## SASB Disclosure

The table below provides information in accordance with the Sustainability Accounting Standards Board (SASB) for the Software & IT services industry. SASB Standards guide the disclosure of financially material sustainability information by companies to their investors.

The information provided is based on the best data for calendar year 2022 published on May 1, 2023.

| **SASB Metrics** | | |
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| **Environmental Footprint of Hardware Infrastructure** | | |
| SASB Code | Metric | 2022 |
| TC-SI-130a.1 | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable | 1) 7,951 GJ for US long term leased offices and computing operations 2) 100% grid electricity for offices 3) 70% renewable energy for US long term leased offices based on square footage; Udemy will match 100% of the greenhouse gas emissions of computing operations match our emissions with renewable energy certificates (RECs).[1] |
| TC-SI-130a.2 | (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | Udemy is a technology company providing software and services. We do not have a significant water intensity in our operations and therefore we believe this metric is not material to our business. |
| TC-SI-130a.3 | Discussion of the integration of environmental considerations into strategic planning for data center needs | Refer to the ESG “Environmental” section in the 2022 Proxy. |
| **Data Privacy & Freedom of Expression** | | |
| TC-SI-220a.1 | Description of policies and practices relating to behavioral advertising and user privacy | Refer to Udemy's Privacy Policy. |
| TC-SI-220a.2 | Number of users whose information is used for secondary purposes | Udemy's business model is not based on third party advertising revenue, so we don’t compromise our commitment to users and their privacy. See Udemy's Privacy Policy. |
| TC-SI-220a.3 | Total amount of monetary losses as a result of legal proceedings associated with user privacy | In 2022, we had zero material monetary losses as a result of legal proceedings associated with user privacy that required disclosure in our public SEC filings. |

[1] Square footage power usage based on EPA Power Profiler formula for US long term leased offices for 2022 is 1,144,521 kWh. Cloud computing and data center emissions are 1,064,000 kWh. Total 2,208,521 kWh is equal to 7,933 GJ per the conversion formula gigajoules = kilowatt-hours × 0.0036 per known formula. 3) For our offices using Pacific Gas & Electrics CleanPowerSF Green Plan and Silicon Valley Clean Energy Plan.

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| TC-SI-220a.4 | (1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure | Udemy, as all companies, is required by law to provide user information to governmental agencies by complying with valid judicial requests, subpoenas or other legal requirements. Every request Udemy receives is carefully reviewed to ensure the governmental agency is entitled to the data they seek. See Udemy's Privacy Policy. |
| **Data Security** | | |
| TC-SI-230a.1 | (1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected | In 2022 we had zero data security breaches that required notification or 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 | Refer to the "Risk Oversight" section in the 2022 Proxy. |
| **Recruiting & Managing a Global, Diverse & Skilled Workforce** | | |
| TC-SI-330a.1 | Percentage of employees that are (1) foreign nationals and (2) located offshore | Workforce Makeup (US/International) as of 12/31/2022:<br>% of employees in US: 63%<br>% of employees outside US: 37%<br>Ending Headcount (HC) as of 12/31/2022: 1678[2]<br><br>Udemy's workforce is global, reflecting Udemy's global customer base. |
| TC-SI-330a.2 | Employee engagement as a percentage | Refer to "Human capital resources" in Item 1 of the 2022 Form 10-K<br>Reflected in our annual employee survey, our employee engagement score is 82%, which is 7 points above benchmark for companies at our size and stage. |
| TC-SI-330a.3 | Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees | Refer to "Human capital resources" in Item 1 of the 2022 Form 10-K<br><br>We are a leader in gender diversity among companies like ours, with 44% of our global workforce, 34% of our senior leadership, and 26% of our technical workforce identifying as women as of December 31, 2022.<br><br>Udemy is committed to paying employees equally for performing substantially similar work regardless of sex, race, or ethnicity. |
| **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 | In 2022, we had zero material legal or regulatory fines and settlements associated with anti-competitive practices that required disclosure in our public SEC filings.<br>Refer to Item 3. Legal Proceedings 2022 Form 10-K |

[2] Includes full-time equivalent (FTE) employees and workers engaged through Professional Employer Organizations (PEO) globally.

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| **Managing Systemic Risks from Technology Disruptions** | | |
| TC-SI-550a.1 | Number of (1) performance issues and (2) service disruptions; (3) total customer downtime | Refer to the Udemy Incident History page at https://status.udemy.com/history |
| TC-SI-550a.2 | Description of business continuity risks related to disruptions of operations | Refer to “Risk Factors” in the 2022 Form 10-K |
| **Activity Metrics** | | |
| TC-SI-000.A | (1) Number of licenses or subscriptions, (2) percentage cloud-based | Udemy uses alternative metrics to measure business performance and customer engagement. As of December 31, 2022 we had 59M learners and over 800M course enrollments on our platform with more than 70K instructors teaching over 200K courses in over 75 languages. We had 13,920 Udemy Business customers and we currently serve more than 50% of the Fortune 100 as Udemy Business customers. 100% of Udemy’s customers access the service via the cloud. |
| TC-SI-000.B | 1) Data processing capacity, (2) percentage outsourced | For its computing operations Udemy uses Amazon Web Services and hosted datacenters. |
| TC-SI-000.C | (1) Amount of data storage, (2) percentage outsourced | Udemy stores over 200K courses in its cloud computing and hosted datacenters. |