, co-organisation of events                     | Long-term relationship, transparency, reliable payment                                              | Direct dialogue, responsible recruitment, adherence to payment terms                                                                                             |

# Our approach to analysing our CSR challenges

In 2025, TGS France embarked on a CSRD (Corporate Sustainability Reporting Directive) initiative to structure its CSR strategy.

The CSRD is a European directive designed to help companies better understand, prioritise and manage their environmental, social and economic impacts.

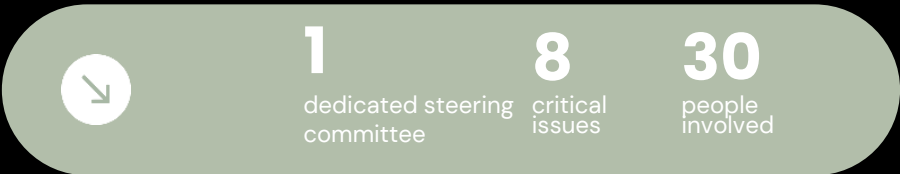
In practical terms, it encourages organisations to ask themselves key questions:

- What are our impacts on society and the environment?
- What risks and opportunities do these issues present for our business?
- Which areas should we prioritise?

The aim of this approach is simple:

- To identify the issues most important to the company and its stakeholder
- To prioritise the actions to be taken
- To commit to a process of continuous improvement through better measurement of results over time

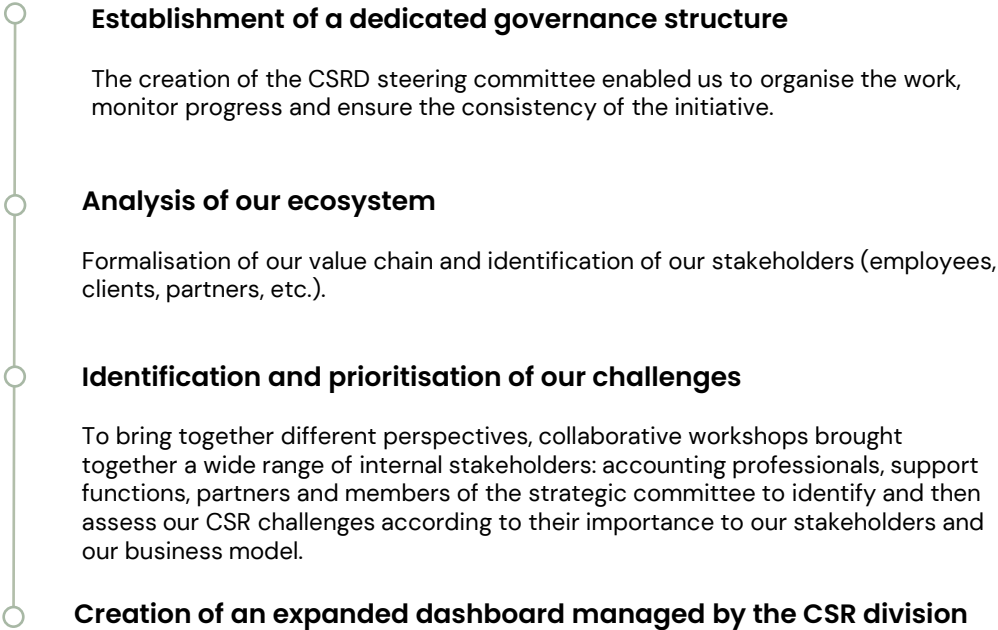
TGS France has made this approach a tool for steering its CSR strategy by voluntarily committing to it, despite an increase in regulatory thresholds.



## A collective and structured approach

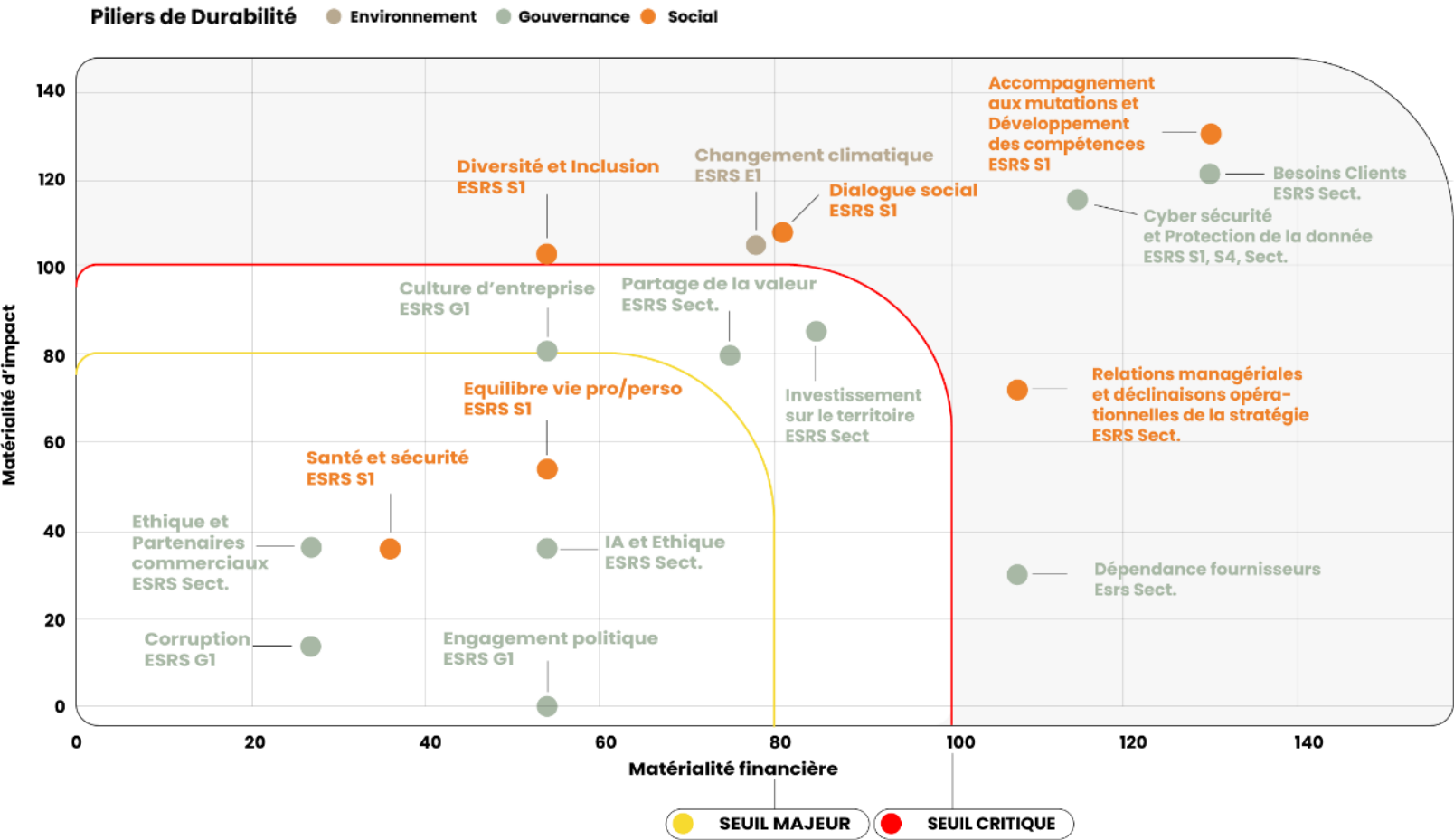
The CSRD initiative was spearheaded by senior management, with steering provided by a dedicated committee bringing together a range of internal expertise (CEO, Finance, HR, Legal, CSR, Advisory, etc.) and the involvement of several partners.

This initiative was structured around four key stages:



# Our CSR approach

## The double materiality matrix



### Identifying our priorities: a foundational exercise

A total of 31 issues were analysed, covering environmental, social and governance topics.

- Each issue was assessed according to:
- its impact on society and the environment
  - and the economic risks and opportunities it presents for the company

This analysis, known as double materiality, enabled us to identify **eight critical issues**, which were approved by the strategic committee.

### Tangible results

This approach has enabled us to strengthen the management of our CSR policy.

- It has helped us to:
- gain a better understanding of our impacts
  - focus our efforts on key issues
  - manage our actions more rigorously using dedicated indicators consolidated in a dashboard.

02



**Develop the singularity  
and well-being of each  
individual in the service**  
of a plural and responsible collective



Attracting and retaining our current and future talent

# Parcours d’Avenir: supporting career progression



« Parcours d’Avenir enables us to anticipate changes in the workplace, secure career paths and promote access to employment through funded, vocational training programmes leading to qualifications. »

Nadège Oger,  
Director of Career Support and Inclusion.

It is with great pride that we share the results of our last two cohorts from the CFA Parcours d’Avenir, the TGS France school, which was founded in 2023 and became a CFA in 2024. The CFA Parcours d’Avenir is an in-house school designed to anticipate changes in the workplace and meet candidates’ training needs. This programme offers opportunities for retraining or the validation of prior learning through one-year vocational training courses in accounting and payroll management. Learners benefit from teaching delivered by our qualified in-house trainers, complemented by practical work-study experience at one of our 91 branches in France. These courses, which are 100% funded, combine on-the-job immersion and support, with the prospect of a permanent contract at the end.

This year, CFA TGS France has integrated Artificial Intelligence into its teaching methods, offering two chatbots to support ‘Parcours d’Avenir’ work-study students as they prepare for their RNCP qualification. The aim? To provide them with a complementary tool that is simple and accessible at any time, enabling them to revise independently between days spent at the branch. Quizzes, reminders of key concepts, a motivational tone... a little digital boost to help them feel more confident as the exam approaches.



« A busy year, full of learning, new encounters and exchanges, with excellent support to ensure that this course leads us to the qualification of Payroll Manager. »

Work-study student, payroll class 2024-2025

## Class overview 2024-2025

### Payroll Manager

9

work-study students

36

average age

87,5%

success rate

66%

in employment after 3 months, including 44% at TGS France

### Accounting and Tax Manager

13

work-study students

39

average age

80%

success rate

92,3%

in employment after 3 months, including 44% at TGS France

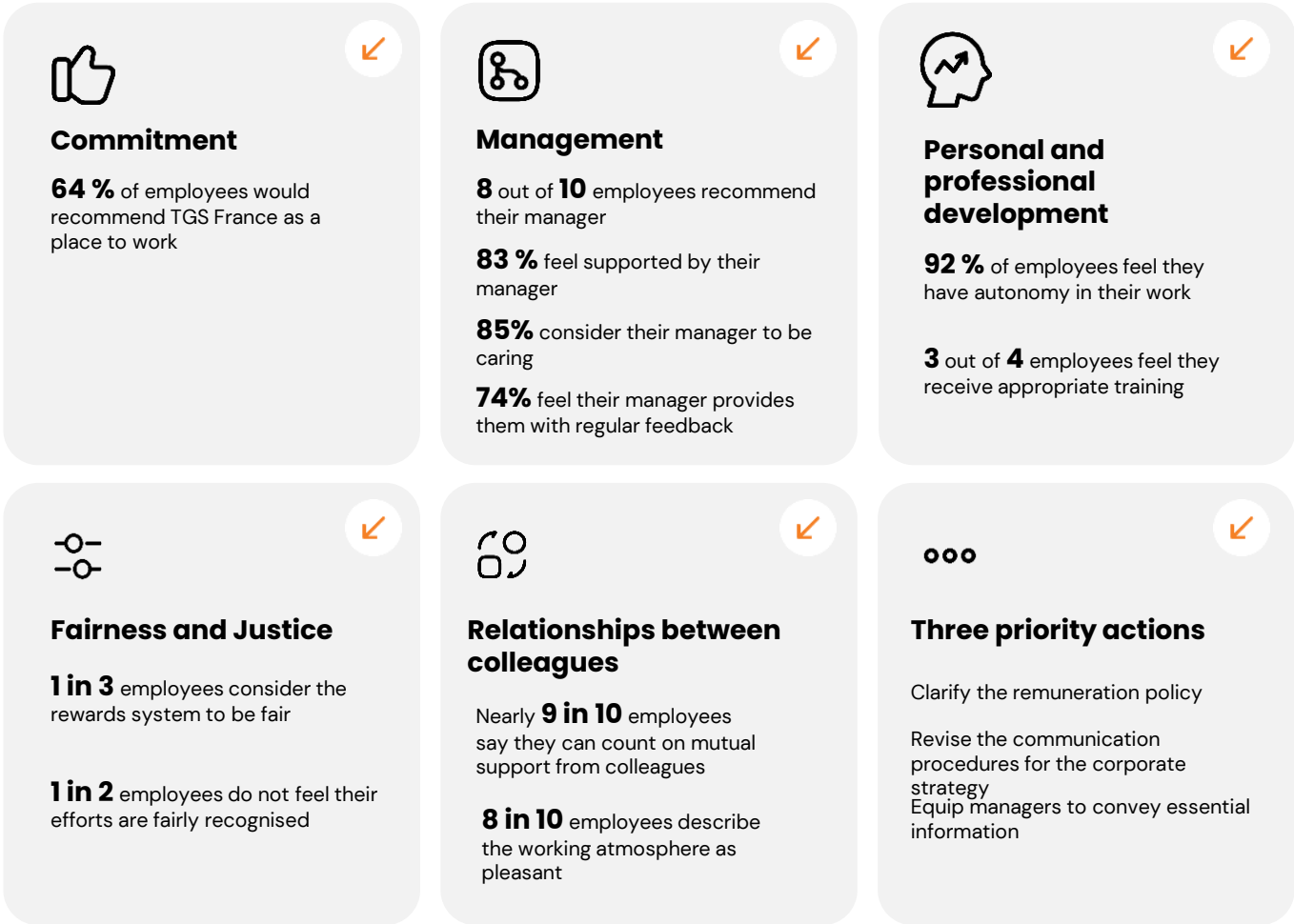
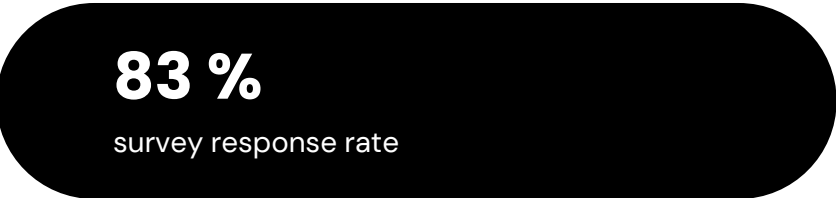
Promoting well-being and health in the workplace

# Launch of the second Quality of Life and Working Conditions Survey

In November 2025, TGS France launched the second edition of its Quality of Life and Working Conditions Survey. This internal survey aims to gather, anonymously, employees' views on their day-to-day working lives, in order to identify areas for improvement and sustainably enhance well-being at work.

Conducted by a specialist external provider, the survey guarantees the confidentiality of responses and encourages free and honest expression.

This edition provided an opportunity to set up a project committee bringing together management, human resources and staff representatives. The results will enable us to measure how our practices have evolved since 2023 and to implement new initiatives aimed at improving everyone's day-to-day working life.



## Promoting well-being and health in the workplace



### **Raising staff awareness of QVCT issues**

To mark National Quality of Life and Working Conditions Week (QVCT), from 16 to 20 June 2025, we offered our staff a varied programme of events aimed at raising awareness, preventing issues and providing support regarding well-being at work.

Throughout the week, webinars, workshops and training modules were organised around key QVCT themes.

Among the highlights of the week was a webinar led by our social worker, Floriane Gillet, on family carers. Other sessions shed light on the impact of screens on the brain, shared best practices in mental health, and raised awareness of behaviours that foster an inclusive and respectful working environment.



### **Launch of a social support service: a positive outcome**

As part of our commitment to the well-being and support of our employees, we launched an outsourced social support service in October 2024. The aim of this scheme is to support employees at key moments in their lives, both professionally and personally, by offering them confidential, compassionate and accessible support.

Since its launch, 47 employees have used this service, averaging nearly four support sessions per month. The issues addressed are varied and cover both work-related challenges and personal situations that may affect work-life balance and quality of life at work.

Making the most of all talent

# Encouraging professional development through self-directed learning

Each year, the skills development plan is drawn up in line with the TGS France Group’s strategy and the needs on the ground. It incorporates new training courses identified on the basis of these needs, whilst also offering longer training programmes designed to support employees as they progress in their roles.

This plan is in line with the R²SE Group’s values (Responsibility, Respect, Solidarity, Commitment) by promoting employee empowerment, knowledge sharing and everyone’s commitment to their professional development. Within this framework, everyone also has the opportunity to submit training requests to develop their skills, either:

- from the internal training catalogue;
- outside the catalogue, according to specific needs.

Skills development is a fundamental priority for the TGS France group. Over the last five years, an average of 3.6% of the total payroll has been invested in training, representing approximately three days of training per employee per year.

We place great importance on evaluating the effectiveness of the training courses we offer. We also ensure that we combine a variety of teaching methods to provide diverse learning experiences tailored to each individual’s needs and circumstances, whilst encouraging interaction, practical application and staff autonomy.

92,5%

of employees are satisfied

76%

of employees reported an improvement in their skills

70%

of training courses are delivered in person

## Focus on



### Edflex, a new e-learning training programme

Against a backdrop of changing professions, TGS France places skills development at the heart of its corporate social responsibility. In 2025, an e-learning training programme was rolled out for all employees, in partnership with Edflex. This initiative promotes flexible and self-directed learning, enabling everyone to learn at their own pace throughout their career.

The catalogue offers a wide range of content: office software, digital skills, soft skills, management, AI and languages. The formats are deliberately varied (articles, videos, podcasts, full courses) to meet a range of needs and expectations. Selected from recognised organisations, this content guarantees educational quality and is regularly updated.

This initiative demonstrates TGS France’s commitment to equal access to training and securing career paths.



4,820

pieces of content across all formats

3

key training courses taken: AI, employee experience, Excel

412

employees who have completed training via Edflex in six months

Making the most of all talent

## Accompagner nos parties prenantes internes

### Employees

- **Engagement seminar:** TGS France organises engagement seminars for employees with at least three years' service, with the aim of strengthening internal dialogue and employee recognition. These dedicated sessions encourage open discussion, the sharing of experiences and a better understanding of the Group's challenges, with a particular focus on the quality of dialogue and collective intelligence.
- **Mentoring:** individual, confidential support with no hierarchical link between a mentor and a mentee. It aims to encourage the sharing of experiences, knowledge and advice between peers. The mentor supports the mentee in taking up their role and in their professional development, in particular by strengthening their confidence and self-assurance. The programme runs for one year and includes several key stages: an initial meeting, monthly one-to-one discussions, monitoring by coordinators and a closing day. Launched in 2019, the scheme has been extended to several business lines and has been open to all managers since 2024.

16

pairs benefited from the scheme, including 9 pairs of managers



Mentoring class 2024-2025



Mentoring class 2025-2026

### Managers

- **Newsletter:** Launched in November 2024, the “Canopée News for Managers” newsletter aims to strengthen internal communication and support managerial practices. The launch of this newsletter marks a shift towards more proactive communication, providing managers with a concise, prioritised selection of useful news: HR resources, tools, cross-functional projects and best practices. This summary facilitates the effective dissemination of information to employees.
- **Managers' Autumn University:** every year, a key event dedicated to sharing and embracing the corporate vision is organised for managers. In 2025, the event was held for the first time across our six regions to strengthen the bond between management and teams and consolidate the role of managers as strategic liaisons.



Région Poitou-Charentes-Vendée-Choletais



Région Paris-Haut-de-France

Making the most of all talent

## Support for future chartered accountants

The support scheme for final-year students aims to assist future chartered accountants in their career development and to foster their success through a dedicated programme. It also helps to enhance candidates' appeal, and to promote and improve the employee experience.

In 2025, 75 employees embarked on the DEC Pathway, from first-year DEC trainees to final-year students. From the third year onwards, the TGS France group offers personalised support in various forms:

- **An annual day for final-year students**, featuring practical workshops, personalised coaching and discussions,
- **Personalised coaching** provided by an expert coach and a mentor, in addition to support from the internship supervisor and manager. They advise the thesis student throughout their journey: from choosing a topic to preparing for the defence,
- **A Teams community** bringing together all third-year trainees, thesis students and graduates. This channel facilitates the exchange of information, the sharing of experiences and access to resources.

This scheme relies on the involvement of 8 expert coaches, 5 advisors and 2 coordinators. Personalised coaching amounts to 4 to 5 days per year per employee.

**42**

DEC programmes have made use of this support, with 100% of participants expressing satisfaction with the scheme

**100%**

of candidates who sat the diploma examination passed it



« I'm really proud to be part of this team. Thank you to all the teams at TGS France for their support in helping me prepare for my degree, and a special thank you to my coach for his guidance, from overseeing my early projects to proofreading my dissertation and helping me prepare for my oral exam. », **recent graduate chartered accountant, 2025**

« What a proud moment when a chartered accountant receives their diploma! As a coach, the time invested is hugely rewarding: passing on knowledge, sharing values and personal enrichment. », **coach 2025**

Promoting and raising awareness of inclusion

## Disability Agreement 2025–2027: clear objectives and concrete actions

For over 12 years, the TGS France Group has been working to help people with disabilities enter and remain in employment, notably through its subsidiary Socia 3, a sheltered workshop specialising in payroll management.

The agreement signed with Agefiph in 2022 has helped to strengthen and structure this policy at group level, notably through the creation of a Disability Task Force and the roll-out of an action plan.

In 2025, this momentum continues with the signing of a disability agreement for the period 2025–2027, approved by the DREETS. This agreement represents a key step in strengthening and ensuring the long-term sustainability of the initiatives undertaken.

### Priorities of the 2025–2027 agreement

The agreement is based on six main areas, with operational objectives:

- **to increase** the recruitment of people with disabilities, particularly through work–study schemes,
- **to continue** training and awareness–raising initiatives for employees and managers,
- **to promote** job retention by adapting workstations and supporting career development.

#### 2025 Review

- 76 people with disabilities supported
- 4,6% employment rate
- Nearly 40 adapted post
- Digital accessibility incorporated into some of our tools and our brand guidelines

#### 2027 goal

4,3%

employment rate for workers with disabilities



« With this 2025–2027 agreement, we are taking another step forward by strengthening our commitment to ensuring a sustainable and equitable professional future for people with disabilities. »

**Nadège Oger**, Director of Career Support and Inclusion

Promoting and raising awareness of inclusion

## Raising awareness of disability during SEEPH

As part of the 2025 European Week for the Employment of People with Disabilities, a number of awareness-raising initiatives were carried out to improve understanding of disability, particularly invisible disabilities, and to promote equal opportunities.

### Raising awareness of invisible disabilities

In 2025, invisible disabilities were chosen as the central theme of our awareness-raising initiative. This is a major issue, as 80% of disabilities are invisible, meaning that we are all potentially affected, either directly or indirectly.

As part of this initiative, a workshop entitled “Between the Bubbles” was organised in eight branches, focusing on the comic strip \*Petite Mue\* and involving volunteer staff members. This illustrated resource facilitated constructive discussions about experiences that are sometimes little known, through spontaneous testimonials, and helped raise awareness of invisible disabilities.

To support this collective initiative, a daily awareness campaign was rolled out across our internal social network throughout the week.

These additional resources helped to embed the discussion firmly and to engage all staff around a key issue for inclusion.



### Renewal of our participation in DuoDay

For our fourth participation, eight pairs were formed during DuoDay, enabling work placements based on kindness, the sharing of experiences and an insight into our professions.

### Impact of the initiatives carried out during SEEPH:

- Raising staff awareness of invisible disabilities,
- Promoting a better understanding of the challenges associated with inclusion,
- Developing a working environment based on kindness, active listening and respect for differences.

**100%**

of participants and staff would recommend the event

**4,86%**

staff satisfaction rate



*Duos formed during Duo Day 2025*

Promoting and raising awareness of inclusion

## Fitting out premises and offices for people with disabilities

TGS France is committed to providing accessible working environments that meet the needs of its employees, particularly those with disabilities.

In 2025, the Socia 3 team from Avrillé moved into the Beaucouzé branch premises, alongside the TGS France teams. This merger provided an opportunity to redesign the workspaces to improve accessibility, comfort and the working environment for all staff. The relocation of the Socia 3 team to Beaucouzé also provided an opportunity for a social gathering bringing together all the teams at the site, fostering communication, camaraderie and integration within this new shared working environment.

In addition, renovation work has been carried out at the TGS France site in Saint-Avertin, including refurbishments to the premises and offices that take into account accessibility requirements and adaptations for people with disabilities.



[See the article](#)

Promoting and raising awareness of inclusion

## Socia 3 honoured to mark the 20th anniversary of the Disability Act!

On 26 February 2025, to mark the 20th anniversary of the Act on Equal Rights and Opportunities, Socia 3, a subsidiary of the TGS France group, welcomed Guillaume Saint-Cricq, Deputy Prefect for Economic Recovery, and representatives from the Indre-et-Loire Departmental Directorate for Employment, Labour and Solidarity to highlight our commitment to the employment of people with disabilities, a cornerstone of the group's CSR strategy.



## Support for the charity « Droit comme un H »

TGS France Avocats has entered into a partnership with the charity 'Droit comme un H', which supports the professional integration of talented young people with disabilities into the legal profession. This partnership reflects TGS France Avocats' commitment to actively contributing to a more inclusive legal profession.

## Launch of an e-learning course to build an inclusive and respectful working environment

Launched in June 2025 and taken by nearly 600 staff members, this 30-minute e-learning module explores three key themes:

- Understanding the importance of equality and diversity,
- Identifying and overcoming discrimination,
- Preventing sexual harassment and adopting respectful behaviour. .

# Upcoming actions

- Roll out a career mobility policy
- Launch a national internal competition to support and sponsor projects undertaken by staff
- Welcome a new cohort of 12 work-study students for the Accounting and Tax Manager qualification
  - Share the results of the QVCT survey with all employees
  - Jointly develop an action plan in response to the results of the QVCT survey

03



# Promote ethics, transparency, and responsibility by communicating our values,

setting ambitious goals, and actively involving  
our stakeholders



Roll out a career mobility policy

## Launch a national internal competition to support and sponsor projects undertaken by staff

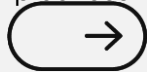
In 2024, the Group’s Code of Ethics was introduced, providing a common framework for all employees. This was complemented by the establishment of an external ethics hotline and an ethics committee, ensuring a secure framework that complies with regulatory requirements.

The year 2025 provided the first insights into the effectiveness of this system:

- No reports were made via the whistleblowing hotline;
- 12 declarations were recorded in relation to the application of the gifts and benefits policy, illustrating employees’ increased vigilance on these matters;
- 1 request to the ethics committee enabled support to be provided for a specific situation, confirming its advisory and supportive role in decision-making.

## Anticipating the ethical challenges associated with the integration of artificial intelligence

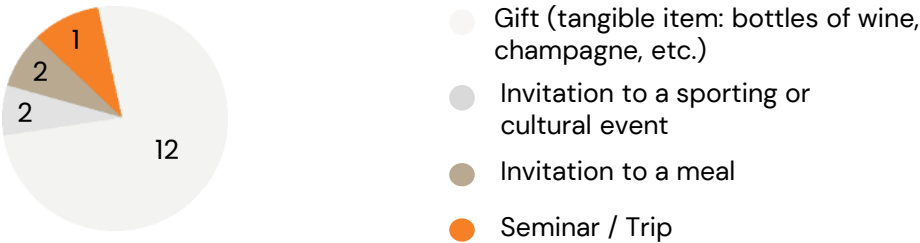
Against a backdrop of rapid transformation in our industries, a new ethical challenge is emerging around the integration of artificial intelligence (AI) into our professional practices.



These indicators reflect an approach that is primarily preventive and educational, in which ethics is viewed as a decision-making tool rather than merely a control mechanism.

To embed these principles firmly in day-to-day practices, the Group plans to raise awareness amongst all employees regarding the use of the Code of Ethics and associated procedures. The aim is to develop a shared culture that is embodied at all levels of the organisation.

Number of gifts declared by type



This initiative will aim to:

- **define a clear and responsible framework** for the use of artificial intelligence tools;
- **reaffirm requirements regarding confidentiality**, data protection and respect for client information;
- **support employees in using AI in an ethical**, controlled manner that is consistent with the Group’s values.

This initiative is part of our ongoing commitment to responsible governance, anticipating technological developments whilst placing ethics, transparency and trust at the heart of our practices.

Maintaining a high level of IT security

## Raising staff awareness of cyber risks

IT security is a key issue for the protection of our data, our customers’ data and, more broadly, for the continuity of our business. In the face of the rise in cyber threats, and in particular phishing attempts, TGS France is actively working to raise awareness and foster a sense of responsibility among all its staff. The objective is clear: to make everyone a key player in the group’s digital security, capable of identifying risky situations and adopting the right reflexes on a daily basis.

As part of this, a dedicated tool is fully integrated into our prevention system. It enables us to regularly test employees’ reflexes through simulated phishing attempts and to adapt our awareness-raising initiatives based on the results observed.

By 2025, the campaigns carried out had achieved a detection rate of 78%, demonstrating a high level of vigilance and the gradual adoption of best practices in cybersecurity.

## Strengthening the detection and remediation of technical vulnerabilities

In addition to awareness-raising initiatives, TGS France relies on high-performance technological solutions to maintain a high level of security within its information system.

To ensure continuous monitoring of security vulnerabilities, a tool has been deployed to automatically identify and remediate any vulnerabilities detected.

With numerous vulnerabilities identified and addressed, this system contributes to a proactive approach to cybersecurity, based on anticipating risks and continuously reducing our exposure to attacks.

**26,500**  
vulnerabilities identified  
and addressed

Being **300**  
vulnerabilities per week



Maintaining a high level of IT security

## Developing cybersecurity skills through training

To complement these technical measures, TGS France has launched an initiative to enhance its employees' cybersecurity skills, in collaboration with Edflex.

A training programme entitled "Become a Cybersecurity Champion" has therefore been rolled out. It covers five key areas, enabling everyone to better understand the issues at stake and adopt responsible behaviour: the basics of cybersecurity, data protection, detecting and responding to phishing attempts, and cybersecurity and artificial intelligence.

- The basics of cybersecurity;
- Data protection;
- Detecting and responding to phishing attempts;
- Cybersecurity and artificial intelligence.

This programme equips employees with the knowledge needed to understand the Group's digital security policy, enabling them to act as ambassadors in their day-to-day work and actively contribute to the protection of our digital ecosystem.



**« At TGS France, we regard information system security as a strategic pillar. By combining ongoing awareness-raising, high-performance technologies and strong ethical standards, we turn it into a genuine driver of lasting trust for all our stakeholders, supporting the Group's performance, accountability and long-term sustainability. »**

**Paul Gauthier**, Group IT Security Manager

# Upcoming actions

- Publish a charter on the use of AI
- Strengthen the group's IT security
- Continue to raise staff awareness of cyber risks

04



**Provide a successful  
customer experience that**  
creates value and generates trust



## Integrating CSR into our business offerings

# TGS France is accelerating the development of its CSR offerings

In 2025, TGS France significantly stepped up the development of its sustainability services to meet our clients' growing expectations regarding corporate social responsibility. Our ambition is clear: to set ourselves apart in the market by leveraging our long-standing financial expertise, which complements our sustainability support; and to provide practical support to our micro-enterprises and SMEs in structuring their sustainability initiatives, whether regulatory or voluntary.

**They now face two key challenges:**

→ **Dealing with new challenges**  
(climate risks, reputational risks, supply chain security, new markets, etc.);

→ **Meeting the expectations of stakeholders**, who remain keenly aware of CSR issues and their integration into corporate strategy.



We have therefore rolled out eight services to address all our clients' key challenges. This expertise is underpinned in particular by the ongoing professional development of our teams.

We now have five statutory auditors with sustainability accreditation, capable of verifying the reliability and compliance of ESG (environmental, social and governance) information, and three CSR expert consultants who support our clients with their overall CSR strategy and more specific topics such as carbon footprints or responsible digitalization.

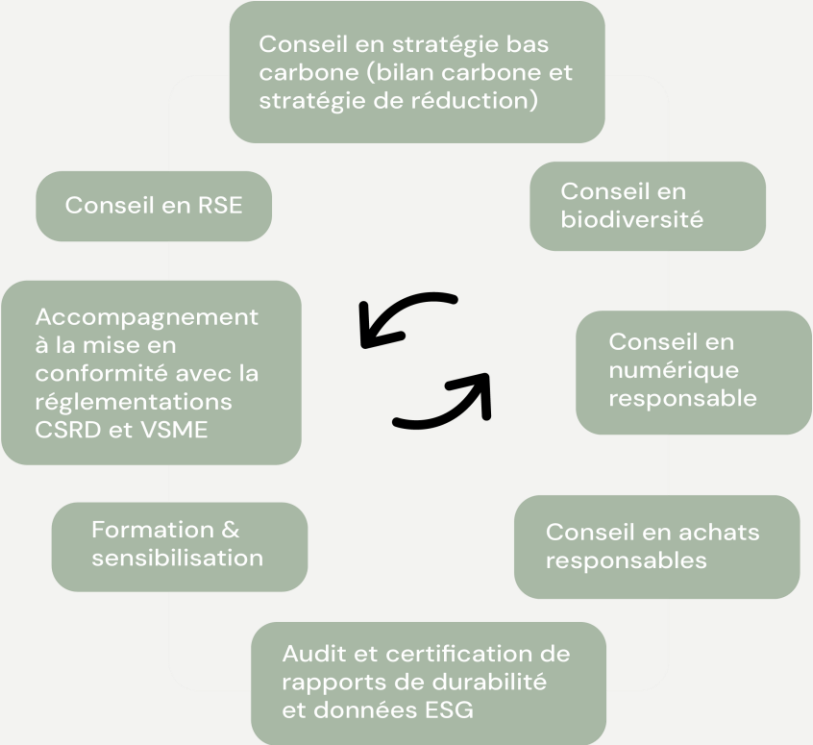
Against the backdrop of a more cautious market in recent months – sometimes described as a 'CSR backlash' – we nevertheless observe sustained commitment from executives and their teams. Convinced of the strategic value of a sustainability approach, many of them are continuing with the initiatives they have undertaken and remain aligned with the objectives set and expected benefits.

|                       |                                                          |                                                      |
|-----------------------|----------------------------------------------------------|------------------------------------------------------|
| <b>More than 15</b>   | <b>12</b>                                                | <b>5</b>                                             |
| CSR advisory services | wealth management advisers certified « Finance Durable » | statutory auditors with sustainability accreditation |

Integrating CSR into our business offerings

Focus on 

Our CSR services



Methodology of our CSR approach



Integrating CSR into our business offerings

## Overview of our CSR support services

TGS France's CSR support aims to transform ESG (Environmental, Social and Governance) commitments into tangible drivers of performance and differentiation for our clients.

By becoming one of the first French partners of the VSME Medals project, we enable SMEs and micro-enterprises to demonstrate their CSR commitment in concrete terms, strengthening their differentiation in the eyes of their stakeholders, in tenders and with their partners. This expertise is also recognised by our accreditation as a transition consultancy firm by the Mouvement Impact France.

Furthermore, two of our staff members were trained this year in the Act Pas à Pas support method by ADEME, with the aim of strengthening our support for companies in developing ambitious low-carbon pathways whilst assessing the long-term sustainability of their business models in a low-carbon world.

By combining these initiatives, TGS France offers its clients comprehensive CSR support, transforming their CSR commitments into drivers for strategic action.



**« These accreditations confirm our position as a leading player in CSR, capable of supporting businesses of all sizes in structuring and managing their CSR initiatives. »**

**Emeric Pouhaër,**  
Head of CSR Services at TGS France



Driving customer satisfaction

## Building a customer relationship based on listening

At TGS France, every interaction with our customers is designed as a journey, aimed at understanding their needs, anticipating their challenges and maximising their satisfaction. In 2025, we rolled out an offboarding process, enabling us to maintain contact with departing customers and identify opportunities to win them back, whilst ensuring we understand the reasons for their dissatisfaction.

At the same time, we have structured the onboarding journey for new TGS France Informatique customers, monitored using a compliance checklist, to harmonise practices across the group. These initiatives strengthen our teams' commitment and ensure a consistent and transparent customer experience.

## Collecting feedback to enhance the customer experience

In 2024, TGS France launched customer feedback campaigns to better understand customers' expectations and streamline their journey. Following a pilot phase involving review appointments at 13 of our 91 branches, these surveys were rolled out across all our branches in 2025 to standardise practices, actively listen to our clients and showcase their feedback on our platforms. These surveys were gradually extended to our new accounting and Payroll-HR clients as part of the onboarding process, an essential step in welcoming our clients. To ensure the effectiveness of this onboarding process, the staff involved were trained on the importance of client feedback and how to incorporate it into their follow-up.

Furthermore, work has been carried out within the Legal Services division to collect client feedback during one-off assignments.



« The customer experience is a strategic focus of the Group's business strategy. By valuing our customers' feedback, we enhance their satisfaction whilst strengthening our ability to anticipate their expectations and create a consistent and transparent customer experience.»

Sandra Teffo, Head of Customer Experience

## Strengthening our employees' capabilities and skills

In 2025, TGS France continued to develop training programmes for its staff with a view to improving their customer-facing approach and communication skills, thereby enhancing the customer experience. The group's HR and accounting teams took part in video conference sessions focusing on the customer journey, tools and customer-facing approach, which were very well received by the 110 staff members who attended.

More than **1,500**  
clients contacted following  
assessment meetings

**299**  
clients contacted in  
connection with one-off  
assignments for the legal  
practice

**4,54/5**  
average rating  
based on reviews

Developing solutions to address client challenges

“Entreprenez, vivez pleinement”,  
the guiding principle behind our new  
accounting services



« Beyond the services we offer, this overhaul is an opportunity to reaffirm our promise to clients: to simplify the day-to-day lives of business owners and enable them to fully embrace their business. Staff events provided an opportunity to share this vision, strengthen internal cohesion and prepare for an effective rollout to clients. »

**Rémy Leybros**, Head of Marketing for Small Businesses at TGS France

Recognising that a healthy work-life balance is key to entrepreneurial success, we have redesigned our accounting services to provide comprehensive support for our micro-business clients. This overhaul aims to offer bespoke solutions tailored to the profiles and needs of each entrepreneur, whilst preparing for the introduction of electronic invoicing.

With four flexible packages, our services offer greater choice, flexibility and added value. To raise awareness of these new services and help our staff understand and present them, events have been organised for our advisers, business development managers and managers, featuring collaborative workshops and practical demonstrations to familiarise them with these new features. With 25,000 customers affected and a two-year roll-out target, these offers embody our vision of sustainable, personalised and responsible support.

12

client events

98%

average satisfaction  
rate

25,000

accounting clients



Developing solutions to address client challenges

# Consulting our payroll and HR clients to better meet their expectations

Like the accounting sector, the payroll and HR sector is undergoing a digital transformation. The customer survey conducted in 2025 confirmed that digitalisation was a key driver for optimising administrative processes and offering new value-added services. These findings are guiding the development of our payroll and HR solutions for the coming years.

400

customers responded to the survey

10,000

customers involved



# Helping our customers transition to electronic invoicing

In 2025, TGS France stepped up its support for electronic invoicing to address the concerns of its small business clients and prepare them for upcoming regulatory changes. As part of this initiative, we organised in-branch events to outline the challenges, impacts and deadlines, whilst providing a forum for discussion and dialogue with our experts. These sessions, led by complementary pairs of chartered accountants and IT specialists, helped to simplify a technical and sometimes daunting subject, whilst boosting our clients’ confidence in the digital transition.

1,545

participants

62

events organised

93%

satisfaction rate



Measuring and improving the health of business leaders and their companies

## Renewing our commitment to the INSPIRE association for business leaders' health



**« Business leaders' health is no longer a taboo subject. As partners, we have a role to play in encouraging open discussion and identifying appropriate solutions. »**

**Julien Texier**, Managing Partner at TGS France Patrimoine and INSPIRE partnership lead

**Looking after yourself to lead more effectively.** It is with this conviction that TGS France is renewing its partnership with Harmonie Mutuelle within the INSPIRE association.

Since 2019, INSPIRE has been supporting business leaders in maintaining their physical, mental and emotional well-being, recognised as a key driver of business performance and sustainability. To this end, the association has developed a self-assessment tool to evaluate the overall health of leaders and that of their companies. The national barometer, presented to over 300 leaders, reveals that sleep disorders, physical pain and fatigue affect a significant proportion of them.

Through this partnership, TGS France reaffirms its vision of support that goes beyond economic considerations, by promoting prevention, work-life balance and well-being. This approach fits naturally within our new accounting services, underpinned by the slogan: "Do business, live life to the full".



*In the photo, from left to right: Stéphane DAHIREL, Co-Chair of Inspire; Christian Fouchard, Chair of TGS France; Jean Charles TRUS, Director of Harmonie Mutuelle Pays de la Loire; Nadia AUBRY, Co-Chair of Inspire.*

# Upcoming actions

- Make the request for customer feedback a standard practice
- Send a satisfaction survey to our clients at TGS France Avocats
- Communicate regularly on the impacts of the e-invoicing reform (webinars, information sessions, etc.)
  - Roll out an 'E-Invoicing Compliance Pack' to guide our clients in choosing their tools and the operational implementation of the reform
  - Roll out an e-learning course on executive health for staff

05



# Reduce our environmental impact



# Measuring our carbon footprint

## 2025 Carbon Assessment

As part of the TGS France Group's CSR strategy, the carbon assessment carried out with Greenly is an essential tool for understanding and managing our environmental impact.

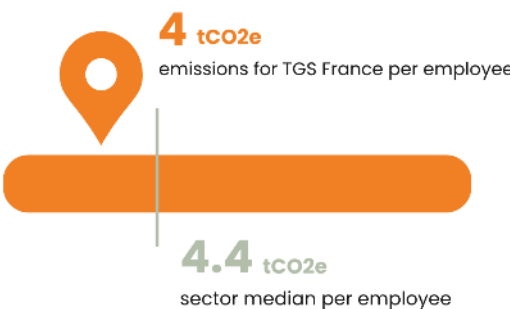
### Data Collection

Based on the Carbon Footprint methodology and Greenly's emissions factors, the data used for the carbon assessment comes from:

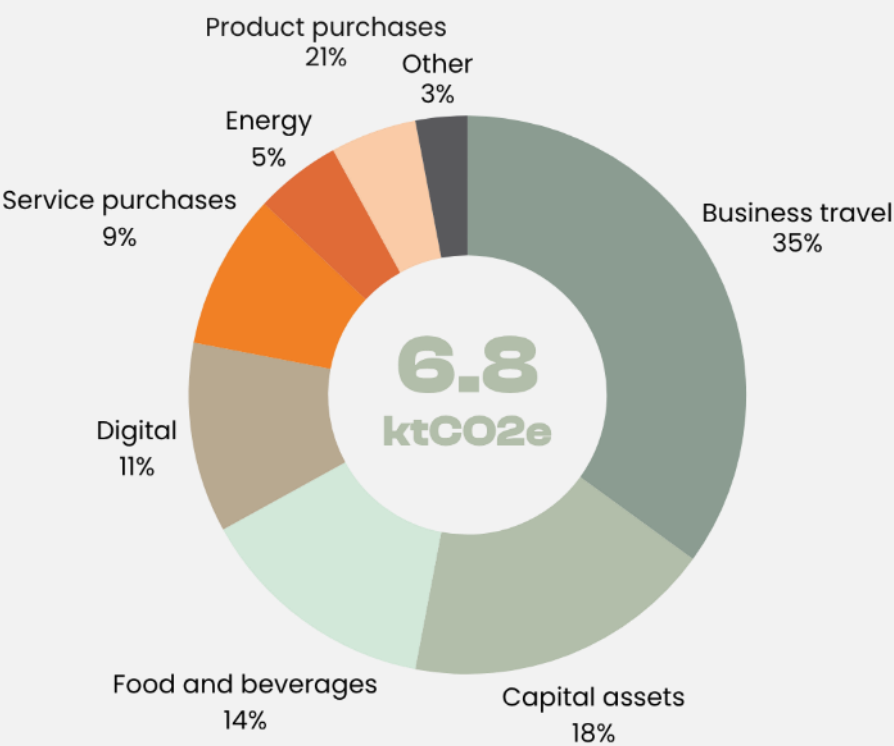
- **Physical data:** energy consumption (electricity, natural gas, heating oil, fuel), vehicle fleet, fixed assets, and IT inventories.
- **Financial data:** invoices for purchased goods and services.
- **Employee survey:** 51% of employees responded to the survey, providing insights into their commuting habits and dietary patterns.

### Results

In 2025, the Group's carbon footprint amounted to 6,800 tonnes of CO<sub>2</sub>e, representing a slight increase of 11.4% compared with 2022 (6,100 tonnes of CO<sub>2</sub>e). However, carbon emissions per employee remained below the industry median.



### Breakdown of the Group's Greenhouse Gas Emissions by Activity (% of total CO<sub>2</sub>e emissions)



Measuring our carbon footprint

Understanding the Results

The carbon assessment confirms that the Group's environmental footprint is primarily driven by **indirect emissions (Scope 3)**, which continue to evolve. **Mobility** remains the largest source of emissions, mainly due to employees' commuting, followed by **digital activities and purchased services**.

At the same time, emissions directly related to our **energy consumption and buildings (Scopes 1 and 2)** have continued to decline, thanks in particular to the implementation of a structured CSR strategy, including 13 environmental initiatives that have either been completed or are currently underway.

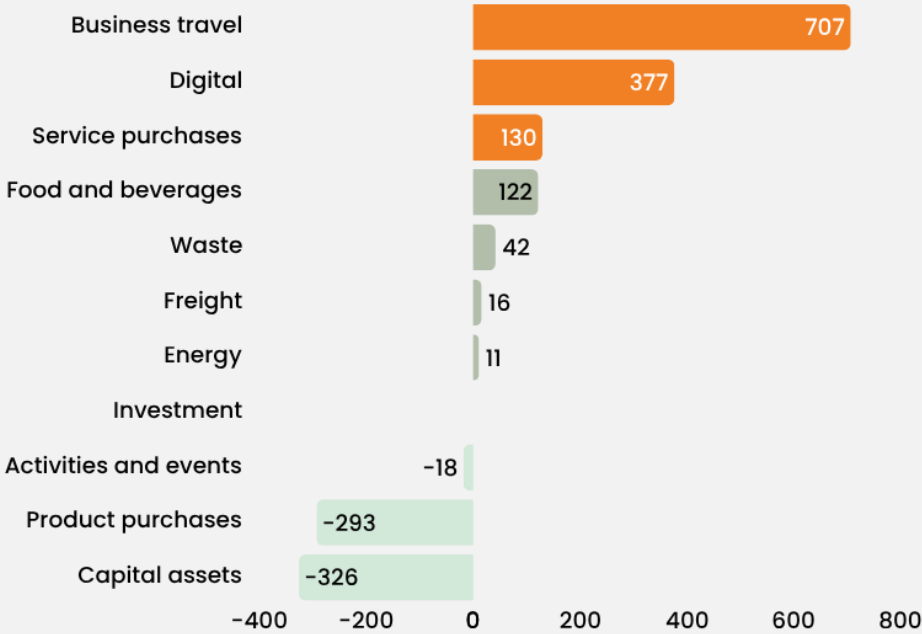
Between 2022 and 2025:

- **Scope 1 and 2 emissions decreased by 37%;**
- **their share of our overall carbon footprint fell from 7.5% to 4%;**
- **Scope 3 emissions increased by 16%.**

This trend reflects the impact of the actions undertaken to improve **energy efficiency, building management, and awareness of responsible practices**.

The 2025 assessment also benefits from improved data quality and accuracy, particularly regarding digital usage and certain expenditure categories, enabling a more refined understanding of the Group's environmental impacts.

Change in the Group's Greenhouse Gas Emissions by Activity (% of tCO<sub>2</sub>e) Compared with 2022:



Measuring our carbon footprint

## Strengthening and Structuring Our Carbon Trajectory

As part of its CSR approach and the work undertaken around the CSRD (Corporate Sustainability Reporting Directive), TGS France is developing its carbon trajectory using the “ACT Pas à Pas” methodology developed by ADEME.

This method will make it possible to build a **decarbonisation strategy** that is consistent with the objectives of the Paris Agreement and integrated into our strategic management.

**This approach will be structured around several key steps:**

- **assessing** our maturity in relation to climate challenges;
- **identifying** priority risks, opportunities, and decarbonisation levers;
- **defining** an emissions reduction trajectory and associated targets;
- **developing** a low-carbon transition plan shared with departments and business units;
- **integrating** the monitoring of this trajectory into our governance and CSRD approach.

This approach will enable us to produce **a roadmap detailing the actions to be implemented** to reduce our greenhouse gas emissions and achieve the set objective. In addition, cross-functional actions will be deployed to strengthen employee engagement and evolve day-to-day practices.

2030 objective

20%

reduction in our emissions, corresponding to 44 tCO<sub>2</sub>e of direct emissions and 15 tCO<sub>2</sub>e of significant indirect emissions.



« Building our carbon trajectory marks a shift in scale: it is no longer only about measuring our emissions, but about structuring over time the conditions for reducing them. Our ambition is now to move from a measurement phase to a structured action approach, focusing our efforts on the most significant levers, particularly Scope 3, in a logic of continuous improvement. »

Rémi Lambert, Associate Director in charge of CSR

## Reducing our carbon footprint

### Promoting sustainable transport

In line with its commitment to the green transition, TGS France is taking concrete steps to promote sustainable transport, in keeping with the expectations expressed by its employees.

The project to install bicycle storage facilities, supported by the Objectif Employeur Pro Vélo (OEPV) scheme, arose from an internal consultation aimed at identifying initiatives that would make employees proud of their company. This participatory approach enabled us to prioritise actions with a direct impact on everyday life.

This initiative has been recognised beyond the group, with TGS France being highlighted in the second Green Paper produced by our service provider Abricyclette, underlining our commitment to sustainable mobility.

#### **4 new cycle shelters built**

at sites in La Roche-sur-Yon, Cholet, Caen and Rezé

#### **4 existing facilities upgraded**

at sites in Beaucouzé, Nantes and Challans



### Improving the energy efficiency of our buildings

Reducing the energy footprint of our buildings is a key focus of our environmental strategy. As such, TGS France is gradually incorporating energy performance criteria into its property development projects.

During the refurbishment of the Saint-Avertin branch, an initial trial was carried out involving the installation of solar panels. This pilot project will enable us to assess the technical, environmental and economic viability of this type of equipment, with a view to its potential roll-out at future sites.

This approach is part of a process of continuous improvement, aimed at testing, measuring and adjusting our choices in order to maximise their positive environmental impact.



Reducing our carbon footprint

## Creation of a responsible digital action plan

In 2025, TGS France launched a responsible digital action plan aimed at reducing the environmental footprint of its digital operations whilst enhancing the security and accessibility of its tools. This plan includes the following measures in particular:

- **Extending the lifespan of equipment** to six years of use;
- **Monitoring the energy consumption** of infrastructure;
- **Refurbishing or recycling** our IT equipment for the past two years through a partnership promoting the inclusion of people with disabilities or those who are distant from the labour market;
- **Improving the accessibility of our Customer Portal**, which now complies with Level AA of the RGAA;
- **A reduction in data volumes**, with 6 TB (terabytes) deleted from the EDM (Electronic Document Management) system and 110 GB (gigabytes) from email inboxes, following the completion of an internal challenge.

These measures help to reduce our digital footprint whilst raising awareness of eco-friendly computing practices.



**« Our responsibility is not limited solely to performance and security; it also encompasses the environmental impact of digital technology. We are therefore optimising our infrastructure, applications and equipment, whilst raising awareness amongst our staff, to make digital technology a sustainable driver of performance in support of our CSR. »**

**Laurence Galuret**, Director of Information Systems

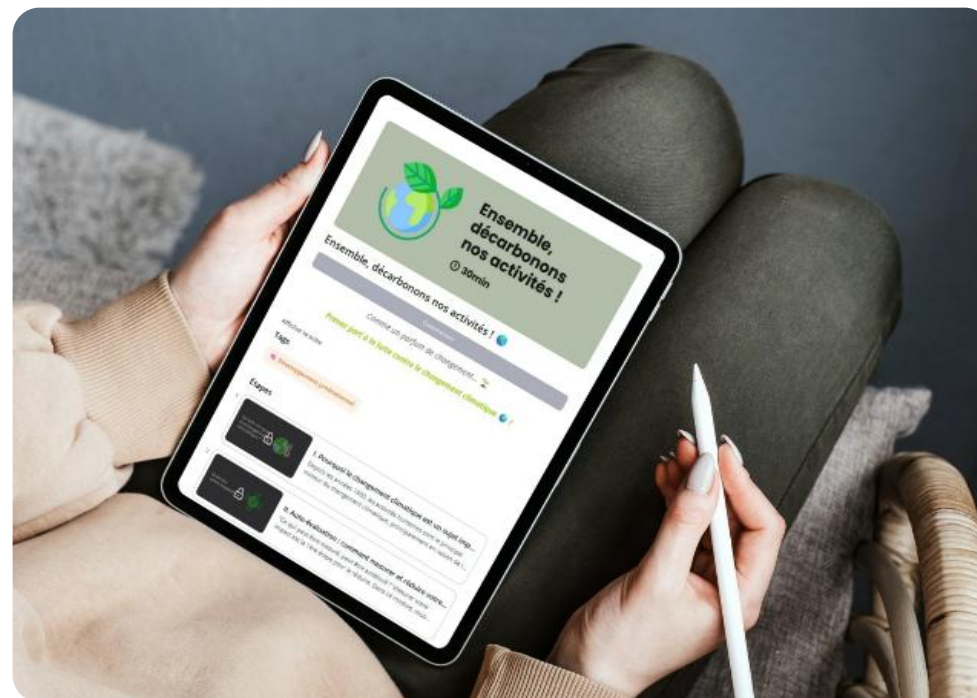
Raising awareness of decarbonisation

## 'Let's decarbonise our operations' with a dedicated e-learning course

Structured into three complementary modules, the e-learning course on decarbonisation aims to deepen understanding of climate issues and encourage people to take action. Its objectives are as follows:

- **To understand climate change**, its causes, its impacts, and the global and organisational challenges;
- **To measure and reduce one's own impact**, through self-assessment and the development of concrete courses of action;
- **To learn and take action by developing skills**, resilience and initiatives at different levels: individual, collective and regional.

This non-compulsory training course was attended by more than 50 employees in 2025 and helps to make everyone an informed contributor to the Group's environmental transition.



By combining practical measures, innovation, awareness-raising and employee engagement, TGS France is demonstrating its commitment to pursuing an ambitious and pragmatic environmental strategy that is aligned with long-term challenges.

# Upcoming actions

- Greening public spaces to promote biodiversity
- Continuing to develop the responsible digital policy and its associated action plan

06



# Contribute to the sustainable development of our territories

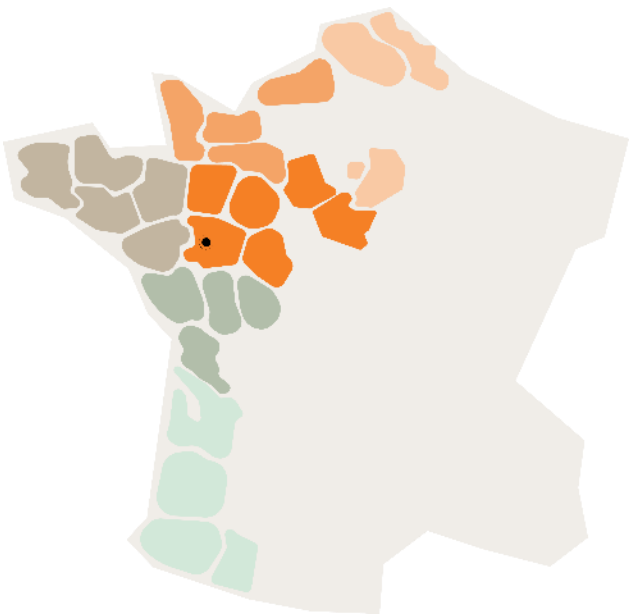


Building strong local partnerships

Supporting cultural, sporting and economic initiatives

TGS France is committed to being a responsible and engaged stakeholder in all the regions where we operate. In 2025, nearly 120 cultural, sporting and professional initiatives were supported through local partnerships and sponsorship. Our aim is to align our partnerships with one of our five commitments: fostering engagement with younger generations, supporting cultural and community life, getting involved in local economic networks, encouraging environmental projects and championing disability inclusion.

At the same time, our employees actively take part in races, whether to support a cause or to take on a collective or individual challenge. These shared moments contribute both to the well-being of our teams and to the vitality of local communities.



Breakdown of partnerships by region

- Bretagne-Loire-Atlantique : 17.8%
- Maine-Anjou-Touraine-Eure et Loire : 28%
- Normandie : 16.1%
- Poitou-Charentes-Vendée-Choletais : 21.2%
- Paris Haut-De-France : 7.6%
- Sud-Ouest : 5.1%
- National : 4.2%



Partnership with JS Cherbourg



Partnership with USDK Dunkerque Handball



Partnership with Triathlon Audencia La Baule

Miléna Surreau alongside staff members at the Audencia La Baule Triathlon (44)

The corporate relay at the 2025 Audencia La Baule Triathlon was marked by the exceptional presence of Miléna Surreau, the recent European Para-Badminton champion in the SL-3 category, who has been supported by TGS France since 2024. Originally from Guérande, Miléna shared her energy, determination and experience as a top-level athlete with the participants, offering genuine and inspiring exchanges. Much more than just a sporting performance, this event enabled staff to raise their awareness of diversity and the values upheld by the group, transforming the occasion into a genuine moment of shared experience.

Building strong local partnerships

# Coordinating an internal network of school relations ambassadors

As part of its strategy to engage with schools, TGS France is strengthening its position among young recruits by establishing and coordinating a network of school relations ambassadors.

A true cornerstone of our presence in the region, a second gathering was organised to bring this community together, harmonise practices and consolidate the initiatives carried out with local schools.

Individual support has also been put in place for each ambassador to guide them in making contact with schools, organising meetings and encouraging them to take the initiative in proposing events to be organised.

This approach has significantly boosted their proactivity and local presence.



39

ambassadors  
involved

27

events attended

626

students met  
at events

20

work-study students and  
interns recruited through  
university partnerships

Building strong local partnerships

## Promoting women's entrepreneurship

As a committed player at the heart of local communities, TGS France supports women's entrepreneurship, convinced that it is a key driver of economic vitality and innovation. Because women's entrepreneurship is a genuine driver of innovation, job creation and economic vitality, our commitment takes the form of:

- **partnerships, memberships or events** with organisations and associations that support women entrepreneurs (Les Premières Nouvelle-Aquitaine, the 'Leadership au féminin' event organised by FCE Maine-et-Loire, etc.);
- **our participation in events** that celebrate their journeys and successes (the Be a Boss Women Tour alongside our female entrepreneur clients, etc.);
- **the involvement of our staff and partners** in associations dedicated to women's entrepreneurship (the AURA association, Femmes Chefs d'Entreprise, etc.).

Alongside these initiatives, we are proud to play our part in helping projects led by women to get off the ground and flourish.



Working together to make a local and societal impact

# Solidarity Challenge: a collective commitment to reforestation

The third edition of the TGS France Solidarity Challenge enabled volunteer staff to rally around a concrete goal: to contribute to the reforestation of French forests alongside the charity 1Action1Arbre. Thanks to this collective effort, a reforestation project is taking shape in Baugé-en-Anjou (Maine-et-Loire), on a plot of woodland affected by a fire, which will gradually regain its vegetation thanks to the planting of 806 trees by TGS France. Beyond the environmental impact, this challenge has strengthened team spirit, cohesion and well-being, by offering everyone the opportunity to take part in a concrete and visible project. Each participant has thus received a personalised certificate, attesting to the impact of their contribution and symbolising their commitment to the environment.

TGS France’s commitment will contribute to:

- After 1 year : 15.075 tonnes of CO<sub>2</sub> captured, 70,551 kg of oxygen produced, 1,206 m<sup>2</sup> reforested and 603 habitats created.
- After 10 year : 150 tonnes of CO<sub>2</sub> captured and 705,510 kg of oxygen produced.
- After 100 ans : 1,507 tonnes of CO<sub>2</sub> captured and 7,055,100 kg of oxygen produced.



« The commitment shown by our teams reflects a strong collective spirit and a desire to get involved in practical, sustainable projects. By supporting a reforestation initiative with a local charity, TGS France is reaffirming its commitment to making a measurable and lasting impact. »

Christian Fouchard, Chairman of the TGS France Group

404

employees involved

806

trees planted

28,418

km travelled

## Donation handover as part of Movember

In 2024, the TGS France charity challenge invited volunteer staff to walk in support of charities working to combat cancers affecting men. In total, no fewer than 44,810 kilometres were covered and €2,925 was raised. During 2025, the donations were handed over locally by the winning teams from each region.



Working together to make a local and societal impact

## Turning everyday actions into a lever for collective impact

In 2025, the CSR ambassadors' network was organised around a central theme focused on eco-friendly actions, with a clear aim: to demonstrate that everyday actions, when understood, shared and adopted collectively, can generate a tangible environmental impact.

This theme was developed around four complementary actions, led by the CSR ambassadors and proposed to all employees.

- **Reducing energy consumption in branches:** the 80 volunteer CSR ambassadors were trained in the use of the Studéo platform, which enables the monitoring of energy consumption at sites. An experiment was also carried out to compare consumption over a weekend with no specific measures taken (appliances left plugged in, heating left on) and a weekend incorporating simple eco-friendly actions (lowering set temperatures and switching off electrical equipment);
- **Encouraging digital moderation through email management:** a dedicated educational infographic was distributed to staff, highlighting the environmental impact of digital technology versus TGS France's impact, as well as sharing best practices;
- **Improving waste sorting in branches:** to strengthen sorting practices within branches, an infographic entitled "Workplace Sorting Guide" was rolled out to clarify sorting guidelines;
- **Taking part in World Cleanup Day:** volunteer agencies were invited to take part in this event by organising local litter-picking initiatives in the areas surrounding their sites. This initiative helped to raise awareness of pollution issues whilst strengthening team spirit.

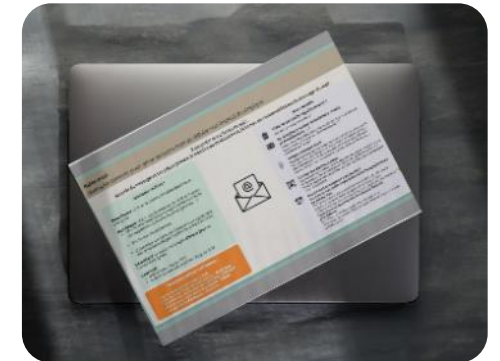
### Internal "Clear Out Your Inbox" Challenge

from 1 July to 15 September 2025

This challenge aimed to raise staff awareness of the environmental footprint associated with storing their emails by encouraging them to empty their trash folders, delete old messages, use links rather than attachments, and so on. In total, 650 staff members took part, resulting in the deletion of over 110 GB of data.



World Cleanup Day in Saint-Herblain



Infographic: Digital Mindfulness

## Getting involved in the local community through the SynergiESS event

The first edition of the event, held on 16 October 2025 in our courtyard in Beaucouzé, raised €19,980 for six local associations. As part of this, several employees from our adapted company, Socia 3, also took part in selecting the associations, contributing directly to the event's social impact.



**« The social and solidarity economy is not a parallel economy: it is an economy of the future. By organising SynergiESS with our partners, we aim to raise the profile of impactful projects and create conditions conducive to their long-term viability, through funding, expertise and new partnerships. »**

**Matthieu Fouqueron**, Partner at TGS France and co-organiser of SynerqiESS



*Charities supported: Alternatives 49, Espérance, Lamboisières-Martin Basket, Jardin de Cocagne, Emoi de l'Année, ADIE*

partners involved

stakeholders from Maine-et-Loire  
in attendance

integration jobs created

satisfaction rate at the event

hours of skills-based volunteering contributed

# Upcoming actions\*

- Strengthening our commitment to women's entrepreneurship
- Organising a new charity challenge in support of a cause
- Supporting the reopening of the Refuge de l'Arche wildlife rescue centre (53)
- Welcoming Miléna Surreau as patron of the TGS France Mission Handicap

# Contact & acknowledgements

This report is published in April 2026 and covers all activities carried out during 2025, from 1 January to 31 December 2025.

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Think global sustainability\*

[www.tgs-france.fr](http://www.tgs-france.fr)



*\*Penser et agir global et durable*