



INDEPENDENT VERIFICATION STATEMENT

To: The Stakeholders of Nestlé Malaysia Berhad

Introduction and objectives of work

Bureau Veritas has been engaged by Nestlé Malaysia Berhad to conduct an independent verification of its Creating Shared Value 2012 Report (CSV). This Verification Statement applies to the related information included within the scope of work described below.

This information and its presentation in the Creating Shared Value 2012 Report (CSV) are the sole responsibility of the management of Nestlé Malaysia Berhad. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent verification on the accuracy and assurance of information included. This is the 2nd year in which we have provided verification over Nestlé Malaysia Berhad Creating Shared Value 2012 Report (CSV).

Scope of work

Nestlé Malaysia Berhad requested Bureau Veritas to verify the accuracy of the following:

Data and information included in the Creating Shared Value 2012 Report (CSV).

Methodology

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of Nestlé Malaysia Berhad – all head of the departments were interviewed.
2. Review of documentary evidence produced by Nestlé Malaysia Berhad;
3. Audit of performance data, a 100% sample of which back to source.
4. Review of Nestlé Malaysia Berhad systems for qualitative and quantitative data aggregation and analysis.
5. Our work was conducted against Bureau Veritas's standard procedures and against the Food Processing Sector Supplement of Global Reporting Initiative (GRI) G3.0 Sustainability Reporting Guidelines, at the A+ application level.



Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Verification of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide the A+ application level of assurance against the GRI G3.0 guidelines and absolute assurance. We believe it provides an appropriate basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed statements within the scope of our verification are inaccurate and the information included therein is not fairly stated;
- It is our opinion that Nestlé Malaysia Berhad has established appropriate systems for the collection, aggregation and analysis of qualitative and quantitative data such as key performance indicator.

Limitations and Exclusions

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

- Activities outside the defined verification period;
- Positional statements (expressions of opinion, belief, aim or future intention by Nestlé Malaysia Berhad) and statements of future commitment;
- The new plant Coco crunch at Chembong, Negeri Sembilan was not reported in the 2012 CSV report, however it was included in the data collection process.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.



Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with almost 180 years history in providing independent assurance services, and an annual turnover in 2012 of Euros 3.9 billion updated.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with Nestlé Malaysia Berhad, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting verification and assurance over environmental, social, ethical and health and safety information, systems and processes, has over 6 years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas
Kuala Lumpur, MALAYSIA
22nd April 2013

Muzafar Mokti
Lead Verifier

