



AGM Presentation Corbion N.V.

Audit highlights

13 May 2026



Our audit process

Financial statements

- Auditor's report on consolidated and company financial statements
- Our opinion: unqualified
- Management report and other information

CSRD / Sustainability information

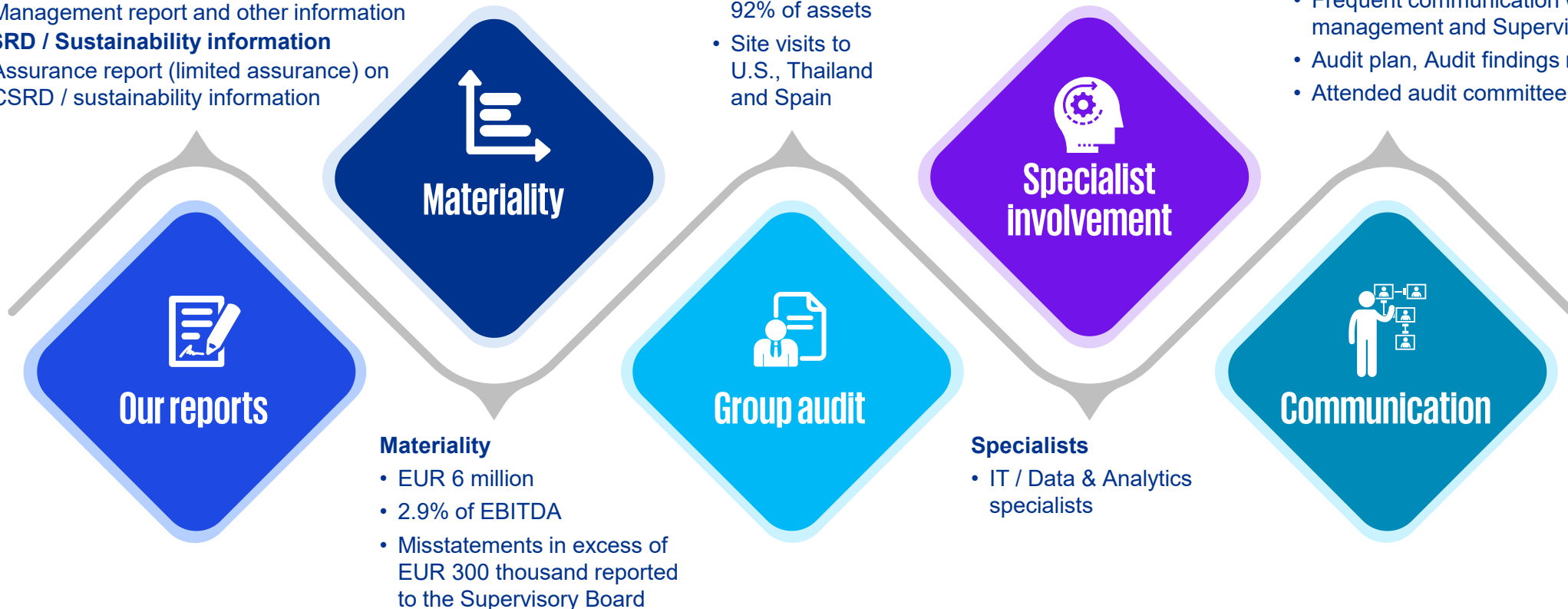
- Assurance report (limited assurance) on CSRD / sustainability information

Group Audit

- 11 components identified
- 94% of sales, 92% of assets
- Site visits to U.S., Thailand and Spain

Communication

- Frequent communication with management and Supervisory Board
- Audit plan, Audit findings report
- Attended audit committee meetings



Our observations

Key audit matters

- Revenue recognition
- Detailed audit procedures performed at the component level
- No material misstatements identified



CSRD engagement

- Limited assurance on sustainability statement
- Scope largely consistent with prior year
- Unqualified opinion



Fraud risks

- Revenue recognition
- Management override of controls
- No indications and/or reasonable suspicion of fraud that are considered material for our audit



Other items

- Completion of 10-year period
- Handover to successor auditor

