

INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of JDE Peet's N.V.

1. Introduction and Objectives of Work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by JDE Peet's N.V. ("JDE Peet's") to provide limited assurance of the percentage of responsibly sourced green coffee to be included in its Annual Report 2025 (the 'Report'). The objective is to provide assurance to JDE Peet's and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period 1 January to 31 December 2025 (the 'Selected Information'):

- Percentage of responsibly sourced green coffee

3. Reporting Criteria

The Selected Information needs to be read and understood together with the Accounting Policies on "Green Coffee Human Rights and Environmental Due Diligence" set out in the Report on pages 147-9.

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- With respect to the HEV risk assessment that underpins the composite HEV multiplier per origin (one variable going into the calculation of the Selected Information), where data are drawn from publicly available datasets (described in JDE Peet's Reporting Criteria) Bureau Veritas procedures did not include sampling and tracing those inputs used to determine the individual Hazard and Vulnerability scores for each origin region back to source.
- This independent statement should not be relied upon as confirmation of compliance with any applicable laws and regulations, such as but not limited to the EU Corporate Sustainability Due Diligence Directive 2022/2464 and the Corporate Sustainability Reporting Directive 2022/2464.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of JDE Peet's.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of JDE Peet's.

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of JDE Peet's;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by JDE Peet's;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Evaluating the design of internal systems, processes and controls to collect and report the Selected Information, including but not limited to the processes and systems that implement the internal Human Rights and Environment Due Diligence Standard Operating Procedure from which the Selected Information is derived;
6. Scrutinising and challenging the applied methodology for calculating the Selected Information to produce outputs that drive prevention and mitigation measures in line with, not only the data, but also stakeholder expectations and perceptions;
7. Reviewing JDE Peet's systems for quantitative data aggregation and analysis;
8. Reperforming a selection of calculations of the Selected Information; and
9. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Percentage of responsibly sourced green coffee	88.8%
--	-------

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code⁴.



**BUREAU
VERITAS**

Bureau Veritas UK Ltd

Registered in England & Wales, Company Number: 1758622

Registered Office: Suite 206 Fort Dunlop, Fort Parkway, Birmingham, B24 9FD

London, 18th March 2026

¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants