

GUTcert (AFNOR Groupe) is an accredited verification body according to ISO 14065. GUTcert affirms that it neither advised Nomad Foods in any way prior to the verification nor participated directly or indirectly in the preparation of the data to be verified.

The verification was based on the test criteria defined in the Greenhouse Gas Protocol "A Corporate Accounting and Reporting Standard" and it was examined whether the calculation model of Nomad Foods complies with the principles of the GHG Protocol (relevance, completeness, consistency, accuracy and transparency). GUTcert's procedure is based on ISO 14064-3, considering ISO 14064-1 and ISO TR 14069. GUTcert's reporting complies with the AA1000AS standard requirements.

The scope of the GHG declaration includes scope 1, scope 2 and scope 3. It covers all 16 current factories (including water and waste emissions) in Europe as well as the transport to the warehouses and the purchased electricity for warehousing. The newly acquired Frozen Food Business Group (FFBG) from Fortenova is excluded.

The system boundaries were implemented in compliance with current standards and the current state of standardization. The quantitative statements contain the necessary clarifications for the collection and interpretation of the data. The emission factors used for the calculation come from officially published sources or credible sources. The methodology used for the survey was tested for suitability and plausibility.

After reviewing and verifying the emission-relevant data for the reporting year 2021 of Nomad Foods Europe Limited, GUTcert confirms the reported total 293.332 t CO<sub>2</sub>eq emissions with a reasonable assurance. The underlying information is coherent, conservatively estimated and was collected in accordance with the requirements of the GHG Protocol. When examining the documents and during the on-site inspections, no facts have become known which contradict the statements made in the data records.

Berlin, 11th March 2022

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