

Half-year Financial Report

at 30 June 2026



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Consolidated interim financial statements

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1.1. CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS

<i>(in millions of euros)</i>	Notes	6/30/2026	12/31/2025
NON-CURRENT ASSETS			
Goodwill	4	4,283	4,216
Other intangible assets		2,015	2,090
Right-of-use assets		737	717
Property, plant and equipment		548	574
Loan hedging instruments		7	7
Other financial assets	2.1	146	140
Equity-accounted investees	2.1		
Deferred tax assets		110	99
Total non-current assets		7,846	7,843
CURRENT ASSETS			
Current income tax receivable		113	88
Accounts receivable - Trade	3.3	2,145	2,099
Other current assets	3.4	422	331
Loan hedging instruments			
Other financial assets		152	122
Cash and cash equivalents	8.5	1,027	996
Total current assets		3,859	3,636
TOTAL ASSETS		11,705	11,479

EQUITY AND LIABILITIES

<i>(in millions of euros)</i>	Notes	6/30/2026	12/31/2025
EQUITY			
Share capital	6.1	150	150
Share premium		683	683
Translation reserve		-517	-634
Other reserves		3,877	3,898
Equity attributable to owners of the Company		4,193	4,097
Non-controlling interests			
Total equity		4,193	4,097
NON-CURRENT LIABILITIES			
Post-employment benefits	3.9	87	83
Lease liabilities	7.2	601	585
Loan hedging instruments			1
Other financial liabilities	7.2	3,629	3,182
Deferred tax liabilities		428	460
Total non-current liabilities		4,745	4,311
CURRENT LIABILITIES			
Provisions	9.1	143	155
Current income tax		169	171
Accounts payable - Trade	3.6	420	388
Other current liabilities	3.6	1,218	1,156
Lease liabilities	7.2	200	198
Loan hedging instruments			
Other financial liabilities	7.2	617	1,003
Total current liabilities		2,767	3,071
TOTAL EQUITY AND LIABILITIES		11,705	11,479

1.2. CONDENSED CONSOLIDATED STATEMENT OF INCOME

(in millions of euros)

	Notes	1 st half-year 2026	1 st half-year 2025
Revenues	3.1	4,883	5,116
Other revenues	3.1	3	4
Personnel	3.7	-3,466	-3,509
External expenses	3.8	-605	-643
Taxes other than income taxes		-17	-19
Depreciation, amortization and related impairment losses		-121	-134
Amortization of intangible assets acquired as part of a business combination		-106	-112
Depreciation of right-of-use assets (personnel-related)		-9	-9
Depreciation of right-of-use assets		-115	-118
Impairment losses on goodwill and other intangible assets			
Share-based payments	3.5	-15	-45
Other operating income and expenses		-2	-1
Share of profit or loss of equity-accounted investees			
Operating profit		430	530
Income from cash and cash equivalents		14	16
Gross financing costs		-106	-111
Interest on lease liabilities		-36	-33
Net financing costs	7.1	-128	-128
Other financial income and expenses	7.1	3	-30
Financial result		-125	-158
Profit before taxes		305	372
Income tax	5	-89	-123
Net profit		216	249
Net profit – Group share		216	249
Net profit attributable to non-controlling interests			
Earnings per share (in euros)	6.3	3.72	4.21
Diluted earnings per share (in euros)	6.3	3.70	4.19

1.3. CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

(in millions of euros)

	1 st half-year 2026	1 st half-year 2025
Net profit	216	249
MAY NOT BE RECLASSIFIED TO PROFIT OR LOSS IN A SUBSEQUENT PERIOD		
Net actuarial losses on post-employment benefits (before tax)	-1	-4
Income tax on net actuarial losses on post-employment benefits		1
MAY BE RECLASSIFIED TO PROFIT OR LOSS IN A SUBSEQUENT PERIOD		
Net gains or losses on foreign exchange hedges (before tax)	17	74
Income tax on net gains or losses on foreign exchange hedges	-4	-19
Translation differences	117	-664
Other recognized income and expenses	130	-609
TOTAL COMPREHENSIVE INCOME (LOSS)	345	-363
Group share	345	-363
Attributable to non-controlling interests		

1.4. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(in millions of euros)			
	Notes	1 st half-year 2026	1 st half-year 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Net profit - Group share		216	249
Net profit attributable to non-controlling interests			
Income tax expense		89	123
Net financial interest expense		96	103
Interest expense on lease liabilities		36	33
Non-cash items of income and expense	8.1	348	407
Income tax paid		-171	-205
Internally generated funds from operations		614	710
Change in working capital requirements	8.2	-29	-122
Net cash flow from operating activities		585	588
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of intangible assets and property, plant and equipment		-96	-117
Loans granted		-1	-3
Acquisition of subsidiaries, net of cash and cash equivalents acquired	8.3	-2	-459
Acquisition of other financial assets	8.3		-22
Proceeds from disposals of intangible assets and property, plant and equipment		2	2
Loans repaid		1	3
Net cash flow from investing activities		-96	-596
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in parent company share capital			
Acquisition net of disposal of treasury shares			-30
Change in ownership interest in controlled entities			
Dividends paid to parent company shareholders		-262	-248
Financial interest paid		-85	-57
Lease payments		-163	-157
Increase in financial liabilities		2,108	1,430
Repayment of financial liabilities		-2,060	-709
Net cash flow from financing activities		-462	229
Change in cash and cash equivalents		27	221
Effect of exchange rates on cash held, and reclassifications		4	-51
NET CASH AT JANUARY 1	8.5	989	1,049
NET CASH AT JUNE 30	8.5	1,020	1,219

1.5. CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to owners of the Company								
(in millions of euros)	Share capital	Share premium	Translation reserve	Retained earnings	Impact of financial hedging instruments	Impact of actuarial gains and losses	Equity attributable to owners of the Company	Non-controlling interests	Total
December 31, 2024	150	683	75	3,701	-40	-13	4,556	-	4,556
Translation differences from foreign operations			-664				-664		-664
Net profit				249			249		249
Net gains on foreign exchange hedges (after tax)					55		55		55
Net actuarial losses on post-employment benefits (after tax)						-3	-3		-3
Total recognized income and expenses	-	-	-664	249	55	-3	-363	-	-363
Operations on non-controlling interests							-		-
Fair value of incentive plan share awards				41			41		41
Treasury shares				-30			-30		-30
Tax on purchase of own shares for cancelation				-5			-5		-5
Dividends (€4.20 per share)				-248			-248		-248
June 30, 2025	150	683	-589	3,708	15	-16	3,951	-	3,951
December 31, 2025	150	683	-634	3,901	10	-13	4,097	-	4,097
Translation differences from foreign operations			117				117		117
Net profit				216			216		216
Net gains on foreign exchange hedges (after tax)					12		12		12
Net actuarial losses on post-employment benefits (after tax)						-1	-1		-1
Total recognized income and expenses	-	-	117	216	12	-1	344	-	344
Operations on non-controlling interests							-		-
Fair value of incentive plan share awards				14			14		14
Treasury shares							-		-
Tax on purchase of own shares for cancelation							-		-
Dividends (€4.50 per share)				-262			-262		-262
JUNE 30, 2026	150	683	- 517	3,869	22	- 14	4,193	0	4,193

1.6. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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Highlights of the first half of 2026

On February 26, 2026, TP announced changes to its governance: Mr. Daniel Julien (Chief Executive Officer and Director) and Mr. Thomas Mackenbrock and Mr. Olivier Rigaudy (Deputy Chief Executive Officers) stepped down from their respective roles effective March 15, 2026, and the Board of Directors decided to appoint Mr. Jorge Amar as Chief Executive Officer and co-opted him as a director, effective March 16, 2026. This cooptation, as other directors coopted, was ratified by the Shareholders' Meeting held on May 21, 2026.

In addition, on May 28, 2026, Teleperformance SE initiated a bond issue in two tranches, one with a maturity of six years and a coupon of 4.75% in the amount of €700 million redeemable on March 28, 2032, the other with a maturity of nine years and a coupon of 5.375% in the amount of €500 million redeemable on January 28, 2035.

The net proceeds of the issue were intended to finance the early redemption of two existing bond issues, the first of €500 million with a coupon of 0.25% maturing in November 2027, and the second of €700 million with a coupon of 5.25% maturing in November 2028. The balance will be used for the Group's general corporate purposes, in line with its financial policies.

This operation extends the average maturity of TP's debt, strengthening its financial flexibility and optimizing its debt structure, in the context of the implementation of the Group's strategic plan.

Finally, during the first half of 2026, in the context of the Future Forward strategy, the Group launched restructuring plans, primarily in Europe, MEA & Asia-Pacific, as part of its transformation driven by artificial intelligence. A restructuring charge of €109 million was recognized during the first half of 2026.

Note 1 Principal accounting policies, judgements and estimates

Note 1.1 Reporting entity

Teleperformance SE ("the Company") is a company domiciled in France.

The condensed consolidated interim financial statements of the Company as at and for the six months ended June 30, 2026 comprise the Company and its subsidiaries (together referred to as "the Group" or "TP").

The consolidated financial statements of the Group for the year ended December 31, 2025 are available upon request from the Company's registered office at 21/25 rue Balzac, 75008 Paris, or from its website (www.teleperformance.com).

All financial information presented in euro has been rounded to the nearest million unless specified otherwise.

Note 1.2 Basis of preparation

These condensed consolidated interim financial statements as at and for the six months ended June 30, 2026 have been prepared in accordance with IAS 34 *Interim Financial Reporting*. They do not include all the information required for full annual financial statements and should be read in conjunction with the consolidated financial statements of the Group as at and for the year ended December 31, 2025 which are included in the 2025 universal registration document that was filed under no. D.26-0080 with the AMF (the financial markets regulator in France) on March 11, 2026. The footnote disclosures have been selected in order to analyze

the principal events that have occurred since the previous reporting date and their impact on these condensed consolidated interim financial statements, and to obtain an understanding of the changes in the financial situation and of the performance of the Group over the reporting period.

The accounting policies have been applied consistently to all periods presented in these condensed consolidated interim financial statements (see note 3.2 *Segment reporting*).

These condensed consolidated interim financial statements were approved by the Board of Directors on July 30, 2026.

Note 1.3 New IFRS standards and interpretations

New IFRS standards, amendments and interpretations applicable from January 1, 2026

The amendments to IFRS 9 *Financial instruments* and IFRS 7 *Financial instruments: disclosures* which clarify the classification of certain financial instruments, which came into force with effect from January 1, 2026, have been applied in the preparation of the Group's financial statements.

New IFRS standards, amendments, interpretations and directives adopted by the European Union but not yet applicable as of June 30, 2026

The Group has elected not to early apply the new standard IFRS 18 *Presentation and disclosure in financial statements* which introduces in particular new presentation requirements for the income statement. The standard will replace IAS 1 *Presentation of financial statements* and comes into force with effect for financial years commencing January 1, 2027. The Group is currently reviewing any potential impact of this new standard on its financial statements.

Note 1.4 Risks related to the economic and geopolitical environment, and to US government policies

The Group's business as a service provider has meant that the continuing conflict in Ukraine, the tensions in the Middle East and the measures in respect of US customs duties have had no direct impact on the its value chain. However, higher prices for computer and

telecommunications equipment could lead to an increase in the amount of investments of its US subsidiary. No significant impact on the Group's financial position was identified during the preparation of these financial statements.

1. CONSOLIDATED INTERIM FINANCIAL STATEMENTS

1.6. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Note 1.5 Estimates and judgements

The preparation of financial statements in conformity with IFRS requires making estimates and assumptions which affect the amounts reported in the financial statements, especially with respect to the following items:

- the measurement of the recoverable amount of intangible assets and goodwill (note 4);
- the measurement of intangible assets acquired as part of a business combination;
- the measurement of share-based payments expense (note 3.5);

- the measurement of post-employment benefit obligations (note 3.9);
- the measurement of derivative financial instruments (note 7.3);
- the effective tax rate and uncertainty over income tax treatments (note 5);
- the measurement of provisions (note 9.1).

The estimates are based on information available at the time of preparation of the financial statements, and may be revised, in a future period, if circumstances change, or if new information is available. Actual results may differ from these estimates.

Note 2 Consolidation scope

Note 2.1 Changes in consolidation scope during 2026

The Group did not make any significant acquisition or disposal of subsidiaries in the first half of 2026.

Note 2.2 Changes in consolidation scope during 2025

Acquisition of ZP Better Together

On February 5, 2025, the Group finalized the acquisition of the entire share capital of ZP Better Together, a leader in the provision of language solutions and technology platforms to deaf and hard of hearing individuals. The acquisition, announced on November 26, 2024, has been approved by the relevant regulatory authorities. This acquisition, which enhances LanguageLine Solutions' portfolio through

the addition of key services, is in line with the Group's development strategy aiming to strengthen its Specialized Services business.

The acquisition price, which amounted to US\$500.9 million, is final and was entirely financed through debt. Transaction costs amounted to €0.9 million and have been expensed as other operating expenses.

Acquisition of Agents Only

On June 18, 2025, the Group acquired the entire share capital of Agents Only, which is an AI-enabled crowdsourcing platform making available on request highly qualified experts in their particular field throughout the world. Consideration was fully paid in cash in a total amount of US\$19.2 million, of which US\$14.6 million (€13.1 million)

was paid in the first half of 2025, with the remaining US\$4.6 million representing deferred price adjustments. Agents Only recorded revenues of approximately €4.7 million in 2025 and has been fully consolidated by the Group with effect from June 30, 2025.

Other acquisitions and purchases of non-controlling interests

The Group increased its shareholding in its Qatar-based entity to 100% through the acquisition of the remaining 51% shares for a consideration of €8.8 million. A gain of €3.7 million has been recognized in respect of the remeasurement of its prior 49% holding at fair value. The entity was previously equity-accounted and is now fully consolidated since June 30, 2025.

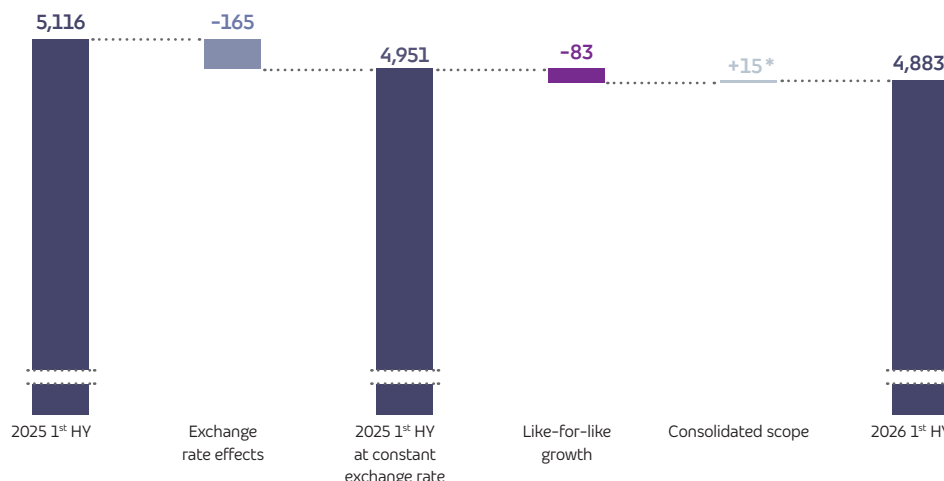
As part of its AI strategy, the Group has also invested in non-controlling interests in Sanas, Ema and Parloa, three companies specializing in AI technologies as applied to the customer relationship experience, for total consideration of €25.9 million. These investments are included within Other financial assets on the statement of financial position.

Note 3 Operational activity

Note 3.1 Income

Revenues

(€ millions)



* Mainly relates to ZP Better Together acquired in February 2025.

Group revenues in the first half of 2026 amounted to €4,883.4 million, which represents a decrease (on the basis of published figures) of -4.5% over the same period in 2025.

On the basis of constant 2024 consolidation scope and exchange rates, the decrease amounts to -1.7%.

Other revenues

Other revenues come mainly from government grants.

During the first half of 2026, these amounted to €2.9 million, compared with €3.9 million in the same period of 2025.

Note 3.2 Segment reporting

The CEO monitors group activity as reported to him on the basis of the following segments:

- the Core services segment which includes customer care, technical support and new customer acquisitions, in addition to the management of business processes, digital platform services and the digital solutions consulting activity offered by TP Infinity. It is divided into two principal management regions:
 - Americas, which principally covers the activities in the countries of North America, the Philippines and India, in Latin America as well as the accounts receivable credit management services developed by the subsidiary AllianceOne,
 - Europe, MEA and Asia-Pacific, which covers the activities in all the countries of the European region, plus the Group's businesses in the Middle East and Africa, Asia-Pacific and the digital solutions consulting business of TP Infinity;
- the Specialized Services segment which includes the interpreting services of LanguageLine Solutions, the visa application management services for government departments offered by TLScontact, the health management services to businesses for their employees of Health Advocate, the recruitment process outsourcing services of PSG Global Solutions, and the linguistic and technological solutions proposed to deaf and hard of hearing individuals by ZP Better Together.

Six months ended June 30, 2026 (in millions of euros)	Core Services			Specialized Services	Total
	Americas	EMEA & APAC	Holding companies		
REVENUES ⁽¹⁾	1,984	2,236		663	4,883
Personnel	-1,406	-1,707	-18	-335	-3,466
Impairment losses on goodwill and other intangible assets					-
Depreciation and amortization of non-current assets	-132	-135	-7	-77	-351
OPERATING PROFIT (LOSS)	153	113	-7	171	430
Capital expenditure	-40	-35		-21	-96
Intangible assets, right-of-use assets and property, plant and equipment (carrying amounts) ⁽²⁾	2,628	2,575	41	2,339	7,583

(1) Including France: € 624.6 million and United States: €1,440.8 million, representing approximately 42.3% of Group revenues.

(2) Including France: €406.8 million, United States: €3,203.0 million and India: € 707.6 million.

1. CONSOLIDATED INTERIM FINANCIAL STATEMENTS

1.6. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Six months ended June 30, 2025 (in millions of euros)	Core Services				Total
	Americas ⁽¹⁾	EMEA & APAC	Holding companies	Specialized Services ⁽¹⁾	
REVENUES ⁽²⁾	2,082	2,319		715	5,116
Personnel	-1,418	-1,680	-25	-386	-3,509
Impairment losses on goodwill and other intangible assets					-
Depreciation and amortization of non-current assets	-151	-134	-7	-81	-373
OPERATING PROFIT (LOSS)	208	193	-34	163	530
Capital expenditure	-52	-39		-26	-117
Intangible assets, right-of-use assets and property, plant and equipment (carrying amounts) ⁽³⁾	2,719	2,602	55	2,473	7,849

(1) Comparative 2025 half-year amounts for the Americas, EMEA & APAC and Specialized Services management regions have been restated consequent to the following transfers: the AllianceOne, business from Specialized Services to the Americas; the TP Infinity USA businesses from EMEA & APAC to the Americas.

(2) Including France: € 617.0 million and United States: €1,449.4 million, representing approximately 40.4% of Group revenues.

(3) Including France: €454.0 million, United States: €3,324.9 million and India: €798.1 million.

Inter-segment operations are not significant and are not identified separately in the above schedule.

Note 3.3 Accounts receivable – Trade

(in millions of euros)	6/30/2026			12/31/2025
	Gross	Write-downs	Net	Net
Accounts receivable – Trade	2,175	-30	2,145	2,099
TOTAL	2,175	-30	2,145	2,099

Factoring arrangements

A number of group subsidiaries located particularly in Europe, have entered into factoring agreements (representing the transfer of customer receivables without recourse, with assignment of the benefit under credit insurance policies) in order to sell their customer accounts receivable. The Group's principal program, in place since 2012, was last updated in June 2024 and has an authorized outstanding ceiling of €175 million and is renewable annually by tacit relocation.

After reviewing the agreements, group management considers that the contractual rights to receive the related cash flows have been transferred to the factor. The outstanding receivables concerned totaled €110.9 million and €110.1 million at June 30, 2026 and December 31, 2025, respectively, and have been derecognized.

Under the agreements, the Group retains the credit control and receipt functions in respect of the sold receivables on behalf of the factor.

Note 3.4 Other current assets

Other current assets are as follows:

(in millions of euros)	6/30/2026			12/31/2025
	Gross	Write-downs	Net	Net
Other receivables	69	-1	68	57
Taxation recoverable	160		160	144
Advances and receivables on non-current assets	19		19	6
Prepaid expenses	175		175	124
TOTAL	423	-1	422	331

Note 3.5 Share-based payments

Current incentive share award plans – the July 31, 2025, July 30, 2024 and July 26, 2023 plans

Under the authorization given at the shareholders' general meeting of May 21, 2025, and subject to a ceiling of 4% of the share capital of the Company at the grant date, the Board of Directors' meeting of July 31, 2025 approved free awards of incentive plan shares in a total amount of 760,075 shares to Group personnel, including company officers.

Effective transfer of these free shares is subject to performance conditions and to beneficiaries' continued presence.

Under the authorization given at the shareholders' general meeting of May 23, 2024, and subject to a ceiling of 3% of the share capital of the Company at the grant date, the Board of Directors' meeting of July 30, 2024 approved free awards of incentive plan shares in

a total amount of 700,455 shares to group personnel, including company officers.

Effective transfer of these free shares is subject to performance conditions and to beneficiaries' continued presence.

Under the authorization given at the shareholders' general meeting of April 14, 2022, and subject to a ceiling of 3% of the share capital of the Company at the grant date, the Board of Directors' meeting of July 26, 2023 approved free awards of incentive plan shares in a total amount of 601,088 shares to group personnel, including company officers.

Effective transfer of these free shares is subject to performance conditions and to beneficiaries' continued presence.

The shareholders in general meeting on May 21, 2025 approved changes to these financial performance conditions:

- modification of the organic growth criterion through a reduction of the target range and inclusion of an additional share award band;

- increase in the target amounts for the free cash flow criterion.

Two additional overriding conditions are that organic revenue growth is at least 10% and that free cash flow should not be less than €2.3 billion over the three-year period.

Other significant features of the above three plans are as follows:

	The July 26, 2023 Plan	The July 30, 2024 Plan	The July 31, 2025 Plan
Date of board meeting allocating the awards	7/26/2023	7/30/2024	7/31/2025
Length of vesting period	3 years	3 years	3 years
Grant date	7/26/2023	7/30/2024	7/31/2025
Date of vesting	7/27/2026	7/31/2027	8/01/2028
Initial number of share awards	601,088	700,455	760,075
including for company officers	72,000	105,000	106,000
Number of shares vesting early			
Number of canceled awards	- 120,818	- 150,486	- 133,692
Balance of outstanding share awards at the reporting date	480,270	549,969	626,383
Fair value of each share award at the grant date (taking into account the market condition)	€27.30	€36.10	€36.80
Fair value of each share award at the grant date (without taking into account the market condition)	€148.40	€96.50	€73.40
PERFORMANCE CRITERIA			
Organic revenue growth	Over years 2022-2025	Over years 2023-2026	Over years 2024-2027
Free cash flow	From 2022 to 2025	From 2023 to 2026	From 2024 to 2027
Performance of the share price in excess of the reference index (CAC 40)	Over years 2022-2025	Over years 2023-2026	Over years 2024-2027
Environment-based criterion (CSR)	Over years 2019-2025	Over years 2019-2026	Over years 2019-2027
Ratio of in-house staff promotions	Over years 2023 to 2025	Over years 2024 to 2026	Over years 2025 to 2027
2026 1ST HALF-YEAR EXPENSE (IN MILLIONS OF EUROS)	6	7	4

Additional grant

Under the authorization given at the shareholders' meeting of May 9, 2019, the Board of Directors' meeting of July 28, 2021 approved a free award in a total amount of 30,000 incentive plan shares to an employee of the Group. Effective transfer of the free shares is subject to specific conditions related to his particular responsibilities.

At June 30, 2026, the performance conditions concerning 15,000 shares in respect of the period running from 2021 to 2025 had not been met and the related expense accrual of €2.3 million was released in the first half of 2026. The expense recognized in the first half of 2026 for the remaining 15,000 shares in respect of the period running from 2021 to 2026 amounts to €0.2 million.

The total net expense in respect of these award plans amounted to €15.3 million in the first half of 2026.

Note 3.6 Accounts payable – Trade and Other current liabilities

<i>(in millions of euros)</i>	6/30/2026	12/31/2025
Accounts payable – Trade	420	388
Other payables	342	355
Taxes payable	162	163
Accrued expenses	607	548
Other operating liabilities	107	90
TOTAL	1,638	1,544

Other operating liabilities at June 30, 2026 include an amount of €60.1 million (December 31, 2025: €32.6 million) in respect of the negative fair value of derivative financial instruments used for currency hedging.

Note 3.7 Personnel

Personnel expenses, which principally comprise salaries, social charges and benefits in respect of Group personnel, amounted in total to €3,465.8 million in the first half of 2026, compared with €3,509.2 million in the same period of 2025. The 2026 expense includes an amount of €92.3 million for the implementation of restructuring plans in connection with the Group's AI transformation. These plans affect approximately 5,400 employees, primarily in Europe, MEA & Asia-Pacific.

1. CONSOLIDATED INTERIM FINANCIAL STATEMENTS

1.6. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Note 3.8 External expenses

External expenses amounted to €604.9 million in the first half of 2026 compared with €643.1 million in the same period of 2025. They are comprised essentially of cloud subscriptions costs, telephone communications costs, operating expenses, equipment maintenance expenses, and all expenses related to the occupation

of premises with the exception of lease expenses under contracts meeting the criteria of IFRS 16. Only lease expenses under contracts for low value assets or for short-term rentals are now included in external expenses.

Note 3.9 Post-employment benefits

(in millions of euros)	12/31/2025	Consolidation scope	Increases	Releases		Translation differences	Other	6/30/2026
				Utilized	Unutilized			
Post-employment benefits	83		6	-3			1	87
TOTAL	83	0	6	-3	0	0	1	87

Note 4 Goodwill

Note 4.1 Methodology

Following restructuring of the operations and management of businesses in the Americas management region, the separate existence of the AllianceOne CGU has been ended and its entities transferred to the CTSS CGU. The CTSS CGU now also comprises TP Infinity USA, which was previously included within Knowledge Services CGU. The goodwill imputed to these two CGUs has been identified on the basis of their proportionate fair values. The amounts transferred are set out in the following schedule:

CGUs (in millions of euros)	Goodwill reallocation
AllianceOne	-44
Knowledge Services	-5
CTSS	49
TOTAL	0

The Group has performed a review, on the basis of its most recently updated budget (April 2026), in order to identify those cash-generating units ("CGUs") having a risk of impairment.

Impairment reviews were made using the following criteria to determine whether it might be necessary to update any of their 3-year plans:

- were the latest 2026 revenues and EBITDA in the April 2026 budget update in line with those forecast at the time the impairment testing was carried out as of December 31, 2025?

- if not, what would the enterprise value of the relevant CGUs have been had the percentage reduction in EBITDA seen in the April 2026 budget update been applied at the time of the 2025 year-end testing?

This review work showed that further analyses were required in respect of the Spain CGU. Those CGUs that had been identified as possible impairment risks at the 2025 year-end (Eastern Europe, PSG Global Solutions and Health Advocate) realized first half-year results in 2026 in line with their budgets and show no indication of impairment.

Spain CGU

At June 30, 2026, the goodwill of Spain CGU amounted to €99.8 million, representing 2.3% of the Group's total goodwill. This CGU had been considered a possible impairment risk as of December 31, 2025, and in view of the shortfall in its revenues and EBITDA compared with its initial 2026 budget, an updated 3-year plan was prepared incorporating lower future progression for these two key indicators. The discount rate applied is now 7.8%, compared with 8% at the end of 2025. The expected perpetual growth rate is now 2.1% (2.2% at the 2025 year-end), corresponding to the rate of inflation. The updated analysis did not require recognition of a goodwill impairment loss for this CGU.

Note 4.2 Sensitivity analysis

Sensitivity analysis was performed in respect of Spain CGU as at June 30, 2026.

The following schedule shows the impact of an increase of 100 basis points in the discount rate combined with a reduction of 50 basis points in profitability on the terminal value calculation for this CGU.

The amounts shown represent the difference between the recoverable amount and the carrying amount of the CGU, capped at the amount of goodwill recognized. Accordingly, a negative amount indicates a potential impairment loss.

Gap between the recoverable amount and the carrying value of capital employed				
(in millions of euros)	Carrying amount of the capital employed	Increase of 1% in the discount rate	Reduction of 0.5% in the EBITDA rate for the terminal value	Both assumptions taken together
Spain	148	14	27	3

Note 5 Income tax

Income tax expense in an interim period is measured by applying the best estimate of the annual weighted average income tax rate to the profit or loss before tax for the period.

Income tax expense in the first half of 2026 amounted to €88.4 million compared with €122.9 million in the first half of 2025,

which represents an effective tax rate of 29.0% compared with 33.1% in the same period last year. The 2026 first half income tax expense has been calculated using the latest budget for full-year 2026 which includes an additional estimated 2026 tax expense of €4.0 million in respect of the Pillar Two rules of the OECD in respect of a minimum global tax charge.

Note 6 Equity and Earnings per share

Note 6.1 Share capital and dividends

The share capital at June 30, 2026 amounts to €149,685,912.50 represented by 59,874,365 shares with a nominal value of €2.50 each, fully paid up.

In conformity with the resolution of the shareholders' general meeting held on May 21, 2026, the Company has paid out a dividend of €4.50 per share representing a total distribution of €261.8 million during May 2026.

Note 6.2 Treasury shares

At June 30, 2026, the Group held 160,117 treasury shares acquired under the liquidity contract for a total of €9.8 million, compared with 149,688 treasury shares held at December 31, 2025.

The Group also held 1,580,617 own shares, unchanged since December 31, 2025, in a carrying amount of €165.4 million. The carrying amount has been deducted from equity.

Note 6.3 Earnings per share

Basic and diluted earnings per share are calculated as follows:

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Net profit – Group share	216	249
Weighted average number of shares used to calculate basic earnings per share	58,139,867	59,060,221
Dilutive effect of share awards	260,036	306,848
Weighted average number of shares used to calculate diluted earnings per share	58,399,903	59,367,069
Basic earnings per share (in €)	3.72	4.21
Diluted earnings per share (in €)	3.70	4.19

The potentially diluting ordinary shares are those concerned under the incentive share award plans of July 26, 2023, July 30, 2024 and July 31, 2025 (described in note 3.5 *Share-based payments*) as the related performance conditions were partially satisfied as of June 30, 2026.

WEIGHTED AVERAGE NUMBER OF SHARES USED TO CALCULATE BASIC AND DILUTED EARNINGS PER SHARE

	1 st half-year 2026	1 st half-year 2025
Ordinary shares in issue at January 1	59,874,365	59,874,365
Less: treasury shares held	-1,734,498	-814,144
Shares issued during the year		
Shares canceled during the year		
TOTAL	58,139,867	59,060,221

Note 7 Financial assets and liabilities

Note 7.1 Financial result

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Income from cash and cash equivalents	14	16
Interest expense	-96	-103
Bank commissions	-10	-8
Gross financing costs	-106	-111
Interest on lease liabilities	-36	-33
Net financing costs	-128	-128
Foreign exchange gains	148	108
Foreign exchange losses	-151	-134
Other financial items	6	-4
Other financial income (expenses)	3	-30
FINANCIAL RESULT	-125	-158

Gross financing costs in the first half of 2026 include the impact of the refinancing operation carried out by the Group at the end of May 2026 (see note 1.6 *Highlights of the first half of 2026*).

Under IFRS 9, directly attributable costs of the partial extinction of refinanced bonds, in particular the unamortized portion of any issue premiums and of related transaction costs are recognized immediately in the financial result, whereas directly attributable costs of the new bond issue, including issue premiums and

transaction costs, are added to the amortized cost of the issue and amortized over the expected life of the bonds using the effective interest method.

The additional expense recognized immediately in respect of the unamortized portion of the issue premiums and related transaction costs of these refinanced bonds amounted to €9.1 million in the first half of 2026.

Note 7.2 Financial assets and liabilities

Net financial indebtedness

(in millions of euros)	6/30/2026	Current	Non-current *	12/31/2025	Current	Non-current
Bank loans	301	151	150	451	151	300
Commercial paper	247	247		306	306	
2021 revolving credit facility	-			340	340	
USPP 2016	154	154		149	149	
Bonds	3,503		3,503	2,900		2,900
Total bonds and loans	4,205	552	3,653	4,146	946	3,200
Loan issuance expense/premiums	-26		-26	-20		-20
Loan hedging instruments	-			1		1
Bank overdrafts and advances	7	7		7	7	
Other financial liabilities	60	58	2	52	50	2
Total financial liabilities excluding lease liabilities	4,246	617	3,629	4,186	1,003	3,183
Lease liabilities	801	200	601	783	198	585
Total financial liabilities	5,047	817	4,230	4,969	1,201	3,768
Loan hedging instruments	7		7	7		7
Marketable securities	55	55		35	35	
Cash and bank	972	972		961	961	
Total cash and cash equivalents	1,034	1,027	7	1,003	996	7
NET DEBT	4,013	-210	4,223	3,966	205	3,761

* Over 5 years: €1,903 million.

The Group carried out the following financing operations during the first half of 2026:

- on May 28, 2026, a bond issue in two tranches:
 - the first, in a nominal amount of €700 million redeemable in March 2032, with a coupon of 4.75%;
 - the second, in a nominal amount of €500 million redeemable in January 2035, a coupon of 5.375%.

The net proceeds of the issue were utilized for the early partial redemption of the following bonds:

- €250 million of the €500 million bond issue with a coupon of 0.25% maturing in November 2027;
- €350.1 million of the €700 million bond issue with a coupon of 5.25% maturing in November 2028.

The unutilized balance after partial redemption of the 2027 and 2028 bonds will finance the repayment of outstanding loans and be used for the Group's general corporate purposes.

- redemption of the second tranche (€150 million) of the €600 million term loan with a final instalment in May 2028 obtained to finance the Majorel acquisition;

- net decrease in commercial paper issues of €59 million;
- repayment of the outstanding drawdowns of US\$400 million on the €1 billion credit facility as of December 31, 2025.

The Group had carried out the following financing operations during the first half of 2025:

- on January 15, 2025, a fixed rate bond issue of €500 million redeemable in January 2030 with a coupon of 4.25%;
- redemption of the first tranche (€150 million) of the €600 million term loan with a final instalment in May 2028 obtained to finance the Majorel acquisition;
- net increase in commercial paper issues of €147 million;
- draw-down of US\$300 million on the €1 billion credit facility, in addition to an earlier draw-down of US\$100 million.

As of June 30, 2025, outstanding draw-downs under credit facilities had totaled US\$400 million (€341 million), compared with €96 million at the 2024 year-end.

Covenants

The following financial liabilities are subject to financial covenants, all of which were complied with as of June 30, 2026.

US PRIVATE PLACEMENTS OF US\$175 MILLION

At June 30, 2026, the relevant ratios were as follows:

	Contractual	Actual
Consolidated equity (in millions of euros) *	> 2,849	4,193
Consolidated net debt */consolidated EBITDA *	< 2.75x	2.08

* As defined in the agreements.

Loans and bond issues: schedule of maturities (cash flows)

		Contractual cash outflows									
	Carrying amount 6/30/2026		July 2026 - June 2027	July 2027 - June 2028	July 2028 - June 2029	July 2029 - June 2030	July 2030 - June 2031	July 2031 - June 2032	July 2032 - June 2033	July 2033 - June 2034	July 2034 - June 2035
(in millions of euros)		Total									
Bank loans	301	316	161	155							
Commercial paper	247	247	247								
Credit facility draw-downs	-	-									
USPP loans	154	157	157								
Bonds	3,503	4,321	159	409	998	613	100	1,472	27	27	516
TOTAL BONDS AND LOANS	4,205	5,041	724	564	998	613	100	1,472	27	27	516

Explanation of the change in financial liabilities in the first half of 2026

			Non-cash items					
			Net cash flows	Lease liabilities	Fair value of financial instruments	Accrued interest	Foreign exchange differences and others	
(in millions of euros)	12/31/2025							6/30/2026
TOTAL FINANCIAL LIABILITIES	4,969	48	4	-1	10	17		5,047

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Lease liabilities: schedule of maturities (cash flows)

Future cash flows in respect of lease liabilities of €800.8 million as of June 30, 2026 are as follows:

(in millions of euros)	Carrying amount 6/30/2026	Contractual cash flows						
		Total	Under 1 year	1 - 2 years	2 - 3 years	3 - 4 years	4 - 5 years	Over 5 years
Lease liabilities	801	1,039	256	214	174	129	87	179

Note 7.3 Foreign exchange and interest rate hedging operations

Revenues and operating expenses of group companies may be denominated in a currency other than their functional currency. In order to reduce exposure to exchange rate risk, hedge contracts have been entered into, principally between the following currencies:

- the US dollar and the Mexican peso;
- the US dollar and the Colombian peso;
- the US dollar and the Philippine peso;
- the US dollar and the Indian rupee;
- the US dollar and the Malaysian ringgit;
- the US dollar and the Egyptian pound;
- the pound sterling and the Indian rupee;
- the euro and the US dollar, the Colombian peso, the Moroccan dirham, and the Tunisian dinar.

The policy of the Group is to cover its highly probable forecast transactions denominated in foreign currency, usually up to twelve months ahead but longer in certain cases. The Group uses forward exchange contracts and plain vanilla foreign exchange options.

In addition, currency hedges are in place to cover the exchange risk between currencies managed within the cash pool and the euro (in particular the US dollar) as well as certain loans between Teleperformance SE and its subsidiaries.

The Group has also put in place interest rate hedges in order to convert certain liabilities from fixed to floating rates, as well as caps to limit the impact of possible high interest rate rises.

The principal derivative financial instruments in place at June 30, 2026 and 2025 are set out in the two following schedules:

Derivative financial instruments at June 30, 2026 (in millions)	Notional amount in currency	Notional amount in euros at 6/30/2026	Fair value in euros at 6/30/2026	In equity	In 2026 1 st half- year profit or loss
HEDGE OF FORECAST TRANSACTIONS					
MXN/USD	128	112	12	8	4
MXN/USD *	15	13			
USD/PHP	12,310	176	-7	-5	-2
USD/PHP *	3,070	44			
PHP/USD	51	45	-1		-1
PHP/USD *	4	4			
COP/EUR	29	29	6	3	3
COP/EUR *	4	4			
COP/USD	247	217	29	17	12
COP/USD *	33	29			
PEN/USD	93	82	1	1	
PEN/USD *	4	4			
BRL/USD	35	31	3	2	1
BRL/USD *	4	4			
INR/USD	317	278	-12	-6	-6
INR/USD *	74	65			
INR/GBP	17	20	-1		-1
INR/GBP *	1	1			
INR/EUR	25	25			
INR/EUR *	3	3			
TRY/USD	10	9	1		1
EGP/USD	123	108	10	8	2
EGP/USD *	5	4			
MYR/USD	83	73			
CAD/USD	33	29			
CAD/USD *	5	4			
USD/DOP	1,500	22	2	2	
GTQ/USD	11	10			
ZAR/USD	17	15	1		1
MAD/USD	11	10			
IDR/USD	27	24	-1		-1
IDR/USD *	4	4			
EUR/USD	10	9			
EUR/USD *	2	2			
RON/EUR	84	84			
RON/EUR *	24	24			
EGP/EUR	85	85	10	8	2
EGP/EUR *	2	2			
KES/EUR	12	12	1		1
PLN/EUR	50	50			
GHS/EUR	5	5	1	1	
MAD/EUR	348	348	3	2	1
TRY/EUR	34	34	5	3	2
GEL/EUR	39	39	3	1	2
EUR/TND	100	30	1	1	
EUR interest rate hedges	920	920	6		6
USD interest rate hedges	300	263	1		1
Net investment hedges	200	176	-7	-7	
HEDGE OF INTRA-GROUP LOANS					
■ in USD	879	772	-16		-16
■ in other currencies			6		6

* Not eligible for hedge accounting.

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1. CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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<i>Derivative financial instruments at June 30, 2025 (in millions)</i>	Notional amount in currency	Notional amount in euros at 6/30/2025	Fair value in euros at 6/30/2025	In equity	In 2025 1st half- year profit or loss
HEDGE OF FORECAST TRANSACTIONS					
MXN/USD	172	147	11	9	2
MXN/USD *	10	9			
USD/PHP	10,250	155	4	3	1
USD/PHP *	2,250	34			
PHP/USD	76	65	1	1	
PHP/USD *	13	11			
COP/EUR	30	30			
COP/EUR *	3	3			
COP/USD	252	215	16	10	6
COP/USD *	28	24			
PEN/USD	41	35	3	2	1
BRL/USD	23	20	1	1	
INR/USD	318	271			
INR/USD *	61	52			
INR/GBP	30	35	-1	-1	
INR/GBP *	3	4			
CNY/USD	8	7			
CNY/USD *	2	2			
TRY/USD	24	20	1	1	
EGP/USD	42	36	3	1	2
EGP/USD *	3	3			
MYR/USD	70	60	1	1	
CAD/USD	21	18			
CAD/USD *	5	4			
USD/CRC	2,010	3			
USD/DOP	1,440	20	1	1	
EUR/USD	10	9	1	1	
RON/EUR	58	58			
RON/EUR *	15	15			
EGP/EUR	28	28	1	1	
EGP/EUR *	1	1			
PLN/EUR	15	15			
PLN/EUR *	3	3			
MAD/EUR	100	100	1	1	
TRY/EUR	36	36	1	1	
GEL/EUR	34	34			
EUR/TND	120	35	1	1	
EUR interest rate hedges	720	720	5		5
USD interest rate hedges	300	256	0	-2	2
Net investment hedges	200	171	-2	-2	
HEDGE OF INTRA-GROUP LOANS					
■ in USD	569	486	-3		-3
■ in other currencies			3		3

* Not eligible for hedge accounting.

At June 30, 2026, the net fair value of derivative financial instruments amounted to -€57.1 million (December 31, 2025: net fair value of -€54.2 million) of which €6.5 million is presented in Loan hedging instruments (non-current assets), €110.7 million in Other financial assets (current) and €60.1 million in Other current liabilities.

Counterparty credit risk (Credit value adjustment – CVA) and own credit risk (Debt value adjustment – DVA) are taken account of in the fair values of hedging instruments, but the amounts are not significant.

Note 7.4 Foreign currencies

Principal currencies	Country	Average 1 st half-year 2026	Closing rate at 6/30/2026	Average 1 st half-year 2025	Closing rate at 6/30/2025
AMERICAS					
US dollar	United States	1.17	1.14	1.09	1.17
Philippine peso	Philippines	69.96	69.91	62.38	66.16
Indian rupee	India	108.59	107.86	94.07	100.56
Colombian peso	Colombia	4,260	3,913	4,579	4,810
Mexican peso	Mexico	20.38	19.90	21.80	22.09
Brazilian real	Brazil	6.01	5.90	6.29	6.44
EMEA & APAC					
Egyptian pound	Egypt	58.96	56.18	55.15	58.46
Pound sterling	United Kingdom	0.87	0.86	0.84	0.86

Note 8 Cash flows

Note 8.1 Non-cash items of income and expense

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Depreciation, amortization and related impairment losses	227	246
Impairment losses on goodwill and other intangible assets		
Depreciation of right-of-use assets (personnel-related)	9	9
Depreciation of right-of-use assets	115	118
Increase in provisions, net of releases	-13	-4
Gain on remeasurement of previously equity-accounted investees		-4
Gain on fair value remeasurement of unconsolidated investments	-5	
Net gains on disposal of non-current assets		-1
Share-based payments	15	43
TOTAL	348	407

Note 8.2 Change in working capital requirements

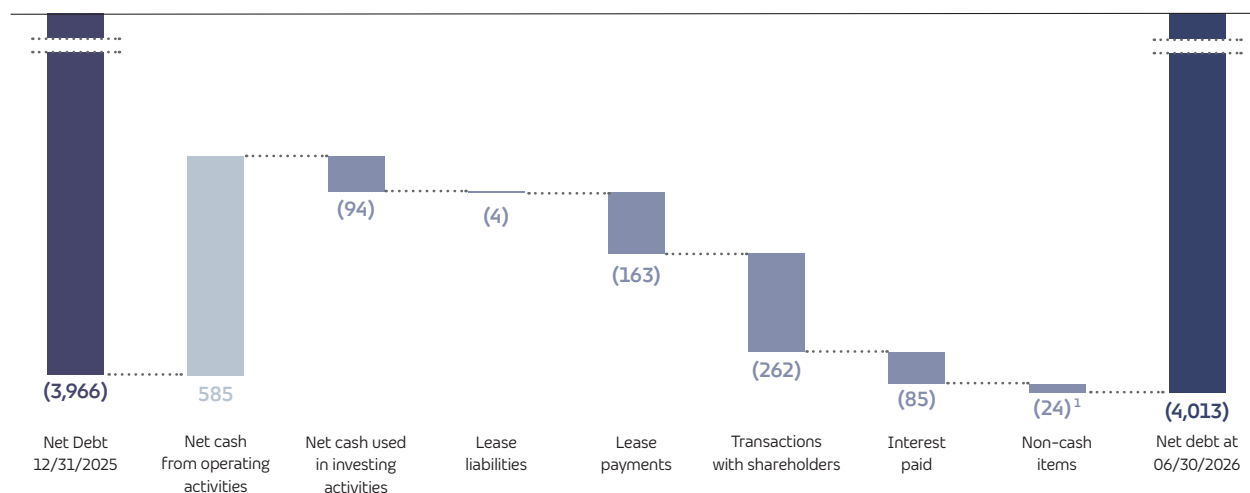
(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Accounts receivable - Trade	-2	-18
Accounts payable - Trade	-29	21
Other	2	-125
TOTAL	-29	-122

Note 8.3 Acquisition of subsidiaries, net of cash and cash equivalents acquired and other equity investments

As disclosed in note 2 *Consolidation scope*, the Group did not make any significant acquisition or disposal of subsidiaries in the first half of 2026. During the first half of 2025, acquisition of subsidiaries, net of cash and cash equivalents acquired, amounted to €481.5 million.

Note 8.4 Explanation of the change in net debt in the first half of 2026

(€ millions)



(1) Including Fx effect and accrued interest of respectively -€12 million and -€10 million.

Transactions with shareholders correspond to dividends in the amount of €261.8 million.

Note 8.5 Analysis of net cash presented in the condensed consolidated statement of cash flows

(in millions of euros)

	6/30/2026	6/30/2025
Bank overdrafts and advances	-7	-8
Marketable securities	55	33
Cash and bank	972	1,194
NET CASH	1,020	1,219

Note 9 Provisions, litigation, commitments and other contractual obligations

Note 9.1 Change in provisions

(in millions of euros)	12/31/2025	Increase	Releases		Translation differences	Reclassifications	6/30/2026
			Utilized	Unutilized			
Risks	89	8	-8	-7	3		85
Other expenses	66	10	-16	-2			58
TOTAL	155	18	-24	-9	3	-	143

Provisions for risks at June 30, 2026 include personnel-related risks in an amount of €39.5 million, principally concerning lawsuits with former employees, particularly in the United States, Italy, Spain and Argentina, and commercial-related risks in an amount of €6.6 million, mainly in respect of disputes with a number of Colombian entities' customers.

As legal proceedings are ongoing for most of these disputes, their settlement date is uncertain.

Provisions for risks also include an amount of €20.4 million in respect of social charges, mainly in Brazil and Tunisia. Provisions for other expenses principally concern restructuring provisions of €34.5 million, of which an amount of €27.5 million is in respect of a plan announced during 2024 for the voluntary termination of approximately 600 employees in France. Provisions for other expenses also concern risks relating to the rehabilitation of premises, for €8.9 million.

Note 9.2 Warranties and other contractual obligations

The Group has neither given nor received any significant warranty or guarantees during the first half of 2026.

Note 10 Related parties

The Group has no knowledge of any significant transactions with related parties during the first half of 2026.

Note 11 Events after the reporting date

None.

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Half-year management report

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2. HALF-YEAR MANAGEMENT REPORT

2.1. RECONCILIATION OF ALTERNATIVE PERFORMANCE MEASURES (APM) WITH RELEVANT IFRS SUB-TOTALS

2.1. RECONCILIATION OF ALTERNATIVE PERFORMANCE MEASURES (APM) WITH RELEVANT IFRS SUB-TOTALS

2.1.1. Change in like-for-like revenues

Change in revenues at constant consolidation scope and exchange rates: the amount of current year revenues, excluding any that arose from acquisitions in the year, less prior year revenues (translated at current year average exchange rates); divided by the amount of prior year revenues (translated at current year average exchange rates).

2.1.2. Revenues

H1 2025 revenues	5,116
Translation differences	-165
H1 2025 revenues at constant H1 2026 exchange rates	4,951
Like-for-like growth	-83
Change in scope	15
H1 2026 REVENUES	4,883

2.1.3. EBITDA before non-recurring items (*Earnings Before Interest, Taxes, Depreciation and Amortization*)

Operating profit or loss before depreciation and amortization, amortization of intangible assets acquired as part of a business combination, depreciation of right-of-use assets, goodwill and other intangible assets impairment losses, share-based payments expense and non-recurring items (presented as other operating income and expenses).

2.1.4. EBITDA before non-recurring items, excluding restructuring and synergy generation costs

EBITDA before non-recurring items, less any non-recurring costs related to restructuring plans implemented as part of the Future Forward plan. For 2025, this item included the last component of the Majorel integration.

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Operating profit	430	530
Depreciation and amortization	121	134
Amortization of intangible assets acquired as part of a business combination	106	112
Depreciation of right-of-use assets (personnel-related)	9	9
Depreciation of right-of-use assets	115	118
Impairment losses on goodwill and other intangible assets		
Share-based payments	15	45
Other operating income and expenses	2	1
EBITDA BEFORE NON-RECURRING ITEMS	798	949
Restructuring costs related to the Future Forward plan and, for 2025, cost of integration of Majorel	109	9
EBITDA BEFORE NON-RECURRING ITEMS (EXCLUDING RESTRUCTURING AND SYNERGY GENERATION COSTS)	907	958

2.1.5. Non-recurring items

Unusual items by reason of their occurrence or amount, in particular gains and losses on the disposal of intangible assets and property, plant and equipment, certain costs of restructuring and personnel terminations, certain significant litigations, transaction costs and company closures.

2.1.6. EBITA before non-recurring items (*Earnings Before Interest, Taxes and Amortization*)

Operating profit or loss before amortization of intangible assets acquired as part of a business combination, goodwill and other intangible assets impairment losses, share-based payments expense and non-recurring items (presented as other operating income and expenses).

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Operating profit	430	530
Amortization of intangibles assets acquired as part of a business combination	106	112
Impairment losses on goodwill and other intangible assets		
Share-based payments	15	45
Other operating income and expenses	2	1
EBITA BEFORE NON-RECURRING ITEMS	553	688
Restructuring costs related to the Future Forward plan and, for 2025, cost of integration of Majorel	109	9
EBITA BEFORE NON-RECURRING ITEMS (EXCLUDING RESTRUCTURING AND SYNERGY GENERATION COSTS)	662	697

2.1.7. Adjusted Net Profit

Adjusted net profit – Group share: net profit – Group share + amortization of intangible assets acquired as part of a business combination + goodwill and other intangible assets impairment losses + other operating income and expenses + restructuring costs related to the Future Forward plan and synergy generation costs linked to the acquisition of Majorel + Tax linked to the adjusted deductible expenses.

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Net profit – Group share	216	249
Amortization of intangible assets acquired as part of a business combination	106	112
Impairment loss on goodwill and other intangible assets		
Other operating income and expenses	2	1
Restructuring costs related to the Future Forward plan and, for 2025, cost of integration of Majorel	109	9
Tax linked to the adjusted deductible expenses*	- 56	- 32
ADJUSTED NET PROFIT – GROUP SHARE	377	339

* Tax linked to the adjusted deductible expenses (amortization of intangible assets acquired as part of a business combination, other operating income and expenses, restructuring costs related to the Future Forward plan and synergy generation costs linked to the acquisition of Majorel) based on the tax rate applicable in France of 25.83%.

2.1.8. Net Free cash flow

Net cash flow from operating activities, less cash flow from acquisitions and disposals of intangible assets and property, plant and equipment, loans granted or repaid, financial interest paid or received and lease payments.

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Net cash flow from operating activities	585	588
Acquisition of intangible assets and property, plant and equipment	-96	-117
Proceed from disposals of intangible assets and property, plant and equipment	2	2
Loans granted	-1	-3
Loans repaid	1	3
Financial interest (paid)/received, net	-85	-57
Lease payments	-163	-157
NET FREE CASH FLOW	243	259
Non-recurring cash outs	56	20
NET FREE CASH FLOW EXCLUDING NON-RECURRING CASH OUTS	299	279

2.1.9. Net debt

Current and non-current financial liabilities, net of cash and cash equivalents.

(in millions of euros)	6/30/2026	12/31/2025
NON-CURRENT LIABILITIES		
Lease liabilities	601	585
Other financial liabilities	3,629	3,182
Loan hedging instruments (net)	-7	-6
CURRENT LIABILITIES		
Lease liabilities	200	198
Other financial liabilities	617	1,003
Loan hedging instruments (net)		
Cash and cash equivalents	-1,027	-996
NET DEBT	4,013	3,966

2.2. BUSINESS IN THE FIRST HALF OF 2026

2.2.1. Highlights

On February 26, 2026, TP announced changes to its governance: Mr. Daniel Julien (Chief Executive Officer and Director) and Mr. Thomas Mackenbrock and Mr. Olivier Rigaudy (Deputy Chief Executive Officers) stepped down from their respective roles effective March 15, 2026, and the Board of Directors decided to appoint Mr. Jorge Amar as Chief Executive Officer and co-opted him as a director, effective March 16, 2026. This cooptation, as other directors coopted, was ratified by the Shareholders' Meeting held on May 21, 2026.

In addition, on May 28, 2026, Teleperformance SE initiated a bond issue in two tranches, one with a maturity of six years and a coupon of 4.75% in the amount of €700 million redeemable on March 28, 2032, the other with a maturity of nine years and a coupon of 5.375% in the amount of €500 million redeemable on January 28, 2035.

The net proceeds of the issue were intended to finance the early redemption of two existing bond issues, the first of €500 million with a coupon of 0.25% maturing in November 2027, and the second of €700 million with a coupon of 5.25% maturing in November 2028. The balance will be used for the Group's general corporate purposes, in line with its financial policies.

This operation extends the average maturity of TP's debt, strengthening its financial flexibility and optimizing its debt structure, in the context of the implementation of the Group's strategic plan.

Finally, during the first half of 2026, in the context of the Future Forward strategy, the Group launched restructuring plans, primarily in Europe, MEA & Asia-Pacific, as part of its transformation driven by artificial intelligence. A restructuring charge of €109 million was recognized during the first half of 2026.

2.2.2. Consolidated revenues in the first half of 2026

In the first half of 2026, TP recorded consolidated revenue of €4,883 million, down 1.7% like-for-like. This soft start to the year was expected and mainly reflects the sharp decrease in Trust & Safety and continued acceleration of offshoring delivery. These effects offset the positive performance of most of the other lines of business in Core Services, particularly the AI-powered and back-office solutions as well as outcome-based activities.

On a reported basis, revenue was down 4.5%, including a significant negative currency effect (-€165 million) from the further strengthening of the euro against the US dollar and, albeit at a slower pace, the Indian rupee and the British pound.

Excluding Trust & Safety, the group recorded a 1.7% like-for-like revenue growth in the first half of the year.

REVENUES BY ACTIVITY

(in millions of euros)	1 st half-year 2026	1 st half-year 2025 ⁽¹⁾	% change	
			Reported	Like-for-like
Core Services	4,220	4,401	-4.1%	-1.3%
Americas	1,984	2,082	-4.7%	-0.4%
Europe, MEA & Asia-Pacific	2,236	2,319	-3.6%	-2.1%
Specialized Services	663	715	-7.3%	-3.9%
TOTAL	4,883	5,116	-4.5%	-1.7%⁽²⁾

(1) 2025 revenue is restated to account for the regrouping since January 1st, 2026 of: 1/ all Americas collection activities under unified leadership, leading to AllianceOne being reclassified from the Specialized Services to the Americas region of the Core Services, and 2/ all TP Infinity USA activities under the Americas Region of the Core Services.

(2) Including a positive +0.2% hyperinflation effect.

Core Services

In the first half of 2026, Core Services like-for-like revenue declined 1.3% year-over-year (down 4.1% on a reported basis), to €4,220 million, supported by strong double-digit growth of AI-powered solutions, mid-single digit growth of outcome-based activities and back-office solutions. Those were offset by the sharp decrease in Trust & Safety where the group has implemented strong mitigating actions that are expected to bear fruit from next year.

Excluding Trust & Safety, Core Services posted a 2.3% like-for-like revenue growth in the first half of the year.

Americas

The Americas region returned to positive revenue growth in the second quarter of 2026 on a like-for-like basis, with AI-powered solutions showing very strong momentum. This was most notable in data services for AI and back-office solutions, with both those lines of business recording a strong double-digit growth in the first half of the year.

The Care line of business, which accounts for the largest part of the group revenue in the region, remained resilient, achieving a consistent low-single digit growth in the first half of 2026.

Across the region, growth was notably supported by the strong growth of the Telecom and Energy & Utilities verticals, and high-single digit growth of the banking, financial services and insurance vertical. All of these business lines showed significant acceleration quarter over quarter. The Trust & Safety line of business continued to experience a sharp decline due to accelerated automation leading to lower volumes and a stronger competitive dynamics.

India continued to post strong figures, bolstered by sustained demand for offshore BPO solutions, both vertical and horizontal.

Europe, MEA & Asia-Pacific

The revenue of the Europe, MEA & Asia-Pacific region was down low-single digit in the first half of 2026, consistent with the first quarter of 2026 trends. AI-powered solutions continued to scale at a fast pace, recording strong double-digit growth. However, and similar to the Americas region, this positive momentum has been counterbalanced by a continued decline in Trust & Safety while offshoring continued to accelerate over the period.

The Care line of business, which also accounts for the largest part of the group revenue in the region, remained resilient, achieving a consistent low-single digit growth in the first half of 2026.

Performance was strong in a wide range of verticals, including banking, financial services and insurance as well as retail and public services.

Activities in the United Kingdom grew strongly over the first half of 2026, thanks to the ongoing ramp up of new contracts, especially in public services and banking & financial services. In sub-Saharan Africa and APAC, operations continued to develop at a good pace, while Egypt continued to grow rapidly and win contracts, further establishing itself as a key growing offshoring destination.

Specialized Services

In the first half of 2026, revenue from Specialized Services declined 3.9% like-for-like (declined 7.3% on a reported basis), to €663 million, with second quarter showing a sequential improvement compared to first quarter. Adjusted for the non-renewal of a significant visa application management contract, revenue would have been down 1.7% like-for-like in the first half of 2026.

As previously communicated in the first quarter earnings release, an advanced internal synergy plan has been rolled out for the Specialized Services to systematically leverage Core Services capabilities and its global network. As expected, this plan – while not impacting TP's consolidated revenue and being accretive to the overall profitability – has had a dilutive effect on the reported revenue of LanguageLine Solutions, reflected in the resulting increase in intercompany eliminations. Excluding both the impact of this plan and the non-renewal of a significant visa application management contract, the revenue of the Specialized Services

would have been back to positive growth on a like-for-like basis in the first half of 2026.

LanguageLine Solutions has steadily gained market share over the first half of the year as the group continues to integrate AI into workflows to improve productivity and automate processes. Over the second quarter of 2026, confirming the trends observed at the end of the first quarter, LLS experienced a consistent increase in minutes billed. This positive trend is expected to continue to support the growth of this business going forward.

Adjusted for the non-renewal of a significant visa application management contract, TLScontact grew by double-digits in the first half of the year thanks to both growing volumes and higher revenue per applicant. The company is continuing its strong commercial momentum and has recently been rewarded with new contracts that are expected to support its future growth.

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2. HALF-YEAR MANAGEMENT REPORT

2.2. BUSINESS IN THE FIRST HALF OF 2026

2.2.3. Operating results in the first half of 2026

In the first half of 2026, TP recorded a stable recurring EBITA margin of 13.6% compared to the same period last year, demonstrating TP's flexible operating model and strong ongoing financial discipline.

Notably, recurring EBITA includes higher-than-anticipated restructuring costs to address the persistent challenging macro

backdrop and increased competitive market dynamic. In this first half of 2026, they amounted to €109 million, while most of the subsequent savings should start to be visible from the second half of the year.

OPERATING EARNINGS BY ACTIVITY

EBITA before non-recurring items
(in millions of euros)

	1 st half-year 2026	1 st half-year 2025
Core Services	444	485
% revenues	10.5%	11.0%
Americas	186	239
% revenues	9.4%	11.5%
Europe, MEA & Asia-Pacific	224	227
% revenues	10.0%	9.8%
Holdings	33	19
Specialized Services	219	212
% revenues	33.0%	29.7%
TOTAL EBITA BEFORE NON-RECURRING ITEMS*	662	697
% revenues	13.6%	13.6%

* Before restructuring costs related to the Future Forward plan and, for 2025, cost of integration of Majorel.

Core Services

In the first half of 2026, Core Services delivered a recurring EBITA of €444 million and a margin of 10.5%, down 50 bps compared to the same period in the prior year.

In the Americas region, recurring EBITA margin was 9.4%, compared to 11.5% last year. This decline has been mostly driven by a persistent challenging macro environment in Latin America, marked

by significant wage inflation throughout the region, as well as currency headwinds.

In Europe, MEA & Asia-Pacific region, the recurring EBITA margin stood at 10.0%, a 20 bps improvement compared to the same period in the prior year. This results from the restructuring plan implemented in the context of the 'Future Forward' transformation journey.

Specialized Services

Specialized Services delivered a recurring EBITA of €219 million and a margin of 33.0% in the first half of 2026, up 330 bps compared to the same period the prior year. This meaningful improvement is driven by TP's strong ongoing financial discipline, advanced internal synergy plan and easier basis of comparison, alongside the group's continued investment in the scaling and deployment of its AI-driven solutions.

2.2.4. Other significant features of the 2026 first half-year results

Group EBIT amounted to €430 million compared with €530 million in the same period of 2025.

EBIT for the 2026 first half-year includes amortization expense on intangible assets acquired as part of a business combination of -€106 million (-€112 million in the first half of 2025), share-based payment expense of -€15 million in respect of incentive share plans (-€45 million in the first half of 2025) and restructuring costs related to the Future Forward plan of -€109 million.

The financial result is a net expense of -€125 million, compared with -€158 million in the first half of 2025. Despite the refinancing operation carried out in May 2026, financial expenses recorded a noticeable reduction in the first half of 2026 as the Group has

benefited from the effect of a reduction in the average level of debt combined with lower EUR and USD rates on the variable portion of its financial debt. On the other hand, term deposits were lower in the first half of 2026 than the exceptionally high volume experienced in the same period of 2025. Net foreign exchange gains contributed to the significant improvement seen in the 2026 financial result.

The income tax expense amounted to -€89 million. The effective income tax rate for the Group is 29.0%, a material reduction compared with 33.1% in the first half of 2025.

Net profit – Group share amounts to €216 million in the first half of 2026, compared with €249 million in the same period last year.

2.3. CAPITAL STRUCTURE AND CASH FLOW

2.3.1. Group financial structure at June 30, 2026

LONG-TERM FINANCING

<i>(in millions of euros)</i>	6/30/2026	12/31/2025
Total equity	4,193	4,097
Non-current financial liabilities (excluding loan hedging instruments)	4,230	3,767
TOTAL LONG-TERM FINANCING	8,423	7,864

Non-current financial liabilities at June 30, 2026 and December 31, 2025 include lease liabilities amounting to €601 million and €585 million, respectively.

The Group has a revolving credit facility of €500 million, obtained in the first half of 2023 and available until January 2030. There are no financial covenants attached to this facility, and interest is indexed on CSR criteria.

This facility is in addition to that of €1 billion obtained on February 11, 2021, with a two-year extension to February 2028 agreed in 2023.

The total unutilized balance on these two syndicated multicurrency (EUR and USD) facilities is €1.5 billion as of June 30, 2026, following the repayment of all outstanding draw-downs in the amount of US\$400 million during the first half of 2026.

SHORT-TERM FINANCING

<i>(in millions of euros)</i>	6/30/2026	12/31/2025
Current financial liabilities (excluding loan hedging instruments)	817	1,201
Cash and cash equivalents	1,027	996
CASH SURPLUS (DEFICIT), NET OF CURRENT FINANCIAL LIABILITIES	210	-205

Current financial liabilities at June 30, 2026 and December 31, 2025 include lease liabilities amounting to €200 million and €198 million, respectively.

At June 30, 2026, net debt, which includes the fair values of loan hedging instruments, amounts to €4,013 million, of which €801 million relates to the recognition of lease liabilities.

Group financing remains solidly based, with equity of €4,193 million as of June 30, 2026.

2.

2.3.2. Group cash flows in the first half of 2026

SOURCES AND VOLUMES OF CASH FLOWS

(in millions of euros)	1 st half-year 2026	1 st half-year 2025
Internally generated funds from operations	614	710
Change in working capital requirements	-29	-122
Net cash flow from operating activities	585	588
Acquisition of intangible assets and property, plant and equipment, net of disposals	-94	-115
Loan granted, net of repayments		
Acquisition of subsidiaries, net of cash acquired	-2	-459
Acquisition of non-consolidated investments		-22
Net cash flow from investing activities	-96	-596
Increase in share capital		-30
Change in ownership interests in controlled entities		
Dividend payments	-262	-248
Financial interest paid	-85	-57
Lease payments	-163	-157
Net change in other financial liabilities	48	721
Net cash flow from financial activities	-462	229
NET CHANGE IN CASH AND CASH EQUIVALENTS	27	221

The Group's internally generated funds from operations amounted to €614 million in the first half of 2026. The inclusion of lease payments in this heading (€163 million in the first half of 2026 and €157 million in the same period of 2025) would have resulted in adjusted amounts of €451 million and €553 million, respectively.

Change in working capital in the first half of 2026 is more favorable than last year (a decline of -€29 million, compared with -€122 million in the same period last year). The base 2025 position positively impacts the comparison with 2026, as the first half of 2025 saw notably an increase in cloud subscriptions and the implementation of the Group's AI partnerships for €30 million.

Capital expenditure on assets used in operations net of proceeds from disposals amounts to €94 million in the first half of 2026 (first half-year 2025: €115 million), and represents 1.9% of Group revenues compared with 2.2% in the same period last year.

Interest payments amounted to €85 million in the first half of 2026 (first half-year 2025: €57 million). This increase in interest paid is mainly due to the Group's refinancing operation carried out in

May 2026 and to the effect of a lower level of accrued interest at June 30, 2026.

As a result of the above, free cash flow amounts to €243 million, compared with €259 million in the same period last year. To be noted €56 million of non-recurring cash outs linked to restructuring plans have been incurred in the first half of 2026. Excluding these payments, net free cash flow would have been €299 million (compared to €279 million in the first half of 2025).

Dividend payments in the first half of 2026 resulted in cash outflows of €262 million.

After taking account of:

- the net increase in lease liabilities of €4 million over 2025,
- certain other non-cash items of €24 million (principally the effect of accrued interest and exchange differences),

Group net debt amounts to €4,013 million at June 30, 2026, compared with €3,966 million at December 31, 2025.

2.4. CONSOLIDATION SCOPE

As disclosed in note 2.1. *Changes in consolidation scope during 2025* set out in section 1.6 of the condensed consolidated interim financial statements, the Group did not make any significant acquisition or disposal of subsidiaries in the first half of 2026.

2.5. EVENTS AFTER THE REPORTING DATE

None.

2.6. TRENDS AND PROSPECTS

2.6.1. Risks and uncertainties

The Group is exposed to a series of risks which have been described in the 2025 year-end universal registration document filed with the AMF.

Group management does not expect any significant change in these existing risks and uncertainties, or the occurrence of any new ones, during the second half of 2026.

2.6.2. Outlook

2026 targets

- Group like-for-like revenue growth expected between +0.0% and +2.0%;
- Stable recurring EBITA margin around 14.6%;
- Net free cash flow generation of €800-850 million excluding non-recurring cash-outs, with a soft first half of the year and an acceleration in the second half, similar to 2025;
- €120-140 million of non-recurring restructuring costs to be booked in the P&L.

2026-2028 financial objectives

TP mid-term financial objectives are:

- Returning to sustained mid-single digit like-for-like revenue yearly growth with 4-6% in 2028;
- Recurring EBITA margin at ~15.5% in 2028, expected post AI transformation;
- Generating cumulative net free cash flow of ~€3 billion including organic AI efforts incurred over 2026-2028.

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Statement by the person responsible for the half-year financial report

<u>3.1</u>	Statement by the person responsible for the half-year financial report
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3. STATEMENT BY THE PERSON RESPONSIBLE FOR THE HALF-YEAR FINANCIAL REPORT

3.1. STATEMENT BY THE PERSON RESPONSIBLE FOR THE HALF-YEAR FINANCIAL REPORT

3.1. STATEMENT BY THE PERSON RESPONSIBLE FOR THE HALF-YEAR FINANCIAL REPORT

This is a free translation into English of the statement by the person responsible for the half-year financial report and is provided solely for the convenience of English-speaking users.

"I hereby declare that, to the best of my knowledge, the condensed consolidated financial statements for the first half of 2026 have been prepared in accordance with applicable accounting principles and give a true and fair view of the assets and liabilities, financial situation and results of the Group. I further declare that the half year Management Report gives a true and fair view of the material events occurring during the first six months of the financial year and of their impact on the half year financial statements, of the principal related party transactions, and of the principal risks and uncertainties for the remaining six months of 2026."

Paris, July 30, 2026

Jorge Amar
Chief Executive Officer

4

Statutory auditors' review report

4.1 Statutory auditors' review report on the 2026 half-year
financial information

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4. STATUTORY AUDITORS' REVIEW REPORT

4.1. STATUTORY AUDITORS' REVIEW REPORT ON THE 2026 HALF-YEAR FINANCIAL INFORMATION

4.1. STATUTORY AUDITORS' REVIEW REPORT ON THE 2026 HALF-YEAR FINANCIAL INFORMATION

This is a free translation into English of the statutory auditors' review report on the half-yearly financial information issued in French and is provided solely for the convenience of English-speaking users. This report includes information relating to the specific verification of information given in the Group's half-yearly management report. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

(For the period from January 1, 2026 to June 30, 2026)

To the Annual General Meeting

Teleperformance SE

21-25 rue Balzac

75008 Paris

In compliance with the assignment entrusted to us by your shareholders meeting and in accordance with the requirements of article L. 451-1-2 III of the French Monetary and Financial Code (*code monétaire et financier*), we hereby report to you on:

- the review of the accompanying condensed half-yearly consolidated financial statements of Teleperformance SE, for the period from January 1, 2026, to June 30, 2026;
- the verification of the information presented in the half-yearly management report.

These condensed interim consolidated financial statements have been drawn up under the responsibility of the Board of Directors. Our role is to express our conclusion on these financial statements based on our limited review.

Conclusion on the financial statements

We conducted our review in accordance with professional standards applicable in France.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with professional standards applicable in France and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed half-yearly consolidated financial statements are not prepared, in all material respects, in accordance with IAS 34 - standard of the IFRSs as adopted by the European Union applicable to interim financial information.

Specific verification

We have also verified the information presented in the half-yearly management on the condensed half-yearly consolidated financial statements subject to our review.

We have no matters to report as to its fair presentation and consistency with the condensed half-yearly consolidated financial statements.

Neuilly-sur-Seine and Paris-La Défense, July 30, 2026

The Statutory Auditors

PricewaterhouseCoopers
Édouard Demarcq
Partner

Deloitte & Associés
Patrick E. Suissa
Partner



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