CRITEO

Sustainability

ENVIRONMENTAL • SOCIAL • GOVERNANCE

# Criteo's Sustainability Concordance Tables

Criteo structures our reporting strategy in accordance with the principles of the SASB (Sustainability Accounting Standards Board), the GRI (Global Reporting Initiative), and the TCFD (Task Force on Climate related Financial Disclosures) to ensure completeness and comparability. The concordance tables below cross-reference the key requirements of these three frameworks with the relevant sections of our 2025 Sustainability Report and our responses to the CDP Climate Change questionnaire. This document applies to fiscal year 2026 (January 1, 2026, to December 31, 2026) and covers all Criteo entities and operations.



# SASB Concordance Table

**SUSTAINABILITY ACCOUNTING STANDARDS BOARD**

| TOPIC | SASB CODE | ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | DISCLOSURE |
|---|---|---|---|---|---|
| **ENVIRONMENTAL FOOTPRINT OF HARDWARE INFRASTRUCTURE** | TC-SI-130a.1 | (1) Total energy consumed<br>(2) Percentage grid electricity<br>(3) Percentage renewable | Quantitative | (1), (2): Gigajoules (GJ)<br>(3): Percentage (%) | See the section related to the environmental impact of data centers and hardware. |
| | TC-SI-130a.2 | (1) Total water withdrawn<br>(2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | Quantitative | (1) Thousand cubic meters ($m^3$)<br>(2) Percentage (%) | See the section related to the environmental impact of data centers and hardware.<br>(Approx. 30.83 million liters of water consumption estimated using WUE). |
| | TC-SI-130a.3 | Discussion of the integration of environmental considerations into strategic planning for data center needs | Discussion and Analysis | N/A | See the section related to climate strategy and transition plan. |
| **DATA PRIVACY & FREEDOM OF EXPRESSION** | TC-SI-220a.1 | Description of policies and practices relating to behavioral advertising and user privacy | Discussion and Analysis | N/A | See the social and governance sections of this report. |
| | TC-SI-220a.2 | Number of users whose information is used for secondary purposes | Quantitative | Number | Please refer to this page. |
| | TC-SI-220a.3 | Total amount of monetary losses as a result of legal proceedings associated with user privacy | Quantitative | Reporting currency | Please refer to our latest Annual Report on Form 10-K for material litigation. |
| | TC-SI-220a.4 | (1) Number of law enforcement requests for user information<br>(2) Number of users whose information was requested<br>(3) Percentage resulting in disclosure | Quantitative | (1), (2): Number<br>(3) Percentage (%) | Criteo does not publicly report this information as it is confidential. |
| | TC-SI-220a.5 | List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring | Discussion and Analysis | N/A | None of our core products and services are subject to government for required monitoring, blocking, content filtering, or censoring. |

# SASB Concordance Table

**SUSTAINABILITY ACCOUNTING STANDARDS BOARD**

| TOPIC | SASB CODE | ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | DISCLOSURE |
|---|---|---|---|---|---|
| **DATA SECURITY** | TC-SI-230a.1 | (1) Number of data breaches<br>(2) Percentage involving personally identifiable information (PII)<br>(3) Number of users affected | Quantitative | (1) Number<br>(2) Percentage (%)<br>(3) Number | In 2025, we had zero data security breaches that required disclosure in our public SEC filings. |
| | TC-SI-230a.2 | Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards | Discussion and Analysis | N/A | See the section related to governance and responsible operations for details on Criteo's approach to data security, including Privacy-by-Design principles, pseudonymization techniques (SHA-256), third-party cybersecurity standards, and compliance with GDPR and CNIL requirements. |
| **RECRUITING & MANAGING A GLOBAL, INCLUSIVE & SKILLED WORKFORCE** | TC-SI-330a.1 | Percentage of employees that are:<br>(1) Foreign nationals<br>(2) Located offshore | Quantitative | Percentage (%) | Criteo is a global company. Approximately 72% of employees work in offices outside of France. As of December 31, 2025, Criteo has approximately 20% of employees defined as foreign nationals who have work visas in the country in which they are employed. Compared to 19% in 2024. |
| | TC-SI-330a.2 | Employee engagement as a percentage | Quantitative | Percentage (%) | See the section related to employee engagement for details on engagement and well-being initiatives. |
| | TC-SI-330a.3 | Percentage of gender and racial/ethnic group representation for:<br>(1) Management<br>(2) Technical staff<br>(3) All other employees | Quantitative | Percentage (%) | See the section related to belonging and inclusion for gender representation data across management, technical staff, and other employees. Note: Regulations in most countries where Criteo operates forbid tracking racial/ethnic data; only gender data is available at Company level. |

# SASB Concordance Table

**SUSTAINABILITY ACCOUNTING STANDARDS BOARD**

| TOPIC | SASB CODE | ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | DISCLOSURE |
|---|---|---|---|---|---|
| **INTELLECTUAL PROPERTY PROTECTION & COMPETITIVE BEHAVIOR** | TC-SI-520a.1 | Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations | Quantitative | Reporting currency | Please refer to our latest Annual Report on Form 10-K. |
| **MANAGING SYSTEMIC RISKS FROM TECHNOLOGY DISRUPTIONS** | TC-SI-550a.1 | (1) Number of performance issues<br>(2) Number of service disruptions<br>(3) Total client downtime | Quantitative | (1), (2): Number<br>(3): Days | Criteo does not publicly report this information due to its sensitive and proprietary nature. |
| | TC-SI-550a.2 | Description of business continuity risks related to disruptions of operations | Discussion and Analysis | N/A | Please refer to our latest Annual Report on Form 10-K. |

# GRI Concordance Table



| NO. | GRI DISCLOSURE | REPORT SECTION |
|---|---|---|
| **GRI 2 – GENERAL DISCLOSURES** | | |
| **THE ORGANIZATION AND ITS REPORTING PRACTICES** | | |
| 2-1 | Organizational details | 2025 Sustainability Report, Business Model (pg.7)<br>2025 Annual Report, Item 1 (pg.1) |
| 2-2 | Entities included in the organization's sustainability reporting | 2025 Sustainability Report, Methodological Note (pg. 103)<br>CRITEO 10-K, Subsidiary List (pg. 141) |
| 2-3 | Reporting period, frequency and contact point | 2025 Sustainability Report, About this Report - Process for Developing the Sustainability Report (pg. 4), Methodological Note (pg. 103) |
| 2-5 | External assurance | 2025 Sustainability Report, Disclaimer (pg. 5) |
| **ACTIVITIES AND WORKERS** | | |
| 2-6 | Activities, value chain and other business relationships | 2025 Sustainability Report, Business Model (pg.7), Environmental Impact of Data Centers and Hardware (pg. 30); Environmental Impact of Subcontractors and Suppliers (pg. 41)<br>2025 Annual Report, Item 1 |
| 2-7 | Employees | 2025 Sustainability Report, Supporting People Development and Talent Initiatives (pg. 49)<br>2025 Annual Report, pp.14 |
| **GOVERNANCE** | | |
| 2-9 | Governance structure and composition | 2025 Sustainability Report, Our Corporate Governance (pg. 12), Governance Policies Overview table (pg. 77-79)<br>5/8/26 Proxy Statement, pp. 12-31 |
| 2-10 | Nomination and selection of the highest governance body | 2025 Sustainability Report, Our Corporate Governance (pg. 12)<br>5/8/26 Proxy Statement, pp. 31-33<br>(Election of Directors) |
| 2-11 | Chair of the highest governance body | |

# GRI Concordance Table



| NO. | GRI DISCLOSURE | REPORT SECTION |
|---|---|---|
| **GOVERNANCE** | | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 2025 Sustainability Report, Our Corporate Governance (pg. 12), Our Sustainability Governance (pg. 16), Methodological Note (pg. 103)<br>Proxy Statement (pg. 22-23, 26) |
| 2-13 | Delegation of responsibility for managing impacts | |
| 2-14 | Role of the highest governance body in sustainability reporting | |
| 2-15 | Conflict of interest | Proxy Statement (pg. 95-96)[CG4.1], Code of Business Conduct & Ethics (pg. 32), Third Party Code of Conduct (pg. 5) |
| 2-18 | Evaluation of the performance of the highest governance body | 2025 Sustainability Report, Our Corporate Governance (pg. 12)<br>Proxy Statement (pg. 27, 41-44) |
| 2-19 | Remuneration policies | 2025 Sustainability Report, Compensation and Benefits (pg. 51)<br>Proxy Statement (pg. 42, 45, 48) |
| 2-20 | Process to determine remuneration | 2025 Sustainability Report, Compensation and Benefits (pg. 51)<br>Proxy Statement (pg. 25-26, 48-50) |
| 2-21 | Annual total compensation ratio | 2025 Sustainability Report, Key Objectives and Results (pg. 98-102)<br>Proxy Statement (pg. 76)<br>Annual Report (pg. 53) |
| **STRATEGY, POLICIES AND PRACTICES** | | |
| 2-22 | Statement on sustainable development strategy | 2025 Sustainability Report, Message from the CEO (pg. 3), Our Approach to Sustainability (pg. 14) |
| 2-23 | Policy commitments | 2025 Sustainability Report, Environment Policies (pg. 21), Social Policies (pg. 47-48), Governance Policy (pg. 77-79) |
| 2-24 | Embedding policy commitments | 2025 Sustainability Report, Our Approach to Sustainability (pg. 15), Environment (pg. 22-45), Social (pg. 49-75), Governance sections (pg. 80-85) |
| 2-25 | Processes to remediate negative impacts | 2025 Sustainability Report, Whistleblowing and Alert Mechanisms (pg. 80, 85), Nondiscrimination and Prevention of Harassment & Human Rights (pg. 65-66) |
| 2-26 | Mechanisms for seeking advice and raising concerns | 2025 Sustainability Report, Whistleblowing and Alert Mechanisms (pg. 80, 85) |

# GRI Concordance Table



| NO. | GRI DISCLOSURE | REPORT SECTION |
|---|---|---|
| **STRATEGY, POLICIES AND PRACTICES** | | |
| 2-27 | Compliance with laws and regulations | 2025 Sustainability Report, Operating Responsibly (pg. 80), Global Tax Compliance (pg. 82), Anti-Corruption (pg. 83) |
| 2-28 | Membership associations | 2025 Sustainability Report, Climate Reporting Frameworks and Third-party Recognitions (pg. 27), Data Privacy and Information Security (pg. 72) |
| **STAKEHOLDER ENGAGEMENT** | | |
| 2-29 | Approach to stakeholder engagement | 2025 Sustainability Report, Our Approach to Sustainability (pg. 14), Relationships with Stakeholders (pg. 17) |
| **GRI 3 – MATERIAL TOPICS** | | |
| 3-1 | Process to determine material topics | 2025 Sustainability Report, Understanding What Matters Most: Our Materiality Approach (pg. 14) |
| 3-2 | List of material topics | Environment (pg. 22-45), Social (pg. 49-75), Governance sections (pg. 80-85) Key Objectives and Results (pg. 18) |
| 3-3 | Management of material topics | |
| **GRI 200 – ECONOMIC** | | |
| 201-1 | Direct economic value generated and distribution | 2025 Sustainability Report, Business Model (pg.7-11) Annual Report (pg. 20-21, 73, 82 F-5) |
| 201-2 | Financial implications and other risks and opportunities due to climate change | 2025 Sustainability Report, Scenario-Based Climate Risk Assessment (pg. 28), Criteo's Climate Transition Plan (pg. 29) |
| 205-1 | Operations assessed for risks related to corruption | 2025 Sustainability Report, Anti-Corruption (pg. 83) |
| 205-2 | Communication and training about anti-corruption policies and procedures | Code of Business Conduct & Ethics (pg. 27-31) 2025 Sustainability Report, Anti-Corruption (pg. 83-84) |
| **GRI 300 – ENVIRONMENTAL** | | |
| 302-1 | Energy consumption within the organization | 2025 Sustainability Report, Energy Consumption and GHG Emissions due to Data Centers (pg. 30), Energy Consumption due to Offices (pg. 35) |
| 302-4 | Reduction of energy consumption | 2025 Sustainability Report, Criteo's Approach in Addressing Climate Change (pg. 23), Energy Consumption due to Data Centers (pg. 30), Energy Consumption due to Offices (pg. 35) |

# GRI Concordance Table



| NO. | GRI DISCLOSURE | REPORT SECTION |
|---|---|---|
| **GRI 300 – ENVIRONMENTAL** | | |
| 303-3 | Water withdrawal | 2025 Sustainability Report, Natural Resources Consumption for Offices and Data Centers (pg. 44) |
| 305-5 | Water consumption | |
| 305-1 | Direct Scope 1 GHG emissions | 2025 Sustainability Report, Driving Decarbonization Through Measurement and Action (pg. 24) |
| 305-2 | Energy indirect Scope 2 GHG emissions | 2025 Sustainability Report, Driving Decarbonization Through Measurement and Action (pg. 24) |
| 305-5 | Reduction of GHG emissions | 2025 Sustainability Report, Criteo's Approach in Addressing Climate Change (pg. 23), Driving Decarbonization Through Measurement and Action (pg.24) |
| 306-2 | Management of significant waste-related impacts | 2025 Sustainability Report, E-waste Management (pg. 45) |
| 306-3 | Waste generated | |
| 308-1 | New suppliers that were screened using environmental criteria | 2025 Sustainability Report, Environmental Impact of Subcontractors and Suppliers (pg. 41) |
| **GRI 400 – SOCIAL** | | |
| 401-1 | New employee hires and employee turnover | 2025 Sustainability Reporting, Recruitment and Terminations (pg. 50) |
| 401-2 | Benefits provided to full-time employees | 2025 Sustainability Reporting, Compensation and Benefits (pg. 51); Parenthood Support at Criteo (pg. 63) |
| 403-1 | Occupational health and safety management system | 2025 Sustainability Reporting, Safety and Well-being at Work (pg. 54-55) |
| 403-5 | Worker training on occupational health and safety | |
| 403-6 | Promotion of worker health | 2025 Sustainability Reporting, Safety and Well-being at Work (pg. 52-53) |
| 404-1 | Average hours of training per year per employee | 2025 Sustainability Reporting, Skills Management and Development (pg. 56) |
| 404-2 | Programs for upgrading employee skills | |
| 405-1 | Diversity of governance bodies and employees | 2025 Sustainability Reporting, Our Corporate Governance (pg. 12), Headcount (pg. 49), Gender Equality at Criteo (pg. 62) |
| 405-2 | Ration of basic salary and remuneration of women to men | 2025 Sustainability Reporting, Compensation and Benefits (pg. 51); Gender Equality at Criteo (pg. 62) |
| 406-1 | Incidents of discrimination and corrective actions taken | 2025 Sustainability Reporting, Non-discrimination and Prevention of Harassment (pg. 65) [C |

# GRI Concordance Table



| NO. | GRI DISCLOSURE | REPORT SECTION |
|---|---|---|
| **GRI 400 – SOCIAL** | | |
| **408-1** | Operations and suppliers at significant risk for incidents of child labor | 2025 Sustainability Reporting, Our Materiality Approach (pg. 14), Human Rights (pg.66)<br>Code of Business Conduct & Ethics (pg. 18) |
| **409-1** | Operations and suppliers at significant risk for forced or compulsory labor | 2025 Sustainability Reporting, Human Rights (pg.66)<br>Code of Business Conduct & Ethics (pg. 18)<br>Third Party Code of Conduct (pg.7) |
| **414-1** | New suppliers that were screened using social criteria | 2025 Sustainability Reporting, Environmental Impact of Subcontractors and Suppliers (pg. 41) |
| **418-1** | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 2025 Sustainability Reporting, Data Privacy and Information Security (pg. 72), Appendix – SASB Concordance Table (pg. 75)<br>Annual Report (pg. 12-13) |

# TCFD Concordance Table



## INTRODUCTION

In 2022, Criteo formalized its long-term, global environment strategy, paving the way for ambitious short-term and long-term action plans and energy reduction goals. In 2025, Criteo submitted its response to the CDP Climate Change questionnaire and achieved a B  rating, marking a notable improvement from last year's D score. Aligning with the TCFD framework is intended to help investors, lenders, and other stakeholders make more informed decisions and to understand how the Company manages, identifies, and addresses climate-related risks.

## GOVERNANCE

Criteo is dedicated to maintaining a robust governance process to oversee and manage the Company's sustainability efforts and energy reduction goals. The Nomination and Corporate Governance Committee of our Board of Directors receives annual updates on sustainability performance and progress from executive management, led by the Chief People Officer.

Internally, the Global Sustainability Committee, chaired by the Chief People Officer, guides the sustainability agenda and priorities. It also advises the Governance, Risk, and Compliance Committee on the Company's ESG-related goals, strategies, and commitments, including climate risks and opportunities, human rights, community impact, social responsibility, and inclusion.

| DESCRIPTION | REFERENCES |
|---|---|
| Board's oversight of climate-related risks and opportunities | CDP Climate Change questionnaire: C4.1.1 |
| Management's role in assessing and managing climate related risks and opportunities | CDP Climate Change questionnaire: 4.3.1 |

## STRATEGY

Criteo has an Enterprise Risk Mapping ("ERM") process in place, which is updated on an annual basis to identify and assess the risks that could materially impact the Company and its financial performance. In addition, Criteo seeks to understand and anticipate how climate-related risks and opportunities may have an impact on its business across the short, medium, and long-term.

| DESCRIPTION | REFERENCES |
|---|---|
| Climate related risks and opportunities identified over short-term, medium-term and long-term horizon | CDP Climate Change questionnaire: 2.1 |
| Impact on businesses, strategy and financial planning | CDP Climate Change questionnaire: 2.2.1, 3.1, 5.1, 5.4 |
| Impact of different scenarios, including a 2 degree C scenario | CDP Climate Change questionnaire: 5.1, 5.2 |

# TCFD Concordance Table



## RISK MANAGEMENT

While we are still implementing a dedicated process for identifying and assessing climate-related risks, the ERM process aims to identify and monitor material risks for the Company. In connection therewith, material climate-related risks and their potential impacts are reviewed and assessed.

Our future climate-related risks and opportunity assessment will leverage this existing assessment to provide a detailed and comprehensive view on climate-related risks and opportunities to ensure proper monitoring of the mitigation plans.

| DESCRIPTION | REFERENCES |
|---|---|
| Process for identifying and assessing climate related risks | CDP Climate Change questionnaire: 2.1, 2.2, 2.2.1, 2.2.2, 2.4 |
| Processes for managing climate-related risks | CDP Climate Change questionnaire: 2.2.2, 2.3, 2.5.1 |
| Integration into overall risk management | CDP Climate Change questionnaire: 2.2.2.10, 3.1.2<br>CDP Water questionnaire: 9.3 |

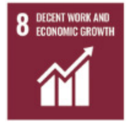
## METRICS AND TARGETS

KPIs and targets are essential for monitoring progress and evaluating the effectiveness of environmental initiatives. In 2025, following our GHG assessment, we published GHG emission reduction targets to achieve by 2030, aligned with the 1.5°C scenario of the Paris Agreement. These targets were set in accordance with the SBTi's recommendations and have been approved by the SBTi.

| DESCRIPTION | REFERENCES |
|---|---|
| Metrics used by the organization to assess climate related risks and opportunities | CDP Climate Change questionnaire: 2.2.2, 2.2.2.7, 2.2.2.16 |
| Scope 1, 2 and 3 GHG emissions | CDP Climate Change questionnaire: 7.2, 7.5, 7.6, 7.7, 7.8, 7.8.1 |
| Targets used and performance against targets | CDP Climate Change questionnaire: 4.10.2, 7.5, 7.54 |

# UNSDGs Concordance Table



| UNSDG GOAL | | CRITEO'S CONTRIBUTION | REPORT SECTION |
|---|---|---|---|
|  | Ensure equal access to quality education for all and promote lifelong learning opportunities | • Invest in employee growth through comprehensive training and upskilling programs that support continuous learning and career development.<br>• Broaden access to education by leveraging the 250-member of our Education Employee Resource Group to empower under-represented groups in the job market.<br>• Build future talent pipelines by partnering with schools and engaging in career forums to promote pathways into employment. | See the social section of this Report |
|  | Achieve gender equality and empower all women and girls | • Increase women's representation in Tech roles to 26% by 2030 through focused recruitment and retention initiatives.<br>• Ensure fair career progression by aligning promotion rates with women's representation across all levels of the organization.<br>• Foster women's empowerment through the Women@Criteo Employee Resource Group, mentorship opportunities, and targeted training programs. | See the social section of this Report |
|  | Promote inclusive and sustainable economic growth, employment and decent work for all | • Foster a respectful, inclusive, and safe workplace by implementing robust health, well-being, and safety policies.<br>• Offer flexibility and fairness through adaptable work arrangements, competitive benefits, and equal opportunities for all employees and applicants.<br>• Uphold human rights across our operations by adhering to our comprehensive Human Rights Policy.<br>• Promote accessible and inclusive working conditions through the implementation of our Global Disability Policy. | See the social section of this Report |
|  | Build resilient infrastructure, promote sustainable industrialization, and foster innovation | • Champion a fair and open Internet that fosters discovery, innovation, and choice.<br>• Reinforce our commitment to ethical and responsible technology through participation in the Tech for Good call.<br>• Drive innovation in computational advertising, setting new standards for performance and transparency.<br>• Lead in scientific research and applied technology through published studies, product breakthroughs, and cutting-edge advancements from our AI Lab. | See the social section of this Report |
|  | Reduce inequality within and among countries | • Foster an inclusive workforce representing over 97 nationalities while upholding strong equal-opportunity policies.<br>• Advance accessibility and inclusivity by implementing our Global Disability Policy and related initiatives.<br>• Reinforce responsible business conduct by applying our Human Rights Policy to address labor risks, combat discrimination, and promote safe working conditions.<br>• Ensure gender pay parity through our Pay Parity Action Plan.<br>• Strengthen our culture of belonging by evaluating authenticity, psychological safety, and inclusive leadership through our Global Inclusion Index. | See the social section of this Report |

# UNSDGs Concordance Table



| UNSDG GOAL | | CRITEO'S CONTRIBUTION | REPORT SECTION |
|---|---|---|---|
|  | Ensure sustainable consumption and production patterns | • Champion responsible digital practices through active membership in the Tech for Good initiative.<br>• Collaborate with industry partners to define development models that advance technology's role in Sustainability.<br>• Establish clear standards for ethical advertising and responsible partnerships through our Supply Partner Guidelines and Advertising Guidelines.<br>• Ensure robust data privacy and security across all products and technologies. | See the social section of this Report |
|  | Take urgent action to combat climate change and its impacts | • Enhance our environmental strategy and sustain implementation of our GHG emissions reduction plan.<br>• Ensure continuous stewardship of our SBTi validated emission reduction targets and climate pathways.<br>• Sign the Planet Tech'Care manifesto, reinforcing our commitment since 2020.<br>• Align with global standards by adopting TCFD recommendations and responding to the CDP Questionnaire annually.<br>• Power all data centers with 100% decarbonized or offset energy, ensuring sustainable operations.<br>• Promote green office practices and eco-friendly travel through our Green Employee Resource Group.<br>• Manage product-related emissions by developing tools such as the Climate Dashboard to help clients monitor the $CO_2eq$ impacts of their campaign and by exploring AI-driven code optimization to improve product energy efficiency. | See the environment section of this Report |
|  | Revitalize the global partnership for sustainable development | • Partner with local charities to deliver education and mentorship programs.<br>• Enable social good through our volunteering and giving platform.<br>• Advance gender equality through our Tech for Good commitment.<br>• Strengthen disability inclusion through partnerships with Pépites Emploi and Evenbreak to support more inclusive hiring practices. | See the social section of this Report |

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# Sustainability

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Source: Data from January 1, 2026, to December 31, 2026