



LRQA Independent Verification Statement

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

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 September 2023) 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 2022.

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 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 September 2023), Annual report 2022 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 September 2023.

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



Level of Assurance and Importance

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

LRQA Review

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 (September 2023) is materially incorrect.

Signed

28 September 2023

A handwritten signature in black ink, appearing to read 'Tom Piket', is written over a horizontal line.

Tom Piket

LRQA Verifier