CORPORATE GOVERNANCE GUIDELINES

OF

NIQ GLOBAL INTELLIGENCE PLC

SECTION 1

SELECTION AND COMPOSITION OF THE BOARD OF DIRECTORS

Section 1.1. Role of the Board of Directors.

The basic responsibility of the board of directors (the "Board of Directors") of NIQ Global Intelligence plc (the "Company") is to exercise its business judgment to act in what each director reasonably believes to be in the best interests of the Company and its shareholders. In addition to its general oversight of management, the Board of Directors and its committees also perform a number of specific functions, including:

(a) Reviewing and approving the Company's key objectives and strategic business plans and monitoring implementation of those plans and the Company's success in meeting identified objectives;

(b) Reviewing and approving the Company's financial objectives and major corporate plans, business strategies and actions;

(c) Selecting, evaluating and compensating the Chief Executive Officer of the Company ("CEO") and overseeing CEO succession planning;

(d) Providing advice and oversight regarding the selection, evaluation, development and compensation of senior management;

(e) Overseeing the Company's risk management and mitigation activities;

(f) Approving changes the Company's share capital and convening general meetings and overseeing the preparation of the Company's annual report; and

(g) Reviewing and monitoring administration of the policies and procedures to safeguard the integrity of the Company's business operations and financial reporting and to promote compliance with applicable laws and regulations.

Section 1.2. Size of the Board of Directors.

The articles of association of the Company provides that the Board of Directors shall consist of not less than three (3) and not more than fifteen (15) directors, each of whom shall be a natural person. Subject to the special rights of the holders of any series of Preferred Shares to elect directors, the precise number of directors shall be fixed exclusively pursuant to a resolution adopted by the Board of Directors. The Board of Directors should neither be too small to maintain the needed expertise and independence nor too large to be efficiently functional. The

Board of Directors will periodically review the appropriate size and mix of the Board of Directors in light of the stated objectives below.

Section 1.3. Selection of New Directors.

The Board of Directors should be responsible for selecting its own members for election by the shareholders. The Board of Directors, however, may delegate from time to time the process for identifying and reviewing candidates for director positions to the Nominating and Corporate Governance Committee, with direct input from the CEO.

Section 1.4. Board of Directors Membership Criteria.

It is the policy of the Board of Directors that the composition of the Board of Directors at all times adhere to the standards of independence promulgated by the New York Stock Exchange (the "NYSE") and as further clarified below under "Director Independence." The Board of Directors believes that each director should possess a combination of skills, professional experience and diversity of viewpoints necessary to oversee the Company's business. Accordingly, the Board of Directors considers the qualifications of directors and director candidates individually and in the broader context of its overall composition and the Company's current and future needs.

The Board of Directors also requires that each director be able to dedicate sufficient time to ensure the diligent performance of his or her duties on the Company's behalf. The Board of Directors expects that directors will attend all meetings of the Board of Directors and applicable committee meetings on which they serve and in any event not less than 75% of all meetings of the Board of Directors and such committees. In general, the Board of Directors does not have a policy limiting the number of other public company boards of directors upon which a director may sit. However, the number of other boards of directors (or comparable governing bodies), particularly with respect to public companies, on which a prospective nominee is a member, may be a factor considered by the Board of Directors in recommending any candidate for nomination. Although the Board of Directors does not impose a limit on outside directorships, it does recognize the substantial time commitments attendant to membership on the Board of Directors and expects that directors devote all such time as is necessary to fulfill their accompanying responsibilities, both in terms of preparation for, and attendance and participation at, meetings.

Section 1.5. Director Independence.

An "independent" director shall be one who meets the qualification requirements for being an independent director under applicable laws and the corporate governance listing standards of the NYSE, including the requirement that the Board of Directors must have affirmatively determined that the director has no material relationships with the Company, either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company in order to be considered "independent." To guide its determination as to whether or not a business or charitable relationship between the Company and an organization with which a director is so affiliated is material, the Board of Directors, or designated committee of the Board of Directors, may from time to time adopt categorical standards of independence.

Immediately following its initial public offering, the Company will be a "controlled company" under NYSE rules, which means that the Board of Directors is not required to consist of a majority of independent directors and the Compensation Committee and the Nominating and Corporate Governance Committee are not required to consist of independent directors. The Board of Directors may make a determination regarding whether or not to rely on exemptions permitted for controlled companies. The Board of Directors shall consist of such number of directors who are independent as is required and determined in accordance with applicable laws and regulations and requirements of NYSE and Securities and Exchange Commission rules.

The Board of Directors is willing to have members of senior management, in addition to the CEO, and other individuals who may not meet the above definition of independence, as directors. In addition, the Board of Directors believes that it may be beneficial to the discharge of their duties as directors for managers that do not serve on the Board of Directors to nonetheless attend Board of Directors meetings on a regular basis.

Section 1.6. Chairperson of the Board of Directors.

From time to time, the Board of Directors may appoint a standing Chairperson. However, the Board of Directors recognizes that there may be circumstances where no Chairperson will have been designated, in which case the Board of Directors will select a director to preside over each Board of Directors meeting. The Board of Directors will make such selections at such times that it believes are in the best interests of the Company.

The Board of Directors believes that it is in the best interests of the Company for the Board of Directors to make a determination regarding whether or not to separate the roles of the Chairperson and the CEO based on the then-current circumstances.

Section 1.7. Lead Director.

If the Chairperson is not an independent director, the Board of Directors may appoint a Lead Director who is independent. If one is appointed, the Lead Director's responsibilities shall include: (a) presiding at all meetings of the Board at which the Chairperson is not present, including executive sessions of the independent directors; (b) serving as liaison between the Chairperson and the independent directors; (c) reviewing and approving materials to be sent to the Board; (d) approving the meeting agendas for the Board; (e) approving meeting schedules to assure that there is sufficient time for discussion of all agenda items; (f) having the authority to call meetings of the independent directors; and (g) if requested by major shareholders, ensuring that he or she is available for consultation and direct communication. If no Lead Director is appointed, then the foregoing responsibilities will be handled by the Chairperson.

Section 1.8. Directors Who Change Their Present Job Responsibility.

It is the belief of the Board of Directors that directors who retire or otherwise change the principal occupation or background association they held when they were originally invited to join the Board of Directors should provide notice of the change to the Nominating and Corporate Governance Committee or the Board of Directors and, if the Nominating and Corporate Governance Committee determines it to be appropriate, offer to resign from the Board of Directors. The Board of Directors does not believe that directors who retire or otherwise change the principal occupation or background association they held when they were originally invited to join the Board of Directors should necessarily leave the Board of Directors. There should, however, be an opportunity for the Board of Directors to review the continued appropriateness of that director's membership under the circumstances. The Board of Directors also believes that each director should advise the Nominating and Corporate Governance Committee or the Board of Directors in advance of accepting an invitation to serve as a member on another board of directors.

It is assumed that when the CEO resigns from that position that she or he should also offer her or his resignation from the Board of Directors to the Nominating and Corporate Governance Committee, as well as offer her or his resignation from the boards of directors of any subsidiaries of the Company on which she or he serves. Whether that individual continues to serve on the Board of Directors is a matter for discussion at that time between the Board of Directors and the new CEO.

A director, other than the CEO, who is also an employee of the Company, shall offer her or his resignation from the Board of Directors to the Nominating and Corporate Governance Committee contemporaneously with her or his retirement/resignation from the management of the Company. The Board of Directors should have an opportunity to review the continued appropriateness of that director's membership under the circumstances.

Section 1.9. Director Term Limits.

The Board of Directors does not believe it should establish term limits or a mandatory retirement age. While term limits and a mandatory retirement could help ensure that there are fresh ideas and viewpoints available to the Board of Directors, they hold the disadvantage of potentially resulting in loss of the contribution of directors who over time have developed increasing insight into the Company and its operations or who otherwise bring valuable contributions, and who therefore provide an increasing contribution to the Board of Directors as a whole.

Section 1.10. Classified Board of Directors

The Board of Directors shall be classified into three classes: Class I; Class II; and Class III. The Board of Directors' intent is that each class shall consist, as nearly equal in number as possible, of one-third of the total number of directors constituting the entire Board of Directors, but the Board of Directors recognizes such a result may not always be practicable or desirable. The allocation of directors among the three classes shall be determined by the Board of Directors.

SECTION 2

BOARD OF DIRECTORS COMPENSATION AND PERFORMANCE

Section 2.1. Board of Directors Compensation Policy and Share Ownership.

The Compensation Committee shall have the responsibility for recommending to the entire Board of Directors the compensation and benefits for non-employee directors other than any director who is employed by Advent International, L.P. or any affiliate and KKR & Co. Inc. or any affiliate (who will not receive compensation for service on the Board of Directors). It is appropriate for the Compensation Committee to report from time to time to the entire Board of Directors on the status of director compensation in relation to other U.S. publicly-held companies of comparable size operating in comparable industries. Executive officers of the Company serving as members of the Board of Directors shall not receive additional compensation for their service as such.

Proposed changes in director compensation, if any, should come at the suggestion of the Compensation Committee, but with full discussion by and concurrence of the entire Board of Directors. It is generally the policy of the Board of Directors that a portion of director compensation should be in the form of shares or share-based instruments in order to align the interests of the directors with those of shareholders. In addition, the Board of Directors may adopt a share ownership policy for directors and executive officers of the Company.

Section 2.2. Evaluation of Board of Directors Performance.

The Nominating and Corporate Governance Committee is responsible for reporting annually to the Board of Directors an evaluation of the overall performance of the Board of Directors. If the Nominating and Corporate Governance Committee so desires, it may be assisted by an outside consultant in making its assessment of the overall performance of the Board of Directors. The report should be delivered following the end of each fiscal year and should be discussed with the full Board of Directors at the same time, if applicable, as Board of Directors membership criteria is discussed.

The report will include an evaluation of, among other things: (i) composition and independence of the Board of Directors; (ii) access to and review of information from management; (iii) responsiveness of the Board of Directors to shareholder concerns; and (iv) maintenance and implementation of these corporate governance guidelines.

The Nominating and Corporate Governance Committee should evaluate the contribution of the Board of Directors as a whole and should specifically review areas in which the Board of Directors and/or management believes it could make a better contribution. The purpose of the evaluation is to increase the effectiveness of the Board of Directors, not to target individual directors.

Section 2.3. Orientation and Continuing Education.

Under the direction of, and subject to the discretion of, the Nominating and Corporate Governance Committee, each new director shall be provided an orientation program that includes appropriate materials, meetings with key members of the Company's management and visits to Company facilities. The Board of Directors may provide continuing education for directors, either individually, as a committee or as the entire Board of Directors, when circumstances suggest such education would confer a significant benefit.

Section 2.4. Interaction with Institutional Investors, Press, Customers, Etc.

The Board of Directors believes that management speaks for the Company. Individual non-management Board of Directors members may, from time to time, meet or otherwise communicate with various constituencies that are involved with the Company, but it is expected that these members would do this with the knowledge of management, in accordance with Company policies, and, in most instances, at the request of management.

SECTION 3

MEETINGS OF THE BOARD OF DIRECTORS

Section 3.1. Scheduling and Selection of Agenda Items for Board of Directors Meetings.

The Board of Directors will determine the frequency and length of its meetings. It is the view of the Board of Directors that regular meetings at appropriate intervals are in general desirable for the performance of their responsibilities. In addition to regularly scheduled meetings, additional special meetings may be called in accordance with the articles of association upon appropriate notice at any time to address any special needs.

The Chairperson (or his or her designee) shall establish the agenda for each Board of Directors meeting, generally in consultation with and the assistance of management, and distribute it in advance to Board of Directors members. Each director is free to suggest the inclusion of items on an agenda, to raise at any Board of Directors meeting subjects that are not on the agenda for that meeting or to request the presence of or a report by any member of management. If the CEO is then also Chairperson of the Board of Directors, a contact director should be specified for directors wishing to discuss issues or add agenda items that are not appropriately or best forwarded to the CEO. During at least one Board of Directors meeting each year, management will present to the Board of Directors the long-term strategic plan for the Company and the principal issues that it expects to face in the future.

Section 3.2. Board of Directors Material and Presentations.

Information and data that is important to the understanding of the business and matters to be considered at the Board of Directors meeting should be distributed in writing and in advance to directors. As a general rule, materials on specific subjects should be sent to directors sufficiently in advance so directors will be prepared to discuss questions that they may have about the material.

The Board of Directors encourages management to schedule employees to present at Board of Directors meetings who (i) can provide additional insight into the specific matters being discussed because of personal involvement in these areas or (ii) have potential and who management believes should be introduced to the Board of Directors.

Section 3.3. Participation in Board of Directors Meetings.

The Board of Directors expects directors to rigorously prepare for, attend and participate in all Board of Directors and applicable committee meetings. Each director is expected to ensure that other existing and planned future commitments do not materially interfere with their service as a director.

Section 3.4. Access to Management and Employees.

Each director is encouraged to keep himself or herself informed of the affairs of the Company between Board of Directors meetings through direct contact with employees and members of senior management, to whom each director will have complete access. It is expected that any such contact will be coordinated through the CEO and that each director will use judgment to assure that such access is not distracting to the business operation of the Company.

Section 3.5. Access to Independent Advisers.

The Board of Directors and its committees shall have the right at any time to retain independent outside accounting, financial, legal or other advisers, and the Company shall provide appropriate funding, as determined by the Board of Directors or any committee thereof, to compensate such independent outside advisers, as well as to cover the ordinary administrative expenses incurred by the Board of Directors and its committees in carrying out their duties.

Section 3.6. Meetings of the Non-Management Directors.

It is the policy of the Board of Directors to have separate meeting sessions for the non-management directors periodically during regularly scheduled Board of Directors meetings to review matters concerning the relationship of the Board of Directors with the management directors and other members of senior management and such other matters as it deems appropriate.

In order to allow interested parties the opportunity to make their concerns known to these non-management directors, the Board of Directors may from time to time establish a procedure for these parties to communicate directly with the non-management directors.

The independent directors should also hold an executive session at least once a year.

SECTION 4

COMMITTEES OF THE BOARD OF DIRECTORS

Section 4.1. Number of Committees.

The Board of Directors will establish committees from time to time to facilitate and assist in the execution of its responsibilities. These committees shall generally address issues that, because of their complexity and technical nature, level of detail and time requirements or because of proper corporate governance principles cannot be adequately addressed at larger Board of Directors meetings.

The Board of Directors currently has three committees: the Audit Committee, the Compensation Committee, and the Nominating and Corporate Governance Committee. There may, from time to time, be occasions on which the Board of Directors deems it appropriate to form a new committee or disband a committee depending upon the circumstances. The Company shall comply with all requirements of the NYSE relating to the constitution of key committees, including requirements relating to the independence of committee members.

Each committee shall have a written charter of responsibilities and authorities that shall be periodically reviewed by the Board of Directors. The Company has made the charters for the Audit Committee, the Compensation Committee and the Nominating and Corporate Governance Committee publicly available on the Company's website for review.

Section 4.2. Assignment and Term of Service of Committee Members.

The Board of Directors is responsible for the appointment of committee members and committee chairpersons, taking into account the desires and qualifications of individual members and the recommendations of the Nominating and Corporate Governance Committee. In making such appointments, the Board of Directors shall consider the rotation of committee membership at appropriate intervals, although the Board of Directors does not believe that rotation should be mandated as a policy.

Section 4.3. Frequency and Length of Committee Meetings and Committee Agenda.

The committee chairpersons, in consultation with the other committee members, will determine the frequency and length of committee meetings and, in consultation with and with the assistance of the appropriate members of senior management, develop the agenda for committee meetings. The agendas and meeting minutes of the committees will be shared with the full Board of Directors. Any director that is not a member of a particular committee may attend any committee meetings with the concurrence of the committee chairperson.

SECTION 5

LEADERSHIP DEVELOPMENT

Section 5.1. Formal Evaluation of the CEO.

The Compensation Committee should evaluate the CEO annually, and the evaluation should be communicated to the CEO by the chairperson of the Compensation Committee. This evaluation should be based on clearly articulated criteria, including performance of the business, accomplishment of long-term strategic objectives and development of senior management. The evaluation will be used by the Compensation Committee in the course of its deliberations when considering the compensation of the CEO.

Section 5.2. Succession Planning and Management Development.

The CEO shall review succession planning and management development with the Board of Directors and the Nominating and Corporate Governance Committee on an annual basis. This succession planning includes the development of policies and principles for selection of the CEO, including succession in the event of an emergency or retirement.

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