

Assurance Statement

Relating to Royal FrieslandCampina's Self-declaration of ISO 26000, according NPR 9026+C1:2012

This Assurance Statement has been prepared for Royal FrieslandCampina in accordance with our contract but is intended for the stakeholders that rely on the self-declared compliance with ISO 26000.

Terms of engagement

Lloyd's Register Nederland B.V.- LRQA Projects was commissioned by FrieslandCampina Nederland B.V. to verify Royal FrieslandCampina NV's claim regarding their Self declaration NEN-ISO 26000:2010 Corporate Social Responsibility of organizations (version 16-09-2016) to be in line with the NPR 9026+C1:2012.

Our assurance engagement covered all entities and subsidiaries of FrieslandCampina N.V., excluding the "Zuivelcoöperatie FrieslandCampina U.A. The verification is performed over the reported performance in 2015.

The verification is performed to a limited level of assurance, using LRQA's Verification approach.

LRQA's responsibility is only to FrieslandCampina N.V. LRQA disclaims any liability or responsibility to others as explained in the end footnote. FrieslandCampina's responsibility is for the preparation of the statement and all the information and data within the statement, and for maintaining effective internal controls from which the content of the statement is derived. Ultimately, the statement has been approved by, and remains the responsibility of FrieslandCampina.

LRQA's opinion

Based on the verification assignment performed we found nothing that would cause us to believe that Royal FrieslandCampina NV's Self declaration NEN-ISO 26000:2010 Corporate Social Responsibility of organizations (version 16-09-2016) is materially incorrect.

The opinion expressed is formed on the basis of limited level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites.

LRQA's Approach

Our assignment approach is risk-based, samples information at the administrative level and covers the following activities:

- Analysis of CSR-themes in the dairy industry (internet);
- Review of the 'CSR policy and implementation of ISO 26000 based on the self-declaration' (version 16-09-2016), CSR Update 2015 Royal FrieslandCampina NV (19-04-2016), Annual report 2015 (February 2016) and sample review of underlying documents. Underlying documents specifically included documents on FrieslandCampina's programs on Dairy Sustainability Framework (DSF), Foqus Planet, the code of conduct Compass and the Speak Up procedure.
- Evaluation of the Royal FrieslandCampina NV process for stakeholder engagement and the process and outcome for determining material CSR issues;
- Interviewing relevant staff on sustainability topics and processes;

The assignment was undertaken in August and September 2016.

During the assignment, feedback was provided to FrieslandCampina Nederland B.V. and the results of the assignment were reported separately afterwards.

Observations

Further observations and findings, made during the assurance engagement, are:

- It is our general impression that FrieslandCampina materialises her CSR policy thoroughly. Provided documentation and interviewed staff demonstrated that a sound system is in place to engage stakeholders, to determine relevant, significant and prioritized material issues, to set objectives and KPIs, to manage the various topics, to realise improvement, a higher level of maturity and integration in the common corporate strategy of the group and its companies.
- In the stakeholders analysis more insight could be given in the conflicts and dilemmas between different stakeholders expectations.

LRQA's competence and independence.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, continuing training and/or experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is certification body for several ISO standards for management systems for entities of FrieslandCampina. The verification and certification services are the only work undertaken by LRQA for FrieslandCampina and as such does not compromise our independence or impartiality.

LRQA is a non-profit distributing organization. Independency is audited by external independent parties.

Dated: 02 November 2016

Signed



Max Meltzer

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