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Our ambition:

Smarter insights. Clearer journeys.

Trusted data.



Vision

Contentsquare will be the go-to platform to understand people and instantly deliver the right experience for them.

Mission

We empower businesses to create a world where everybody has a digital experience they love, seek and deserve—an experience that is accessible, inclusive, trustworthy, and sustainable.



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Letter from the CEO and Founder, Jonathan Cherki

Some shifts in a company happen quietly, then change everything. A few years ago, we started asking ourselves harder questions about the kind of business we wanted to be. Not just a leader in digital analytics, but a company that leads with purpose. That instinct is what led us to form an Impact team in 2021 — not as a side project, but as a new way of thinking about growth, responsibility and long-term value.

The first step was getting honest with ourselves. We looked closely at our footprint, where we were falling short, and where we had work to do. That first phase was humbling and essential. It taught us how to build a foundation rooted in transparency and measurable action.

Fast forward to now, and our third impact report is a marker of how far we've come. 2024 was our first full year as a purpose-driven company, and we moved from setting goals to making them real. We kept learning, together, engaging the CSQuad through continued company-wide training on climate and accessibility.

We also started to see our ambitions translate into real outcomes, including hitting our carbon reduction targets and advancing partnerships and digital solutions to help our customers tackle their own sustainability challenges.

These efforts reflect a growing movement across our teams to really embed impact into our everyday lives. This report isn't about checking a box. It's about holding ourselves accountable, publicly and continuously. Because the real measure of impact is not what you say: it's what you sustain.

To our teams, our customers, and everyone on this journey with us: thank you. You're helping shape not just the future of this company, but the role it plays in this world.

Jonathan Cherki

CEO & Founder, Contentsquare



Impact in numbers

Workforce at year-end (including freelancers)

Gender distribution (% female, non-binary, non-declared)

39%

(% female, non-binary, non-declared)

Gender distribution

Management

30%

Renewable energy share

(% of total energy)

52%

Carbon footprint reduction

(From 14,330 tCO2e in 2023 to 13,056 tCO2e in 2024)

-8.9%

decrease

Scope 3 CO2 emissions intensity reduction

(t CO2e / M\$ value added, compared to 2022 baseline year) -47%

decrease

Certifications



1,633











Contentsquare presence

Total workforce number

1,633
from over 80 nationalities



Enterprise & Mid-Market customers

3,000

Websites optimized with Contentsquare

1.3M



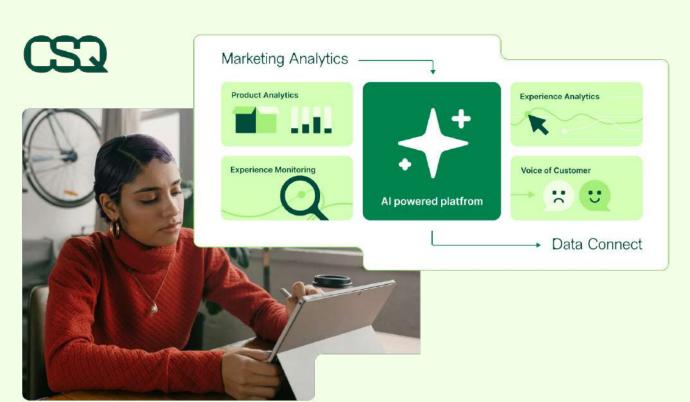
Business model

Contentsquare is a leader in digital analytics, empowering businesses of all sizes with the insights they need to understand customers and deliver seamless experiences at scale. Its all-in-one experience intelligence platform provides rich and contextual insight into customer behaviors, sentiment, and intent, across all channels, helping businesses continuously deliver the right experience on web, mobile, and apps.

More than 1.3M websites worldwide rely on Contentsquare's Al-powered platform to grow their business, drive customer loyalty, and operate with greater efficiency in a constantly changing world.

To learn more, visit www.contentsquare.com

For a more detailed overview of our business model and supply chain, refer to *ESRS 2 – General Disclosures > SBM-3 Supply chain business model*.











Impact journey

As we continue to grow and evolve, our commitment to sustainability remains central to building a responsible business positioned for long-term success.

Our sustainability journey began in 2021, laying the groundwork to advance our impact ambitions. In 2022, we focused on diagnosis – understanding where we stood and where we wanted to be. Building on these foundations, by 2023, we transformed our assessments into a detailed sustainability strategy aligned with our core values and business objectives.

Achieving the status of a purpose-driven company (société à mission) in 2023 propelled our efforts forward, providing us with a clear framework to set and measure environmental and social objectives across our three impact pillars – Accessibility, Environment, and Digital Trust. This status also enabled us to track our progress transparently and hold ourselves accountable to our commitments.

2024 marked new milestones with tangible action.

It was also our first full year as a purpose-driven company, guided by an active and fully operational mission committee. We began translating our vision into measurable, impactful outcomes, such as training our employees on climate and accessibility basics, achieving our science-based carbon reduction targets, and exploring partnerships and digital solutions that can help our clients with their accessibility fixes. During this year, we collectively affirmed that business resilience can only be achieved through sustainable growth.

Collaboration remained fundamental to our approach. We continued to actively engage various stakeholders—particularly our employees—in our sustainability initiatives. By nurturing an internal culture of accountability and engagement, we ensured our strategies reflect the collective ambitions of our entire organization.

Building on these experiences, Contentsquare is now better positioned to define more precise and actionable goals for 2025. While significant progress has been made, our sustainability journey continues. With clear targets and a company-wide dedication to sustainability, we remain driven by a shared vision to shape a more inclusive, sustainable, and trustworthy digital future.

Commitments & rankings

Commitments



Contentsquare is a member of the United Nations Global Compact (UNGC) – affirming our commitment to co-create a future aligned with the 17

United Nations Sustainable Development Goals (SDGs). In 2024, we strengthened our commitment to transparency and accountability by voluntarily submitting our second Communication on Progress (CoP) report to the UN Global Compact. As a member of the United Nations Global Compact, we also continue to integrate the SDGs into our sustainability reporting and use them as a framework for responsible business practices.



Contentsquare signed the Pacte Parité,

a movement started by the Mission French Tech to promote gender equality in the

tech industry. More than 80 French startups from the Next 40/120 index have signed the pledge. As one of the signatories, we are committing to have at least 20% of women on our board of directors by the end of 2025 and 40% by the end of 2028.



Contentsquare is a signatory of The Climate Pledge, a commitment by companies and organizations to reach net-zero

carbon emissions by 2040 — a decade ahead of the Paris Agreement's goal of 2050.

Rankings



Contentsquare ranks 5th in the 2024 LinkedIn Top Companies France list

The LinkedIn Top Companies ranking is an annual ranking of

the 25 best workplaces to grow a career, designed to help professionals identify companies that offer the best opportunities for progression. Being included on this list is a wonderful recognition of the efforts we are making to build an inclusive, collaborative, employee-driven workplace culture. It is also a testament to our unwavering commitment to fostering a workplace where every individual can thrive.



BuiltIn Best Places To Work

BuiltIn included Contentsquare on its Best Places to Work 2024 list for the US, New York, and Colorado.





Introduction to CSRD

The Corporate Sustainability Reporting Directive (CSRD) is an EU regulatory framework introduced to improve and harmonize sustainability reporting for companies. At Contentsquare, preparing for the CSRD has provided a valuable opportunity to enhance our internal processes, optimize our impact strategy, and gain deeper insights into the sustainability factors critical to our ongoing success and resilience.

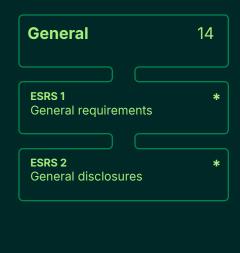
In 2025, the European Parliament approved a two-year delay for second and third waves of companies required to comply with the CSRD, meaning large companies with over 250 employees will now begin mandatory reporting on their social and environmental impacts in 2028 (covering the previous fiscal year). Despite this postponement, Contentsquare has chosen to proceed proactively with our sustainability reporting, adhering to the CSRD framework. We believe early adoption not only prepares us for future compliance but also strengthens our ongoing commitment to transparency and responsible business practices.

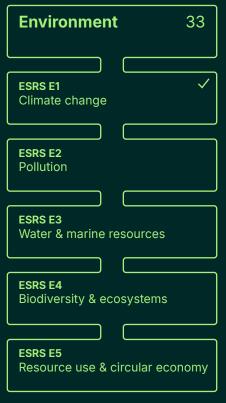
In 2024, we conducted our first comprehensive **Double Materiality Assessment (DMA)**, identifying the sustainability topics most material to our operations and value chain. This process enabled us to establish a robust framework for collecting, managing and validating our sustainability data.

Based on our 2024 DMA, we have structured our reporting according to the following **European Sustainability Reporting Standards (ESRS):**

- General disclosures
- Climate change
- Own workforce
- End-users
- Business conduct

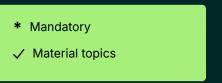














вр-1 Basis for preparation

The sustainability statements for Contentsquare have been prepared on a consolidated basis, aligned with the scope of our consolidated financial accounting, covering the 2025 Fiscal Year (FY) (February 1, 2024 to January 31, 2025). This scope includes the Parent Company, Contentsquare SAS, and all subsidiaries directly or indirectly controlled by the Parent Company, explicitly including Heap, acquired in late 2023.

These sustainability statements focus specifically on the **impacts**, **risks**, **and opportunities** (**IROs**) identified through our **Double Materiality Assessment** (**DMA**). The degree to which policies, actions, metrics, and targets extend beyond our direct operations depends on the nature of the topics and are disclosed in the relevant topical ESRS sections.

BP-2 Disclosures in relation to specific circumstances

Time horizons

The time horizons considered in this sustainability report align with the requirements of the Corporate Sustainability Reporting Directive (CSRD). Short-term is the current reporting year (2025 Fiscal Year (FY): February 1, 2024 to January 31, 2025). Medium-term covers one to five years beyond the current reporting year. Long-term is any period beyond five years.

Our Science-Based Target initiative (SBTi) environmental reduction goals use the term "near-term" equivalent to a 10-year timeframe, which is SBTi-aligned and exists only for climate-related disclosures. However, for consistency in our Double Materiality Analysis (DMA) related to climate topics, we used the same CSRD-defined time horizons.

Methodology and data collection

Environmental data (e.g., carbon emissions) is collected and reviewed by Contentsquare's Impact and Finance teams using dedicated digital tools. Social data is collected through internal Human Resources Information Systems (HRIS) and validated by our People and Impact teams. Governance data is compiled by the Legal and Compliance teams and reviewed internally. Further details on data processes, tools, and methodologies are provided in each relevant section of this report.

For reference, a **GRI & SDG Content Index** mapping our disclosures to the **Global Reporting Initiative (GRI) Standards** and additional Sustainability Development Goals (SDGs) provided in Appendix II.

Use of estimates and assumptions

Where consolidated group-wide reporting requires the use of estimates, these are outlined within the accounting principles applicable to the specific data or information, including related measurement uncertainties. This is notably the case for estimates applied to calculate our Scope 3 greenhouse gas (GHG) emissions. Key assumptions or estimates—such as those related to employee commuting and cloud services—are explicitly identified where relevant, and in their respective European Sustainability Reporting Standards (ESRS) sections.

Changes and errors

This 2024 Sustainability Report reflects our first comprehensive alignment with CSRD and ESRS requirements. Any significant methodological changes, data corrections, or restatements from previous disclosures are clearly highlighted here (see below) or in their respective sections, ensuring full transparency. We are on a continuous journey to improve the accuracy of our data collection and calculation for all indicators.

- Heap workforce data (GRI 2-7; 405-1):
 - Heap joined Contentsquare in Q4 2023 but was excluded from last year's 2023 reporting of social metrics due to the timing of the acquisition. Please note that Heap social employee and environment-related data is fully consolidated from 2024 onward.
- Revised definition of training hours (GRI 404-1):
 - We have revised our definition of an "average hours of training per employee" metric to be aligned with the CSRD and GRI reporting standards.
 This definition now counts all facilitator-led, digital, and peer-to-peer learning while excluding mandatory compliance courses, global onboarding, and product enablement.

2023 values have been recalculated on this new basis, allowing for a more accurate YoY comparison.

- Addition of market-based Scope 2 emissions for 2023 (GRI 305-2):
 - We have reconstructed supplier certificate data, enabling a market-based Scope 2 figure for 2023 (253 t CO₂e). Last year's report showed "n/a"; all trend analyses have been restated accordingly.
- Clarification of fiscal-year labelling:
 - Our financial year runs 1 Feb 31 Jan.
 To avoid confusion, the report still uses calendar shorthand (e.g., "2024" = FY 2025).

We are on a continuous journey to improve the accuracy of our data collection and calculation for all indicators. As part of this effort, for our carbon accounting methodology, we intend to re-baseline our environmental targets in the coming years to be better aligned with our business trajectory.



Gov-1 General governance structure

Board of Directors

Contentsquare is a French simplified joint stock company. Its founder, Jonathan Cherki, is both Chairman of the Board and CEO. The Board of Directors is composed of representatives of the company's main investors and one independent director.

The Board of Directors provides strategic guidance, oversees the financial health of the company, and is responsible for reviewing Contentsquare's sustainability policy and key non-financial indicators at least once a year. The board meets at least four times annually, with members appointed by shareholder resolution. The board consists of nine members, including one independent director (11%) and two women (22%).



Nathalie Von Niederhaeusern Managing Director at BlackRock



Jonathan Cherki CEO & Founder of Contentsquare



Anne-Charlotte Philbert
Vice-President at Eurazeo Growth



Tony ZappalaPartner at Highland Europe



Michel Combes Independent Board Member



Eduardo Sanchez Ex CEO of Rich Relevance



Olivier Novasque CEO & Founder of Sidetrade Group



Sumer Juneja
Managing Partner and Head of EMEA
& India Investing at SoftBank Group



Benjamin JohnstonManaging Director at Sixth Street

Board statistics:

	`
Number of executive members	1
Number of non-executive members	8
% of women	22
% of independent members	11

Mission Committee

In early 2024, as part of Contentsquare's transition to société à mission status under French law, the company established a dedicated Mission Committee tasked with monitoring and advising on progress towards the company's social and environmental commitments. The committee comprises **6 members**, including four subject-matter experts, an employee representative, and a member of Contentsquare's Board of Directors:

Jack Azoulay (President of the Mission Committee)

Former Chief of Staff, French Ministry of the Ecological Transition; Senior Partner, Argos Wityu;

Eduardo Sanchez

Contentsquare Board Member; Former CEO Rich Relevance

Carole Davies Filleur

Partner and Managing Director, Archery Sustainability; Former Managing Director, Accenture Sustainable Technology

Crosby Cromwell

Chief Growth Officer, Cephable; Former Chief Partnership Officer, The Valuable 500

Marissa Levinson

Associate General Counsel, Privacy, Instacart

Boris Schapira

Strategic Consultant, Member of the internal Economic and Social Committee, Contentsquare

The members' expertise spans environmental sustainability, green IT, digital accessibility, social innovation, data ethics, and inclusive technology, aligning directly with Contentsquare's purpose of fostering a more accessible, inclusive, sustainable, and trustworthy digital experience.

The committee meets **three times a year** and is legally mandated to publish an **annual report** assessing the company's achievements and progress.

The committee's second Mission Report can be found [here].

Executive Management Team

The Executive Management team is composed of nine senior leaders representing the main corporate business units, providing operational leadership and ensuring execution of strategic priorities:

- Jonathan Cherki, Founder and CEO of Contentsquare
- Lucie Buisson, Chief Product Officer
- Marcela Martin, Chief Financial Officer
- Jean-Christophe Pitié, Chief Marketing & Partnerships Officer
- Gabe Benavides, Chief Revenue Officer
- Patrick Chatain, Chief Technology Officer
- Arnaud Gouachon, Chief Legal Officer
- Melanie Oberman, Chief People Officer
- John O'Melia, Chief Customer Officer

GOV-2 Sustainability governance structure & expertise

Oversight of sustainability impacts, risks, and opportunities (IROs) is integrated throughout our governance structure, ensuring clear accountability and effective management.

Board of Directors

Our Board of Directors provides overall strategic guidance and is responsible for reviewing Contentsquare's sustainability policy and non-financial indicators **at least once a year**. This includes reviewing progress against sustainability objectives and evaluating strategic priorities related to environmental, social, and governance factors.

Executive Management

contentsquare's Impact team, led by the VP of Impact and overseen by the Chief Financial Officer (CFO), is directly responsible for the operational oversight and execution of Contentsquare's sustainability strategy and objectives. The CFO plays a key role in this governance structure, providing leadership and

ensuring sustainability goals are integrated into our financial and strategic planning.

The **CFO**, together with the VP Impact and the CSR Senior Director, ensures compliance with reporting requirements such as the CSRD and the European Sustainability Reporting Standards (ESRS). They coordinate sustainability data collection and reporting, oversee the management of material sustainability risks, and ensure effective internal controls related to sustainability disclosures.

To further strengthen cross-functional collaboration, Contentsquare has established an **Impact Committee** composed of senior executives, including the Chief Legal Officer, Chief People Officer, Head of CEO's Office, and the Chief Financial Officer. The committee meets once a month to provide visibility on sustainability priorities, support strategic alignment, and ensure coordinated implementation of initiatives across the business.

Internal functions & responsibilities

Our sustainability governance is further reinforced by the collaboration of specialized internal teams across the organization. Central to this structure is the **Global Corporate Services team**, which brings together the Impact, Finance, Procurement, and Information Systems teams to support the execution of Contentsquare's sustainability strategy.

- The Impact Team leads strategic sustainability planning, oversees data governance, and ensures alignment with evolving regulatory and reporting standards.
- The Finance Team integrates sustainability into financial planning and reporting, supports the evaluation of financial materiality, and ensures consistency between financial and non-financial data in accordance with frameworks like the CSRD.
- The Procurement Team manages sustainability risks in the upstream value chain by enforcing responsible sourcing policies, evaluating suppliers through platforms such as EcoVadis, and embedding sustainability criteria in procurement decisions.

- The Information Systems and Security Teams address sustainability dimensions related to data security and infrastructure resilience.
- The People Team (HR) drives sustainability across workforce-related topics including fair and equal treatment, employee engagement, and training initiatives.
- The Legal and Compliance Team ensures alignment of sustainability disclosures with legal obligations, covering areas such as corporate governance, anti-corruption, data privacy, and international compliance.
- The Product & Engineering Teams contribute to sustainability through ongoing work on cloud efficiency to reduce emissions, and by exploring how our solutions can support our customers' own sustainability goals.

Expertise and skills

The Board and Executive Committee regularly assess their collective expertise to ensure they have the sustainability knowledge required to guide the company's strategy. Where necessary, additional skills and expertise are developed internally or sourced

externally, with training provided to ensure continuous competency development.

This structured approach to sustainability governance ensures a clear allocation of responsibilities, effective monitoring of progress, and continuous integration of goals into our corporate strategy and decision-making processes.

Setting and monitoring sustainability objectives

Contentsquare's sustainability objectives are rooted in the evolution of our impact journey, guided by three key milestones. Our initial **materiality assessment** in 2021 laid the groundwork for identifying the environmental, social, and governance (ESG) topics most critical to our business. The **transition to a Société à Mission** in 2023 further reinforced our accountability and formalized our ambitions across three strategic pillars: accessibility, environment, and digital trust.

Most recently, our 2024 **double materiality assessment** enabled us to understand not only how sustainability issues affect our business, but also how our activities impact society and the environment.

This assessment helped refine our focus and informed the identification of material impact–risk–opportunity (IRO) areas, each with designated internal ownership and evolving action plans. While full performance measurement frameworks are still being developed, our approach increasingly combines both qualitative and quantitative indicators.

Through this integrated governance model, Contentsquare is well advanced in embedding clear accountability for sustainability across all levels of the organization—proactively managing risks and negative impacts, accelerating positive impact, and building long-term resilience.

gov-3 Incentive schemes

In late 2024, Contentsquare worked on implementing a new incentive structure for senior leadership linked to company performance. Initially focused on financial indicators, it will gradually expand to the wider company objectives and key results (OKRs), including its environmental and social objectives.

GOV-4 Sustainability due diligence

The table identifies the sections that contain disclosures about our current sustainability due diligence performance.

Core elements of sustainability due diligence	Paragraph of the report	
Integration of sustainability due diligence into	GOV-1 General governance structure	
governance, strategy and business model	GOV-2 Sustainability governance structure& expertise	
	SBM-3 Double materiality assessment	
	sbm-1 Supplier structure	
Engagement of affected stakeholders in all stages of	GOV-1 General governance structure	
due diligence	GOV-2 Sustainability governance structure	
	& expertise	
	IRO-1 Double materiality assessment process	
	SBM-2 Involving key stakeholders in our decisions	
Identification and measurement of negative impacts	SBM-3 Double materiality assessment result	
	IRO-1 Double materiality assessment process	
Taking actions to address negative impacts	Details in respective thematic section (environment; social; governance)	
Monitor the effectiveness of actions taken and communicate them	Details in respective thematic section (environment; social; governance)	



GOV-5 Sustainability reporting risk management

In 2024, we enhanced our internal control systems to encompass the scope of our sustainability reporting process. While we have not yet implemented a formal internal control framework dedicated exclusively to sustainability data, we have incorporated **structured checks and validation processes** to ensure the accuracy and reliability of the information we disclose. These processes are carried out in close collaboration with **internal data owners** from key departments – including Finance, People, Legal, Procurement, and IT – as well as our **external auditors**. Our dedicated sustainability analyst plays a central role in this effort, bringing targeted expertise in sustainability reporting, data quality assurance, and regulatory alignment.

As part of our legal obligations under our société à mission status, we have appointed an independent third-party auditor to verify the accuracy and reliability of selected sustainability indicators—particularly those linked to the social and environmental objectives embedded in our bylaws.

This verification is carried out every two years and supports the credibility and transparency of our sustainability disclosures. Additionally, we partner with external consultants to conduct comprehensive risk assessments, including the identification, evaluation, and prioritization of sustainability-related risks within our operations and across our value chain (i.e. Double Materiality Assessment).

As a digital analytics company, we recognize that material sustainability reporting risks also arise from our upstream and downstream value chain. In 2024, we thus conducted **targeted risk assessments** using the **Ecovadis IQ** platform to assess sustainability risks and enhance the reliability of our supply chain data. The impact team worked closely with the procurement function to strengthen contractual language and promote transparency and accountability from suppliers regarding their sustainability data and practices.

sвм-1 Strategy, business model & value chain

Contentsquare is a leading digital experience analytics platform that enables businesses to better understand and optimize user experiences across web, mobile, and app environments. Powered by AI, our technology delivers rich, contextual insights into customer behaviors, emotions, and intent at every stage of the digital journey—helping organizations foster deeper empathy, improve performance, and drive meaningful, lasting impact. Further information on our business model, impact strategy, client portfolio, global presence, and sustainability-related objectives can be found in the introductory section of this report.



Understanding our Value Chain

Contentsquare's value chain (see below) begins with its **upstream activities**, relying on external infrastructure and cloud service providers, as well as consulting & professional services, software licenses, and office management services. We ensure responsible sourcing by clearly communicating our expectations to suppliers through a dedicated Supplier Code of Conduct, vendor Data Processing Agreement (DPA), and security requirements—all available via our Supplier Compliance Hub.

Our **own operations** form the heart of our business, encompassing software development, system integration, marketing, sales, and robust platform delivery. This area represents some of our most material impacts, risks, and opportunities (IROs), including social, environmental, and governance factors such as **employee working conditions, equal treatment and opportunities, climate change adaptation and mitigation, and corporate culture.**

employee working conditions, equal treatment and opportunities, climate change adaptation and mitigation, and corporate culture.

As part of our operational footprint, Contentsquare employs a globally distributed team that reflects the

geographic breadth of our clients and services. This diverse presence enables us to remain close to our markets, attract talent from a wide pool, and foster inclusive collaboration across regions. As of January 31, 2025, our headcount by geographical area is as follows:

	2024		2023	
Region	Number of Employees	% of Total Workforce	Number of Employees	% of Total Workforce
EMEA (Europe, Middle East & Africa)	1,162	71%	1,383	79%
Americas (North & South)	406	25%	311	18%
APAC (Asia-Pacific)	65	4%	61	3%
Total	1,633	100%	1,755	100%

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In the downstream segment, our Al-powered platform delivers digital analytics insights to thousands of enterprise and SMB clients worldwide, enabling them to enhance user experiences through improved understanding of customer interactions. This segment notably involves intensive data collection and analysis, highlighting our material responsibility toward end-user data privacy and security (ESRS S4).

Ultimately, the value proposition of our activities aim to deliver positive impacts for millions of digital end-users by fostering more sustainable, secure, inclusive, and accessible digital environments. Our commitments focus on continually mitigating potential negative impacts and enhancing positive contributions across our full value chain.

Upstream SUPPLIERS / PARTNERS: Infrastructure: Cloud services Software Licenses: SaaS tools **Consulting services:** Legal, financial, IT **Property** Management: Office space rental **External Events:**

Industry events,

marketing conferences

Own operations

Operations:

Software design, system integration, software deployment and implementation

Go-To-Market and

Sales: Market research and analysis, brand positioning, client acquisition

Output and delivery:

Maintenance, security of platform

Support activities:

Shared services, talent management, hardware/ software procurement

Downstream

platform

Al-powered SaaS digital experience analytics

Products & platforms:

Used by thousands of customers globally (enterprise and SMB seaments)

→ Data collection and analysis: Processing and analyzing trillions of data points on digital interactions

Outcomes

Enhanced digital experiences for millions of end-users globally

→ Positive societal impact through more inclusive, accessible, secure, and privacy-conscious digital platforms (what we're working towards)

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SBM-2 Involving key stakeholders in our decisions

Transparency and trust are among our core company values. We prioritize open and meaningful communication with all our diverse stakeholders, both through formal and informal channels, to better understand and adapt to their evolving needs and expectations. The following is a summary of our main stakeholder groups and how we engage them at every stage:

Stakeholders	How we engage and communicate	
Employees	Our employees are the heartbeat of our operations. As such, they are the first to receive any significant updates or news before customers, partners or the media. We continuously engage with them through: • Company-wide forums: monthly Global All-Hands, quarterly department QBRs, and an annual Kick-Off to share updates, align on priorities, and encourage open Q&A. • Employee feedback: Monthly pulse surveys and bi-annual engagement surveys to gather insights and improve the employee experience. • Slack channels: Global, regional, and thematic spaces for real-time information Sharing and feedback. • Performance reviews: Bi-annual 1:1s focused on professional growth, feedback, and development planning.	Read more about employee well-being, policies and actions in ESRS S1: Our workforce → S1-1/S1-4.

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Stakeholders

Suppliers and business partners

Contentsquare collaborates with a diverse ecosystem of business partners, including **technology partners** who integrate our behavioral insights into complementary tools like A/B testing or Voice of Customer platforms to enhance user analysis; **professional services partners** who scale and extend our service delivery capabilities; and **suppliers** who provide critical goods and services essential to our business operations.

Formal contracts and sustainability assessments ensure alignment with our responsible business standards.

Read more about sustainable supplier standards in ESRS G1: Business Conduct \rightarrow G1-2 Supplier relations management.

Customers

Our customers are central to our strategy, and we engage with them through a wide range of touchpoints designed to inform, connect, and learn from them.

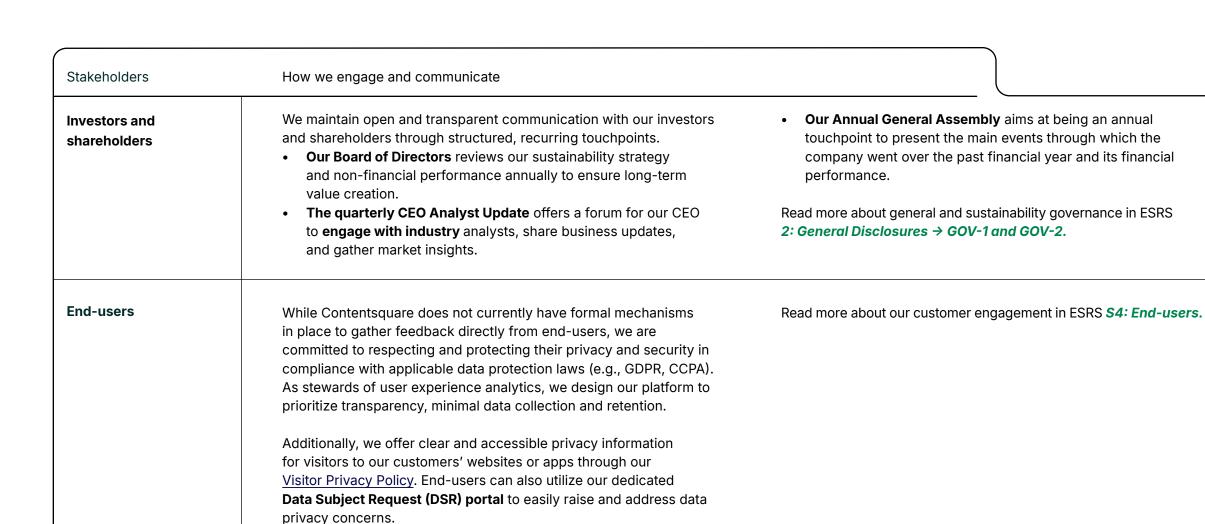
• Marketing-led events: We host flagship experiences such as CX Circle, a hybrid event series featuring speakers, workshops, and networking aimed at showcasing innovation and fostering peer exchanges. Client Clubs - more intimate, in-person or virtual gatherings - facilitate open dialogue and regional relationship-building. Finally, we also gather actionable input through our Client Advisory Board, which brings together 65 - 70 customers annually across 4 key regions (Paris, Melbourne, London and New York) for deep dives.

Product-led initiatives: Through their Customer Success Managers, clients can provide feedback and / or product requests in <u>Airfocus</u> through our **feedback form**. These inputs feed directly into our product roadmap and ensure our offerings align with evolving customer needs.

 <u>Customer Success-led programs:</u> Our Customer Experience team also leads customer engagement and feedback programs across our customer base via **Gainsight's NPS surveys**, executive dinners and **on-demand research sessions** at customer clubs and events.

Read more about our customer engagement in ESRS **S4: End-users.**

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SBM-3 Double materiality assessment result

As Contentsquare continues to grow and navigate an increasingly complex regulatory landscape, it is essential to regularly reassess our material issues and non-financial risks. In 2021, we conducted our first materiality assessment to identify and prioritize the ESG topics most relevant to our business. In 2024, we completed our first double materiality assessment (DMA) as we prepared for the upcoming Corporate Sustainability Reporting Directive (CSRD) non-financial reporting requirements.

The DMA assessment is intended to help us better understand the dual impact of our operations. As such, it evaluated sustainability matters from two perspectives: **impact materiality** (how our activities affect the environment and society), and **financial materiality** (how these external factors, in turn, impact our business).

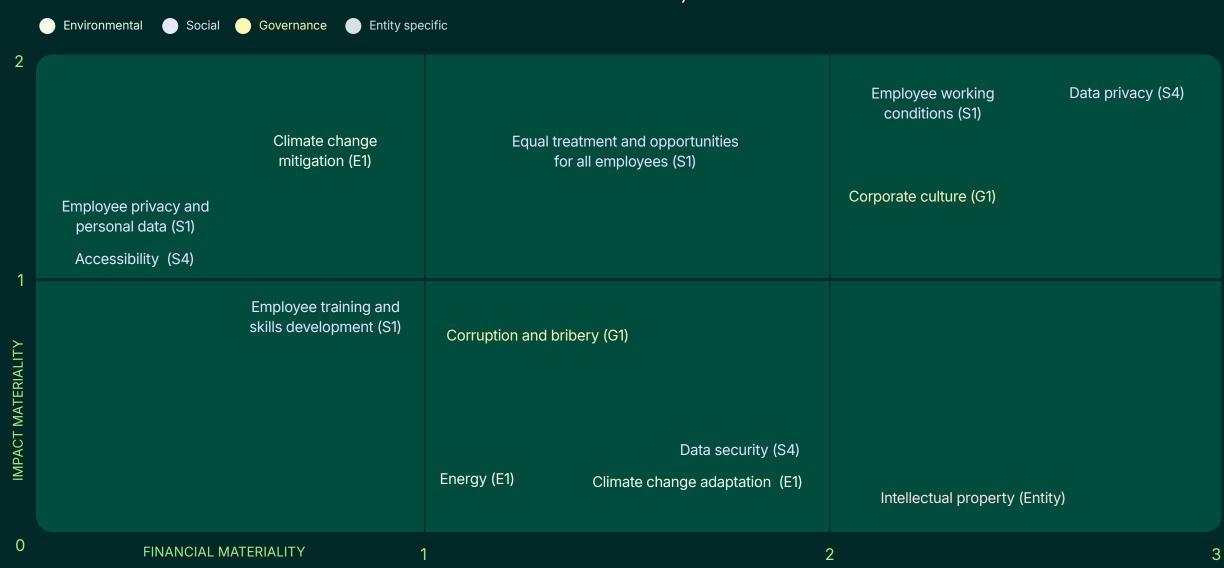
By carrying out this exercise, we have gained a deeper understanding of the **impacts**, **risks**, and **opportunities** presented by our activities across our entire global value chain. This understanding has enabled us to refine and strengthen our ESG strategy and reporting.

Our **double materiality matrix** identifies **13 material matters**. The IROs (Impact-Risk-Opportunities) are further described under each respective ESRS topic reported on in the sustainability statements (i.e. Social, Environment, Governance sections).



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Double materiality matrix



IRO-1 Double materiality assessment process

In 2024, Contentsquare completed its first **double materiality assessment (DMA)** to better understand the dual impact of our operations. The below section details the methodology and process used to obtain this more in-depth view of the **impacts**, **risks and opportunities** (IROs) generated by our activities across our entire global value chain.

Scope and stakeholder involvement

The Double Materiality Analysis (DMA) was conducted at the Contentsquare Group level, considering the entire value chain and all stakeholders. The analysis focused on the risks and opportunities, as well as positive and negative impacts of each step in the value chain for all Contentsquare activities. The IROs were developed based on the sustainability matter universe provided by ESRS 2 and all sub-topics were scrutinized and analyzed in order to be exhaustive. Contentsquare's global operations across multiple regions were included in the analysis.

This effort was led by a joint Impact and Finance team, supported by a leading global sustainability consulting firm. A broad group of internal stakeholders—including leaders from Finance, Legal, Procurement, Strategy, Information Systems, Privacy, and People—participated in structured workshops to assess and validate the relevance and materiality of each IRO. Ratings were collaboratively reviewed in cross-functional sessions to ensure alignment with business strategy and internal risk management practices. Final decisions were made through structured Steering Committees involving senior management, including the CFO. Throughout the process, we leveraged internal insights and peer comparisons to fine-tune topics, ensuring clarity, consistency, and relevance.

Materiality methodology and scoring system

The **first step** in Contentsquare's double materiality analysis was to **identify the list of potentially material sustainability matters** across environmental, social, and governance topics. Based on the ESRS 1 AR 16 framework as well as recognized databases such as the MSCI Materiality Finder, Encore Database or SHBD, we built a list of sustainability matters and their detailed

such as intellectual property and tax evasion—identified through internal risk reviews. Closely related issues were grouped into broader categories, such as "employee working conditions." Each matter was assessed in detail to identify related Impacts, Risks, and Opportunities (IROs), mapped to our value chain and business model. This process resulted in a defined list of 25 sustainability matters² and 68 IROs.

The **second step** in the analysis was to **evaluate both the financial and impact materiality of each sustainability matter** and its **underlying IROs** (impacts, risks and opportunities). Rating grids were defined to make sure that the rating results were consistent between IROs.¹

² The initial list included 34 sustainability matters, of which 9 were excluded for deeper assessment as no associated IROs with our business could be identified. The 9 excluded topics are: Marine resources, Biodiversity and ecosystems, Resource outflows related to products and services, Employee human rights, Affected communities, Freedom of expression of consumers, Security of consumers, Protection of child consumers, and Animal welfare.

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Financial Materiality ratings were calculated as follows: Financial Materiality score = Severity × Likelihood / 4

- Severity was assessed according to the level of financial effects of risk or opportunities on the turnover, or when quantification of financial effects was less achievable, to a qualitative assessment of commercial, social, operational, or legal risks. Severity was ranked using a scale from 1 (limited) to 4 (critical).
- Likelihood represented the possibility or frequency at which the risk or opportunity could occur. If the risk or opportunity already existed, the likelihood was rated to the maximum level. Likelihood was ranked using a scale from 1 (rare) to 4 (very frequent).

Impact Materiality ratings were calculated as follows: Impact Materiality Score = Scale × Scope × Likelihood / 16

- Scale was assessed based on the gravity or intensity of the actual or potential impact on people or the environment (e.g. irreversible harm, systemic disruption, or minor but widespread effects).
- Scope was assessed based on the extent or reach of the impact (e.g. how many people, communities, or ecosystems could be affected).
- Likelihood represented the probability or frequency at which the impact could occur, or had occurred in the past.

Scale and scope were ranked using a scale from 1 (weak) to 4 (strategic). Likelihood was ranked using a scale from 1 (rare) to 4 (very frequent).

In accordance with CSRD guidance, the calculation method was then adapted depending on the nature of the impact:

- For proven positive or negative impacts, likelihood was pre-fixed at its maximum value (4); only scale and scope were assessed.
- For potential negative or positive impacts, all three dimensions were assessed.

The final step in Contentsquare's double materiality analysis was to determine the thresholds of materiality for the business in light of sector benchmarks, stakeholder expectations, and the company's level of maturity regarding sustainability. The materiality thresholds were determined collaboratively with all relevant internal stakeholders and then validated through structured Steering Committees with senior management. Once these thresholds were established, 13 of the 25 thoroughly assessed sustainability matters were defined as material.

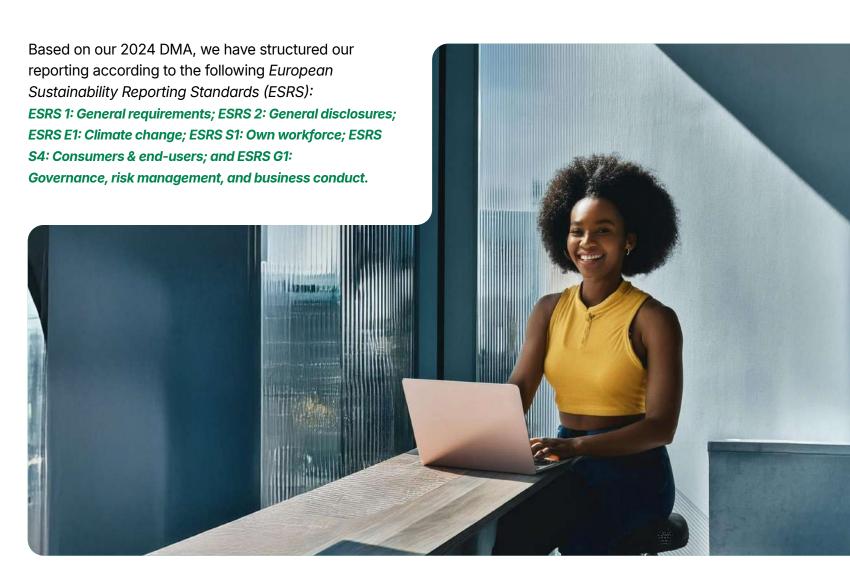
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Integration into Overall Risk Management

The double materiality results are being integrated into Contentsquare's broader risk management framework. Material IROs will inform strategic planning, internal controls, and reporting mechanisms, thereby embedding sustainability risks and opportunities deeply within operational decision-making.

Review and Update Process

2024 was the first year this analysis was carried out. To ensure continued relevance and coherence, the sustainability matters, IROs (Impacts, Risks, and Opportunities), and ratings will be reviewed annually. A more comprehensive update will be conducted every three years or if a significant event occurs (such as acquisitions, market shifts, or regulatory changes). When an updated matrix is established, previous versions will be archived, to provide continuity and track historical evolution.





E11RO-1 Environmental IROs

Digital activities today contribute up to 4% of global greenhouse gas emissions¹, largely driven by the production of devices (accounting for around 80% of emissions), with the manufacturing processes contributing significantly more than their actual usage. However, the electricity consumption of the data centers is also significant with more than 415 TWh, or around 1.5% of global final electricity demand in 2025 according to the International Energy Agency². With the massive acceleration of AI, but also other uses such as blockchain and crypto assets, the electricity consumption of data centers is predicted to increase up to 3% of the global electricity consumption by 2030³.

As a digital service provider, we recognize the impact of our activities on global climate change, and the essential need to embed sustainable practices into our business strategies, ensuring a reduction of our Greenhouse Gas (GHG) emissions in line with climate science and the Paris Agreement (mitigation). Therefore, we are committed to implementing actions that contribute to reducing our carbon footprint, and helping our customers do the same [see *E1-1, 2, 3, 4* for our decarbonization strategy].

Beyond mitigating GHG emissions, our heavy reliance on **cloud services**, and therefore on **data centers**, exposes us to physical climate risks—such as extreme weather events. Heatwaves or flooding could potentially disrupt our service continuity and inflate operational costs if not properly managed. Emphasizing the need for proactive **adaptation** actions, we conducted a risk analysis [see **E1 SBM-3**] to better measure our exposure and establish continuity strategies.

Lastly, **energy** price volatility, influenced by global economic, political, and climatic factors, may pose an operational risk for Contentsquare, impacting our profitability. These factors reinforce our commitment to strategic initiatives such as sourcing of renewable energy, low-carbon travel policies and enhanced energy efficiency in our office footprint, which form part of our broader decarbonization strategy [see *E1-1, 2, 3, 4* for our transition plan].

^{1.} https://theshiftproject.org/en/article/unsustainable-use-online-vid-eo/#:~:text=Digital%20technologies%20now%20emit%204,Digital%20 Sobriety%E2%80%9D%20(2019)

^{2.} https://www.iea.org/reports/energy-and-ai

^{3.} https://theshiftproject.org/en/article/unsustainable-use-online-video/#:~:text=Digital%20technologies%20now%20emit%204,Digital%20 Sobriety%E2%80%9D%20(2019)

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Material Topic	Description of IROs	Type of IRO	Value chain	Time horizons
Climate change adaptation	Exposure of data centers to climate-related physical risks—such as floods or extreme heat—could damage critical equipment, disrupt Contentsquare's operations and increase maintenance and repair costs.	Risk	Upstream	М
Energy	Potential surge in energy prices, which may be driven by political, economic, climate, or other factors, could lead to a spike in operating costs for Contentsquare.	Risk	Own operations	М
Climate change mitigation	GHG emissions from our direct operations (Scopes 1 & 2) may contribute to climate change, impacting society and the environment.	Potential negative impact	Own operations	М
Climate change mitigation	Reliance on high-emission data center providers and business travel increases our indirect (Scope 3) emissions, amplifying our overall environmental footprint.	Potential negative impact	Own operations	М
Climate change mitigation	Opportunity to develop digital solutions that help our clients better understand and reduce the carbon footprint of their digital activities.	Opportunity	Downstream	М

E1SBM-3 Climate-related risks

As a digital services company, Contentsquare's climate-related risks are closely linked to the resilience of the infrastructure supporting its operations, particularly third-party cloud data centers.

This is directly related to climate adaptation, one of matters deemed material through our double materiality assessment. While our own direct operations have limited physical exposure to climate hazards, our reliance on cloud computing and data storage services from our external providers² means that potential climate impacts on their infrastructure represent a key risk for our business continuity.

In 2024, Contentsquare collaborated with a consulting firm to conduct a **prospective scenario-based physical risk exposure assessment**² of the primary and backup data centers used by our cloud providers.

The assessment examined key facilities across Europe and North America for exposure to climate hazards such as water stress, river and coastal flooding, extreme wind, and drought. Several sites were flagged for being highly exposed to one or more physical risks by 2030.

To estimate the net vulnerability level, we engaged with AWS and Azure to better understand the resilience measures in place. Both **providers confirmed robust risk management strategies** that directly included climate change induced risks within the overall risk management process, including the use of multiple Availability Zones, redundant power and cooling systems, and clear climate risk monitoring protocols. Azure also provided us with documentation and methodology, outlining their climate vulnerability scoring leading to low residual risk levels.

Based on these findings, we consider the residual physical climate risk to be low in the short-to-medium term. However, we remain attentive to developments in climate modeling, regulatory expectations, and supplier resilience plans, and have initiated internal discussions on integrating climate adaptation requirements into future supplier review processes.

- Our external providers are Amazon Web Services (AWS) and Microsoft Azure.
- 2. Risk analysis performed across IPCC AR6 climate scenarios.

On the transition risk front, we have identified inflationary pressures linked to rising fuel and energy prices as a material issue. An additional material consequence related to energy price is the potential substantial rise in Azure and AWS licensing fees, as providers adjust pricing to reflect the increased operational costs associated with energy-intensive data storage and computing services.



E1-1,2,3,4 Transition plan for climate change mitigation

Contentsquare has developed its **first transition plan** based on a thorough **evaluation of our carbon footprint and our scientific climate targets**. This plan outlines specific actions with a roll-out agenda. It has been approved by both the CFO and the CTO and aligns with our overall business strategy. As part of the process of blending sustainability into our global strategy and our DNA, the transition plan forms a core part of our ESG strategy and we have started implementing it in line with our core values and business objectives.

We are proactively navigating regulatory changes as they evolve. In 2021, Contentsquare initiated its sustainability journey and since then, we've made significant strides. The recent European declaration regarding CSRD modifications and the Omnibus package has added uncertainty to the regulatory environment. However, Contentsquare has opted to proactively address future compliance requirements set for 2028 by sharing our transition plan. We believe that upcoming changes in EU and global regulations may affect our reporting agenda but will not slow down our continuous efforts to reduce our contribution to

climate change. Our goal remains to translate our commitments into tangible actions while remaining proactive in more future sustainability initiatives.

We built our transition plan and decarbonization targets on international validated pathways.

The fight against climate change is one of the major challenges of the 21st century. The latest report from the IPCC underscores the pressing necessity to establish a robust strategy for reducing greenhouse gas (GHG) emissions before 2030. This commitment is vital for achieving the objectives of the Paris Agreement, which seeks to hold the increase in the global average temperature to 1.5°C or at minimum well below 2°C above pre-industrial levels.

A significant milestone in our climate journey has been committing to the **Science Based Targets initiative (SBTi) Net-Zero standard**. In 2023, we established and submitted a reduction trajectory for SBTi approval. The SBTi has since confirmed the alignment of our near-term GHG emission reduction targets with their Criteria and Recommendations (Criteria version 5.1).

Our official commitments are as follows: Contentsquare commits to reducing absolute scope 1& 2 GHG emissions by 50.4% by 2032 from a 2022 base year.

Contentsquare commits to reducing scope 3 GHG emissions by 58.1% per million USD of value added within the same timeframe¹.

Our second set of targets concerns our Scope 3, linked to our indirect emissions (purchasing goods and services, traveling, generating wastes, etc). Those targets are relative to our added value, meaning that we aim to reduce the Scope 3 emissions per million USD value added. This allows us to take into consideration the predicted growth of Contentsquare over the next decade.

The year 2022 has been selected as the baseline year for establishing our reduction trajectory. This year serves as a representative reflection of our operations prior to the target setting, as there were no major unusual events that year that could have influenced our carbon footprint or subsequently affected our targets.

^{1.} The targets include the same GHG inventories and have the same boundaries as our reported carbon footprint. The GHG inventory and reporting boundaries are reviewed every year and future updates would imply an update of our decarbonization targets.

We have made efforts to align our targets with the goal of the Paris Agreement on the scopes 1 & 2 as they are proven by SBTi to ensure a scenario under 1.5°C.

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Contentsquare is aware of the long-term alignment gap with the 1.5°C target, especially on Scope 3. Looking ahead, we aspire to further improve our commitment

by aligning our emissions targets in all scopes with this long-term goal in order to reach full compatibility with the Paris Agreement. In 2023, the company became a signatory of The Climate Pledge, aiming to achieve net-zero carbon emissions by 2040.

Target wording	Public	Base year	Target year	Туре	Target value	Target value for 2030	Method used
Contentsquare commits to reduce absolute scope 1 and 2 GHG emissions by 50.4% by 2032 from a 2022 base year	Yes	2022	2032	Absolute value	50.4%	Reduction of 145 tCO2e for Scope 1&2 in absolute value compared to 2022	Absolute contraction
Contentsquare also commits to reduce Scope 3 GHG emissions by 58.1% per million USD value added with the same timeframe	Yes	2022	2032	Intensity value	58.1%	Reduction of 46 tCO2e for Scope 3 in intensity compared to 2022	GEVA (economic intensity)

Decarbonization levers

Based on the findings of our 2024 carbon assessment, internal stakeholder consultations, and sector benchmarks, we've identified **9 decarbonization levers** to help us meet our established SBTi targets. Each lever reflects a key area where we can reduce emissions, either by using fewer resources or by choosing lower-carbon alternatives across our value chain.

The levers apply to both our **direct emissions (scopes 1& 2)** and **indirect emissions (scope 3)**, with a **quantified contribution to our overall reduction trajectory** described below and in the corresponding table at the bottom of the section.

LEVER 1

Improving energy efficiency

We aim to significantly optimize the energy consumption of our offices. This lever focuses on optimizing systems, technologies, and behaviors to minimize energy used in our offices globally. We're working closely with landlords to implement tangible efficiency upgrades, such as optimizing heating and cooling settings, switching to LED lighting, and upgrading to energy-efficient appliances.

In parallel, we're exploring the integration of environmental criteria or sustainability clauses into our lease agreements to formalize shared energy-efficiency commitments with property owners. For example, our new New York office was selected in part for its electric heat pump system, which significantly reduces emissions compared to the previous natural gas setup. We're also focusing on behavioral change. Through internal training and awareness campaigns, we aim to build a workplace culture that values energy conservation.

LEVER 2

Right-sizing of office area

As part of our shift toward more flexible work models, Contentsquare is right-sizing its physical office footprint to match actual usage, consolidate underutilized space, and avoid unnecessary emissions. This lever is rooted in the principle of **sufficiency**—sticking to our actual needs to avoid overconsumption.

In 2024, we removed an entire floor from our Paris headquarters and transitioned to coworking spaces in lower-density geographies. We also initiated a move to a smaller office in New York and continue to explore similar changes in other global locations. Additionally, the presence of a large fully remote employee base helps avoid duplicated energy use in both home and corporate settings.

Beyond reducing emissions linked to heating, lighting, and maintenance, this downsizing strategy also brings cost benefits, improving efficiency across our operations.

LEVER 3

Purchasing renewable energy

To address the remaining emissions from our own operations, Contentsquare is transitioning to electricity sourced from **renewable energy**. This lever specifically targets scope 2 emissions, which relates to the indirect emissions from electricity use in our office spaces.

Where we have control over energy contracts we've already switched to green electricity backed by renewable energy certificates. We will continue to expand this effort across offices and locations where feasible to decrease our operational emissions.

LEVER 4

Greener digital services

As a digital-first company, one of our biggest levers lies in reducing the environmental footprint of our technology infrastructure. This involves making smarter, lower-emission choices across our **cloud services**, **data storage**, **and IT equipment**.

We are actively engaging with our **cloud providers** to better understand the emissions tied to our usage of their data centers, and to prioritize lower-carbon options. This includes taking into account the geographic location of data centers, their energy efficiency, and the underlying infrastructure. For example, we're progressively transitioning to Graviton 3 instances—one of the most energy-efficient offerings on the market.

In parallel, our Product and R&D teams are working to **optimize our cloud architecture**. In 2024, we worked on consolidating our infrastructure across the Contentsquare Group acquired entities, reducing from three separate architectures to one. This consolidation allowed us to proportionally optimize our infrastructure in a way that adequately matches our client base –

both improving performance and reducing energy consumption and operational waste.

As part of our internal **IT equipment policy**, we've extended the life cycle of our devices from three to five years. In 2024, we additionally tested 50 refurbished laptops for employee use—a step toward minimizing e-waste and the environmental impact of manufacturing new devices. We plan to expand this initiative more broadly in the coming years with 60 new refurbished laptops in 2025.

These actions together represent an important shift toward more energy-efficient digital services and support the broader decarbonization of our Scope 3 emissions.





LEVER 5

Conscious travel and green mobility

Travel-related emissions represent a significant part of our Scope 3 footprint. To reduce this impact, Contentsquare implemented a travel policy that encourages employees to minimize air travel for short business trips (i.e. less than 4 hours) and opt for lower-carbon alternatives like trains whenever possible.

We are also exploring smarter planning for business travel, such as grouping meetings to avoid multiple trips and favoring longer stays over frequent back-and-forth visits. These changes help lower our emissions while maintaining collaboration and operational efficiency.

Beyond travel choices, we encourage greener day-today employee commuting. For instance, we provide a sustainable mobility package (in France), and cover 50% of public transport passes for employees.

LEVER 6

Eco-events policy

Events are an important part of how we connect with our community—but they also come with a sizable environmental footprint. In 2024, we developed an **eco-event policy** in collaboration with our external events team to help reduce this impact.

These guidelines were presented to teams organizing CX Circle, our largest external event series hosted in 11 cities worldwide and attended by nearly 4,000 people.

The framework encourages organizers to apply sustainability principles across every aspect of the event lifecycle, including venue waste, vegetarian catering options, reusable signage materials, greener travel and accommodation choices, and reporting processes to track impact over time. In addition to minimizing emissions and resource use, these guidelines help raise awareness among employees and partners on how to host events more responsibly.

LEVER 7

Optimized marketing practices

In 2024, Contentsquare began enhancing the way we assess the environmental impact of our online marketing campaigns. Historically, we relied on monetary proxies to estimate emissions—a method that often led to overestimations and lacked nuance.

To better align with our climate goals, we've tested a more precise measurement approach based on the energy consumption of user devices during campaign interaction. This updated method distinguishes the emissions associated with different formats—such as video, image, and text—and incorporates actual engagement metrics like impressions and clicks.

While this refined methodology does not itself reduce emissions, it equips us with the data we need to take meaningful action. For instance, it enables us to evaluate the footprint of campaigns before they go live, so we can resize or revise them accordingly to lower their environmental impact. Over time, this will support smarter, more sustainable decision-making in our digital marketing strategy.

LEVER 8

Sustainable procurement

As a service-based company, a significant portion of Contentsquare's indirect emissions (scope 3) comes from upstream providers—especially in consulting, software, and financial services. In 2024, we began working more actively to prioritize suppliers with **clear climate commitments**, with a particular focus on those that have adopted Science-Based Targets or equivalent decarbonization goals. While we do not control the operations of these suppliers, our procurement choices can significantly influence emissions indirectly by favoring lower-carbon service providers.

To support this shift, we've updated our **Supplier Code of Conduct** and strengthened expectations in our
Master Service Agreements and Purchase Orders.
These changes aim to embed sustainability
considerations into all future vendor relationships.
For more detail on our sustainable supplier strategy and
procurement processes, refer to *G1: Business Conduct* > *G1-2 Supplier relations management*.

LEVER 9

Promoting conscious food choices

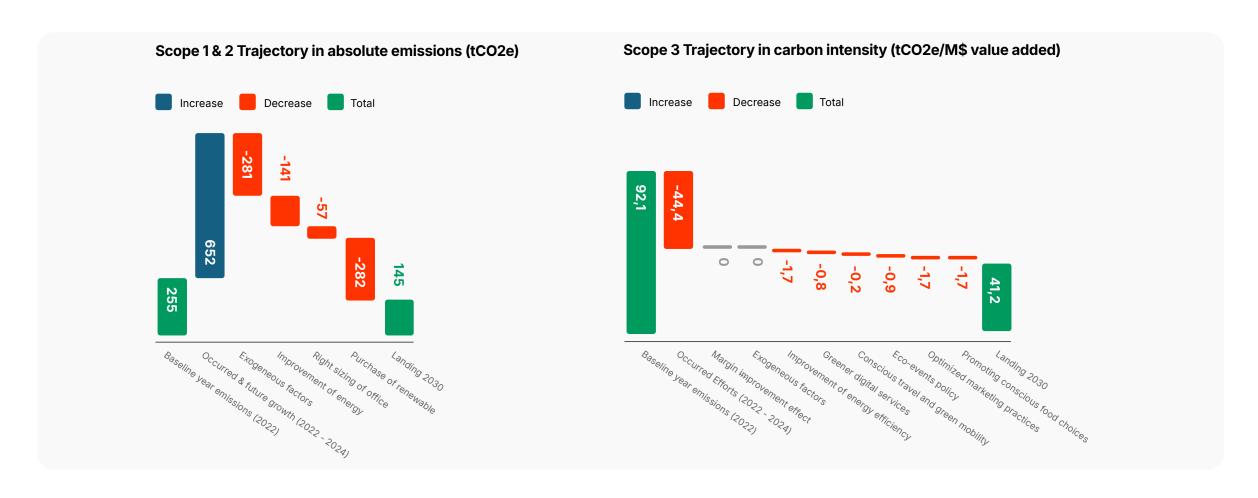
General shifts in food consumption patterns—such as reducing meat and dairy—are increasingly recognized as key levers for lowering global emissions. While our employees' individual dietary choices fall outside Contentsquare's direct control, we acknowledge the broader societal movement toward more sustainable eating habits, and consider these trends as a relevant proxy for marginal emissions reductions across our workforce.

To help support this cultural shift, we promote sustainable consumption through initiatives such as company-wide training, Earth Day sessions, and targeted internal campaigns. Over time, we expect our workplace to mirror global trends, contributing to our overall decarbonization efforts.

While this lever is expected to have a relatively modest impact compared to others, it plays an important role in reinforcing a culture of climate awareness and personal responsibility.

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THE FOLLOWING CHARTS REPRESENT OUR DECARBONIZATION STRATEGY AND THE CONTRIBUTION ON EACH LEVER TO THE TARGET



Our **decarbonization efforts** over the past two years have significantly paid off, particularly through efficiency improvements across our business and strategic decarbonization of our purchasing activities. This is especially evident in the substantial reduction in emissions related to our cloud services and financial services in 2024 compared to our baseline year (2022). Moreover, while our overall Scope 3 emissions saw a modest decline, we managed to maintain our business growth in added value [See E1-6 for our full Carbon Assessment and near-term targets progress]. This notable progress puts us on track to achieving our Science Based Targets initiative (SBTi) near-term reduction targets in time. We also anticipate re-baselining our targets in the coming years to accurately reflect our operational realities and ensure continued alignment with our long-term climate commitments.

While we are implementing our best efforts, further decarbonizing our Scope 3 intensity emissions is challenging, since our transition heavily relies on our suppliers within the value chain. Acknowledging their essential role, we are committed to *engaging* actively with our partners to drive broader industry decarbonization.

The transition plan is fully embedded into our overall strategy, financial planning and our journey as a purpose-driven company. We anticipate minimal capital expenditure for our outlined actions, as most initiatives leverage existing resources and partnerships. Shifting our energy sourcing to renewables might require future negotiations with landlords—potentially leading to minor increases in rental costs—or the procurement of green electricity certificates in certain locations.



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E1-5 Energy consumption and mix

In 2024, Contentsquare's total energy consumption was 838 MWh, representing a 8.7% decrease compared to the previous year (917 mWh total in 2023). Our total renewable energy share improved by 3 percentage points, increasing from 49% to 52% YoY.

Our efforts to reduce overall energy usage and increase renewable energy sources align directly with our decarbonization strategy. Specifically, our energy reduction strategy emphasizes optimizing office energy efficiency, right-sizing office spaces to reflect actual occupancy, and transitioning to renewable energy contracts wherever possible. For a detailed overview of these measures and related initiatives, you may refer to our Transition Plan and decarbonization levers [E1-1, 2, 3, 4].

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Renewable Energies Subtotal	435	52%	
Fossil Energies Subtotal	374	45%	
Nuclear Energy Subtotal	29	3%	
District Heat - Renewable	30	4%	
Gas	167	20%	
Electricity - Fossil	207	25%	
Electricity - Nuclear	29	3%	
Electricity - Renewable *	405	48%	
nergy Source	Total (MWh)	Share	

^{*}Eighty percent of the total Electricity - Renewable mix corresponds to our offices in France, Italy, and the United Kingdom covered by Guarantees of Origin (GOs).

E1-6 Gross Scopes 1, 2, 3, and Total GHG emissions

As we enter our fourth year of establishing and refining our carbon footprint methodology, we continue to gain a deeper understanding of our environmental impact and how best to measure it. Our carbon accounting adheres to the **Greenhouse Gas (GHG) Protocol**, the globally recognized standard for quantifying and managing greenhouse gas (GHG) emissions. We also incorporate guidance from the **Science Based Targets initiative (SBTi)** to ensure our methodology supports credible and science-aligned decarbonization targets.

In line with French legislation, the results of our carbon assessment are also disclosed annually on the French Agency for Ecological Transition (ADEME) website.

Reporting Scope

The data presented in the 2024 carbon assessment covers Contentsquare SAS (headquartered in Paris, France) as well as its global subsidiaries and acquired entities, including for the first time, Heap (acquired in late 2023). This expanded reporting scope reflects our ongoing commitment to improving the data accuracy,

of our emissions inventory. It includes all operational entities over which Contentsquare has financial or operational control and ensures alignment with best practices in carbon accounting across our Scope 1, 2, and 3 emissions.

Methodology

Contentsquare's carbon accounting approach distinguishes between Scopes 1, 2, and 3 emissions, applying different methodologies depending on data availability and the nature of the emission sources.

Scopes 1 & 2: Physical Approach. We calculate direct (Scope 1) and indirect electricity-related (Scope 2) emissions using almost exclusively activity-based data.

- Formula: Activity Data × Emission Factor (kg CO₂e/unit)
- Example (Electricity consumption in France): 1 kwh x 21.7 qCO₂eq/kWh

Scope 2 emissions are reported as 100% location-based, reflecting the emissions associated with the electricity that Contentsquare consumes, regardless of renewable energy certificates or contracts in place. Nonetheless, we also provide the Scope 2 market-based quantities to be able to track emissions

reductions linked to renewable electricity purchases and compare year-over-year.

Scope 3: Predominantly monetary approach

(with some significant activity data, such as business travels). We estimate upstream and downstream emissions based on financial expenditure when physical data is not available.

- Formula: Monetary Spend × Emission Factor (kg CO₂e/€)
- Example (insurance service in France): 1€ spent x
 0.099 kg CO2e/\$

Contentsquare has adopted an **economic intensity approach** for its SBTi-approved Scope 3 reduction trajectory, designed to accommodate our projected growth over the next decade. This method normalizes emissions against value added (e.g. per million euros of value added), to ensure that our sustainability goals evolve alongside the expansion of our business. This method is consistent with SBTi guidance for service-based companies with limited physical production inputs, and it draws on sector-specific emission factors by region.

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Contentsquare CO2 Emissions at a Glance 2024

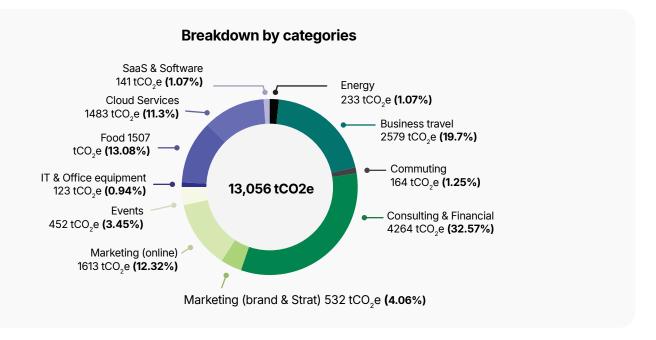
In 2024, the Contentsquare group's total carbon emissions were estimated at **13,056 tCO2e**. Contentsquare's emissions structure is typical of digital services companies with almost no direct emissions (scope 1 and 2). **Over 98%** of our emissions are indirect (scope 3) [see graph below]. Within these indirect emissions, ²/₃ comes from consulting & financial services (32.6%), business travel (19.7%), digital marketing (12.3%), and cloud services (11.3%).

Compared to the 14,300 tCO $_2$ e reported in 2023, our GHG emissions **decreased by 8.9%** in 2024. Several categories saw substantial reductions, including Software & IT (-57%), Events (-52%), Digital Marketing (-30%), Consulting & Financial Services (-26%), and Cloud Services (-24%). One notable exception is Business Travel, which increased by 12.4%. This rise is partially attributed to the evolving structure of our global workforce and increased in-person collaboration

following the consolidation of recently acquired companies.

Nonetheless, the overall decrease in emissions confirms we are moving in the right direction and sets a strong foundation for continued progress in line with our transition plan and SBTi-aligned targets. For the full breakdown on progress of our Scope 1, 2, and 3 targets, please see *Reporting on progress* on the next page





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Reporting on progress

Following the carbon assessment detailed in the previous section, Contentsquare has evaluated its progress toward its Science-Based Targets initiative (SBTi)-aligned emissions reduction goals.

These targets include an absolute reduction for Scopes 1 and 2, and an intensity-based reduction for Scope 3, measured in emissions per million dollars of added value.

For **Scopes 1 & 2**, we have set an **annual absolute reduction target of –6.8%**. In 2024, we achieved a 28% reduction compared to the previous year. Despite this

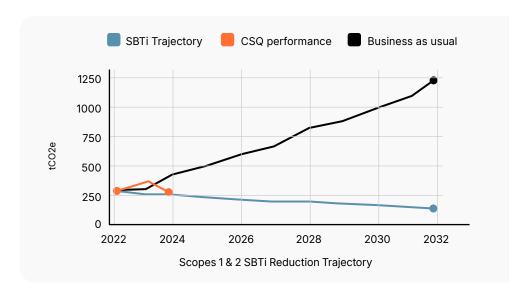
progress, we narrowly missed our annual target of 243 tCO₂e, reaching 262.6 tCO₂e. This represents a 92.6% achievement of the intended goal.

Scope 3 accounts for approximately 98% of our total emissions and is subject to an annual intensity reduction target of −8.3% (tCO₂e per million USD of value added).

In 2024, we achieved 47 tCO₂e per M\$, significantly below the reduction target of 84 tCO₂e per M\$, corresponding to 178.7% achievement rate.

A primary driver behind these results was the significant consolidation across the company's operations during the year, notably through the integration of recently acquired entities such as Heap. This consolidation led to meaningful efficiencies and emission reductions across key areas including cloud services, digital marketing, software & IT, and events.

To align its operations with its environmental commitments, Contentsquare also introduced new internal policies with a stronger sustainability focus. For a more detailed view of our environmental policies and actions that supported this progress, *refer to the previous section* [E1 - 1,2,3,4] on decarbonization levers.





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Carbon emissions (retrospective, targets & progress)

*All data are shown in absolute value (tCO2e)

	Base year (2022)	N-1 2023	N 2024	%N/N-1	Target year (2030)	Annual % target / base year
Scope 1	27	105	87	-17%	48	-67%
Scope 2 (Location-based)	228	261	178	-31%	98	-33%
Scope 2 (Market-based)	N/A	183	114			
Scope 3	13,820	13,968	12,792	-8%	48,611	-9%
Purchased goods and services	9,368	11,280	9,850	-13%	32,950	-15%
Capital goods	0	133	123	-8%	0	N/A
Fuel and energy related emissions	112	37	28	-24%	392	-8%
(not included in Scope 1 or Scope 2)						
Upstream transportation and distribution	13	0	0	N/A	47	N/A
Waste generated in operations	53	49	49	0%	188	N/A
Business travel	4206	2,259	2,579	14%	14,795	8%
Work-related travel	43	210	164	-22%	151	-107%
Upstream leased assets	25	0	0	N/A	88	N/A



STOWN WORKTORCE.	31	Own	workforce:	
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end-users

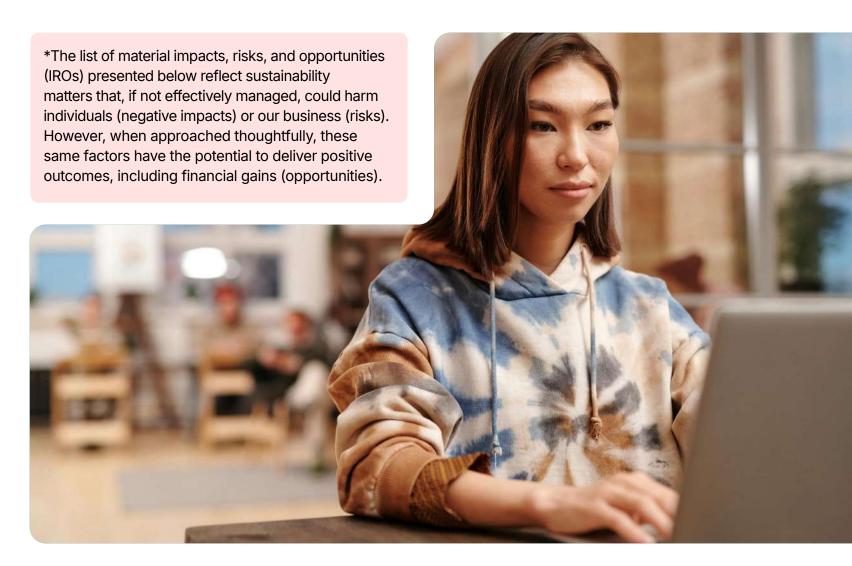
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s1sвм-3 Own workforce IROs

At Contentsquare, our people are the cornerstone of our identity and our mission to create a digital world where everybody gets the experience they love, seek and deserve. The integration of Hotjar and Heap in 2023 added fresh viewpoints and cultural richness to our growing global community, which today spans over 80 nationalities. Some of our employees are remote, others are distributed across our 14 offices worldwide. We believe our success depends just as much on our people as our technology, which is why we're committed to creating a workplace where our team can grow and thrive.

Our workforce consists primarily of full-time employees, alongside a limited number of contractors, consultants, and temporary staff. Through our double materiality assessment, we identified four material workforce-related sustainability matters: Working conditions; Equal treatment and opportunities; Employee training and skills development; and Employee privacy and personal data. These subjects have been identified due to their significance for our workforce, reinforcing our commitment to fostering fair, supportive environments for our employees to thrive.





s1sвм-з Own workforce IROs

Contentsquare Sustainability Report 2024/2025

Material Topic	Description	Type of IRO	Value chain	Time horizons
Working conditions	Workforce instability or controversies may reduce productivity, increase costs, erode knowledge, and damage our employer brand, hindering talent attraction and retention.	Risk	0	S
Working conditions	To attract and retain tech talent, the company must meet evolving expectations around employee benefits, health and safety, and overall well-being initiatives—measures that, while necessary, may lead to increased operational employee costs.	Risk	0	М
Working conditions	Challenges in remote employee engagement may lead to reduced productivity, impacting revenues.	Risk	0	М
Working conditions	Certain HR practices, such as excessive pressure on permanent employees or relying on a short-term contract model resulting in high turnover, could lead to job insecurity, extended working hours, increased mental health challenges, insufficient training, and limited career growth opportunities for Contentsquare's workforce.	Potential negative impact	0	М
Working conditions	Remote work expands employment access for diverse talent pools, including caregivers and people with disabilities).	Potential Positive Impact	0	S



Material Topic	Description	Type of IRO	Value chain	Time horizons
Equal treatment and opportunities	Fostering equal opportunities and fair treatment for all individuals contributes to a more balanced and representative workforce.	Positive impact	0	М
Equal treatment and opportunities	Inconsistencies in HR policies and employee benefits across legacy organizations and newly integrated entities may result in perceived or actual disparities in employee treatment.	Potential negative impact	0	S
Equal treatment and opportunities	Building a diverse and engaged workforce can drive greater innovation, boost productivity, and enhance overall business performance.	Opportunity	0	S
Training and skills development	Encouraging continuous learning supports skills development, drives innovation and improves operational efficiency.	Opportunity	0	М
Training and skills development	Promoting continuous learning supports career development and upskilling, leading to greater job satisfaction and the sustained growth of employee expertise.	Positive Impact	0	М
Employee privacy & personal data	Inadequate oversight of employee data privacy may lead to data breaches, exposing individuals to harm and resulting in reputational damage and financial loss for the organization.	Potential negative impact	0	М

s₁₋₁ Workforce related Policies

Our commitment to protecting and respecting our employees is embedded in our global policies and processes, designed to proactively address material topics impacting our workforce. These policies are summarized in the accompanying table **(below)**, and supported by initiatives and actions taken to manage our workforce **(see section S1-4)**.

Policy coverage x material issues for our workforce (S1)

Policies	Scope	Working conditions	Equal treatment & opportunities	Training & skills development	Employee privacy & personal data
Code of Business conduct and ethics	Group	×	×		×
Hybrid work policy	Group	×	×		
Work from anywhere policy	Group	×	×		
Contract change policy	Group	×	×		
International mobility & relocation policy	Group	×	×		
Employment strategy policy	Group	×			
Health and safety policy	Group	×			
Inclusive hiring policy	Group	×	×		
Policy against discrimination & harassment	Group	×	×		×
Birthing and non-birthing leave policy	Group		×		
Whistleblower policy	Group	×	×	×	×
Employee Learning & Development framework	Group			×	
Employee privacy notice	Group				×
French employee privacy notice	Group				×

Central to our policy framework is our overarching and comprehensive <u>Code of Business Conduct and Ethics</u>, a cornerstone document outlining the ethical practices and behavioral standards that uphold Contentsquare's values and culture. It explicitly tackles issues pertaining to human rights, workplace behavior, equal treatment, harassment, discrimination, workplace health and safety, anti-corruption, digital trust and privacy, ensuring employee safety and wellbeing. All existing and new team members must be trained on the content of this Code as part of their onboarding and once a year thereafter.

We take any misconduct or deviation from the code of conduct seriously, and maintain a management system with channels to mitigate any impacts.

The code of conduct outlines how to report potential violations, supplemented by our **whistleblowing policy** which helps identify and report dishonest, criminal, unethical or other unacceptable behaviors. In accordance with this policy, we encourage the reporting of unacceptable behaviors, provide guidance on how to raise concerns, and confirm that confidentiality will be maintained. These channels are

there to ensure respect for the interests and reputations of our employees, our clients, our partners, our vendors, our shareholders and our company. (read more about whistleblower policy in section G1-1).

Building upon the principles in our Code of Business Conduct and Ethics, we have established **further policies to specifically address our four key material matters** and safeguard the wellbeing of our employees.

1. WORKING CONDITIONS

Contentsquare's employment policy reflects its commitment to an employee-by-default employment strategy. Our vision is that by 2026, the majority of our team will consist of employees or employees of record (EOR), with contractors being the exception.

This policy includes our international mobility and relocation policy for permanent employees relocating from one country to another for a temporary (1 year and more) or permanent period, as well as our contract change policy which addresses Contentsquare employees who seek to change their contract type (from office to remote, or vice versa).



Supporting work-life balance is integral to our culture at Contentsquare. Recognizing the importance of flexibility in today's work environment, we have implemented an internal hybrid work policy that allows all employees to work remotely for up to two days a week. Employees may also benefit from a "work from anywhere" policy up to 5 weeks a year, if they have been at the company for at least 6 months and are in good standing. A portion of our workforce enjoys the flexibility of being fully remote.

At Contentsquare, we are committed to supporting the **health and well-being** of our employees. While the scope of healthcare benefits varies by country due to local statutory requirements and legacy programs from acquisitions, we aim to offer meaningful and competitive coverage in every region where we operate. We also provide a range of paid leave programs designed to support employees through significant life events, caregiving responsibilities, and community engagement, reflecting our commitment to holistic well-being.

Safety in our facilities is upheld through rigorous compliance with legal requirements, overseen by our trusted suppliers. We partner with our key suppliers

2. EQUAL TREATMENT AND OPPORTUNITIES

At Contentsquare, we're committed to building an equitable and inclusive workplace that reflects the communities and markets we serve. In 2024, we strengthened our hiring practices through our inclusive hiring policy to ensure everyone has a fair and equitable chance to access open positions and succeed during the interview process. This involves setting targets, aiming for diverse candidate slates at the hiring manager shortlist stage (40% women, 40% men, 20% any gender) and encouraging diverse **interview panels** - particularly ensuring representation of women on panels for Engineering & Product Design roles. All hiring participants undergo mandatory anti-bias training to fairly select the best talent for every role.

We also remain committed to ensuring equal access to career growth opportunities. To support this, we're strengthening our performance management and promotion processes to ensure greater consistency and objectivity across teams. We've introduced equity checks and calibration sessions across our review cycles to help ensure all employees are evaluated fairly, regardless of background or location. These efforts are designed to create a level playing field for advancement and long-term success at Contentsquare.

In addition, following the integrations of Heap and Hotjar in 2024, we refined our compensation framework and philosophy to better attract, motivate, and retain top-tier talent. Our **Salary Bands policy** is set to promote fair pay and align staffing costs with business objectives and market practices. Salary bands are used throughout the employee lifecycle, including hiring, reviews, and promotions.

Finally, we believe that everyone has the right to be treated with dignity, and do not tolerate unlawful discrimination or harassment. The Code of conduct features a dedicated section on our policy against discrimination and harassment, and on diversity, equity and inclusion, to promote and ensure equal treatment and opportunities for all. These policies cover all forms of discrimination, including race or ethnicity, religion, gender identity or expression, sex, age, marital or parental status, pregnancy status, national origin, citizenship, sexual orientation, veteran status, medical condition, mental or physical disability.



3. TRAINING AND SKILLS DEVELOPMENT

At Contentsquare, we are committed to enabling every individual to grow, develop new skills, and progress in their careers. While we do not have a standalone training policy, we have established a robust framework that supports continuous learning and career development across the organization. This framework is built on three core pillars:

- Career and skills frameworks tailored to each job family, which guide key people processes from hiring and mobility to identifying training needs and evaluating performance.
- Structured career development planning, driven by meaningful conversations between employees and managers, supported by clear guidelines, formal processes, and integrated with performance reviews.
- **Inclusive learning opportunities at scale**, offering diverse, accessible training formats and programs that individuals and teams can engage with based on their goals and needs.

4. EMPLOYEE PRIVACY AND PERSONAL DATA

Contentsquare believes our employees deserve a privacy-first approach when it comes to their personal data. We uphold this commitment by providing a clear employee privacy notice, ensuring transparency so every team member understands how their personal data is collected, processed, stored, and disclosed.

Our employee privacy notice applies to all individuals performing work for the Contentsquare Group under an employment contract or an independent contractor agreement. This includes all of our employees, subcontractors and trainees.

As a global company, we maintain a broad employee privacy notice that applies across all regions where Contentsquare operates, anywhere around the world. However, those practices may be more limited in some jurisdictions and we adjust our internal policies and practices based on the restrictions of local laws. For example, employees in France receive a dedicated local notice (Note d'information relative à la protection des données des salariés de Contentsquare France) aligned with French data protection laws.

Engaging with our workforce

Regular, transparent communication with our employees is essential for creating a supportive, dynamic workplace. Our People team oversees all engagement activities, making sure that every voice is heard. Below is an overview of how we stay connected with our workforce.

Engagement surveys

Making sure our employees are happy and thriving at work is a big focus of ours. We conduct pulse surveys every month and deeper employee engagement surveys twice a year. These help us monitor numerous indicators that enable us to track Contentsquare employee happiness, well-being and organizational health. Survey results are reviewed at both the company and departmental levels. C-suite members and team leads are responsible for crafting action plans that address feedback from their teams.

Pulse surveys

To supplement our bi-annual engagement surveys, we additionally introduced regular monthly pulse checks in 2025. This short four-question survey allows us to

assess and address trends in CSQ experience, and enables iterative solutioning in our engagement efforts.

Engagement events / forums

To keep our employees updated and informed, we host global monthly all-hands sessions where we share business developments and milestones. After the session, the employees are invited to submit questions and feedback, which is then reviewed and taken into consideration by senior leadership.

We follow-up with a monthly **Q&A document**, to make sure all questions are answered and all our employees understand business updates. In addition, employees have departmental all-hands focused on shared objectives and upcoming initiatives within their respective teams. We also produce a concise, bi-weekly bulletin that shares important news and upcoming events, conveniently stored on our internal knowledge platform, and regularly shared via slack, so employees can stay informed whenever they need.









Engagement groups

We continue to nurture our **Employee Resource Groups** (ERGs), which are voluntary, employee-led communities dedicated to fostering an inclusive workplace. These groups create safe spaces for our employees who share common backgrounds or interests, offering an avenue to connect and champion causes that matter to them. In 2024, our ERGs rebranded now comprising four groups: ElevateHER, Pride, Multiculture, and ADAPT. By the end of the year, we had over 330 individuals participating in at least one ERG.

Contentsquare also has **Culture Crews** in cities where we have a big presence such as Paris, France, composed of volunteers from different teams.

These members come together to plan local activities designed to strengthen relationships, highlight company values, and celebrate our shared accomplishments.

Evaluating effectiveness

We regularly track metrics such as our employee Net Promoter Score (eNPS) and our engagement scores to evaluate how well these initiatives are working. Insights from surveys, all-hands, and feedback forms feed into broader strategic decisions—whether related to product direction or people-centric policies—ensuring that employee perspectives contribute meaningfully to Contentsquare's continued growth.

s₁₋₃ Channels to raise concerns and processes to remediate

All employees are encouraged to report any criminal, unethical, or otherwise unacceptable behavior. Every concern is taken seriously, and a structured system is in place for addressing misconduct swiftly and effectively. Employees may raise concerns with their direct manager or People Business Partner, or contact the Global Compliance Officer, the Chief Legal Officer, or the Chief People Officer. When necessary, Contentsquare partners with an external firm to investigate sensitive issues, ensuring impartiality and maintaining confidentiality.

For less formal concerns or general feedback, an employee feedback box is also available. In addition, a global whistleblower platform (Whispli) is scheduled to launch in 2025. This platform is designed to protect confidentiality and support the well-being of those who report concerns. (Read more about whistleblowing in section G1-1.)

51-4 Taking action on material impacts on our workforce

As part of our commitment to a responsible and inclusive workplace, we have implemented targeted actions to address the four material sustainability matters identified in relation to our own workforce. This section outlines the key initiatives undertaken to mitigate associated risks, seize opportunities, and promote employee well-being and development—aligning with international labour standards, stakeholder expectations, and our core values of equity, transparency, and sustainability.

1. WORKING CONDITIONS

To support flexible work arrangements, we offer a remote work allowance, enabling employees to stay productive and comfortable when working off-site. We also partner with suppliers (such as WeWork) to uphold local health and safety regulations in all our offices, and in our largest locations, volunteers receive first-aid and emergency-response training. Recognizing the importance of mental well-being, we provide a well-being allowance that covers personal development, sports, and other wellness activities, along with free access to online mental health

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resources. Employees also receive free access to online mental health coaching, underscoring our holistic approach to employee care.

To support our team members in creating optimal working conditions outside of the office, we provide a remote work allowance to all remote CSQuad employees. This allowance gives employees the resources to work from home, whether it's co-working spaces, office gear, or anything else that helps them stay comfortable and productive.

As part of our ongoing commitment to employee health and well-being, we are actively reviewing and enhancing our programs to ensure they are competitive, locally compliant, and aligned with our company values. In regions impacted by acquisitions, we are also working to harmonize healthcare benefits to promote greater equity and consistency.

2. EQUAL TREATMENT AND OPPORTUNITIES

Fostering a culture of inclusion and belonging lies at the heart of our equity efforts. We celebrate the unique experiences, backgrounds, cultures, knowledge, capabilities, talent and forms of self-expression that contribute to advancing our mission to make the digital world more human.

In 2023, we enhanced our data collection and analysis processes to improve visibility into workforce dynamics across key areas such as compensation, development, career progression, and retention. This included the launch of a centralized dashboard to track workforce trends and support more data-driven decision-making. We also conducted a comprehensive review of promotion and merit outcomes to ensure consistency and transparency across all levels of the organization.

In 2024, we launched a digital training course, Creating an Inclusive Workplace, covering potential harmful behaviors (e.g., microaggressions, implicit bias) and practical guidance on modeling inclusion. This training is mandatory for managers and strongly recommended for all employees.

We also incorporate cultural awareness workshops into our onboarding process, offer quarterly multicultural sessions, and embed inclusivity into existing leadership programs. Throughout the year, we acknowledge honor and celebrate key awareness days—such as Women's Day, Pride, US Black History Month, International Day of People with Disabilities, and Global Diversity Month—to honor the different identities that enrich the Contentsquare community.

Finally, following the integrations of Heap and Hotjar in 2024, we refined our compensation framework and philosophy to better attract, motivate, and retain top-tier talent. This included a market position and pay equity analysis to ensure fair compensation and align staffing costs with business objectives and market standards. We also established structured salary review processes with clear criteria and control mechanisms to guarantee fairness. Finally, we introduced pay ranges to enhance transparency and consistency.

3. TRAINING & SKILLS DEVELOPMENT

We believe continuous learning is essential to enabling our people to grow and thrive in a fast-evolving business environment. Contentsquare's Learning & Development team leads a range of initiatives to ensure employees have access to relevant, impactful, and inclusive upskilling opportunities.

All new joiners complete a three-day foundational **onboarding**, with specialized roles receiving up to three weeks of tailored training. Beyond onboarding, employees can engage with a variety of learning modalities:

- **Self-directed learning** through a digital platform, with over 300 employees acquiring new skills in 2024, averaging 6 hours of training per person.
- Peer-based learning via mentoring, internal master classes, and external coaching. In 2024, 45 employees took part in 3- to 6-month coaching programs. Seven employee-led master classes covering topics such as empathy, self-promotion, Al at work, and gamified skills—drew an average participation of 150+ employees each.

 Collaborative and cohort-based learning, including instructor-led workshops on leadership, communication, interpersonal effectiveness, and technical skills. Notable 2024 programs include First-Time Manager, Transversal Leadership, Leading Change, and Communication Training workshops.

We reinforce a learning culture through bi-annual performance reviews and annual Career & **Development Plan discussions.** These conversations support ongoing growth, align personal goals with business priorities, and inform our future learning strategies. While annual development discussions are not yet mandatory, they are strongly encouraged and tracked to drive continuous improvement.

4. EMPLOYEE PRIVACY AND PERSONAL DATA

Contentsquare is committed to safeguarding personal data and fostering a culture of privacy across the organization. To ensure employees understand how to handle personal data responsibly and in compliance with applicable laws and internal policies, we provide mandatory privacy training through an internal learning platform. These trainings cover key topics such as the definition and processing of personal data, privacy

principles (e.g. data minimization, lawful processing), and procedures for reporting personal data breaches. Use cases are included to enhance relevance and engagement, and a minimum passing score is required to ensure comprehension.

Transparency and employee empowerment are also central to our approach. We maintain detailed documentation on employee data protection rights and **processes**, including access to our data subject request portal where employees can exercise their rights such as data access, rectification, or erasure. In addition, employees receive specific privacy notices whenever their personal data is collected for new purposes, such as participation in surveys or company events.

To strengthen internal accountability, we deliver targeted live privacy training and clear guidelines to key stakeholders, enabling them to identify, manage, and escalate privacy-related issues effectively. These efforts reinforce our governance framework and align daily operations with global privacy standards and best practices.

Finally, our **Privacy Champions Network**, made up of volunteers across departments, acts as a distributed support system for privacy compliance. These trained ambassadors serve as local points of contact for privacy questions and help embed privacy considerations into everyday decision-making, reinforcing a culture of shared responsibility and awareness throughout the organization.

s1-5 Targets

To advance equal treatment and opportunity within our workforce, Contentsquare has established a set of measurable representation targets at both the national and global levels:

- France: In alignment with national regulatory requirements, we monitor progress using the Gender Equality Index [see Appendix II: GRI & SDG content index for details].
- Spain: We comply with gender equity targets outlined in the country's Equality Plan framework.

 Pacte Parité: As signatories of La French Tech's Pacte Parité, we have committed to achieving 40% gender diversity on our Board of Directors by 2028.

These targets reflect our ambition to foster a strong leadership structure and strengthen equity across all levels of the organization.

s1-6 General employee indicators

Please note that all 2023 employee data exclude Heap employees, due to its late acquisition in the Fall of 2023. Heap employee data is fully consolidated from 2024 onward. For more information, refer to [BP-2 Disclosures in relation to specific circumstances].

A. Geographic distribution

Contentsquare's geographic footprint extends across Europe, Americas, APAC, and the Middle East, reflecting our commitment to global expansion and innovation.

Total employees by country where Contentsquare has 25 or more employees

	2024
France	567
United States	384
United Kingdom	186
Spain	90
Germany	54
Israel	49
Netherlands	34
Italy	29
Egypt	27
Singapore	24
Other countries	189
Total employees in 2024	1,633
Vs. Total employees in 2023	1,755

B. Gender distribution by region and by employment type Permanent employees (detail by region and by gender)

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Region	Gender	2024
EMEA	Man	723
	Woman, non-binary & non-declared	421
	TOTAL EMEA	1,144

Region	Gender	2024
Americas	Man	227
	Woman, non-binary & non-declared	176
	TOTAL Americas	403

Region	Gender	2024
Americas	Man	36
	Woman, non-binary & non-declared	28
	TOTAL Americas	64

Total permanent employees 2024	1,611
vs. Total permanent employees 2023	1,746

Non-permanent employees (detail by region and by gender)

Region	Gender	2024
EMEA	Man	8
	Woman, non-binary & non-declared	10
	TOTAL EMEA	18

Region	Gender	2024
Americas	Man	1
	Woman, non-binary & non-declared	2
	TOTAL Americas	3

Region	Gender	2024
APAC	Man	0
	Woman, non-binary & non-declared	1
	TOTAL APAC	1

lotal non-permanent employees 2024	22
vs. Total non-permanent employees 2023	9

C. Workforce flows

Employee flows	2024	2023
Employee turnover	545	515
Employee turnover rate	32.5%	

Accounting principles:

All workforce-related data points presented in this report are calculated based on a consistent set of accounting principles. Unless otherwise stated, 2024 figures reflect the headcount as of the last day of the reporting period (January 31, 2025) and include all employees from Contentsquare and its entities. 2023 figures exclude Heap (acquired in Q4 2023).

The **geographic distribution** of employees is determined by aggregating headcount across the geographical locations where Contentsquare entities operate.

Gender distribution. In alignment with our commitment to diversity and inclusion, employees have the option to self-declare their gender in our HRIS. The available options are Man, Woman, Non-binary, and I prefer not to say. The employee's entry is considered the source of truth. Reporting of underrepresented genders is done as a single category in order to protect anonymity.

Permanent employees are defined as the headcount of employees with an employment contract, with no fixed end date. This includes EoR. This does not include interns, apprentices or fixed term contractors. The number of "permanent employees" is calculated by aggregating the permanent employee count across all of our locations. This calculation is based on the final headcount at the end of the reporting period.

Non-permanent employees are defined as the headcount of employees whose employment is contingent upon the conclusion of a specific project or has a predetermined end date. This includes interns, apprentices and fixed terms.

Employee turnover refers to the cumulative number of employees who have left the group during the reporting period. This calculation excludes freelancers,

external consultants and contractors and aligns with our annual reporting methodology.

Employee turnover rate is calculated by dividing the number of departures by the average number of employees over the same period. This calculation excludes freelancers, external consultants and contractors and aligns with our annual reporting methodology.

s₁₋₇ Non-employee indicators

	2024	2023
Number of non-employees	144	140

Accounting principles:

Non-employees include freelancers, contractors and "self-employed" consultants. They are individuals whose labour contributes to Contentsquare Group, but do not hold an employment contract with us.

2024 figures reflect the headcount as of the last day of the reporting period (January 31, 2025) and include all employees from Contentsquare SAS, our local entities, and acquired companies such as Hotjar (acquired in 2021) and Heap (acquired in 2023).

s₁₋₉ Gender and age diversity indicators

A. Gender distribution

All employees	2024	2023
Man	995	1,079
Woman, non-binary & non-declared	638	676
Total headcount	1,633	1,755

Top management	2024	2023
Man	70%	67%
Woman, non-binary & non-declared	30%	33%

B. Age distribution

Share of headcount	2024	2023
Under 30 years old	20%	24%
30 to 50 years old	76%	72%
Over 50 years old	4%	4%
Total headcount	1,633	1,755

Accounting principles:

All workforce-related data points presented in this report are calculated based on a consistent set of a ccounting principles. Unless otherwise stated, 2024 figures reflect the headcount as of the last day of the reporting period (January 31, 2025) and include all employees from Contentsquare and its entities. 2023 figures exclude Heap (acquired in Q4 2023).

Gender distribution. In alignment with our commitment to diversity and inclusion, employees have the option to self-declare their gender in our HRIS. The available options are Man, Woman, Non-binary, and I prefer not to say. The employee's entry is considered the source of truth. Reporting of underrepresented genders is done as a single category in order to protect anonymity.

Age distribution. The age of an employee is captured as of the last day of the reporting period (January 31st).

Top management reflects Contentsquare's most senior leadership team (VP and above). Per the company's job architecture, this category represents all managers who are in Job Level 8 and above.

s₁₋₁₃ Training and skills development indicators

Average number of training hours per employee by gender

Average hours of training per employee	2024	2023
Man	6.1 hr	6.4 hr
Woman, non-binary & non-declared	6.2 hr	7 hr
Total	6.2 hr	6.6 hr

Accounting principles:

The average hours of training per employee captures the total number of learning hours delivered to Contentsquare employees during the reporting year, divided by the average head-count for the same period.

In scope are all learning activities that build professional or leadership skills, whether facilitator-led (i.e. internal

or external workshops), self-directed digital learning (i.e. e-learning modules, MOOCs, recorded webinars) or peer-to-peer formats (i.e. coaching, mentoring, or MasterClass workshops). The definition mirrors the one used for GRI reporting and statutory social disclosures in France (CSE). It includes also hours spent on mandatory compliance courses (i.e. Code of Conduct, data security & privacy, anti-harassment, etc.), and global onboarding programmes for new hires.

Out of scope (excluded) are Contentsquare product enablement training for go-to-market teams, as these are tracked and reported separately, without monitoring of hours spent.

Training completion data are extracted from the company's Learning Management System and coaching/mentoring logs, then consolidated by the Learning & Talent Development team.

Gender distribution. In alignment with our commitment to diversity and inclusion, employees have the option to self-declare their gender in our HRIS. The available options are Man, Woman, Non-binary, and I prefer not to say. The employee's entry is considered the source of truth. Reporting of underrepresented genders is done as a single category in order to protect anonymity.

s₁₋₁₅ Parental and family leave indicators

Percentage of employees entitled to take familyrelated leave

Family leave eligibility rate	2024	2023
% of employees eligible to family-related leave	100%	100%

Accounting principles:

At Contentsquare, there are several **family-related leave policies** available to support all of our employees (regardless of tenure or employment type) during significant life events: Birthing & Non-Birthing Leave, Compassionate Leave for Reproductive Loss and Family Care Leave.

s₁₋₁₆ Remuneration indicators

A. Gender pay gap

Gender pay gap	2024
% difference of average pay level between female and male employees	17.59%

B. Annual total remuneration ratio

Annual total remuneration ratio	2024	2023
Ratio between highest paid individual's remuneration and the median annual remuneration	8.09	7.40

Accounting principles:

The gender pay gap is defined as the difference of average pay levels - within the reporting period (fiscal year from February 1, 2024 to January 31, 2025) - between female and male employees, expressed as a percentage of the average pay level of male employees.

The **annual total remuneration ratio** of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual). The ratio is calculated on the last day of the fiscal period (e.g. February 1, 2024 to January 31, 2025).

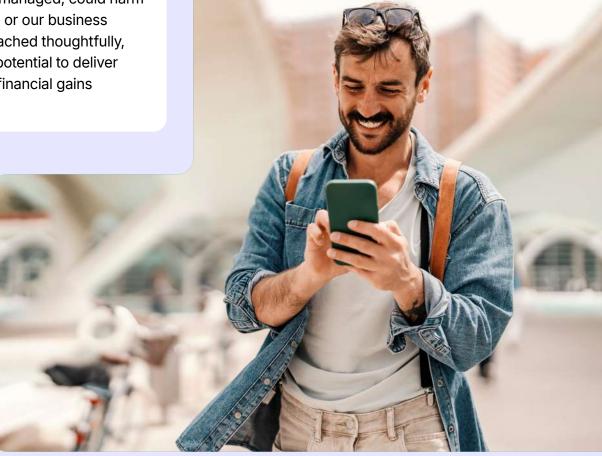
s4 sвм-з End-users IROs

Contentsquare's business is closely connected to the experiences of end-users, whose interactions with our clients' websites and applications generate the data processed by our digital analytics solutions. As data processors, we place strong emphasis on safeguarding the **privacy**, **security**, and confidentiality of their data. Any mismanagement in these areas could lead to significant legal, financial, and reputational risks.

Promoting **digital accessibility** is also an important and growing area of focus. As we help shape user journeys across global digital ecosystems, we recognize the opportunity to support more inclusive and user-friendly online environments through our technology, partnerships, and ongoing product development.

The table on the following page outlines the key impacts, risks, and opportunities (IROs) related to our customers' end-users.

*The list of material impacts, risks, and opportunities (IROs) presented below reflect sustainability factors that, if not effectively managed, could harm individuals (negative impacts) or our business (risks). However, when approached thoughtfully, these same factors have the potential to deliver positive outcomes, including financial gains (opportunities).



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s4 sвм-з End-users IROs

Material Topic	Description	Type of IRO	Value chain	Time horizons
Data privacy	Extensive use of end-user data through existing digital solutions may inadvertently lead to privacy breaches, including risks such as data misuse, system errors, or cyberattacks.	Potential negative impact	Downstream	S
Data privacy	Failure to meet data privacy obligations or protect end-user rights may trigger legal action, including lawsuits in key markets (such as the US), leading to fines, reputational harm and market restrictions.	Risk	Downstream	S
Data privacy	Failure to maintain a privacy-by-design platform with relevant certifications may erode client trust, increase churn, and reduce the overall attractiveness of our product offering.	Risk	Own operations	S
Data security	Contentsquare's tag could be vulnerable to cyber attacks (tag hijacking), which can damage Contentsquare's reputation, undermine customer loyalty, and lead to loss of client base.	Risk	Downstream	S
Data security	Other cybersecurity attacks (beyond tag hijacking) could damage Contentsquare's reputation and undermine customer loyalty, and lead to loss of client base.	Risk	Downstream	S
Accessibility	By improving accessibility across its website and platform, and by supporting education, research and advocacy through its Foundation, Contentsquare helps promote equal access to digital information.	Positive impact	Downstream	S
Accessibility	Non-compliance with digital accessibility obligations could lead to litigation, penalties and degradation of reputation.	Risk	Own operations	М

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s₄₋₁ End-user related policies

This section outlines Contentsquare's key policies related to data privacy, data security, client ethics, and digital accessibility. These areas are critical to ensuring our products and services are used responsibly and securely, while promoting inclusive digital experiences. The following pages detail the principles, standards, and frameworks guiding our approach in each of these domains.

1. DATA PRIVACY

Contentsquare's business model and product innovation are rooted in the principle of **data privacy by design**, ensuring that privacy is considered in every aspect of our product and operations. Our solution is built to minimize the collection of personal data and is guided by the principle of digital sobriety, in line with global privacy standards such as the General Data Protection Regulation - GDPR - (Europe), CCPA (California), APPI (Japan), PDPA (Singapore), and the Australian Privacy Act.

Our <u>Global Privacy Commitment</u> sets out our adherence to these regulatory frameworks and applies

to all data subjects we engage with, including endusers, customers, employees, vendors, and applicants.

We proactively monitor regulatory developments and adapt our internal policies, product features, and contractual frameworks to maintain compliance. Our <u>Privacy Center</u> and <u>Trust Center</u> serve as transparent, centralized hubs for policies, FAQs, and updates, enabling stakeholders to clearly understand how we collect, process, and protect personal data across all markets where we operate.

2. DATA SECURITY

Contentsquare maintains a comprehensive set of internal Security policies designed to support our Information Security Management System (ISMS). These policies are aligned and our security practices are certified against internationally recognized standards, including ISO/IEC 27001, ISO/IEC 27701, SOC 2 and serve as the foundation for safeguarding data, managing risk, and ensuring compliance with best practices, global regulatory and client requirements.

These security policies apply across all systems and teams involved in delivering Contentsquare services and are distinct from our data privacy program, which governs the legal and ethical use of personal data.

We proactively monitor regulatory developments and adapt our internal policies, product features, and contractual frameworks to maintain compliance. Our Privacy Center and Trust Center serve as transparent, centralized hubs for policies, FAQs, and updates, enabling stakeholders to clearly understand how we collect, process, and protect personal data across all markets where we operate.

3. DIGITAL ACCESSIBILITY

Contentsquare is committed to fostering a digital environment that is accessible and inclusive to all. We strive to ensure that all end-user-facing websites and products are designed and tested in line with the Web Content Accessibility Guidelines (WCAG) 2.2 Level AA, supporting compliance with international regulations such as the European Accessibility Act and the Americans with Disabilities Act (ADA). This ensures our digital experiences are perceivable, operable, understandable, and robust for users of all abilities. Our Accessibility Statements Center on our website centralizes all accessibility statements, updates,

and information, enabling users to easily engage with us on accessibility topics. This initiative promotes transparency regarding our accessibility compliance and ensures timely responses to any accessibilityrelated concerns.

In addition, as accessibility is a core value embedded in our operations, we expect our suppliers to uphold this standard. At a minimum, they must comply with all applicable accessibility laws, and are encouraged to align with WCAG 2.2 Level AA.

s4-2 Engaging with end-users

At Contentsquare, we engage with end-users on data privacy and data security through tailored processes led by specialized teams. Our approach ensures individuals remain informed and empowered, while our clients (who act as data controllers) are supported in meeting their regulatory obligations with transparency and efficiency.

1. ENGAGEMENT ON DATA PRIVACY

As a data processor, Contentsquare empowers clients and individuals to exercise their data rights and make informed decisions:

Privacy Documentation: We provide an easy-tounderstand Visitor Privacy Notice and Cookie sample description to help clients clearly inform end-users about what data is collected, for what purpose, and for how long, ensuring the right level of transparency.

Data-Subject Request (DSR) Portal: Individuals can submit rights requests (access, deletion, rectification) to any Contentsquare entity via a public-facing portal. All requests are logged and processed per applicable laws.

Data Processing Transparency: We provide detailed documentation on personal data flows, subprocessors, processing locations, and cookie use for each product.

Governance: Privacy and security metrics are reviewed quarterly by our Privacy & Security team.

Regulatory Engagement: Our company was selected by CNIL for its 2023 Reinforced Support Program, helped us strengthen our commitment to personal data protection and our GDPR compliance (see our CEO's statement after working with the CNIL, published in the CNIL 2024 annual's report, p.23).

2. ENGAGEMENT ON DATA SECURITY

As a Software-as-a-Service (SaaS) provider, we recognize that robust information security is essential to earning and maintaining stakeholder trust. Our stakeholder engagement on security includes multiple touchpoints:

- Certifications and External Assurance:
 We maintain ISO/IEC 27001, ISO/IEC 27701 certification and a SOC 2 Type II attestation. These frameworks guide our internal controls, risk assessments, and incident response protocols.
- Internal awareness training: We conduct mandatory security training for all employees, with advanced modules for engineers. Regular workshops address emerging threats such as phishing.

Security Incident Notifications: If a data security issue occurs, we follow a strict protocol to notify the relevant authority and inform affected customers within 48 hours.

- External Penetration Testing: We perform a
 yearly external penetration test and maintain a
 bug-bounty program to receive feedback about
 our security from the ethical-hacking community.
- Metrics & Continuous Improvement:
 Security practices are regularly reviewed as part of governance cycles, with lessons from incidents used to refine internal processes and client-facing safeguards.

3. ENGAGEMENT ON DIGITAL ACCESSIBILITY

We actively engage clients, prospects, and end-users on accessibility through our <u>Accessibility Statements</u> <u>Center</u>, which centralizes all accessibility-related resources, including our digital accessibility statements, ongoing updates, and guidance on how end-users can contact us or provide feedback regarding accessibility issues. Throughout the year, our Accessibility Center will grow with the accessibility statements of our different websites as well as the updated Voluntary Product Accessibility Template (VPAT) for our products.



s₄₋₃ Processes to remediate impacts and channels to raise concerns

Although our customers (the data controllers) own the primary service desks, Contentsquare provides several back-stop channels to ensure that end-users can raise concerns or escalate issues without friction. Submissions received through these channels are logged in our internal ticketing system, assessed for risk, and routed to the appropriate response team. When necessary, we coordinate directly with the customer to resolve the matter efficiently and transparently.

Channel	Purpose	How it works
Visitor Privacy Notice	General privacy questions or complaints	Each privacy notice includes a dedicated email address, monitored by our Privacy & Security team.
Data-Subject Request (DSR) Portal	Exercising data protection rights (e.g., access, deletion, rectification) under GDPR/CCPA	Requests are submitted via a web form, routed to internal teams, fulfilled by Contentsquare, and confirmed with both the customer and the end-user.
Security-Incident Hotline	Reporting suspected data breaches, leaks, or cybersecurity incidents involving end-user data	A secure webform monitored by our on-call incident team, supported by intrusion detection systems.
Accessibility Feedback	Reporting accessibility barriers when using Contentsquare	Feedback email can be sent to <u>cswebsite-accessibility@</u> <u>contentsquare.com</u> , monitored by our accessibility team

s₄₋₄ Taking action on material impacts on end-users

1. DATA PRIVACY

Contentsquare integrates privacy by design into product development and internal practices.

Our platform is built to minimize personal data collection, focusing on behavioral and technical signals essential for generating insights. A default data retention policy ensures that data is stored only for strictly necessary durations. To help clients avoid collecting unnecessary personal data, we provide granular privacy controls that allow real-time masking and blocking of sensitive data before it enters our systems. These features include masking of text, input fields, images, URLs, and API payloads, empowering clients to prevent overcollection at the source.

We've also introduced privacy-centric features that help clients adapt to regulatory expectations, including:

 IP-less mode, which removes the need to collect IP addresses entirely; <u>Exemption Mode</u>, validated by the CNIL and extended to Spain under AEPD guidance, allowing certain analytics functionalities without user consent in compliance with local laws.

Our participation in the CNIL Reinforced Support Program in 2023 further accelerated product improvements. Insights from this collaboration directly informed feature development and validation of our exemption approach, later recognized in the CNIL 2024 annual report.

In parallel, we maintain a strong privacy assurance framework. Contentsquare holds ISO 27001, ISO 27701, and SOC 2 certifications, and conducts annual third-party penetration tests and an active bug bounty program.



Clients are also granted audit rights through our Master Services Agreement (MSA), reinforcing accountability.



2. DATA SECURITY

To protect the data entrusted to us, Contentsquare has implemented a robust, multi-layered security framework based on a Defense in Depth approach, aligned with the NIST Cybersecurity Framework and ISO/IEC 27001.

Key actions and controls include:

- Dedicated Security Leadership: A Chief Information Security Officer (CISO) leads Contentsquare's security program, supported by teams specializing in DevSecOps, product security, governance, third-party risk assurance, and IT risk management.
- Cloud Infrastructure Security: We use trusted cloud providers such as AWS and Azure, benefiting from secure-by-design environments, built-in disaster recovery, and physical safeguards.
- Product and Data Security Measures: The company implements secure software development life cycles (SDLC), regular code reviews, penetration testing, and encryption protocols (TLS for data in transit and AES-256 for data at rest) to protect client data.

- Corporate IT Security Practices: Contentsquare
 maintains an Information Security Management
 System (ISMS) certified against ISO/IEC 27001,
 conducts regular risk assessments,
 and enforces security policies and training for all
 employees. While customer data is never processed
 via corporate systems, these environments are
 secured with strong endpoint protection, encrypted
 storage, vulnerability scanners, and strict network
 segregation.
- Tag Integrity Monitoring: We monitor the integrity
 of our deployed JavaScript tags every 10 minutes by
 verifying their SHA-512 checksums, ensuring clients'
 site security remains uncompromised.
- Data Minimization Controls: While primarily a
 privacy principle, our security program reinforces
 this approach by implementing technical controls
 that allow clients to block or anonymize sensitive
 information.
- Continuous Monitoring and Vulnerability
 Management: Regular security scans, vulnerability
 assessments, and a public bug bounty program are

in place to proactively identify and address potential security issues.

- Incident Response Protocols: In the event of a security incident, Contentsquare commits to notifying affected customers within 48 hours, conducting thorough investigations, and cooperating with clients and authorities to resolve issues.
- Business Continuity: Our disaster recovery and resilience measures include infrastructure as code and cross-regional data replication, ensuring service continuity and data availability.
- Third-Party Risk Management: All vendors undergo rigorous security assessments to ensure alignment with our standards, preserving integrity across our supply chain.

All security documentation, including certifications, testing results, and policy summaries, is available through our <u>Trust Portal</u>, supporting full transparency and stakeholder confidence.

3. DIGITAL ACCESSIBILITY

Our accessibility efforts translate into tangible actions aimed at improving our digital environments and supporting customers in advancing theirs—contributing to a more inclusive digital ecosystem.

Internally, digital accessibility is embedded in our culture and product development processes. In 2024. we audited our public websites against WCAG 2.2 Level AA criteria. Following our rebrand, we reached 69% conformity and launched a roadmap to exceed 80–90% within three years. Accessibility guidelines have been incorporated into our design system, with supporting documentation available to product teams. An **updated e-learning course** on disability awareness and inclusive design was rolled out, with 62% employee participation by year-end. This training will be fully embedded into our onboarding program from 2025. A dedicated accessibility expert also provides ongoing support for compliance reviews, audits, and training, ensuring that our efforts remain structured, measurable, and continuously improving.

We also support our customers in advancing their own accessibility goals. Several UX consultants are trained in inclusive design, and we regularly connect clients

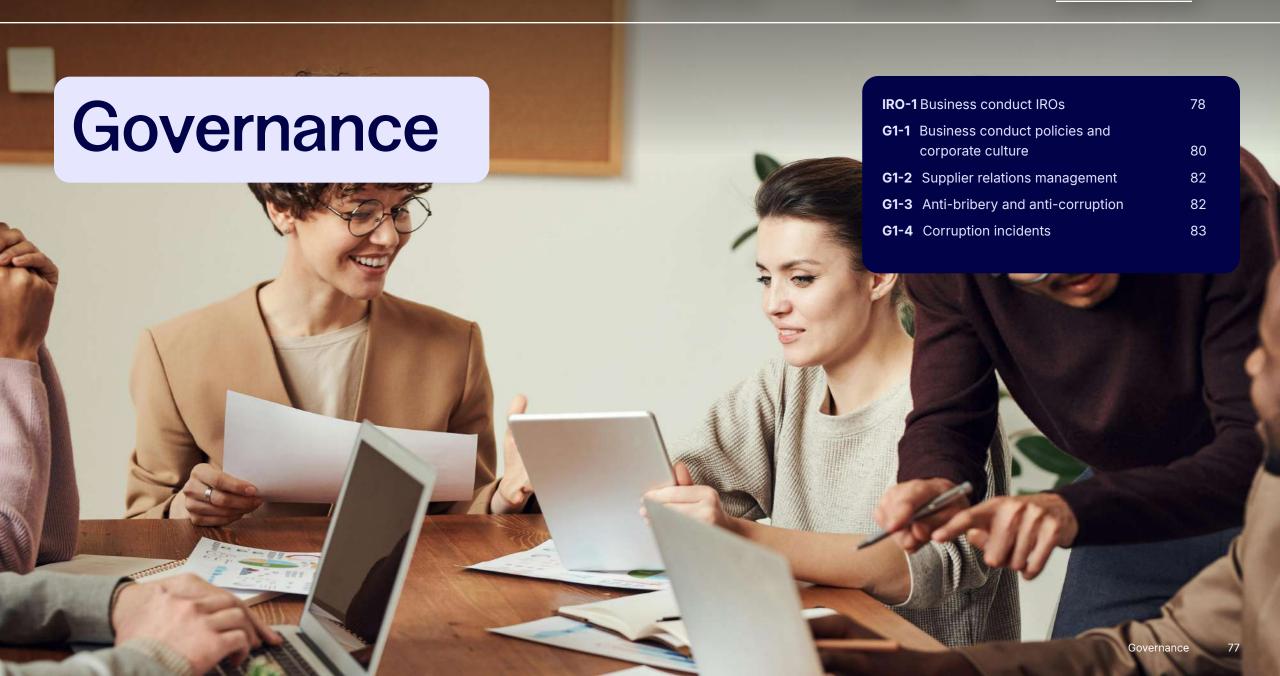
with vetted third-party partners for audits and technical remediation. In 2024, we launched a product discovery initiative to explore how Contentsquare analytics can be combined with accessibility insights, enabling customers to prioritize improvements based on user impact and business value. This initiative will continue into 2025.

Through the **Contentsquare Foundation**, we expand our impact beyond commercial channels. In 2024, it launched France's first Digital Accessibility Consortium, uniting over 30 experts to drive **advocacy** and integrate accessibility into higher education.

More than **11,000** individuals were trained through awareness sessions and open-access e-learning, including France's first university course on digital accessibility, adopted by eight institutions. The Foundation also promotes **innovation** through initiatives like the Accessibility Innovation Prize, launched with Microsoft, L'Oréal, and Skyscanner, and publishes an annual <u>Digital Accessibility Barometer</u> to benchmark industry progress. More details are available in the <u>2024 Activity Report</u>.

Together, these actions strengthen our long-term contribution to a more accessible and equitable digital world.



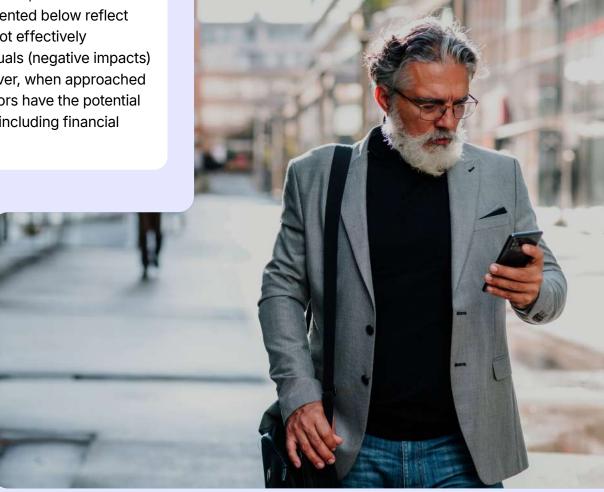


IRO-1 Business conduct IROs

Operating across **40 countries** with varying standards, values, and practices, Contentsquare is deeply committed to conducting business responsibly. We firmly believe that our responsibility transcends mere compliance with local and international regulations. We are dedicated to upholding the highest standards of corporate governance – acting ethically, sustainably, and responsibly, in alignment with our core values – in every market we serve.

The main **Impacts**, **Risks**, and **Opportunities** (**IROs**) linked to governance and business ethics, mapped in consultation with our legal team, are presented in the table on the following page.

*The list of material impacts, risks, and opportunities (IROs) presented below reflect sustainability factors that, if not effectively managed, could harm individuals (negative impacts) or our business (risks). However, when approached thoughtfully, these same factors have the potential to deliver positive outcomes, including financial gains (opportunities).





IRO-1 Business conduct IROs

Material Topic	Description	Type of IRO	Value chain	Time horizons
Corporate culture	Absence of clear ethics guidelines and governance in the selection of clients, partners, or suppliers may result in unintended associations with organizations involved in human rights violations, unethical practices, or even links to terrorism.	Potential negative impact	Own operations	S
Corporate culture	Adopting the status of Société à Mission and committing to defined social and environmental objectives can demonstrate an alternative model of responsible business, contributing positively to society and the environment.	Positive impact	Downstream	M
Corporate culture	Contentsquare's Société à Mission status enhances corporate reputation, helping to attract top talent and unlock new business opportunities with prospective clients and investors.	Opportunity	Own operations	S
Corruption & bribery	Potential company fraud or corruption could undermine the interests of consumers or Contentsquare's employees and business partners, and lead to broader damage to society.	Potential negative impact	Own operations	M
Corruption & bribery	Allegations of corruption or bribery could damage Contentsquare's reputation and erode customer trust, leading to reduced sales, or result in regulatory penalties.	Risk	Own operations	M

61-1 Business conduct policies and corporate culture

Since its creation, Contentsquare has been committed to being a responsible and ethical partner in society, acting with integrity toward its employees, customers, business partners, shareholders, and the broader community. Through a range of initiatives, we prioritize ethics, safety, and quality, ensuring these principles are embedded in all a spects of our operations. Our business conduct policies provide the foundation for this commitment, guiding decision-making, promoting accountability, and helping safeguard trust across our ecosystem.

In 2023, we further formalized this commitment by adopting a **purpose-driven status** (becoming a **Société à Mission**, under French law), setting long-term commitments aligned with our three impact pillars: Accessibility & inclusion, Environment, and Digital trust. This contributed to strengthening our corporate culture by embedding purpose-driven practices into our strategy and operations. To ensure measurable and accountable progress,

Contentsquare translated these long-term commitments into operational objectives and annual milestones.

To oversee and monitor these commitments, we established a Mission Committee in 2024 consisting of external experts and internal representatives. This Committee provides guidance, tracks progress toward our mission objectives, and produces an annual Mission Report. Our 2nd Mission Report transparently shares progress on our environmental and social goals, reinforcing our culture of responsibility and impact. For further information on the Mission Committee's governance, please see ESRS 2 – General Disclosures > GOV-1 General governance structure.

Our Code of Conduct

Our comprehensive <u>Code of Business Conduct and Ethics</u> sets out the behaviours we expect from every employee, contractor, and director. It outlines the ethical practices and behavioral standards that uphold our values and culture. It also covers fair dealing, anti-corruption, export-control, sanctions, human-rights, and non-retaliation standards.

The Code is available on our website, referenced in every employment contract, and reviewed annually with any changes approved by the Board. Upon being hired, every employee follows a mandatory training designed to help them understand their ethical and legal responsibilities to each other and to the wider organization.

In 2020, we also established a dedicated "Team Trust" tasked with assessing and managing risk, updating policy, and monitoring adherence. This team reports quarterly to the CFO and twice a year to the Audit Committee of the Board. For more information on our general and sustainability governance structures,



Reporting violations and whistleblowing

Contentsquare encourages a "Speak Up" culture by promoting an open and trusting dialogue with team members at all levels. We aim to create a safe space where people feel secure raising concerns or reporting misconduct. Our Code of Conduct outlines how to report potential violations, supplemented by our new **whistleblowing policy**, launched in 2024, which helps identify and report dishonest, criminal, unethical or other unacceptable behaviors.

Contentsquare's Whistleblowing Policy outlines clear procedures for raising concerns and guarantees the confidentiality of all reports. Employees and third parties (including clients, partners, vendors, shareholders, and end-users) can report issues through multiple channels. These include a dedicated email address (compliance@ contentsquare.com), direct contact with the Human Resources or Legal teams, and, starting in 2025, a secure web portal managed by Whispli, an independent third party that ensures both anonymity and confidentiality. These mechanisms are designed to protect the rights and reputations of all whistleblowers while fostering a culture of transparency and accountability.

Every report is documented and assigned to an independent investigator, before being passed to a separate decision-making committee to ensure objectivity. The Company has a strict **non-retaliation policy**, highlighted in both the Code and whistleblowing policy, to ensure that team members do not face any form of retaliation for reporting a concern. We take all concerns seriously and investigate each one thoroughly, while respecting confidentiality.

In the reporting year, no sanctions or fines were imposed on the different group entities. There were also no non-monetary sanctions due to non-compliance with environmental laws and regulations.

Business Conduct Training

Ethics training is mandatory for everyone at Contentsquare. Every new hire—employee or contractor—completes an interactive e-learning on our Code of Business Conduct. The same course is retaken once a year, with completion for 2024 reaching 96%.lever to advance sustainability. Although supplier relations did not qualify as one of our most material issues.

G1-2 Supplier relations management

At Contentsquare, we view procurement as a strategic lever to advance sustainability. Although supplier relations did not qualify as one of our most material issues in our double materiality assessment, we remain committed to embedding environmental, social, and ethical standards throughout our supply chain.

Our upstream value chain includes a broad base of suppliers, primarily across categories such as cloud infrastructure, office rentals, SaaS solutions, consulting services (legal, financial, IT, business), and external event management. In 2020, we introduced our first Supplier Standards to communicate the sustainability expectations for all partners engaging with Contentsquare.

We scaled our sustainable procurement program significantly in 2023 by implementing **Ecovadis IQ** and **iValua**. Ecovadis, a leading sustainability intelligence platform, has enabled us to gain deeper insights into supplier practices and encouraged key vendors to complete formal sustainability assessments. Our procurement team also participated in tailored

training and workshops with Ecovadis to refine our sustainable sourcing objectives. In parallel, the integration of iValua into our onboarding workflows has strengthened our supplier due diligence and risk management processes.

In 2024, we took further steps to formalize and deepen our responsible sourcing efforts. We launched a more robust and comprehensive <u>Supplier Code of Business Conduct</u>, which outlines our expectations regarding human rights, environmental protection, business ethics, and data privacy. In addition, we conducted our **first full assessment** of suppliers through Ecovadis IQ, covering vendors that account for over 80% of our total spend. We also initiated an outreach campaign to a selected group of strategic suppliers, inviting them to complete the Ecovadis sustainability questionnaire to strengthen transparency and collaboration.

Through these ongoing efforts, we continue to integrate sustainability principles into supplier engagement and ensure that our procurement practices support Contentsquare's broader ESG goals.

G1-3 Anti-bribery and anti-corruption

Anti-corruption

Maintaining integrity in everything we do is a key priority. We are dedicated to fighting corruption in every aspect of our operations. Our employees and partners strictly **adhere to an anti-corruption policy** aligned with the most rigorous regulations applicable in the regions where we conduct business¹. Regular training programs ensure that all stakeholders remain informed and vigilant in upholding these standards.

Specifically, we prohibit the authorization, acceptance, offering, promising, or provision of payments, whether direct or indirect, to any public or private entity, foreign official, or government employee. Such actions are strictly forbidden, serving to safeguard our business practices from improper influence or advantage.

Additionally, our sanctions & export-control policy, outlined in our Code of Conduct ensures all customers and suppliers are vetted against international restricted-party lists. We extend these rigorous expectations throughout our supply chain via our supplier standards, helping reinforce integrity and transparency

⁹ U.S. Foreign Corrupt Practices Act 1977, French Anti-Corruption Act - 2016, Organization for Economic Cooperation and Development (OECD) Anti-Bribery Convention - 1999, U.K. Bribery Act - 2010

at every step.

Human rights

We are committed to following the **United Nations Guiding Principles on Business and Human Rights**and the OECD Guidelines for Multinational Enterprises
on Responsible Business Conduct. Each one of us is
expected to respect and protect human rights in
everything we do, speak up in case of a suspected
human rights violation and perform risk-based due
diligence with regards to human rights violations when
working with any new or existing business partners.

G1-4 Corruption incidents

Corruption and bribery incidents	2023	3 2024
Number of convictions for violation of anti-corruption and anti-bribery laws	0	0
Amount of fines for violation of anti-corruption and anti-bribery laws	\$0	\$0

Our comprehensive <u>Code of Business Conduct and Ethics</u> sets out the behaviours we expect from every employee, contractor, and director. It outlines the ethical practices and behavioral standards that uphold our values and culture. It also covers fair dealing,

¹ Our Code of Conduct

61-4 Sector Specific Sustainability Issues

As of 2021, Contentsquare has implemented a formal patent prosecution program to strengthen and safeguard its intellectual property. Each quarter, the legal team collaborates with product teams to review upcoming feature releases and technical developments, which can lead to the identification of patentable innovations. Based on these reviews, patent applications are drafted and filed with the support of external counsel.

As of today, Contentsquare holds 85 issued patents, with an additional four patent applications expected to be granted in the near future.

Intellectual Property

Material Topic	Description	Type of IRO	Value chain	Time horizons
Intellectual property	Replication of Contentsquare's innovative solutions by competitors could undermine its competitive advantage and market position.	Risk	0	M







ı Glossary & acronyms

Acronym	Definition	Acronym	Definition
ADA	Americans with Disabilities Act	GТM	Go-To-Market
ADEME	French Agency for Ecological Transition	HRIS	Human Resources Information System
AES	Advanced Encryption Standard	IRO	Impacts, Risks, and Opportunities
APPI	Act on the Protection of Personal Information (Japan)	ISO 27001	International standard for Information Security Management Systems (ISMS), ensuring data confidenti-
AWS	Amazon Web Services		ality, integrity, and availability.
CCPA	California Consumer Privacy Act	ISO 27701	International standard for Privacy Information Management Systems (PIMS), providing guidelines for
CISO	Chief Information Security Officer		managing personal data in compliance with privacy laws.
CNIL	Commission Nationale de l'Informatique et des Libertés	IT	Information Technology
	(French Data Protection Authority)	KPI	Key Performance Indicator
CSRD	Corporate Sustainability Reporting Directive	PDPA	Personal Data Protection Act (Singapore)
CO2e	Carbon dioxide equivalent	LED	Light Emitting Diode
СХ	Customer Experience	MSA	Master Services Agreement
DEI	Diversity, Equity, and Inclusion	MWh	Megawatt-hour
DMA	Double Materiality Assessment	NIST	National Institute of Standards and Technology Cybersecurity Framework
DPA	Data Processing Agreement	OpEx	Operational Expenditure
DPO	Data Protection Officer	PDPA	Personal Data Protection Act (Singapore)
DSR	Data Subject Request	PTE	Part-time employee
e-NPS	Employee Net Promoter Score	SaaS	Software as a Service
ERG	Employee Resource Group	SBTi	Science-Based Targets initiative
ESG	Environmental, Social and Governance	SDLC	Software Development Life Cycle
EoR	Americans with Disabilities Act	SHA	Secure Hash algorithm to convert text to 512 bits string
ESRS	French Agency for Ecological Transition	SOC-2	System and Organization Controls 2 (auditing procedure for service providers)
FTE	Full-Time Equivalent	SMB	Small and Medium-sized Businesses
GDPR	General Data Protection Regulation	TLS	Transport Layer Security
GHG	Greenhouse Gas	WCAG	Web Content Accessibility Guidelines

■ GRI & SDG content index

Statement of use: This appendix lists the indicators we currently track under two global frameworks – the GRI Standards and the UN Sustainable Development Goals (SDGs). We will expand the list as additional indicators mature. Contentsquare has reported in accordance with the GRI Standards for the **FY2025 period** (February 1, 2024 to January 31, 2025).

Scope note: All FY2025 data cover Contentsquare SAS and every local entity now consolidated.

GRI Sector: Software (no sector standard available for the moment)

Following our materiality assessment, we will report on the following GRI Sections:

GRI 2: General Disclosures 2021

GRI 205: Anti-corruption 2016

GRI 206: Anti-competitive Behavior 2016

GRI 3: Material Topics 2021

GRI 302: Energy 2016

GRI 305: Emissions 2016

GRI 306: Waste 2020

GRI 308: Supplier Environmental Assessment 2016

GRI 401: Employment 2016

GRI 402: Labor/Management Relations 2016

GRI 404: Training and Education 2016

GRI 405: Diversity and Equal Opportunity 2016

GRI 406: Non-discrimination 2016

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI 408: Child Labor 2016

GRI 409: Forced or Compulsory Labor 2016

GRI 415: Public Policy 2016

GRI 418: Customer Privacy 2016



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-1	Organizational details	a) Contentsquare SAS b) Société par action simplifié c) Paris d) Country of operations	a) Contentsquare SAS b) Société par action simplifié c) Paris d) Country of operations
General Disclosures GRI 2-2	Entities included in the organization's sustainability reporting	Contentsquare SAS (French "Société par actions simplifiée") Contentsquare Inc. Contentsquare Egypt LLC Contentsquare GmbH Germany Contentsquare Singapore Pte. Ltd Contentsquare Spain SL Contentsquare DXA SAAS Solutions LLC (U.A.E) Contentsquare Italy Srl Contentsquare Korea LLC Contentsquare Korea LLC Contentsquare Middle East Limited Contentsquare WK Ltd Contentsquare Canada Inc. Clicktale UK Ltd Ping Pong UX Ltd Heap Inc. Heap Inc. Heap Inc. UK Ltd HJ Holdings limited Hotjar Germany GmbH Hotjar Web Services Spain SL Hotjar UK Limited Hotjar Web Unipessoal Lda Hotjar Netherlands B.V. For more information, refer to ESRS 2 – General Disclosures > GOV-1 General governance structure.	Contentsquare SAS (French "Société par actions simplifiée") Contentsquare Inc. Contentsquare Egypt LLC Contentsquare GmbH Germany Contentsquare Singapore Pte. Ltd Contentsquare Spain SL Contentsquare Japan GK Contentsquare DXA SAAS Solutions LLC (U.A.E) Contentsquare Italy Srl Contentsquare Korea LLC Contentsquare Middle East Limited ContentSquare Middle East Limited Contentsquare UK Ltd Clicktale UK Ltd Ping Pong UX Ltd HJ Holdings limited Hotjar limited Hotjar Ireland Hotjar Italy Hotjar Germany GmbH Hotjar Web Services Spain SL Hotjar Web Unipessoal Lda Hotjar Netherlands B.V.



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-3	Reporting period, frequency and contact point	a) 2024-02-01 to 2025-01-31 d) Contact: sustainability.desk@contentsquare.com For more information, please refer to ESRS 2 – General Disclosures > BP-1 Basis for preparation.	a) 2023-02-01 to 2024-01-31 d) Contact: sustainability.desk@contentsquare.com
General Disclosures GRI 2-4	Restatements of information	Errors made in previous reporting periods: For the complete list in alignment with GRI indicators, please refer to ESRS 2 – General Disclosures > BP-1 Basis for preparation.	Errors made in previous reporting periods: GRI 303-5 Water consumption reported as 443,156 L but was actually 443,156 m3 GRI 404-1 Average hours of training per year per employee was including some coaching hours
General Disclosures GRI 2-5	External assurance	 a. Contentsquare's policy and practice for seeking external assurance – in particular for our legal obligation as a société à mission regarding the social and environmental commitments in our French bylaws – is detailed in ESRS 2 – General Disclosures > Gov-5 Sustainability reporting risk management. b. The data presented in this report have not been externally assured by an independent third party auditor. 	The data presented in this report have not been externally assured by an independent third party auditor.
General Disclosures GRI 2-6	Activities, value chain and other business relationships	Activities, value chain and other business relationships Refer to ESRS 2 – General Disclosures > SBM-1 Strategy, business model & value chain	Refer to Chapter 4. Governance.



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-7	Number of employees	a) Total number of employees: 1,633 b) Total number of: i) Permanent employees: 1,611 ii) Temporary employees: 22 iii) Non-guaranteed hours employees: 0 iv) Full-time employees: 1,610 v) Part-time employees: 23 c) Describe methodologies: i) Headcount methodology ii) Calculated at the end of the reporting period For a detailed overview, refer to ESRS S1 – Own workforce > S1-6 General employee indicators	a) Total number of employees: 1,755 b) Total number of: i) Permanent employees: 1,746 ii) Temporary employees: 9 iii) Non-guaranteed hours employees: 0 iv) Full-time employees: 1,725 v) Part-time employees: 30 c) Describe methodologies: i) Headcount methodology ii) Calculated at the end of the reporting period
General Disclosures GRI 2-8	Number of workers who are not employees	 a) Total number of workers who are not employees: 144 i) Most common types of workers: Contractors, and consultants b) Describe methodologies: i) Headcount methodology ii) Calculated at the end of the reporting period For a detailed overview, refer to ESRS S1 – Own workforce > S1-7 Non-employee indicators 	 a) Total number of workers who are not employees: 140 i) Most common types of workers: Contractors, and consultants b) Describe methodologies: i) Headcount methodology ii) Calculated at the end of the reporting period
General Disclosures GRI 2-9	Governance structure and composition	See ESRS 2 – General Disclosures > GOV 1 General gover- nance structure	See section 4.1



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-10	Nomination and se- lection of the highest governance body	See ESRS 2 – General Disclosures > GOV 1 General governance structure	See section 4.1
General Disclosures GRI 2-11 SDG8	Chair of the highest governance body	Jonathan Cherki	Jonathan Cherki
General Disclosures GRI 2-12	Role of the highest governance body in overseeing the man- agement of impacts	See ESRS 2 – General Disclosures > GOV 1 General governance structure	See section 4.1
General Disclosures GRI 2-13	Delegation of responsibility for managing impacts	See ESRS 2 – General Disclosures > GOV 1 General governance structure	See section 4.1
General Disclosures GRI 2-14	Role of the highest governance body in sustainability reporting	See ESRS 2 – General Disclosures > GOV 2 Sustainability governance structure & expertise	See section 4.1
General Disclosures GRI 2-15	Conflicts of Interest	See ESRS 2 – General Disclosures > SBM-2 Involving key stakeholders in our decisions	See section 4.1
General Disclosures GRI 2-16	Communication of critical concerns	See ESRS 2 – General Disclosures > SBM-2 Involving key stakeholders in our decisions	Critical concerns are reported to the board of directors



GRI Standard /	Disclosure Title	2024	2023
Disclosure Number	7.00.000.00		
General Disclosures GRI 2-17	Collective knowledge of the highest gover-nance body	See ESRS 2 – General Disclosures > GOV-2 Sustainability governance structure & experience .	a) Measures taken to advance the collective knowledge of the highest governance body: None.
General Disclosures GRI 2-18	Evaluation of the per- formance of the highest governance body	See ESRS 2 – General Disclosures > GOV-2 Sustainability governance structure & experience.	Omission due to Confidentiality Constraints. As a private company we do not disclose this information.
General Disclosures GRI 2-19	Remuneration policies	Omission due to Confidentiality Constraints. As a private company we do not disclose this information. For more information, refer to ESRS 2 – General Disclosures > GOV-3 Incentive schemes.	Omission due to Confidentiality Constraints. As a private company we do not disclose this information.
General Disclosures GRI 2-20	Process to determine remuneration	Omission due to Confidentiality Constraints. As a private company we do not disclose this information.	Omission due to Confidentiality Constraints. As a private company we do not disclose this information.
General Disclosures GRI 2-21	Annual total compensa- tion ratio	a) Total compensation for the organization's highest paid individual to the median annual for all employees: 8.09 c) Calculated at the end of the reporting period (31-12-2024) For a detailed overview including contextual methodology, refer to ESRS S1 – Own workforce > S1-16 Remuneration indicators	a) Total compensation for the organization's highest paid individual to the median annual for all employees: 7.40 c) Calculated at the end of the reporting period (31-12-2023)



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-22	Statement on sus- tainable development strategy	Refer to ESRS 2 – General Disclosures > GOV-2 Sustainability governance structure & expertise; And ESRS 2 – General Disclosures > GOV-4 Sustainability due diligence (for redirection to thematic areas).	Jonathan Cherki's statement on Mission driven web page
General Disclosures GRI 2-23	Policy commitments	Contentsquare Code of Conduct Refer to ESRS 2 – General Disclosures > GOV-4 Sustainability due diligence (for redirection to thematic policy areas and actions, including human rights).	Contentsquare Code of Conduct
General Disclosures GRI 2-24	Embedding policy commitments	The functions in the organization with day-to-day responsibility for implementing each of the policy commitments (e.g., human resources with the responsibility for implementing the commitment to respect the rights of workers). We have a dedicated compliance officer to formalize companywide policies and address any contentious compliance issues that may arise. For more information on how Contentsquare embeds policy commitments, refer to ESRS G1 > Business conduct.	The functions in the organization with day-to-day responsibility for implementing each of the policy commitments (e.g., human resources with the responsibility for implementing the commitment to respect the rights of workers). We have a dedicated compliance officer to formalize company-wide policies and address any contentious compliance issues that may arise. For more information on how Contentsquare embeds policy commitments, please refer to <i>Chapter 4. Governance</i> (i.e. 4.1, 4.2).



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-26	Mechanisms for seek- ing advice and raising concerns	For information on reporting violations and our whistleblowing policy: Refer to ESRS G1 (governance) > Business conduct > G1-1 Business conduct policies and corporate culture You may also refer directly to the Contentsquare Code of Conduct.	Contentsquare Code of Conduct
General Disclosures GRI 2-27	Compliance with laws and regulations	a. 0 instances of non-compliance with laws and regulations during the reporting period For a detailed overview on compliance, refer to ESRS G1 (governance) > Business conduct > G1-4 > Corruption incidents.	See section 4.2
General Disclosures GRI 2-28	Membership associations	Commitments: United Nations Global Compact Climate Pledge French Tech Pacte Parité For more information, refer to "Commitments & rankings."	See section 1.5
General Disclosures GRI 2-29	Approach to stakehold- er engagement	Stakeholder engagement by thematic: I. General governance / overview: Refer to ESRS 2 – General Disclosures > SBM-2 Involving key stakeholders in our decisions II. Our workforce: Refer to ESRS S1 > Our workforce > S1-2	See section 4.4

GRI Standard / Disclosure Number	Disclosure Title	2024	2023
General Disclosures GRI 2-29 (Contd.)		Engaging with our workforce III. End-users: Refer to ESRS S4 > End-users > S4-2 Engaging with end-users	
General Disclosures GRI 2-30	Collective bargaining agreements	a. percentage of total employees covered by collective bargaining agreements: 41,9% (employees in France, Spain and Italy are covered by collective bargaining agreements)	a. percentage of total employees covered by collective bargaining agreements: 39.7% (employees in France, Spain and Italy are covered by collective bargaining agreements)
Anti-Corruption GRI 205-1	Operations assessed for risks related to corruption	 a. Total number and percentage of operations assessed for risks related to corruption: 0. b. Significant risks related to corruption identified through the risk assessment: Not available because risk assessment not completed. 	 a. Total number and percentage of operations assessed for risks related to corruption: 0. b. Significant risks related to corruption identified through the risk assessment: Not available because risk assessment not completed.
Anti-Corruption GRI 205-2	Share of employees who have received training on ethics & compliance	95.6% For more information on the business conduct training, refer to ESRS G1 (governance) > Business conduct > G1-1 Business conduct policies and corporate culture.	100%
Anti-Corruption GRI 205-3	Confirmed incidents of corruption and actions taken ¹	For a detailed overview on corruption, refer to ESRS G1 (governance) > Business conduct > G1-4 > Corruption incidents.	0

¹ The number of corruption incidents is tracked through Contentsquare internal procedure to declare such incidents according to our Code of conduct.



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Anti-Competitive Behavior GRI 206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	See ESRS G1 (governance) > Business conduct > G1-1 Business conduct policies and corporate culture. You may also refer to the Contentsquare Code of Conduct.	Contentsquare Code of Conduct
Material Topics GRI 3-1	Process to determine material topics	See ESRS 2 – General Disclosures > SBM-3 Double materiality assessment result; and IRO-1 Double materiality assessment process.	Double materiality assessment (See section 1.3)
Material Topics GRI 3-2	List of material topics	See ESRS 2 – General Disclosures > SBM-3 Double materiality assessment result; and IRO-1 Double materiality assessment process.	See section 1.4.
Material topics GRI 3-3	Management of material topics	See ESRS 2 – General Disclosures > SBM-3 Double materiality assessment result; and IRO-1 Double materiality assessment process. Details in thematical ESRS.	See section 1.4.



GRI Standard / Disclosure Number	Disclosure Title	2024		2023	
Energy GRI 302-1	Total Energy Consumption within organization ¹²	a. Total fuel consumption from This section covers fuels direct Fuel Type Natural Gas 601.2 601.2 GJ b. Total fuel consumption from This section covers renewable Based on the data provided, notation for Total Consumption of GJ c. Total electricity, heating, consumption of purchased or Energy Type i. Electricity consumption ii. Heating consumption iii. Cooling consumption Total (c)	ctly consumed by the organizen (GJ) ¹ Consumption (MV 167 167 MWh no renewable sources e fuels (e.g., biomass) directly to consumption of this type which (GJ) ¹ Consumption (M' 0 0 MWh stoling, steam consumption. The	v consumed. as recorded in 2024. Wh)	a) Energy consumption from non-renewable sources: 452 MWh b) Energy consumption from renewable sources: 465 MWh

¹² U.S. Foreign Corrupt Practices Act 1977, French Anti-Corruption Act - 2016, Organization for Economic Cooperation and Development (OECD) Anti-Bribery Convention - 1999, U.K. Bribery Act - 2010



GRI Standard / Disclosure Number	Disclosure Title	2024		2023	
Energy GRI 302-1		Energy Type Sold i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold Total (d) Methodological Notes 1 The conversion from factor: 1textMWh=3.6td Joules as the unit for for 2 As per the provided of covered by Guarantees and the United Kingdon 3 The total energy cons summing total electrici consumption. For a detailed overview	MWh to GigaJoules (GJ) is based on the extGJ. The GRI Standard recommends uel consumption. data, 80% of the renewable electricity is s of Origin (GOs) for offices in France, Italy,		



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Energy GRI 302-2	Energy consumption outside of the organization	Omission due to information unavailable We currently track upstream/downstream CO2 emissions but not energy consumption due to our supplier limitations	Omission due to information unavailable We currently track upstream/downstream CO2 emissions but not energy consumption due to our supplier limitations
Energy GRI 302-3	Energy intensity	a) Energy intensity ratio: 0,51Mwh / FTE b) Unit: kWh per FTE c) Type of energy included: Electricity, Heating, Cooling d) Scope: Energy consumption within the organization	a) Energy intensity ratio: 0.44 MWh / FTE ¹³ b) Unit: kWh per FTE c) Type of energy included: Electricity, Heating, Cooling d) Scope: Energy consumption within the organization
Energy GRI 302-4	Reduction of energy consumption	See ESRS E1 – Climate Change > E1-1, 2, 3, 4 Transition plan for climate change mitigation > Decarbonization levers for our reduction trajectory.	Omissions due to information unavailable. The methodolo gy used to track our energy consumption has changed since 2022 and is now more precise thanks to efforts from our providers. As such, our reduction would not be representative of the direct result of our policies.
Energy GRI 302-5	Reductions in energy requirements of products and services	See ESRS E1 – Climate Change > E1-1, 2, 3, 4 Transition plan for climate change mitigation > Decarbonization levers for our reduction trajectory.	Omissions due to incomplete information. Energy requirements have been assessed beginning in 2023, so no year-over-year information is available at this moment.
Emissions GRI 305-1	Energy direct (Scope 1) GHG emissions ¹⁴	a) Direct Scope 1 GHG emissions: 87 tCO2e b) All gasses included in the calculation c) Biogenic CO2: 0 tCO2e d) Base year for calculation: 2022 i) Reason behind base year choice: Base year for SBTI Nearterm targets approval ii) Scope 1 emissions in base year: 27 tCO2e iii) Context for any significant changes: No recalculations e) Source of emission factors and GWP rates used: Office heating f) Consolidation approach: Operational control g) Standards: GHG Protocol standard	a) Direct Scope 1 GHG emissions: 105 tCO2e b) All gasses included in the calculation c) Biogenic CO2: 0 tCO2e d) Base year for calculation: 2022 i) Reason behind base year choice: Base year for SBTI Near-term targets approval ii) Scope 1 emissions in base year: 27 tCO2e iii) Context for any significant changes: No recalculations e) Source of emission factors and GWP rates used: Office heating f) Consolidation approach: Operational control g) Standards: GHG Protocol standard

¹³ In the 2023 reporting we identified a unit error. The energy intensity was expressed in Kwh/FTE while the value presented was actually expressed in Mwh/FTE. The error has been corrected in the 2024 table.

¹⁴ Contentsquare annual carbon footprint is assessed with the support of a third party accredited for carbon accounting under French regulation. The vast majority of our emissions sources are measured through a physical approach while some of them remain measured through a monetary approach (e.g. "Goods and services purchases").



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Emissions GRI 305-1 (contd.)		For the full carbon accounting and methodology, refer to ESRS E1 – Climate Change > <i>E1-6 Gross Scopes 1, 2, 3, and Total GHG emissions.</i>	
Emissions GRI 305-2	Energy indirect (Scope 2) GHG emissions	a) Energy indirect Scope 2 GHG emissions: 178 tCO2e b) Gross market-based energy indirect GHG emissions: 114 c) Gasses included in calculation: All gasses included d) Base year for calculation: 2022 i) Reason behind base year choice: Base year for SBTI near-term targets approval ii) Scope 2 emissions in base year: 228 tCO2e iii) Context for any significant changes: No recalculations e)Source of emission factors and GWP rates used: Office electricity consumption f) Consolidation approach: Operational control g) Standards: GHG Protocol standard For the full carbon accounting and methodology, refer to ESRS E1 – Climate Change > E1-6 Gross Scopes 1, 2, 3, and Total GHG emissions.	a) Energy indirect Scope 2 GHG emissions: 261 tCO2e b) Gross market-based energy indirect GHG emissions: no market-based estimate c) Gasses included in calculation: All gasses included d) Base year for calculation: 2022 i) Reason behind base year choice: Base year for SBTI near-term targets approval ii) Scope 2 emissions in base year: 228 tCO2e iii) Context for any significant changes: No recalculations e)Source of emission factors and GWP rates used: Office electricity consumption f) Consolidation approach: Operational control g) Standards: GHG Protocol standard
		a) Other indirect Scope 3 GHG emissions: 12,792 tCO2e b) Gases included in the calculation: All c) Biogenic CO2: 0	
Emissions GRI 305-3	Other indirect (Scope 3) GHG emissions	d) Other categories included in the calculation: All 15 GHG protocol categories e) Base year for calculation: 2022 i) Reason behind base year choice: Base year for SBTi nearterm targets approval ii) Scope 3 emissions in base year: 13,820	 a) Other indirect Scope 3 GHG emissions: 13,968 tCO2e b) Gases included in the calculation: All c) Biogenic CO2: 0 d) Other categories included in the calculation: All 15 GHG protocol categories e) Base year for calculation: 2022



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Emissions GRI 305-3 (contd.)		iii) Context for any significant changes: No recalculations f) Consolidation approach: Operational control g) Standards: GHG Protocol standard For the full carbon accounting and methodology, refer to ESRS E1 – Climate Change > E1-6 Gross Scopes 1, 2, 3, and Total GHG emissions.	i) Reason behind base year choice: Base year for SBTi near-term targets approval ii) Scope 3 emissions in base year: 13,820 iii) Context for any significant changes: No recalculations f) Consolidation approach: Operational control g) Standards: GHG Protocol standard
		For the full overview on our GHG emission reductions, refer to ESRS E1 – Climate Change > <i>E1-6 Gross Scopes 1, 2, 3</i> ,	
Emissions GRI 305-5	Reduction of GHG emissions	and Total GHG emissions. a) Description of waste-related impacts: i) Type of waste: Waste generated from office spaces	See section 2.1 and 2.2.
Waste GRI 306-1	Waste generation and significant waste-related impacts	ii) Source: Waste from organization's own activities. Omission due to issue not applicable. Our waste generation is limited to office waste.	a) Description of waste-related impacts: i) Type of waste: Waste generated from office spaces ii) Source: Waste from organization's own activities.
Waste GRI 306-2	Management of sig- nificant waste related impacts	See ESRS G1 (governance) - Business conduct > G1-2 Supplier relations management for our sustainable	Omission due to issue not applicable. Our waste generation is limited to office waste.
Supplier Environmental Assessment GRI 308-1	New suppliers that were screened using environmental criteria	procurement policy.	Omission due to unavailable information. Information is being currently evaluated.



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Supplier Environmental Assessment GRI 308-2	Negative environmental impacts in the supply chain and actions taken	See ESRS E1 – Climate Change > E1IRO-1 Environmental IROs for the impacts, risks and opportunities related to our environmental activities.	See section 1.4 (double materiality) and 4.4 (supply chain).
		You may also refer to ESRS 2 – General Disclosures > SBM-3 Double materiality assessment result; and IRO-1 Double materiality assessment process.	
Employment GRI 401-1	New employee hires and employee turnover	a) Total number of new employee hires: 592 employees b) Total number of employee turnover: 545 employees For a detailed overview on workforce statistics, refer to ESRS S1 – Own workforce > S1-6 General employee indicators .	a) Total number of new employee hires: 641 employees b) Total number of employee turnover: 515 employees
Employment GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	a) Benefits that are standard for full-time employees include: Healthcare, Parental leave, Retirement provision, Stock ownership, among others. For a detailed overview on employee actions and policies, refer to ESRS S1 – Own workforce > S1-1 Workforce related Policies; and S1-4 Taking action on material impacts on our workforce.	a) Benefits that are standard for full-time employees include: Healthcare, Parental leave, Retirement provision, Stock ownership, among others.
Employment GRI 401-3	Parental leave	a) Total number of employees entitled to parental leave: 100% You may also refer to ESRS S1 – Own workforce > S1-15 Parental and family leave indicators.	a) Total number of employees entitled to parental leave: unknown b) Total number of employees that took parental leave, by gender: 47 Woman / 41 Men

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GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Employment GRI 401-3 (contd.)			c) Total number of employees that returned to work after leave ended: 47 Woman / 41 Men e) Return to work and retention rates of employees that took parental leave: 38 Woman (81%) / 39 Men (95%), as of June 1st 2024
Labor / Management Relations GRI 402-1	Minimum notice periods regarding operational changes	 a) Minimum number of weeks' notice typically provided: weeks b) Specified in collective agreements: No For a detailed overview on employee policies, refer to ESRS S1 Own workforce > S1-1 Workforce related Policies. 	a) Minimum number of weeks' notice typically provided: 2 weeks b) Specified in collective agreements: No
Training & Education GRI 404-1	Average hours of training per year per employee15	6.2 hours You may also refer to ESRS S1 – Own workforce > S1-13 Training and skills development indicators.	6.6 hours
Training & Education GRI 404-2	Programs for upgrading skills and transition assistance	10 global programs available to employees, including: Coaching, Internal masterclass, Digital Learning (Udemy) Communication trainings portfolio Leading Change, Transverse Leadership, Manager Readiness And specifically for Managers: First-Time Manager, Manager Gym. For Sales team: SDR to AE Curriculum.	11 global programs available to all employees, including: Coaching, Internal mentorship, Internal masterclass, Digital Learning (Edflex & Skillsoft, Udemy), Communication trainings portfolio Leading Change, Manager Readiness, Transverse Leadership, And specifically for Managers: Leadership Foundations, First-Time Manager, Manager Gym.



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Training & Education GRI 404-2 (contd.)		For a detailed overview on employee skills and training, refer to ESRS S1 – Own workforce > S1-1 Workforce related Policies; and S1-4 Taking action on material impacts on our workforce.	
Diversity & Equal Opportunity GRI 405-1	Diversity of governance bodies and employees	a) Percentage of executive team in the following diversity categories: i) Gender: Men / Women & Non-Binary: 67% / 33% ii) Age group: under 30 yo / 30 to 50 yo / 50 yo and above: 0%/ 56%/ 44% b. Percentage of employees in the following diversity categories: i) Gender: Men / Women & Non-Binary: 60.9%/ 39.1% II) Age group: under 30 yo / 30 to 50 yo / 50 yo and above: 20% / 76% / 4% For a detailed overview on diversity statistics, refer to ESRS \$1 - Own workforce > \$1-6 General employee indicators; and \$1-9 Gender and age diversity indicators.	a) Percentage of executive team in the following diversity categories: i) Gender: Men / Women & Non-Binary: 90% / 10% ii) Age group: under 30 yo / 30 to 50 yo / 50 yo and above: 0% / 60% / 40% b. Percentage of employees in the following diversity categories: i) Gender: Men / Women & Non-Binary: 61.5% / 38.5% II) Age group: under 30 yo / 30 to 50 yo / 50 yo and above: 24% / 72% / 4%
Diversity, Equity & Inclusion GRI 405-2	Ratio of basic salary and remuneration of women to men	Please refer to ESRS S1 – Own workforce > S1-16 Remuneration indicators. (see p103 of CSRD 2024 report - v1 - final for reference).	a.) Ratio of the basic salary and remuneration of women to men for each employee Category: 89.3 b) The definition used for 'significant locations of operation': No categories, across the entire organization.



GRI Standard / Disclosure Number	Disclosure Title	2024	2023
Non-discrimination GRI 406 –1	Incidents of discrimi- nation and corrective actions taken	Total number of incidents of discrimination during the reporting period: 0	Total number of incidents of discrimination during the reporting period: 0
Child Labor GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	No suppliers identified as having significant risk for incidents of child labor.	No suppliers identified as having significant risk for incidents of child labor.
Forced or Compulsory Labor GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No suppliers identified as having significant risk for incidents of forced labor.	No suppliers identified as having significant risk for incidents of forced labor.
Public Policy GRI 415-1	Political contributions	0	0
Customer Privacy GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	O You may also refer to ESRS S4.	0

Theme	Indicator	FY 2024	FY 2023
Energy SDG7	Share of energy used from renewable sources ¹	51% For a detailed overview on energy, refer to ESRS E1: Climate Change > E1-5 Energy consumption and mix	49%
Mission & Engagement SDG13	Share of employees trained on climate change	71%	60%
Mission & Engagement SDG16 / SDG8	% of employees trained in human rights policies or procedures	95.6%	100%
Mission & Engagement	Number of FTEs dedicated to Impact	6	6
Emissions SDG 13	% of GHG Emissions Offset	0%	0%
Waste SDG12	% of old IT equipment sold to refurbishers	100%	100%

¹ The proportion of renewable energy in our total consumption is calculated on the basis of certificates produced by our main office suppliers.



Health, Wellness & Safety SDG8 / SDG3	Share of employees with access to health coverage benefit	100%	100%
Workforce SDG8	Number of nationalities	81	82
Diversity, Equity & Inclusion SDG5/ SDG10	Share of women in total workforce	39% You may also refer to ESRS S1 – Own workforce > wS1-9 Gender and age diversity indicators.	39%
Diversity, Equity & Inclusion SDG5 / SDG10	Share of women in top management	30% You may also refer to ESRS S1 – Own workforce > S1-9 Gender and age diversity indicators.	32.8%
Diversity, Equity & Inclusion SDG5	Gender Equality Index (France only)	81/100 You may also refer to ESRS S1 – Own workforce > S1-5 Targets.	91/100
Diversity, Equity & Inclusion SDG10	Number of Employee Resource Groups	4	4

