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Kantar Global Holdings Sarl - ESG Methodology Report

This methodology report outlines the approach used to quantify and report greenhouse gas (GHG) emissions across our global operations, encompassing over 200 sites. Emissions are categorized and reported in alignment with the GHG Protocol Corporate Standard and the CDP Climate Change Questionnaire, covering Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased electricity), and selected Scope 3 categories relevant to our value chain.

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1. Overview

1.1 Definitions

Scope 1 emissions include direct releases from stationary combustion, mobile sources, and fugitive emissions (e.g., refrigerants and process gases). These are estimated using site-reported activity data and standardized emission factors from recognized sources.

Scope 2 emissions are calculated using both the location-based and market-based approaches, depending on data availability. Electricity consumption data is collected annually from each site, and emission factors are sourced from national grid averages and supplier-specific disclosures where applicable.

Scope 3 emissions cover the following categories:

- **Purchased Goods and Services:** Calculated using spend-based or hybrid methods, leveraging supplier data and industry-specific emission factors.
- **Capital Goods:** Estimated using financial data and lifecycle emission factors from construction and equipment categories.
- **Fuel- and Energy-Related Activities** (not included in Scope 1 or 2): Includes upstream emissions from the production and transmission of purchased fuels and electricity.
- **Waste Disposal**: Based on waste type, volume, and disposal method
- **Transportation and Distribution**: Includes upstream and downstream logistics, estimated using tonnage, distance, and mode of transport.
- **Business Travel**: Covers air, rail, and hotel stays, using travel booking data
- **Employee Commuting:** Estimated using anonymized survey data on commuting modes and distances, applied to workforce demographics.
- **Investments**: Where applicable, emissions are estimated using financial data and guidance.

Kantar's baseline year for reporting our carbon emissions was 2022, with limited assurance on our 2024 data. The limited assurance opinion is included at the end of this report.

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 and only included within Scope 3 Investments.

- Kantar Media is an operationally independent business and is legally structured under a single entity separate from the rest of the wider Kantar Group but remains wholly owned by Kantar in 2024. This enabled the Media division to operate with greater strategic and financial autonomy.
- As such this business was outside the ESG operational boundaries and therefore they are not included within the ESG strategy but are reported as part of our Scope 3 Investments carbon emissions.
- 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.
- To date there have been no changes to reporting boundaries.
- Co-working spaces are not included in reporting.

1.3 Approach to Restatements or Revising Baselines

- Restatements will be made when there is a material change to our data which is taken to be +/-5% of the total scope.
- Any restatements will be clearly explained, if they arise.
- Revising baselines will occur when there is a significant change to the Kantar Global Holdings Sarl structure and the areas of operational control change.

1.4 Changes in Boundary or methodology Since Baseline Year

- There have been no changes to the methodology since our baseline year.

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1.5 Scope of Reporting

The scope of the reporting covers all material emissions that are relevant for Kantar; as follows:

- Scope 1: Direct GHG emissions from stationary combustion, fugitive emissions and mobile combustion.
- Scope 2: Indirect emissions from purchased electricity, district heating, and cooling; including renewable energy where relevant
- Kantar reports both market and location based emissions.
- Scope 3: Including the following categories:
  - Purchased goods and services
  - Capital goods
  - Waste disposal
  - Transportation and distribution
  - Business travel (air, rail and hotel)
  - Employee commuting
  - Investments.

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2. Methodology Overview

2.1 Data Sources:

- Primary Activity Data: Collected from internal teams and systems, with supporting documentation
  - Internal data from Kantar offices and facilities e.g., utility bills, energy certificates.
  - External data from: Landlords and facility managers (for shared utilities and refrigerants) where available.
- Spend-Based Data: Extracted from financial systems (Maconomy, Dynamics, Navision) and processed via CarbonCube.
- Travel sourced via our global travel provider where applicable
- Fleet sourced via global travel providers where applicable
- Employee commuting survey conducted in 2023
- Workday for headcount
- CoStar for our office locations and square footage
- Public databases (e.g., IEA, DEFRA).
- Exchange rates and inflation adjustments from financial data providers.

2.2 Calculation Tools

- All data is uploaded into Sweep, the Kantar ESG system
- Carbon emission calculations:
  - Sweep: Used for direct emissions and non spend-based Scope 3 categories
  - CarbonCube: Used for spend-based Scope 3 categories.
- Emissions Factors: Applied by the ESG team based on standard protocols and embedded within the calculation platforms
- Kantar endeavours to improve the level of actual data sourced but continues to use estimates where necessary. When estimates are used, these are clearly labelled within Sweep.

2.3 Assumptions/Estimates/Conversions

- Estimates are applied when actual data is unavailable and are indicated in the “Actual or Estimated” column in Sweep.
- Kantar documents assumptions or changes in data sources (e.g., office closures, new leases, or changes in energy supply).

- Emissions calculated using Estimated v Actual data. The majority of emissions calculated is sourced from actual data, with the remainder being estimated.

- See summary conversion table at the end of this document. The summary conversion table standardises various data points that are used into consistent units, ensuring accuracy in our estimations.

2.4 Emissions Factors

- Emission factors are sourced from:
  - IEA (International Energy Agency)
  - AIB (Association of Issuing Bodies for residual electricity mix)
  - EXIOBASE and EPA via Efficio for spend data
  - DCCEEW (Australia Department of Climate Change, Energy, the Environment and Water)
  - US EPA (US Environmental Protection Agency)
  - US EPA EF Hub for Scope 2 – Puerto Rico only
  - DESNZ (UK Department for Energy Security and Net Zero). Previously DEFRA
  - USEEIO (U.S. Environmentally-Extended Input-Output)
  - Green-e (certification program for renewable energy in North America)
  - UBA (German Environment Agency (Umweltbundesamt))
  - BraveTrace
  - IPPC (Integrated Pollution Prevention and Control)
- Factors are applied by activity type and region, with EF names linked to EF IDs within Sweep.

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3. Scope 1 and 2 Methodology

3.1 Overview

- Both owned and leased facilities are included, with emissions data collated for each site for those entities where ‘Kantar Global Holdings Sarl’ has operational control.
- Site information is downloaded on an annual basis from CoStar, our real estate platform
- The site size refers to the leased area of the building, as recorded in the CoStar Platform on the date of data download.
- Data includes both actual and estimated values depending on data availability from landlords or facility managers.
- Actual data is given when available; otherwise, estimates are based on the building's square meterage. These conversions use the area in square meters (sqm) by multiplying it with the relevant conversion factor (e.g., kWh/m² or kg/m²) to estimate the total consumption value in the desired unit, such as total kWh or kg
- For further details see section Assumptions/Estimates/Conversions.
- There are also some estimates that have been calculated with reference to prior year as this is the deemed to be the best estimate source. If evidence of previous data is not available, then we may use more recent data if it covers a full 12 month period.
- Data covers the 12-month period from 1 January to 31 December. If any bills fall outside this reporting year, the preceding months upto 1 quarter will be included as an exception.
- Any off company site energy use is not included within our emissions (e.g. charging of company fleet or home workers).
- Data is provided by local markets facility manager where applicable to site.

3.1 Mobile Combustion

- Data is provided from our 3 fleet providers with the remainder of the data from local finance/HR directors
- Any vehicles where the lease end date is before 1st Jan, or after 31st December within the given year are excluded.
- Where leases started or ended during the given year, then partial year mileage is calculated (e.g. if a lease started on 15th April, then 9th month mileage is included)
- Annual km are based on the annual kms or where not available are estimated based on the standard 18,507km per annum (Source: Greenhouse Gas Emissions from a Typical Passenger Vehicle | US EPA).

- Where vehicle details are available, the relevant car segment factors are applied, where not available the “average car” factors are applied.
- For Hybrid vehicles; there is no electricity reported as charging on company premises will already be included within our Scope 1 emissions.

3.2 Stationary Combustion

- No category specific comments.

3.3 Fugitive Emissions

- Where refrigerant type is unknown, we have used the factor for the most commonly used refrigerant type across Kantar – R-410A
- If there is a refrigerant in place but the amount of refrigerant "top ups" (i.e., additional refrigerant added to the system to maintain its proper functioning) is unknown, then assumed usage and estimations have been made. These estimations are based on factors such as the building's site area and prior year data. The estimation factor applied is documented.

3.4 Imported Electricity

- Classification of energy as renewable or non-renewable based on supplier certifications or utility bills.
- Where renewable energy is not used for sites, the residual factors are used for market based emissions where available.

3.5 Steam from heating and cooling

- District Cooling – Electricity factors were used with the exception of the UK which used Heat and Steam for SECR, to be reviewed for 2025.

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4. Scope 3 Methodology

4.1 Purchased goods & services, capital goods, upstream transportation & distribution

- This is also relevant for small amount of business travel (not included through our global travel provider)
- All spend data is sourced directly from our finance systems on a monthly basis and reported through eflow; our procurement dashboard. Each supplier is assigned a category of spend (up to 4 levels (L1-L4) based on main service provided to Kantar). These are agreed with the relevant category managers.
- Within eflow, Kantar has developed Carboncube for our carbon emission reporting. When this was established, Kantar aligned our service categories (L1-L4) to carbon factors. The factors applied are based on both the emission factor category and country where the supplier is located (not the Kantar country commissioning the spend).
- A taxonomy master file has been created which details the mapping and also categories where spend is excluded and the reasons why (e.g. intercompany as this would be duplicating emissions).
- The taxonomy master file records the emissions factor category and the country coverage but it does not include the specific emissions factors themselves.
- Periodically the taxonomy is reviewed by procurement and ESG team for any carbon emission adjustments required.
- Carbon cube data is dynamic, taken at a point in time for reporting. Whilst the core data is fixed (i.e. supplier spend), other information may be updated over time to improve quality, for example service categories.
- Emissions factors for our spend data were identified based on 2 criteria
  - mostly closely aligned to our business (which for direct spend is not particularly market research specific)
  - wide country coverage as many of our suppliers are based globally and in markets outside the US and UK.

4.2 Fuel- and energy-related activities

- These are calculated using energy consumption data and upstream emission factors
- Please refer to scope 1 and 2 for approach to primary data sources and methodology
- IEA Factors were used for Electricity
- The Factor for the United states was used for Puerto Rico

4.3 Waste and Paper Metrics

– Waste management includes tracking types of waste (general, paper, plastic, etc.) and treatment methods (landfill, incineration, recycling).

– Where there is missing data, waste volumes are estimated.

– Estimates are calculated based on total area and total weight for each type of waste from the available site data. Then, a factor is calculated (tonnes per square meter) by dividing the total weight by the total area.
Finally, these factors are applied to estimate the waste volume for the missing sites based on the waste types they had.

4.4 Business Travel

– Travel data is predominantly sourced from our global travel provider BCD and includes air, rail and hotel stays.

– Air, rail and travel emissions are based on the date the travel is booked and not the date of travel

– Small amounts of travel (~10% emissions) that are booked outside BCD are recorded through our spend data and the procurement Carboncube system.

4.5 Employee Commuting

– Commuting data from an internal survey conducted in 2023 which includes vehicle type, fuel consumption, and distance travelled.

– Data from the employee commuting survey has been translated to obtain distance travelled by each mode of transport per week (considering the number of days worked in the office). This has then been multiplied by 52 as a conservative estimate for the number of journeys travelled in a year.

– Annual headcount is referenced via Workday, using employees only, including those on leave of absence but excluding contingent workers. The headcount is taken at a point in time, (end of year).

– Emissions have been scaled up based on the survey response rate for each country and country headcount. An overall percentage coverage was also determined for all countries. Total emissions were extrapolated to account for countries that received no responses.

– WTW emissions have been included.

4.6 Investments

- Revenue data sourced via Kantar Company Secretary for annual revenue.
- Kantar Company Secretary include any changes to the investment portfolio e.g. acquisition and divestments or changes in ownership %
- Revenue is converted from local currency to USD with the FX source and date recorded
- Where financial year does not match the same time period, the closest year available has been used.
- All entities within investments are allocated to the Kantar branch.
- 2021 factors have been used which have been adjusted to 2024 using average USD inflation rates

Total consumption and intensity

- Total consumption is based on scope 1 & 2 location based kWh, as a proportion of USD $1Mil
- Inclusion of Scope 1 & 2 categories excluding refrigerants
- Conversions used from DENZ, (2024) SECR kWh pass & Delivery vehicles for KM to kWh
- MWh values are multiplied by 1,000 to convert to kWh
- Only vehicle or fuel types with a non-zero conversion factor are included in the total kWh calculation; any types with a zero conversion factor are excluded from the total figure
- Total Revenue calculated on 2024 Annual Accounts and Report with reference to statutory revenue (i.e. without intercompany) minus Kantar Media revenue (as this is reported through Scope 3 category 15. Investments).

Quality assurance

- Data is reviewed centrally for completeness and consistency, including assessing variances to previous submissions. Outliers are flagged and verified with site team
- All assumptions are documented and reviewed annually
- Data quality is assured through centralised validation processes and periodic reviews
- All sites and business units are encouraged to adopt lower-carbon alternatives and practices wherever feasible to support continuous emissions reduction across all scopes.

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SUMMARY TABLE – Scope & category overview

	Category	Source:	Data Type	Calculation Method	Emissions Factor Source	Emission Calculations:
Scopes 1&2	**Scope 1**					
	Stationary Combustion	Data sourced from local teams via *Excel* with supporting documentation	Primary activity data, including estimates	Fuel based method	DEFRA, DESNZ, EPA	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
	Mobile Combustion	Data sourced from 3 global fleet providers and local finance teams via email	Primary activity data, including estimates	Fuel and distance based method	DEFRA, DESNZ	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
	Fugitive Emissions	Data sourced from local teams via *Excel* with supporting documentation	Primary activity data, including estimates	Fuel based method	AIB, DCCEEW, DEFRA, USEEIO	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
	Scope 2					
	Imported electricity	Data sourced from local teams via *Excel* with supporting documentation	Primary activity data, including estimates	Fuel and distance based method	IEA, DEFRA, DESNZ, US EPA, BraveTrace, Green-e.	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
	Steam from heating and cooling	Data sourced from local teams via *Excel* with supporting documentation	Primary activity data, including estimates	Fuel based method	DEFRA, DESNZ, UBA	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
Scope 3	1. Purchased goods and services	Spend data from finance systems via API into *carboncube* (procurement system)	Spend-based data	Spend-based method	EXIOBASE, EPA	Emissions factor and value applied within carboncube and included in Sweep upload file
	2. Capital goods	Spend data from finance systems via API into *carboncube* (procurement system)	Spend-based data	Spend-based method	EXIOBASE, EPA	Emissions factor and value applied within carboncube and included in Sweep upload file
	3. Fuel- and energy-related activities		Primary activity data, including estimates	Fuel and distance based method	IEA	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
	4. Upstream transportation & distribution	Spend data from finance systems via API into *carboncube* (procurement system)	Spend-based data	Spend-based method	EXIOBASE, EPA	Emissions factor and value applied within carboncube and included in Sweep upload file
	5. Waste generated in operations		Primary activity data, including estimates	Tonnage-based method	DEFRA, DESNZ, USEEIO	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
	6. Business travel					
	Travel - BCD (rail or air)	Air and rail data sourced from global travel supplier *BCD*	Primary activity data, including estimates	Distance-based method	DESNZ	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep

Travel - BCD (Hotels)	Hotel data sourced from global travel supplier *BCD*	Primary activity data, including estimates	Distance-based method	DEFRA, DESNZ	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep
Travel - carboncube	Local travel spend from finance systems via API into *carboncube* (procurement system)	Spend-based data	Spend-based method	EXIOBASE, EPA	Emissions factor and value applied within carboncube and included in Sweep upload file
7. Employee commuting	Employee survey in 2023 used to calculate full employee impact (based on *Workday* headcount annual update)	Employee Commuting Survey	Distance-based method	DEFRA, IPPC	Emissions factor and value applied within carboncube and included in Sweep upload file
8. Upstream leased assets		Not applicable for Kantar			
9. Downstream transportation and distribution		Not applicable for Kantar			
10. Processing of sold products		Not applicable for Kantar			
11. Use of sold products		Not applicable for Kantar			
12. End-of-life treatment of sold products		Not applicable for Kantar			
13. Downstream leased assets		Not applicable for Kantar			
14. Franchises		Not applicable for Kantar			
15. Investments	Data sourced from CoSec via *Excel* for JV & operationally independent entities - revenue and % ownership	Spend-based data	Spend-based method	USEEIO	Emissions factor applied by ESG team to Sweep upload file, and value calculated in Sweep

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SUMMARY TABLE – Conversions

Name	Activity	Value	Unit	Final Unit	Source
m2 to kWh_ gas	Heating	83.6	kWh/m2	KWh	https://energy.ec.europa.eu/system/files/2015-01/2014_final_report_eu_building_heat_demand_0.pdf
m2 to kg_Refrigerants	Refrigerant	0.00125	kg/m2	kg	https://www.totalelectricsandac.com.au/blog/a-guide-to-air-conditioner-sizes/
m2 to kWh_electricity	Electricity	141	kWh/m2	kWh	http://oswbz.org/wp-content/uploads/2017/03/ENERGY-CONSUMPTION-IN-OFFICE-BUILDINGS.pdf
m2 to kWh_ District Heating	District heating and steam	118	kWh/m2	kWh	https://www.diw.de/documents/publikationen/73/diw_01.c.924882.de/dwr-24-45.pdf
m2 to kWh_District Cooling	District cooling	74	kWh/m2	kWh	https://heatroadmap.eu/wp-content/uploads/2018/09/STRATEGO-WP2-Background-Report-4-Heat-Cold-Demands.pdf
m2 to tonnes_waste	General waste	0.002283	tonnes/m2	tonnes	Kantar 2024 Data
m2 to tonnes_waste	Paper based waste	0.001247	tonnes/m2	tonnes	Kantar 2024 Data
m2 to tonnes_waste	IT waste	0.000134	tonnes/m2	tonnes	Kantar 2024 Data
car to km_fleet	Fleet	18507	car/km	km	Greenhouse Gas Emissions from a Typical Passenger Vehicle | US EPA
Kwh to MwH	Location based electricity	1000	kwH	MwH	Convert Kilowatt-hour to Megawatt-hour
CCF to kWh	Scope 1	30.2	CCF	KWh	Convert hundred cubic foot of natural gas to kWh - Conversion of Measurement Units
KM to kWh	kwH consumption	Various	km	kWh	UK Government GHG Conversion Factors for Company Reporting

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5. Carbon data – Reporting year 2024

Category	tCO2e
Scope 1	**3,388**
Stationary Combustion	1,282
Mobile Combustion	1,055
Fugitive Emissions	1,051
Scope 2 location-based	**9,693**
Imported electricity	8,752
Steam from heating and cooling	941
Scope 2 market-based	**9,118**
1. Purchased goods and services	138,170
2. Capital goods	2,229
3. Fuel- and energy-related activities	3,443
4. Upstream transportation and distribution	388
5. Waste generated in operations	327
6. Business travel	9,557
7. Employee commuting	7,975
15. Investments	34,464
Scope 3	**196,553**
TOTAL EMISSIONS - location based	209,634
TOTAL EMISSIONS - market based	209,059

Carbon Intensity tCO2e (Scope 1 & 2 Market Based) per $1M	5.05
Carbon Intensity tCO2e (Scope 1 & 2 Market Based and Scope 3) per $1M	84.45

Total energy consumption kWh	38,210,337

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 ESG Methodology Report ("the Report") for the year ended 31 December 2024, 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, 3 and 4 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) 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)"), and in respect of the greenhouse gas emissions information included within the Subject Matter Information, in accordance with International Standard on Assurance Engagements 3410 – "Assurance Engagements on Greenhouse Gas Statements" ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board (IAASB). These standards require 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;
- considering the appropriateness of a selection of selected carbon conversion factor calculations, other unit conversion factor calculations and other calculations used by Kantar to prepare the Subject Matter Information including by reference to widely recognised and established conversion factors;
- 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.

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: 15/09/2025

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 31 December 2024
Total energy consumption	kWh	38,210,337
Total Scope 1 GHG emissions	tCO2e	3,388
Total Scope 2 GHG emissions (market based)	tCO2e	9,118
Total Scope 2 GHG emissions (location based)	tCO2e	9,693
Total gross Scope 3 GHG emissions	tCO2e	196,553
Carbon intensity (Scope 1 and Scope 2 (market based))	tCO2e per $1M Revenue	5.05
Carbon intensity (Scope 1 and Scope 2 (market based) and Scope 3)	tCO2e per $1M Revenue	84.45