

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

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 it 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. Prior to 2024 the wording was % of the total workforce across all locations who received training (internally or externally) on environmental issues, however, the metric is comparable to previous years as is measured in the same way.
- % 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. This is not comparable to previous years.
- % of spend from targeted suppliers who agree to abide by Kantar's supplier code of conduct. Prior to 2024 this was measured on contracts and therefore not comparable to previous years.
- % of spend from targeted suppliers who agree to abide by Kantar's clauses on environment, labour, human rights. Prior to 2024 this was measured on contracts and therefore not comparable to previous years.
- % 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 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.
- 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.
- Numerator are excluded from all KPI's apart from the Ethics audits, this is due to them having their own control within their own systems.
- From 2025 onwards, Worldpanel by Numerator will no longer be part of Kantar's operational control and therefore excluded from future 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 for headcount, training and performance metrics
- Onestream
- 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 submit the declaration at the end, which is recorded in Workday as evidence of completion.

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.
- Data comes from those who have completed the Career development review within our Workday system, recorded on an employee Workday report.
- 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 and on leave of absence—such as long-term sick leave—are excluded from the annual performance review population. 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.
- 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.

3.2 Ethics – Training

Covering the following KPI's, 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 we 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 employees and contingent workers listed in Workday at the time the training is launched. This covers a rolling 12-month period.
 - **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 Metrics

Completion rates are calculated as a percentage of the in-scope Workday population based on those who successfully completed the *Ethics at Kantar* training. Results based on those completed by the end of April 2025.

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 eg 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)
 - Facilitation of tax evasion
 - Starters and leavers (signed contracts, reference checks, onboarding, offboarding)
 - Data Privacy to ensure compliance with the following areas of the Kantar Data Protection Framework:
 - Project Inventory
 - 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

Covering the following KPI's, % 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 suppliers 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 FY2024 PO Compliance Data from eFlow, downloaded in October 2025.

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 DnB, and Accredited Certifications sent by the Suppliers (cases when certification from Supplier.IO is not possible – supplier based in UAE)
- 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 can be cases where supplier is Self Certifying himself as Diverse in Supplier.IO and on the excel file there is only the information about the attribute, and we are considering as certified diverse 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.
- Self-Certified Diverse Suppliers are also being tracked, although not considered for this metric.
- 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.
- Results based on FY2024 eFlow data, downloaded in January 2025.
- Diverse Supplier list considered for the report was updated on Q3 2024 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 Business (SBE)
 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
% of employees who received regular performance and career development reviews.	95%
% 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	81%
% 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%

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 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 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) 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;
- 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: 30/10/2025

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
% of employees who have completed the annual training on Environmental issues	%	92
% of employees who received regular performance and career development reviews	%	95
% 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 covered by an internal audit concerning business ethics issues		81
% 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