



Annual General Meeting Presentation

Corbion N.V.

14 May 2025



Our audit process

01. Our reports



Financial statements

- Auditor's report on consolidated and parent company financial statements
- Our opinion: unqualified
- Report of the Board of Management and other information

Sustainability information

- Assurance report (limited assurance) on sustainability information - unqualified

05. Communication



- Frequent communication with management and the Audit committee of the Supervisory Board.
- We discussed our audit plan and audit observations with the Audit Committee on a periodic basis



04. Specific audit response



- Fraud
- Non-compliance with laws and regulations
- Going concern
- Climate-related risk
- Key audit matters

02. Materiality



Materiality of EUR 5 million

- 3.0% of EBITDA
- Misstatements in excess of EUR 250 thousand are reported to the Supervisory Board

03. Group audit



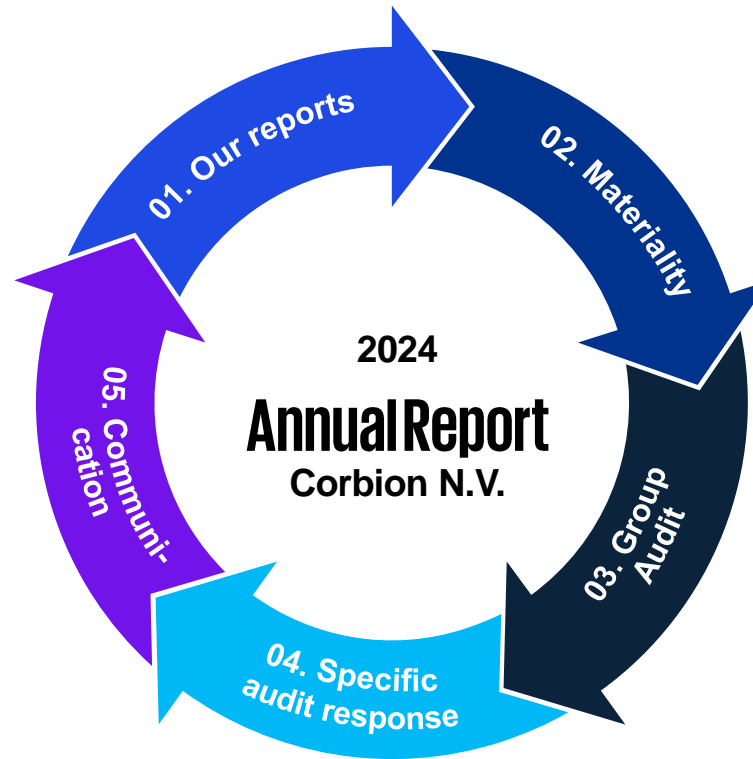
- 11 components associated with a risk of material misstatement
- For 7 out of these 11 components, component auditors were involved (the remainder was audited by the group audit team)
- Significant components were all audited by KPMG
- Total coverage of 95% over revenue and 94% over total assets

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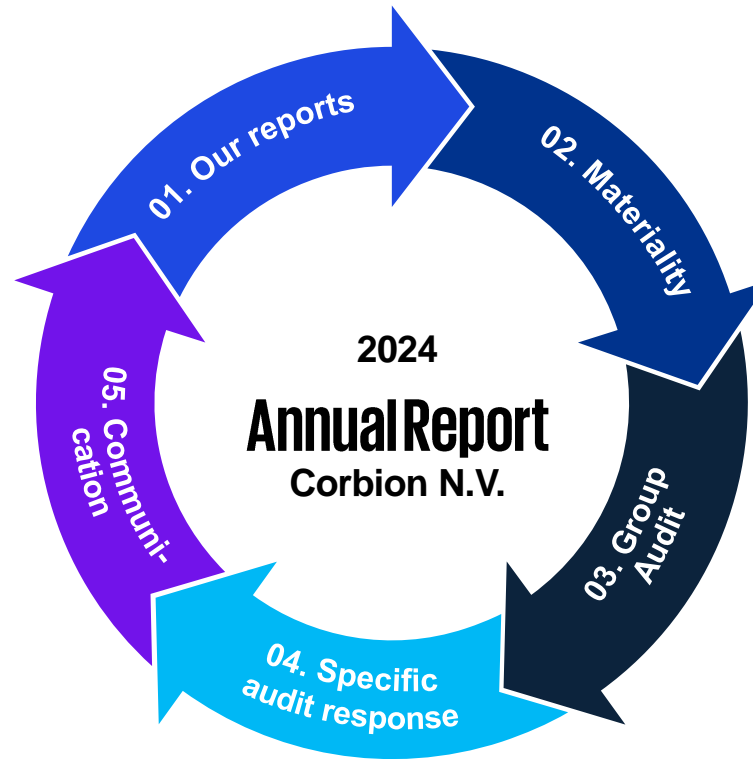


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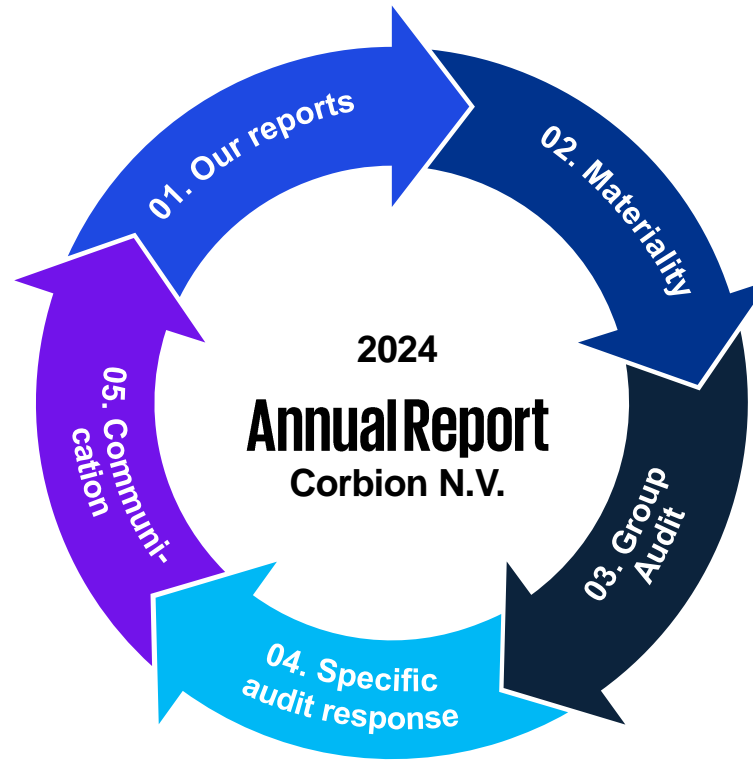
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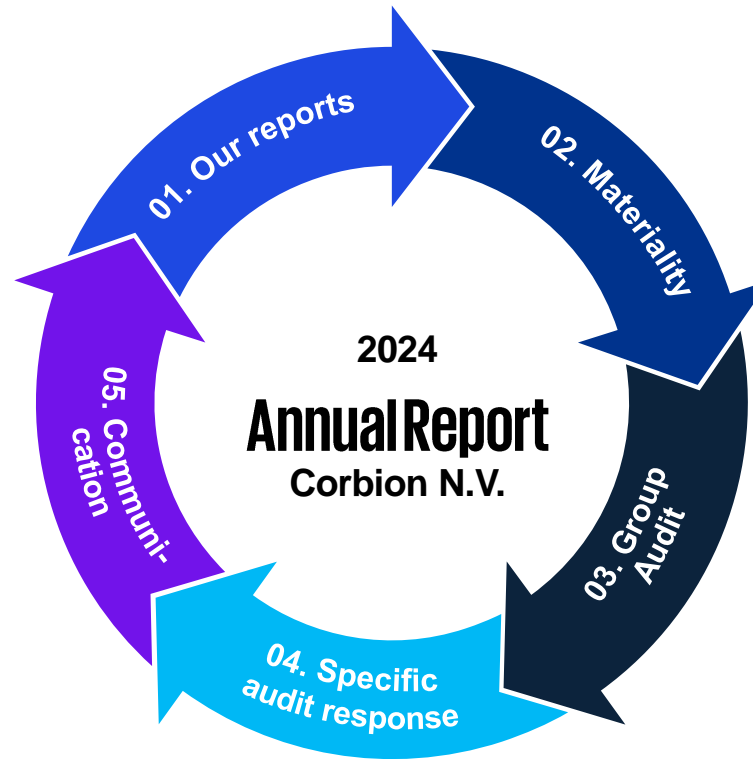
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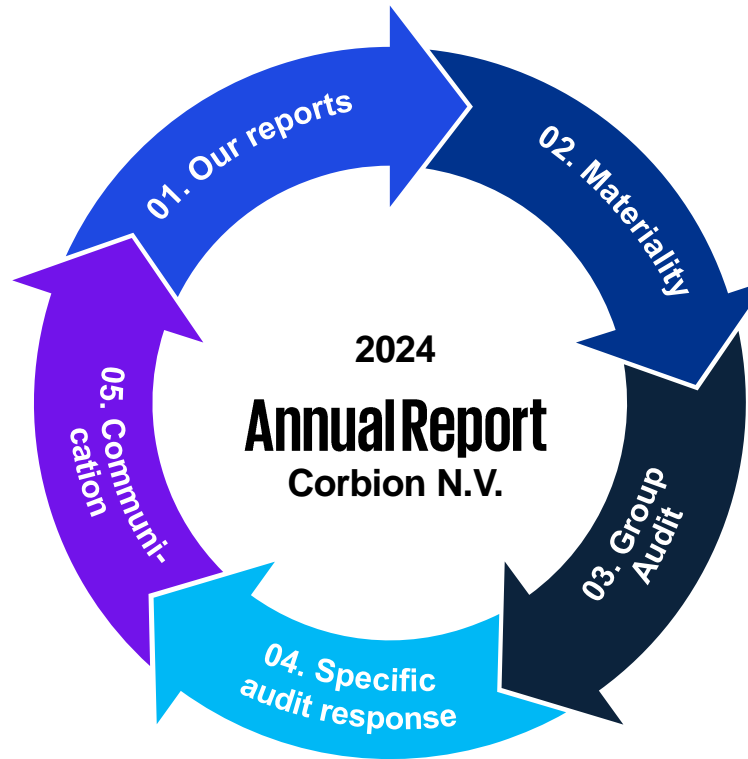
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