

NIQ Speak Up and Non-Retaliation Policy

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1. Purpose

NIQ is committed to upholding high standards for legal, ethical and fair conduct, which is foundational to its business and workplace. NIQ recognizes that encouraging Workforce members to report any issues of legal or ethical non-compliance is the best way to protect NIQ, its stakeholders and the Workforce.

The purpose of this Policy is to:

- encourage Workforce members to speak up and communicate the details of suspected Misconduct; and
- protect any person from retaliation who, in good faith, submits a report.

2. Scope and Applicability

This Policy is a Global Policy.

This Policy applies to NIQ and its sites, business areas and Workforce. If any part of this Policy cannot be followed due to restrictions under applicable local laws and regulations, please contact Ethics and Compliance (Compliance.Inbox@smb.nielseniq.com). Any inconsistencies or conflict between the content of this Policy and applicable local legislation, rules or regulations will be resolved in the latter's favor.

3. Definitions

Where the below terms appear and are used in this Policy, they are defined as follows:

Term	Definition
Audit Committee	the Audit Committee of the Board of Directors.
Board of Directors	members of the global NIQ Board of Directors (of NIQ Global Intelligence plc).
Business Partner	any prospective or current third-party legal entity or individual that NIQ does or may do business with, e.g. customer, vendor, supplier, service provider, independent contractor, consultant, representative, lawyer or agent.
Code of Conduct	the corporate code of conduct of NIQ, which is deemed a Global Policy.
Ethics and Compliance	the global Ethics and Compliance function of NIQ's Legal department.
Legacy GfK	the legacy GfK entities.
Legacy NIQ	the legacy NIQ entities.
Managers	Workforce members with responsibility and oversight for the work of another Workforce member who is a hierarchical subordinate.

Misconduct	a potential or actual breach of laws, regulations, the Code of Conduct and/or systematic violation of NIQ policies by a Workforce member. This definition includes, but is not limited to, allegations relating to a lack of tolerance and respect; irregularities in internal accounting controls and auditing matters; embezzlement; fraudulent conduct; misuse of intellectual property and confidential information; non-compliance with sanctions and trade restrictions; sabotage or vandalism; theft or data misappropriation; non-disclosure of conflicts of interests; competition law or antitrust claims; or systematic violations of legislation or industry standards of ethical conduct, incidents related to same.
NIQ or NIQ Group	NIQ Global Intelligence plc and any subsidiary that is wholly or partially owned whether directly or indirectly, including Legacy NIQ and Legacy GfK entities <u>but excluding joint ventures where NIQ Global Intelligence plc does not hold a controlling interest.</u>
NIQ Central	NIQ's intranet platform, a central communication platform.
NIQ Ethics Hotline	the reporting tool hosted by a third-party provider to allow for confidential and anonymous (where local law permits) communication online or (where available) via telephone, available at https://nielseniqhelpline.ethicspoint.com .
Policy Approver	the head of the function issuing a particular policy.
Policy Owner	the nominated Workforce member responsible for the management of a particular Policy.
Policy	this NIQ Speak Up and Non-Retaliation Policy.
Reporting Channels	a Workforce member's Manager, any member of NIQ management, a Workforce member's Human Resources representative, the Legal department, Ethics and Compliance (nielseniq.integrity@smb.nielseniq.com) and the NIQ Ethics Hotline.
Retaliation	any conduct that is aimed to have an adverse effect, whether direct or indirect, upon any Workforce member in response to or in order to hinder the same Workforce member doing the following: 1) raising concerns regarding suspected Misconduct; 2) reporting a Misconduct; 3) assisting in any investigation resulting from a report of Misconduct; or 4) encouraging another Workforce member to report Misconduct
Workforce	individuals who perform work or otherwise provide services to NIQ, such as but not limited to officers, directors, employees (Legacy GfK employees included), interns, apprentices, trainees, contingent workers and other equivalent forms of personnel employed by NIQ, whether onsite or remote.

4. Policy

a. Roles and Responsibilities

Policy Owner

The Policy Owner is responsible for the overall management of this Policy, as further set out in the NIQ Policy on Policies.

Workforce

All Workforce members are required to read, abide by and apply this Policy. In addition, Managers are required to enforce this Policy and ensure that the Workforce members they manage know and abide by this Policy.

b. The Workforce is encouraged to raise concerns

Any Workforce member who has concerns about Misconduct within or affecting NIQ is encouraged to promptly report the same. These concerns may include:

- facing an ethical dilemma and not knowing how to proceed;
- having questions or concerns about their workplace, colleagues' behavior, or working conditions;
- experiencing or witnessing discriminatory, retaliatory, harassing or bullying conduct or misbehavior;
- having concerns about questionable accounting, internal accounting controls or auditing practices;
- themselves or another Workforce member possibly making a mistake or violating an applicable law or regulation, the Code of Conduct or other NIQ policies;
- having concerns about the integrity of NIQ's data;
- having concerns or questions even if they think another Workforce member or their Manager is taking care of the same; or
- having concerns or questions that relate to another NIQ line of business (i.e. not the business area the particular Workforce member belongs to).

A concern may be reported by a Workforce member without the member having to provide proof of suspected Misconduct. However, providing proof usually makes any consequent investigation more efficient.

c. The Reporting Channels

Workforce members may use the Reporting Channels to ask a question or raise a concern. All concerns or questions submitted via the Reporting Channels must be made in good faith and in the belief that the details disclosed are true.

When making a report via the Reporting Channels, the reporting person should provide as much background information as possible (such as the reason for the concern, names, dates and places).

NIQ encourages Workforce members to identify themselves when making reports or raising questions relating to Misconduct. This will better enable NIQ to follow up and investigate, increasing the likelihood of NIQ being able to take the appropriate action. All information reported via the Reporting Channels shall be treated as sensitive, handled in a secure manner, and shall only be shared on a need-to-know basis in order to carry out internal investigations. However, if the reporting Workforce member believes that there is no other way to report their concern, the Workforce member may report a concern anonymously through the Reporting Channels (where feasible, and subject to applicable laws).

NIQ will make reasonable effort to maintain confidentiality and protect the privacy of Workforce members who raise concerns. Where required by applicable laws, NIQ will not disclose the identity of a reporting

Workforce member or any information which directly or indirectly identifies the said person, without the reporting Workforce member's consent. Workforce members should note however that complete confidentiality cannot be guaranteed when:

- maintaining confidentiality interferes with NIQ's ability to fulfill its obligations to fully investigate all reports received;
- governmental or regulatory authorities demand information pertaining to an alleged breach of law;
- applicable laws or regulations prevent NIQ from maintaining confidentiality;
- a lawsuit is pursued on the basis of reported allegations and the reporting Workforce member is called as a witness; or
- other circumstances arise that are out of NIQ's reasonable control.

Managers

Managers are one of the Reporting Channels through which Workforce members may raise a concern. Every Manager who receives a report must treat the concern or allegation seriously and with appropriate discretion. They must also treat the reporting Workforce member with respect. Where appropriate, the Manager should promptly inform their Human Resources Business Partner or an Ethics and Compliance representative of the report. All evidence and documentation must be preserved.

If a Workforce member has raised a concern about possible Misconduct to their Manager and is told to "keep quiet" in response, the said reporting Workforce member should immediately contact their Human Resources Business Partner or an Ethics and Compliance representative to report their concern and their Manager's response. If available, supporting documents or evidence should also be provided.

Further, if there are indications that the Workforce member's Manager is involved in Misconduct, the Workforce member should use one of the other Reporting Channels to report their concerns.

The NIQ Ethics Hotline

The Reporting Channels contain the NIQ Ethics Hotline. The NIQ Ethics Hotline is managed by an external, independent service provider and the Ethics and Compliance team. The set up, management, reporting and handling of any information submitted via the NIQ Ethics Hotline is designed to comply with applicable local laws.

Local laws may limit the types of Misconduct which can be reported via the NIQ Ethics Hotline. Workforce members based in EU member states should consult Annex 2 of this Policy for more details.

In certain circumstances, such as where a report is made via a call placed through the NIQ Ethics Hotline (where available), the external, independent service provider may provide a written summary of the report to Ethics and Compliance. If a Workforce member identifies themselves in their report, and subject to local laws, their identity will be included in any such report(s).

Any report made that relates to the global Ethics and Compliance leader will be sent to NIQ's Chief Legal Officer.

If allegations raised in a report pertain to NIQ's Chief Legal Officer or Chief Executive Officer, the report will be directed to the Audit Committee.

d. The Handling / Investigation Process

If a question is raised by a Workforce member through the Reporting Channels, the relevant persons involved in or in charge of the Reporting Channels will endeavor to answer the question promptly and clearly.

If a Misconduct report is made, the persons involved in or in charge of the Reporting Channels will review the information provided, evaluate need to investigate, and carry out an objective investigation (where appropriate).

As part of the investigation process, the relevant persons appointed to investigate potential Misconduct will prepare an investigative plan, review information and materials, and conduct interviews as needed. An investigation may require the involvement of experts from other functions (e.g. a member of the Cybersecurity, or Finance team). The assigned investigator may reach out to the reporting Workforce member to ask follow-up questions, and if appropriate, the reporting Workforce member may be asked to keep any conversation related to the investigation confidential.

In certain circumstances (such as being required by applicable laws), NIQ may share the results of its investigation with the reporting Workforce member. In other cases, and as part of NIQ's commitment to treating the confidentiality and privacy of the Workforce seriously, this may not occur.

NIQ will conduct the entire investigation process in accordance with applicable laws. For example, where required by local laws, NIQ will send an acknowledgment to the reporting Workforce member within seven days of receiving the report and will endeavor to resolve a report within three months of receiving the same.

Oversight

Ethics and Compliance will provide regular reports to NIQ's Chief Executive Officer, Chief Legal Officer, Chief Human Resources Officer, the Audit Committee, or others, as appropriate, with regard to specific Misconduct reports and any consequent investigations. Confidentiality will be maintained to the extent required by the circumstances or applicable laws.

e. Non-Retaliation

Reports made in good faith

NIQ aims to create an environment in which Workforce members feel comfortable in reporting honest concerns. Any Workforce member who, in good faith, reports suspected Misconduct, whether or not that suspicion turns out to be true, shall not be subject to Retaliation. For example, if a Workforce member makes a genuine report about suspected Misconduct, suspected unethical behavior, or for asking questions about whether something complies with law or the Code of Conduct, no disciplinary action will be taken against the reporting Workforce member.

Further, in certain countries in which NIQ operates, Retaliation may even be unlawful under applicable laws.

Any Workforce member who retaliates against someone who has raised concerns about Misconduct or has reported a violation in good faith will be subject to disciplinary measures, up to and including termination of employment. In the case of Partners, this may include termination of any contract related to the Partner.

If a Workforce member thinks that they have faced Retaliation in response to a good faith report of Misconduct, they should immediately report it via the NIQ Ethics Hotline.

False Misconduct reports

Any Workforce member who intentionally makes a false report concerning Misconduct will not be protected by this Policy and may be subject to disciplinary measures, up to and including termination of employment.

Further, in certain countries, local laws grant certain types of protection to whistleblowers. Such protections may not extend to persons who make false reports.

Reporting one's own Misconduct

Nothing in this Policy shall be construed as excusing any person from their own Misconduct or protecting them from disciplinary action as a result of their self-reporting that Misconduct. However, the fact that a person reported their own Misconduct will be taken into consideration in determining the appropriate consequences. NIQ believes that it is better to self-report than to be the subject of another person's report.

f. Policy Translations

This Policy is currently available in the following languages: Arabic, Bulgarian, Bahasa Indonesia, Bahasa Melayu, Chinese (Simplified), Chinese (Traditional), Dutch, English (United States), French, German, Hindi, Italian, Japanese, Polish, Portuguese (Brazil), Russian, Spanish, Thai, Turkish and Ukrainian.

Any conflicts or inconsistency between the English language version of a Global Policy and a local language version will be resolved in favor of the English language version.

g. Policy Exceptions

Any exceptions to this Policy will be determined by Ethics and Compliance, in consultation with relevant NIQ functions and stakeholders. If a Workforce member is of the opinion that such exceptions are required, the Workforce member should reach out to Ethics and Compliance at Compliance.Inbox@smb.nielseniq.com, together with the relevant details and documentation in support of their request.

5. Non-Compliance Reporting

Workforce members who have observed behavior or activity that may suggest a breach of this Policy has occurred must report the details to the Policy Owner or via the Reporting Channels, and should make their Manager aware.

6. Consequences of Violation

Workforce members who violate this Policy will be subject to appropriate employment consequences depending on the severity of violation. Severe violations may include termination of employment. NIQ may also pursue legal action to recover any costs suffered as a result of a breach of this Policy.

Annex 1 – EU Whistleblower Reporting Process

Background

The EU Whistleblower Protection Directive (2019/1937) came into effect in December 2019. The directive requires EU Member States to provide whistleblowers working in the public and private sectors with effective channels to report breaches of EU rules confidentially, establishing a robust system of protection against retaliation. This applies both internally (within an organization) and externally (to a competent public authority). Most EU Member States have transposed the necessary measures to comply with the Directive's provisions.

Without prejudice to the specific guidelines of the directive and local laws, this NIQ Speak Up and Non-Retaliation Policy applies to reporting made under the Directive and applicable local laws.

In many countries, there are no restrictions on the kinds of concerns and incidents that can be reported through the NIQ Ethics Hotline. In certain EU Member States, however, a reporter can only use the NIQ Ethics Hotline to report on matters included in the specific areas defined in local laws.

The NIQ Ethics Hotline is not intended to replace existing internal mechanisms for resolving day-to-day operational issues and concerns. Workforce members are always encouraged to first contact their local management to resolve their concerns. The NIQ Ethics Hotline is simply another avenue for Workforce members to confidentially and/or anonymously report any legitimate concern related to the subject matters defined in local laws, in a safe environment, without fear of Retaliation.

Parameters

Reporters

All individuals with an employment or working contractual relationship, including but not limited to employees, interns, freelance workers, applicants, contractors, vendors, suppliers and business partners may report a concern under the EU whistleblower laws.

Reporting options

Concerns may be reported:

1. internally – to NIQ;
2. externally – to the local authority; or
3. via public disclosure

NIQ encourages internal reporting as set out in this Policy and as further specified below.

Internal Reporting

Workforce members can report through the NIQ Ethics Hotline breaches that concern the following

matters:

- public procurement
- financial services, products and markets, and prevention of money laundering and terrorist financing
- product safety and compliance
- transport safety
- protection of the environment
- radiation protection and nuclear safety
- food and feed safety, animal health and welfare
- public health
- consumer protection
- protection of privacy and personal data, and security of network and information systems
- breaches affecting the financial interests of the EU
- breaches relating to the EU internal market

Ethics and Compliance representatives collect and process the reports and, when required, investigators will be assigned to reported cases. A list of local Ethics and Compliance representatives can be found on NIQ Central in the Ethics & Compliance Hub.

Workforce members who make a report will receive an acknowledgement of receipt of the report within seven days. If an investigation is conducted, feedback to the reporter will be provided no later than ninety days from receipt of the report.

For all other types of concerns, not related to the subject areas specifically listed above, such as violations of the Code of Conduct, company policy, or data integrity concerns, Workforce members are encouraged to contact:

- their Manager
- a higher level Manager within their line of reporting
- their HR representative
- the Legal department
- Ethics and Compliance
(via email at nielseniq.integrity@smb.nielseniq.com)

NIQ is committed to treating any such reports or discussions confidentially, subject to the need to conduct an investigation where appropriate.

External Reporting

Workforce members have the option to report externally to the competent authority designated in each EU Member State. A list of external reporting authorities can be found via the 'NIQ Speak Up' page under 'Quick Links' on NIQ Central.

Public Disclosure

Workforce members are entitled to make a public disclosure of information only if the matter is of public interest or there is no response to a report already made internally or externally.

Non-Retaliation

Retaliation is against the law and against NIQ policy.

NIQ does not tolerate retaliation against anyone who speaks up in good faith. This means that no one can take disciplinary action or otherwise mistreat a Workforce member for raising a concern or for participating in an investigation of possible misconduct.

If a Workforce member feels that they or someone else has been retaliated against for raising a concern or for participating in an investigation, they should report it.

Reporting Other Concerns

For all other types of concerns not related to the areas of EU Whistleblower Directive, a Workforce member can contact their Manager, a higher-level manager in their reporting line, HR or Legal department members or the Ethics and Compliance team directly by email (nielseniq.integrity@smb.nielseniq.com).

NIQ will endeavor to treat any such reports or discussions confidentially, subject to the need to conduct an investigation where appropriate.

Annex 2 – Policy Update History

The below table documents updates made to this Policy.

Date	Description of change(s) made
July, 2018	<ul style="list-style-type: none">▪ Original version
March, 2021	<ul style="list-style-type: none">▪ Updated
December, 2023	<ul style="list-style-type: none">▪ Updated to NIQ branding standards, global policy standards, EU whistleblower laws
January DD, 2024	<ul style="list-style-type: none">▪ Updated to NIQ branding standards▪ Aligned standard content to NIQ Policy on Global Policies
March 10, 2025	<ul style="list-style-type: none">▪ General changes to reflect current NIQ Ethics and Compliance practices
June 25, 2025	<ul style="list-style-type: none">▪ Corporate governance details updated to reflect NIQ becoming a publicly traded company▪ Structure, definitions and standard passages updated to align with latest Global Policy Template▪ Non-substantial text and formatting improvements



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