

LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR ON SELECTED 2024 SUSTAINABILITY KPIs OF FLORA FOOD GROUP B.V.

To The executive board of Flora Food Group B.V.

Our conclusion

We have performed a limited assurance engagement on the sustainability information as stated in the Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report of Flora Food Group B.V. (“the Company” or “Flora Food Group”), Amsterdam.

Based on our procedures performed and the assurance information obtained, nothing has come to our attention that causes us to believe that the selected sustainability Key Performance Indicators (“KPIs”) selected for our limited assurance engagement in the accompanying Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report does not present fairly, in all material respects:

- The policy with regard to sustainability matters.
- The business operations, events and achievements in that area in 2024.

In accordance with the reporting criteria as included in the ‘Criteria’ section of our report and as included in the section ‘Appendix 3: Accounting policies and definitions’ (page 98-102) included in the Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report.

The scope of our limited assurance engagement was to provide limited assurance on the following selected sustainability KPIs:

Key Performance Indicator	Location of Reporting	Value
The percentage of Flora Food Group’s product sales by weight, whose ingredients comes from plants and do not contain animal-derived ingredients (in accordance with the British Standards Institution (“BSI”) PAS 224:2020 standard)	Page 49, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	Over 95%
Total number of employees (Headcount) – ‘By gender’,	Page 63, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	<i>By gender:</i> Male: 60% Female: 39%

Total number of employees (Headcount) – % Gender distribution at managers and above	Page 61 and 63, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	Male: 54% Female: 46%
Total number of employees (Headcount) – ‘By region’ and ‘By age’, ‘By contract type’	Page 63, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	<i>By region:</i> Europe: 2,793 and 59% Asia, Middle East & Africa: 916 and 19% North America: 698 and 15% Latin America: 337 and 7% <i>By age:</i> Under 30 years old: 644 and 14% 30 to 50 years old: 2,995 and 63% Over 50 years old: 1,105 and 23% <i>By contract type:</i> Permanent employees: 4,477 and 95% Temporary employees: 205 and 4% Apprentice & intern: 62 and 1%
Total number of employees (Headcount) – Employee turnover ratio	Page 63, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	Employee Turnover ratio: 22%
Tonnes of Scope 1 and 2 carbon emissions (CO ₂ e location and market-based)	Page 74, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	Scope 1: 50 kt (CO ₂ e) Scope 2 (market-based): 17 kt (CO ₂ e) Scope 2 (location-based): 72 kt (CO ₂ e)
Tonnes of Scope 3 carbon emissions (CO ₂ e)* <i>* Purchased goods and services, upstream transportation distribution, end-of-life treatment of sold products, fuel-and-energy-related activities, business travel, capital goods, employee commuting waste generated in operations.</i>	Page 74, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	Total Scope 3: 2,387 kt (CO ₂ e)
Total energy consumption in MWh	Page 75, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	Total 2024 energy consumption in MWh: 378,611
Packaging material by type and volume (tonnes)	Page 79, Flora Food Group Annual Report 2024 – Annual	Total packaging material by type and volume (tonnes):

	Summary & Sustainability Report	Paper: 37,393 and 52% PP: 25,764 and 36% PET: 3,698 and 5% PE: 2,940 and 4% Aluminium: 1,146 and 2% Metal: 554 and 1% Other plastics: 321 and 0% Adhesive/Ink/Varnish/Lacquer/Primer: 176 and 0% PS: 63 and 0% PA: 2 and 0% PVC: 0 and 0% Glass: 0 and 0% Total: 72,057 and 100%
Packaging that can be reused, recycled or composted	Page 79, Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report	93.2%

Basis for our conclusion

We have performed our limited assurance engagement on the sustainability data in accordance with Dutch law, including Dutch Standard 3000A 'Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie' (Assurance engagements other than audits or reviews of historical financial information). This assurance engagement is aimed at obtaining limited assurance. Our responsibilities under this standard are further described in the 'Our responsibilities for the assurance engagement on the sustainability information' section of our report.

We are independent of the Company in accordance with the 'Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten' (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence). This includes that we do not perform any activities that could result in a conflict of interest with our independent assurance engagement. Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA, Dutch Code of Ethics).

We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Criteria

The reporting criteria used for the preparation of the sustainability data are disclosed in 'Appendix 3: Accounting policies and definitions' included on pages 98-102 of the Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report, which is disclosed on Flora Food Group's website (<https://www.florafoodgroup.com/esg-centre>). The sustainability data needs to be read and understood together with the reporting criteria. Flora Food Group is solely responsible for selecting and applying these reporting criteria, taking into account applicable laws and regulations related to the reporting.

The comparability of sustainability information between entities and over time may be affected by the absence of a uniform practice on which to draw, to evaluate and measure this information. This allows for the application of different, but acceptable, measurement techniques.

Consequently, the sustainability information needs to be read and understood together with the criteria applied.

Emphasis of matter

We draw attention to the section 'Basis of Preparation' included in 'General disclosures' on page 43 of the Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report, which describes that Flora Food Group voluntarily made use of the CSRD framework for its Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report. We refer to section 'Basis for our conclusion' and 'Criteria' in this Limited Assurance Report that stipulate the scope of this engagement and the criteria used for the preparation of the sustainability data in relation to that scope. Based hereon we want to emphasize that our scope for this limited assurance engagement does not include the CSRD framework. Our conclusion is not modified in respect of this matter.

Limitations to the scope of our assurance engagement

The sustainability information includes prospective information such as ambitions, strategy, plans, expectations, estimates and risk assessments. Prospective information relates to events and actions that have not yet occurred and may never occur. We do not provide any assurance on the assumptions and achievability of this prospective information.

In the sustainability information, the calculations to determine and test the KPIs, are mostly based on assumptions and sources from third parties. The assumptions and sources used are disclosed in chapter 'Our impact', section 'Appendix 3: Accounting policies and definitions', pages 98-102 of the Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report and further elaborated in the same report, as available on the website of Flora Food Group. We have reviewed that these assumptions and external sources are appropriate, but we have not performed procedures on the content of these assumptions and external sources.

The references to external sources or websites in the sustainability information are not part of the sustainability information as included in the scope of our assurance engagement. We therefore do not provide assurance on this information.

Our conclusion is not modified in respect to these matters.

Responsibilities of the executive board and the supervisory board for the sustainability information

The executive board is responsible for the preparation and fair presentation of the sustainability information in accordance with the criteria as included in the 'Criteria' section, including the identification of stakeholders and the definition of material matters. The executive board is also responsible for selecting and applying the criteria and for determining that these criteria are suitable for the legitimate information needs of stakeholders, considering applicable law and regulations related to reporting. The choices made by the executive board regarding the scope of the sustainability information and the reporting policy are summarised in the chapters, 'General disclosures', 'Interest and views of stakeholders', 'Our double materiality assessment' and 'Appendix 3: Accounting policies and definitions', of the Flora Food Group Annual Report 2024 – Annual Summary & Sustainability Report. Furthermore, the executive board is responsible for such internal control as it determines is necessary to enable the preparation of the sustainability information that is free from material misstatement, whether due to fraud or error.

The supervisory board is responsible for overseeing the sustainability reporting process of Flora Food Group.

Our responsibilities for the review of the sustainability data

Our responsibility is to plan and perform the limited assurance assignment in a manner that allows us to obtain sufficient and appropriate evidence for our conclusion.

The procedures performed in this context differ in nature and timing and are less extensive as compared to reasonable assurance engagements. The level of assurance obtained in a limited assurance engagement is therefore substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We apply the 'Nadere voorschriften kwaliteitssystemen' (NVKS, Regulations for quality management systems) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with the Dutch Standard 3000A, ethical requirements and independence requirements.

Our limited assurance engagement included among others:

- Identifying areas where a material misstatement of the subject matter information is likely to arise, designing and performing procedures to address the areas identified and to obtain limited assurance to support our conclusion.
- Obtaining through inquiries a general understanding of the internal control environment, the reporting processes, the information systems and the entity's risk assessment process relevant to the preparation of the sustainability information, without obtaining assurance information about the implementation or testing the operating effectiveness of controls.
- Performing an analysis of the external environment and obtaining an understanding of relevant sustainability themes and issues, and the characteristics of the company.
- Determining that the published reporting criteria are suitable.
- Evaluating the appropriateness of the criteria applied, their consistent application and related disclosures in the sustainability information.
- Inquiry of knowledgeable persons, within the entity or outside the entity regarding the Sustainability KPIs in scope.
- Reviewing the processes and systems for data gathering, including the aggregation of the data of Sustainability KPIs in scope.
- Considering the overall presentation and balanced content of the sustainability information.
- Performing analytical review procedures, including inspection, observation, confirmation, recalculation, of the Sustainability KPIs in scope 2024 and evaluation of the KPI information through analysis of plausibility relationships.

- Identifying areas of the sustainability information where misleading or unbalanced information or a material misstatement, whether due to fraud or error, is likely to arise. Designing and performing further assurance procedures aimed at determining the plausibility of the sustainability information responsive to this risk analysis. These procedures consisted among others of:
 - obtaining inquiries from management and relevant staff at corporate level responsible for the sustainability strategy, policy and results;
 - obtaining inquiries from relevant staff responsible for providing the information for, carrying out internal procedures on, and consolidating the data in the sustainability information;
 - determining the nature and extent of the procedures to be performed for the group components and locations;
 - obtaining assurance evidence that the sustainability information reconciles with underlying records of the company.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the assurance engagement and significant findings that we identify during our assurance engagement.

Amsterdam, 25 March 2025

Deloitte Accountants B.V.

Signed on the original: B.C.J. Dielissen