KANTAR

Kantar Global Holdings Sarl – Non-Carbon ESG KPI Methodology Report – Financial Year 2025

This methodology report outlines the approach used to quantify and report various Key Performance Indicators (KPIs), over our global operations. The KPIs are categorised under different themes such as Labour & Human Rights, Ethics, Procurement, and Environment.

1. Overview

1.1. Definitions

The following key performance indicators (KPIs) are used within our ESG reporting framework and are defined as follows:

- % of employees who received regular performance and career development reviews.
- % of employees who have completed the annual training on preventing discrimination & human rights violations. Prior to 2024 the wording was % of workforce who received training on preventing discrimination & human rights violations, however, the metric is comparable to previous years as it is measured in the same way.
- % of employees who have completed the annual training on Ethics.
- % of employees who have completed the annual training on Environmental issues.
- % of employees covered by an internal audit concerning business ethics issues. There has been a change in methodology, we previously measured this at a site level, however, headcount is a more accurate way of reporting given a shift towards home working. 2024 onwards is not comparable to previous years.
- % of spend from targeted suppliers who agree to abide by Kantar's supplier code of conduct.
- % of spend from targeted suppliers who agree to abide by Kantar's clauses on environment, labour and human rights.
- % of spend from targeted suppliers who have diverse characteristics.

1.2. Organisational Boundaries

- The reporting covers Kantar entities globally, including offices, local teams, and business units across EMEA, APAC, LATAM, and North America.
- The boundaries are limited to those entities where Kantar has operational control, as such Kantar Media is excluded for this purpose.
- Kantar Media is an operationally independent business and is legally structured as a separate entity from the wider Kantar Group, while remaining wholly owned by Kantar in 2024. As such, it sits outside Kantar's defined ESG operational control boundary and is therefore not included within the scope of the ESG strategy. Kantar Media was subsequently sold on 1 August 2025.
- During 2025, Kantar Worldpanel and Numerator began a phased transition towards full operational independence, with several markets moving to separate finance structures, standalone reporting processes, and independent office locations. As a result of this transition, these businesses are excluded from our ESG KPI's, except for Ethics Audits and Training, due to their independent system controls and reporting processes. Training metrics include Worldpanel but exclude Numerator, while Ethics KPIs continue to include both businesses. From the 2026 reporting year onwards, once operational independence is fully established, they will no longer fall within Kantar's operational control boundary and will therefore be excluded from the scope of ESG reporting.
- Kantar's ESG reporting methodology incorporates acquisitions, disposals, and operational changes by restating historical data to reflect entities status during prior periods. This is dependent on whether the entities are within the Operational Control of Kantar Global Holdings Sarl, which is our reporting boundary.
- If there are any acquisitions or divestments during the reporting year, then a statement on how this is handled will be published alongside our ESG reporting.

1.3. Approach to Restatements

Restatements may be necessary due to several factors, including:

- **Major strategic shifts:** Such as entering new markets or mergers and acquisitions.
- **Operational changes:** Including the implementation of new systems or processes.
- A material change to our data.

Any restatements will be clearly explained.

2. Methodology Overview

2.1. Data Sources

- Primary Activity Data: Collected from internal teams and systems, with supporting documentation.
- Spend-Based Data: Extracted from financial systems (*Maconomy, Microsoft Dynamics,* Navision) and processed via eFlow.
- Supplier information sourced via our *Coupa* system.
- *Workday* is used for headcount, training and performance metrics.
- *Onestream* is used by Internal Audit related to headcount.
- Diversity for Procurement uses *Supplier.io.*

2.2. Calculation Tools

- Ethics audits – *Microsoft Excel* spreadsheet.
- Ethics course completion is tracked within *Workday* using a built-in dashboard.
- Procurement data: Extracted from *Coupa* and *Supplier.io* and processed via *eFlow*.
- *eFlow*: Procurement dashboard to view supplier analytics including spend and PO compliance.

2.3. Assumptions

- Ethics Training: The Ethics *at Kantar* course is deemed complete when learners either pass the up-front proof of competency test, or complete the training course, including the in-training test. Upon completion, learners will be automatically recorded in *Workday* where completions are tracked.

3. KPI Methodology

3.1 Labour & Human Rights - % of employees who received regular performance and career development reviews

- Employees who have participated in performance and career development reviews on a regular basis, with "regular" defined as at least once annually with a performance rating given.
- The performance review reflects performance for the calendar year and typically launches in November/December.
- Data comes from those who have completed the Career development review within our *Workday* system, recorded as an employee in *Workday*.
- Employee numbers come from the total number of Kantar employees within our *Workday* system who are eligible for a performance review.
- Individuals whose employment contracts were terminated or on leave of absence—such as long-term sick leave or fixed contracts, are excluded from the annual performance review population.
- Any colleagues hired in Q4 were not eligible for a performance review so are not included in the metric.
- If a colleague terminated in 2025 and we rehired within the same year, they may be eligible for performance review.
- For those on maternity or paternity leave they are included, with local People teams to cancel the performance review if the colleague has been on leave for more than 75% of the year.
- Other populations may be excluded if requested e.g. Numerator in line with the Organisational Boundary from 2024 onwards, additionally Worldpanel are excluded from 2025.
- The percentage of employees who have received a performance rating as part of the completed performance review process as a proportion of the Kantar eligible global headcount.
- Completion rates are calculated as a percentage of the in-scope *Workday* population based on those who successfully received a performance rating as part of the completed performance review process.
- Results are based on the Performance review period – December 2025 to March 2026. The report was downloaded as at 31 March 2026.

3.2 Ethics – Training

The following KPI's cover the percentage of employees who have completed the annual training on ethics, percentage of employees who have completed the annual training on environmental issues, and percentage of employees who have completed the annual training on preventing discrimination and human rights violations. Exclusions are documented in the 'Exclusions section' below.

- Training for all 3 KPI's is conducted under one mandatory training course, titled "*Ethics at Kantar".*
- The "Ethics at Kantar" training covers the following topics:
    - How we Behave at Kantar
    - Kantar Policy Book
    - Your responsibilities
    - No discrimination
    - Inclusion and Diversity
    - How do we think about Inclusion and Diversity?
    - How we bring Inclusion and Diversity to life at Kantar
    - No Bullying or Harassment

    - Communicating Responsibly
    - Protecting and promoting Human Rights
    - No Modern Slavery
    - Human Rights
    - Sustainability at Kantar
    - ESG Strategy
    - Data Ethics and Integrity
    - Confidentiality
    - Avoiding Misleading Work and Reputational Damage
    - Due Diligence
    - Sanctions
    - Right to Speak at Kantar
    - How do I report concerns?
    - What should I report via Right to Speak?
    - Contacts.

- The population selected for mandatory compliance training is determined using data from *Workday*, which includes both employees and contingent workers. The following criteria apply:
    - **Source of Data**
      Individuals are identified based on completion records of the "Ethics at Kantar" training, as recorded in *Workday.*
    - **Population Scope**
      The training population reflects the total number of in-scope employees and contingent workers listed with an active account in *Workday* at the time the training is launched.
    - **Exclusions**
      Individuals whose employment contracts were terminated and on leave of absence—such as long-term sick leave, maternity, or paternity leave—are excluded from the training population. They will be required to take the training upon returning to work, or at the next mandatory launch, depending on the timing of their absence. Other populations may be excluded if requested e.g. Numerator in line with the Organisational Boundary.
    - **Contingent Worker Considerations**
      Contingent workers are generally included. However, specific groups may be excluded upon notification e.g. fieldworkers. Such exclusions require formal approval from either the Head of Global Compliance or the Global Compliance Director.

- **Completion rates** are calculated as a percentage of the in-scope *Workday* population based on those who successfully completed the "Ethics at Kantar" training. The figure remains unchanged from the previous report and remain to be based on completions achieved by the end of April 2025, representing the most recent cycle. This decision was made to align the year of reporting with the year of training completion. After April 2025, the course remained open for outstanding completions, with additional progress tracked and reported internally. For the purposes of this report, results are based only on those who completed by the end of April 2025, and any additional completions beyond this date have been reported internally.

- The 2026 training will be launched in Q3 2026.

3.3 Ethics – Audits - % of employees covered by an internal audit concerning business ethics issues

Kantar's Audit and Assurance programmes bring together Internal Audit Assessments to deliver a unified view of ethical and regulatory performance. Internal Audit and Compliance work closely together to validate controls, support remediation, and embed ethical oversight. This collaboration ensures that findings from assessments translate into actionable plans, driving continuous improvement and accountability across the business.

- FTE data is sourced from the Group FP&A Team.
- FTE numbers are from the total number of employees within our *Workday* and Payroll systems (for entities that are not on *Workday*), this is then reported into the Group consolidation system; OneStream. This process is managed and reviewed by the Group FP&A Team. The numbers are reviewed and signed off by the External Auditors (Deloitte) as part of the Year End Audit.
- The metric is calculated based on the country coverage achieved by the Annual Internal Audit plan that is signed off by the Audit Committee (based on fieldwork completed in the year). All the country FTE numbers are added together; no country is double counted e.g. if an audit has been completed more than once in the same country such as the UK. This figure is then divided by the total FTE number as at year end to give a percentage total coverage.
- Our Ethics Audits (completed via Compliance, Data Privacy, ITGC and Country (GDC and full scope) internal audits) can cover the following topics:
    - Anti-Bribery and Corruption
    - Fraud (payments, expenses, accrued revenue, journals, corporate credit cards)
    - Global Procurement (Supplier onboarding, payment terms, use of POs)
    - Client Commercial (Payments, Client Onboarding, payment terms, timely billing)
    - Right to Speak
    - Sanctions (due diligence checks, use of DnB, risk assessment process)
    - Anti-Money Laundering (due diligence checks re suppliers and clients)
    - Starters and leavers (signed contracts, reference checks, onboarding, offboarding)
    - Data Privacy to ensure compliance with the following areas of the Kantar Data Protection Framework:
        - Data Protection Impact Assessment (DPIA) or consideration of need for DPIA
        - Correct legal basis is used for processing personal data i.e. consent or legitimate interest have been obtained
        - Data elements in client T&C / MSA
        - Supplier due diligence (data privacy elements)
        - Contractual controls re: personal data transfer to other jurisdictions if applicable
        - Rights of Individuals (what we do with DSAR)
- For Follow Up audits; whilst they may be planned for completion in the year, sub actions may have revised due dates depending on business needs etc. If the revised due date is outside the reporting period it wouldn't be captured in the reported figure.

3.4 Procurement – Supplier code of conduct

The following KPIs cover, % of spend from targeted suppliers who agree to abide by Kantar's supplier code of conduct and % of spend from targeted suppliers who agree to abide by Kantar's clauses on environment, labour, human rights.

Spend from targeted suppliers with a supporting Purchase Order in place is considered to abide by Kantar's supplier code of conduct and to abide by Kantar's clauses on environment, labour, human rights as all Purchase Orders sent via *Coupa* include the wording: "By fulfilling this purchase order, you are abiding to Kantar's PO terms and conditions as listed here Kantar Terms and Conditions." with a link to the Terms and Conditions that include Kantar's suppliers code of conduct and Kantar's clauses on environment, labour, human rights.

- Targeted suppliers are defined as suppliers within our Source to pay system, *Coupa.*
- Signed is considered as acceptance to agreeing to abide by the Kantar Supplier code of conduct which is completed by agreeing to work with Kantar by accepting the Purchase Order received.
- The code of conduct includes clauses on environmental, labour and human rights.

- Supplier data obtained from *Coupa* is matched with overall Kantar expenditure from *eFlow* to determine total supplier spending in *Coupa* compared to total global spend across all suppliers.
- The % comes from the spend of the suppliers from *Coupa* with a Purchase Order in place versus total spend of the suppliers from *Coupa*, excluding non-addressable, employee, freelancers, Kantar intercompany or WPP intercompany which is found in *eFlow*.
- The reporting system, *eFlow*, is dynamic and there are changes over time on supplier and spend classifications and their inclusion/exclusion from the results. Non-Purchasing Spend categories like Property, Tax, Dividends, Donations, Bank Fees are excluded, and also Non-Addressable suppliers that are outside Procurement responsibility. For PO Compliance there are also categories of spend that are considered as an exception and PO not Required such as Utilities, Travel Expenses, Company Credit Cards, and others.
- Results based on FY2025 PO Compliance Data from *eFlow*, downloaded in April 2026.

3.5 Procurement – % of spend of targeted suppliers who have diverse characteristics

- Targeted suppliers are defined as suppliers within our Source to pay system, *Coupa*.
- Certification status comes from *Supplier.IO* and *DnB*. Those certified and self-certified within these tools are classed as diverse for the purpose of this metric.
- Suppliers may self-certify as diverse outside of *Supplier.IO*, however are not considered as diverse for the purpose of this metric calculation except for cases where certification in *Supplier.IO* is not possible (supplier based in UAE with evidence of diverse status).
- There may be exceptions where suppliers are classed as diverse even if their licenses have expired on *Supplier.IO* due to timing of license renewals or other exceptional circumstances.
- *Supplier.IO*: Information is received on an excel file for the Data Enrichment of the Diverse Supplier List, and information from our side is picked from there and not directly from the tool itself. There may be cases where a supplier is Self-Certifying as diverse in *Supplier.IO*. However, in the Excel file received from *Supplier.IO* - where the diversity status of suppliers is indicated - there is no distinction between certified and self-certified suppliers. Only the “diverse” attribute is shown. As a result, we are currently considering all such cases as certified diverse suppliers.
- Diverse Attribute is assigned per Normalised Supplier, that is the parent supplier, and the spend going via the individual entities is considered as having the same attribute as the Normalised Supplier. Normalised supplier diverse status can be based on an underlying subsidiary's diverse status, and the classification gets applied to the Normalised Supplier.
- There are instances where the status/certificate in the tool seems to have expired, and in these cases, we are keeping the information that is sent to us on the excel file for the data enrichment, and if the information sent is that the supplier is Diverse, we are considering them as such.
- The reporting system, *eFlow*, is dynamic and there are changes over time on supplier and spend classifications and their inclusion/exclusion from the results. Non-Purchasing Spend categories like Property, Tax, Dividends, Donations, Bank Fees are excluded, and also Non-Addressable suppliers that are outside Procurement responsibility, Freelancers and Intercompany spend are also excluded from the results.
- Results based on FY2025 *eFlow* data, downloaded in April 2026.
- Diverse Supplier list considered for the report was updated on Q3 2025 with the Data Enrichment from *Supplier.IO*. This update is made twice a year, normally at the end of Q1 and Q3.
- Diverse supplier categories include:
    - Minority-Owned Business (MBE)
    - Women-Owned Business (WBE)
    - LGBTQ+ Owned Business
    - Small or Medium Business Enterprise (SME)
    - Disability Owned Business (DOBE)
    - Veteran Owned Business

These categories may vary locally depending on regional definitions and certification standards.

4. Non carbon data

KPI	2024	2025
% of employees who received regular performance and career development reviews.	95%	98%
% of employees who have completed the annual training on preventing discrimination & human rights violations.	92%	92%
% of employees who have completed the annual training on Ethics.	92%	92%
% of employees who have completed the annual training on Environmental issues.	92%	92%
% of employees covered by an internal audit concerning business ethics issues	81%	72%
% of spend from targeted suppliers who agree to abide by Kantar's supplier code of conduct.	88%	88%
% of spend from targeted suppliers who agree to abide by Kantar's clauses on environment, labour, human rights.	88%	88%
% of spend from targeted suppliers who have diverse characteristics.	11%	11%

Grant Thornton

Independent Limited Assurance Report to Kantar Global Holdings Sarl

Grant Thornton UK LLP ("Grant Thornton" or "we") were engaged by The Kantar Group Limited to provide limited assurance to Kantar Global Holdings Sarl ("Kantar") over the Subject Matter Information described below.

Limited assurance conclusion
Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of this report.

Subject Matter Information
The scope of our work was limited to assurance over selected aspects of the Non-Carbon ESG KPI Methodology Report ("the Report") for the year ended 31 December 2025, listed in the table at the end of this report ("the Subject Matter Information").

Our assurance does not extend to any other information that may be included in the Report for the current year or for previous periods unless otherwise indicated.

Reporting Criteria
The Reporting Criteria used for the measurement or evaluation of the Subject Matter Information and to form our judgements are Kantar's methodology as set out in Sections 1, 2 and 3 of the Report ("the Reporting Criteria").

Inherent limitations
The absence of a significant body of established practice on which to draw to measure or evaluate the Subject Matter Information allows for different, but acceptable, measurement or evaluation techniques and can affect comparability between entities and over time. In particular we draw attention to the methodological and assumption-based limitations Kantar have disclosed in the Reporting Criteria.

Directors' responsibilities
The Directors of Kantar are responsible for:

- the design, implementation and maintenance of internal control relevant to the preparation and presentation of Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or establishing suitable Reporting Criteria;
- measuring or evaluating and presenting the Subject Matter Information in accordance with the Reporting Criteria; and
- the preparation of the Report and the Reporting Criteria and their contents.

Our responsibilities
We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information has been prepared in accordance with the Reporting Criteria;
- forming an independent limited assurance conclusion, based on the work we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to Kantar.

Our independence, professional standards and quality control
We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply International Standard on Quality Management (ISQM) (UK) 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and accordingly we maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance standards and level of assurance
We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements other than Audits and Reviews of Historical Financial Information" ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks which vary in nature from, and are less in extent than for, a reasonable assurance engagement.

Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not report a reasonable assurance conclusion.

Work performed
Considering the circumstances of the engagement our work included, but was not restricted to:
- assessing the suitability of the Reporting Criteria as the basis of preparation for the Subject Matter Information;
- assessing the risk of material misstatement of the Subject Matter Information, whether due to fraud or error, and responding to the assessed risk as necessary in the circumstances;
- conducting interviews with relevant Kantar management and examining selected documents to obtain an understanding of the processes, systems and controls in use for measuring or evaluating, recording, managing, collating and reporting the Subject Matter Information;
- performing selected limited substantive testing including agreeing a selection of the Subject Matter Information to corresponding supporting information, including external third-party information and/or supporting information internally generated or produced by Kantar;
- reperforming a selection of calculations used by Kantar to prepare the Subject Matter Information;
- evaluating the overall presentation of the Subject Matter Information; and
- reading the Report and narrative accompanying the Subject Matter Information in the Report with regard to the Reporting Criteria, and for consistency with our findings.

Grant Thornton

Intended use of this report
This limited assurance report, including our conclusion, is made solely to Kantar in accordance with the terms of the agreement between us. Our work has been undertaken so that we might state to Kantar those matters we are required to state to them in an independent limited assurance report and for no other purpose. We have not considered the interest of any other party in the Subject Matter Information.

To the fullest extent permitted by law, we do not accept or assume responsibility and deny any liability to any party other than Kantar for our work or this report, including our conclusion.

Grant Thornton UK LLP

Grant Thornton UK LLP
Chartered Accountants
London

Date: 10/7/2026

The maintenance and integrity of Kantar's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information, the Report or the Reporting Criteria presented on Kantar's website since the date of our limited assurance report.

Subject Matter Information

Underlying Subject Matter	Units	Subject Matter Information
% of employees who received regular performance and career development reviews	%	98
% of employees who have completed the annual training on preventing discrimination & human rights violations	%	92
% of employees who have completed the annual training on ethics	%	92
% of employees who have completed the annual training on Environmental issues	%	92
% of employees covered by an internal audit concerning business ethics issues	%	72
% of spend from targeted suppliers who agree to abide by Kantar's supplier code of conduct	%	88
% of spend from targeted suppliers who agree to abide by Kantar's clauses on environment, labour, human rights	%	88
% of spend from targeted suppliers who have diverse characteristics	%	11