



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS AND WATER CONSUMPTION

To: The Stakeholders of NielsenIQ

Apex Companies LLC, (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by NielsenIQ for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions data is the sole responsibility of NielsenIQ, and NielsenIQ is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide an independent verification opinion on the accuracy of the GHG emissions reported and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less intensive in nature, timing and extent than in a reasonable level of assurance verification.

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

- Operational Control
- Worldwide Operations

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions Statement:

- **Scope 1:** 4,463 metric tons of CO₂ equivalent
- **Scope 2: Location-Based:** 15,480 metric tons of CO₂ equivalent
- **Scope 2: Market-Based:** 16,104 metric tons of CO₂ equivalent
- **Scope 3:**
 - **Waste Generated in Operations:** 8,296 metric tons of CO₂ equivalent
 - **Business Travel:** 6,159 metric tons of CO₂ equivalent
 - **Employee Commuting:** 34,602 metric tons of CO₂ equivalent
- **Water Consumption:** 1,791,243 Cubic Feet

Data and information supporting the Scope 1, Scope 2, Scope 3 GHG emissions statement were in general estimated rather than historical in nature.

Data and information supporting the water consumption statement were in general estimated rather than historical in nature.

Period covered by verification:

- January 1, 2022 to December 31, 2022

Criteria against which verification conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)

- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)
- Water Consumption: Internal NielsenIQ reporting methodology

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas statements
- 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.

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators.

GHG and Water Consumption Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of NielsenIQ;
- Review of documentary evidence produced by NielsenIQ
- Review of NielsenIQ data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and water consumption; and
- Audit of sample of data used by NielsenIQ to determine GHG emissions and water consumption.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the water consumption data and GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3); and

It is our opinion that NielsenIQ has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions and water consumption for the stated period and boundaries.



Statement of independence, impartiality 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.

No member of the verification team has a business relationship with NielsenIQ, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

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

The verification 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 and sustainability data.

Attestation:

A handwritten signature in blue ink, appearing to read 'Trevor Donaghu', written in a cursive style.

Trevor Donaghu
Director
Apex Companies, LLC
Pleasant Hill, CA

A handwritten signature in blue ink, appearing to read 'David Reilly', written in a cursive style.

David Reilly, Technical Review
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

June 10, 2023

This verification opinion declaration, including the opinion expressed herein, is provided to NielsenIQ and is solely for the benefit of NielsenIQ in accordance with the terms of our agreement. We consent to the release of this declaration by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this declaration.