



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

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 is the sole responsibility of NielsenIQ. 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:

- Financial Control
- Worldwide Operations

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 11,147 metric tons of CO₂ equivalent
- **Scope 2: Location-Based:** 10,468 metric tons of CO₂ equivalent
- **Scope 2: Market-Based:** 10,690 metric tons of CO₂ equivalent
- **Scope 3:**
 - Purchased Goods and Services: 119,134 metric tons of CO₂ equivalent
 - Capital Goods: 11,464 metric tons of CO₂ equivalent
 - Fuel- and Energy-Related Activities: 5,598 metric tons of CO₂ equivalent
 - Upstream Transportation and Distribution: Not material¹
 - Waste Generated in Operations: 3,293 metric tons of CO₂ equivalent
 - Business Travel: 13,757 metric tons of CO₂ equivalent
 - Employee Commuting: 30,478 metric tons of CO₂ equivalent
 - Upstream Leased Assets: Not material²

Data and information supporting the Scope 1 and Scope 2 emissions statement were generally historical in nature and in some cases estimated.

¹ NielsenIQ considers Upstream Transportation and Distribution as not material and does not calculate nor report associated GHG emissions

² Due their Financial Control reporting boundary, NielsenIQ reports emissions associated with their leased assets in Scope 1 and Scope 2

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

Period covered by the verification:

- January 1, 2025 to December 31, 2025

Global Warming Potential (GWP) and emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR-6)
- United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database (eGRID) (2023 data), January 2025
- USEPA Emission Factor Hub, 2025
- International Energy Agency (IEA) Emission Factor Database (2023 data), 2025
- IEA Life Cycle Emission Factors (2023 data), 2025
- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting, 2025
- Environment and Climate Change Canada, 2025 National Inventory Report 1990-2023: Greenhouse Gas Sources and Sinks in Canada, Annex 13 – Electricity in Canada: Summary and Intensity Tables
- EIO World Input-Output Database
- Green-e® Residual Mix Emissions Rates (2022 Data), 2024
- Association of Issuing Bodies (AIB) European Residual Mixes 2024, August 26, 2025
- Supplier-specific emission factors
- Scope 3 methodologies and emission factors in the Minimum Enterprise Carbon Management Platform

Criteria against which verification was 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)

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

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 Emissions and Water Consumption Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of NielsenIQ and their consultant;
- Review of documentary evidence produced by NielsenIQ and their consultant;

- Review of NielsenIQ data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by NielsenIQ to determine GHG emissions.

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 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).

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 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 'Megan O'Neil'.

Megan O'Neil, Lead Verifier
ESG Program Manager
Apex Companies LLC
Atlanta, Georgia

September 15, 2026

A handwritten signature in blue ink, appearing to read 'David Reilly'.

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

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 to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.