

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of The Nielsen Company, LLC.

Introduction and objectives of work

APEX Companies, LLC (Apex) has been engaged by The Nielsen Company, LLC (The Nielsen Company) to provide limited assurance of select environmental data in its corporate social responsibility report (The Report). This Assurance Statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation in The Report are the sole responsibility of the management of The Nielsen Company. Apex was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter. This is the 5th year in which we have provided assurance over select environmental data in The Report.

Scope of work

The scope of our work was to provide limited assurance of water and waste data for the reporting period January 1, 2019 to December 31, 2019 (the 'Subject Matter'). Our assurance does not extend to any other information included in the Report.

Reporting Boundaries

The following are the boundaries used by The Nielsen Company for reporting sustainability data:

- Operational Control/Financial Control
- Worldwide (or specify locations)

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent upon the accuracy of metering and other production measurement arrangements employed at the site level and are not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter in the Report are the sole responsibility of the management of The Nielsen Company.

Apex was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of The Nielsen Company.

Assessment Standards

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of The Nielsen Company;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by The Nielsen Company;
5. Verifying agreement of a selection of the Subject Matter to the corresponding source documentation;
6. Reviewing The Nielsen Company's systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Environmental data verified:

- **Water Consumption** : 23,400,000 cubic feet
- **Waste Disposal**: 2,900 metric tonnes

Data and information supporting the environmental data assertion were historical in nature.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that The Nielsen Company has established appropriate systems for the collection, aggregation and analysis of quantitative data such as water and waste data.

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with **The Nielsen Company**, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:



Christopher J. Ostermann, CPEA
Program Manager - Lead Verifier
APEX Companies, LLC
Kennesaw, Georgia

April 15, 2020