



BUREAU VERITAS NORTH AMERICA

INDEPENDENT ASSURANCE STATEMENT

Introduction and objectives of work

Bureau Veritas North America, Inc. (BVNA) was engaged by the Nielsen Company to conduct an independent assurance of select environmental data reported in its corporate social responsibility report (the Report). This Assurance Statement applies to the related information included within the scope of work described below for the time period of January 1, 2018 to December 31, 2018. The overall aim of this process is to provide assurance to The Nielsen Company's stakeholders on the accuracy, reliability and objectivity of select information included in the Report.

This information and its presentation in the Report are the sole responsibility of the management of The Nielsen Company. BVNA was not involved in the collection of the information or the drafting of the Report.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Waste to Landfill Reporting is based upon data from 5 Nielsen Company Locations
- Water Consumption Reporting is based upon data from 45 Nielsen Company Locations

Scope of work

The Nielsen Company requested BVNA to include in its independent review the following:

- Assurance of the environmental data and information included in the Report for January 1st to December 31st 2018 reporting period, specifically:
 - Water Consumption and Waste Generation associated with Office Operations.
- Appropriateness and robustness of underlying reporting systems and processes used to collect, analyze, and review the environmental information reported; and
- Evaluation of the reported data against the Nielsen Company's internal reporting procedures.

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

- Text or other written statements associated with the Nielsen Company's submissions
- Activities outside the defined reporting boundaries and period

Methodology

BVNA undertook the following activities:

1. Interviews with relevant personnel of the Nielsen Company
2. Review of internal and external documentary evidence provided by the Nielsen Company;
3. Review of the Nielsen Company information systems for collection, aggregation, analysis and internal verification and review of environmental data.

Our work was conducted to the Bureau Veritas standard procedures and guidelines for external Verification of Sustainability Reports, which are based upon the International Standard on Assurance Engagements (ISAE) 3000 and current best practice in independent assurance.

The work was planned and carried out to provide limited, rather than absolute, assurance and we believe it provides an appropriate basis for our conclusions.

Environmental data verified:

- **Water Consumption** : 155,000 cubic meters (m3)
- **Waste Disposal**: 615 metric tonnes

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

Our findings

On the basis of our methodology and the activities described above, it is BVNA's opinion that:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our verification is not materially correct.
- Nothing has come to our attention to indicate that the reviewed information is not a fair representation of the actual environmental data.
- The Nielsen Company has established appropriate systems for the collection, aggregation and analysis of relevant environmental information, and has implemented underlying internal assurance practices that provide a reasonable degree of confidence that such information is complete and accurate.



Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 180 years history in providing independent assurance services.

No member of the assurance team has a business relationship with the Nielsen Company, its Directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this verification independently and we believe there to have been no conflict of interest.

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

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 BVNA standard methodology for the Assurance of Sustainability Reports.



Bureau Veritas North America, Inc.

Kennesaw, Georgia

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