

Assurance Statement

GUTcert (AFNOR Groupe) is an accredited verification body according to ISO 14065:2022-02. 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 14064-3:2020-05, considering ISO 14064-1:2019-06 and ISO TR 14069:2013-05. GUTcert's reporting complies with the AA1000AS standard requirements.

The scope of assurance included the indicators in the table below for the reporting period of 1st January 2023 to 31st December 2023 pertaining to the Nomad Foods Legacy Business, Findus Switzerland and the Frozen Food Business Group (FFBG) from Fortenova. This includes all 21 Nomad factories, transport to warehouses, purchased electricity in warehouses, alongside the Adriatics business outbound logistics and 120,000 owned freezers:


Indicator	Unit
Greenhouse gas emissions	kgCO ₂ eq
Energy	kWh
Water	m ³
Waste	tons

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 2023 of **Nomad Foods Europe Limited**, GUTcert confirms the reported total 390,680 t CO₂eq 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, 18 April 2024

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