

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Nielsen NV and Nielsen Holdings plc (as successor)</b>		2 Issuer's employer identification number (EIN) <b>98-1225347</b>	
3 Name of contact for additional information <b>Investor Relations</b>	4 Telephone No. of contact <b>646-654-4602</b>	5 Email address of contact <b>ir@nielsen.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>85 Broad Street</b>		7 City, town, or post office, state, and Zip code of contact <b>New York, NY 10004</b>	
8 Date of action <b>8/31/15</b>	9 Classification and description <b>Ordinary Shares</b>		
10 CUSIP number <b>G6518L108</b>	11 Serial number(s)	12 Ticker symbol <b>NLSN</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **On August 31, 2015, Nielsen NV merged into its wholly owned subsidiary, Nielsen Holdings plc ("Nielsen UK") in a statutory merger effected pursuant to articles 2:309 et seq. and 2:33b et seq. of the Dutch Civil Code and regulation 2 of the UK Companies Cross-Border Mergers) Regulations 2007, both implementing the European Cross-Border Mergers Directive (Directive 2005/56/EC). Nielsen NV shareholders will receive as merger consideration one ordinary share of Nielsen UK for each ordinary share held in Nielsen NV.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The receipt of Nielsen UK shares pursuant to the merger described above will constitute a tax free reorganization under Internal Revenue Code Section 368(a). The tax basis of the Nielsen UK shares received in exchange for Nielsen NV shares will be equal to the tax basis of the Nielsen NV shares held prior to the merger. The holding period of the Nielsen UK shares will include the period during which those holders held their Nielsen NV shares.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **There is no change in basis.**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **Nielsen NV shareholders will not recognize gain or loss for U.S. federal income tax purposes on the receipt of Nielsen UK ordinary shares in exchange for Nielsen NV ordinary shares pursuant to the Merger pursuant to Sections 368(a) and 354 of the Code. The tax basis calculations resulting from the Merger are governed by Section 358(a) of the Code.**

18 Can any resulting loss be recognized? ► **Please see response on Line 17.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The Merger and resulting stock exchange became effective on August 31, 2015. For a Nielsen NV shareholder whose taxable year is the calendar year, the reportable tax year is 2015.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
Signature ►  Date ► 10/5/15

Print your name ► **Lisa M. Longo** Title ► **SVP**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			