

Safety at work

Our commitment to essentials

Through this document, we are disclosing performance on an additional ‘safety at work’ indicator. This document should be read in conjunction with our Ahold Delhaize Supplementary Report on Sustainable Retailing Performance 2016 and the Sustainable Retailing information in the Annual Report 2016.

The performance indicator illustrates the frequency of occupational illnesses per million hours worked. The reporting period is aligned with our financial year 2016, which is the 52 weeks period ended 1 January 2017. Comparative historical numbers for the indicator are not available as a result of newly implemented reporting criteria for safety information. Going forward the indicator will be included as part of the annual reporting on Sustainable Retailing.

We define occupational illnesses as a work-related physical injury or other illness that occurs while the associate is in the course or scope of their employment and requires medical treatment. We only measure those injuries or illnesses that require management and care of a patient by a medical professional to administer direct care or the evaluation of an injury or illness. We use information from our local insurance providers to monitor our performance in this regard. Since local insurance providers need to comply with local legislation, the acceptance of an injury or illness as being work-related can deviate across our operating companies.

Commentary Safety at work

We integrate safe working practices into our workplace designs, equipment purchases and operational procedures. We measure work related illnesses and have set internal targets to maximize safety at work within each brand.

Following the merger, the brands of Ahold Delhaize are collaborating to share best practices in managing safety at work. Over 2017, we aim to include all brands and will put plans in place to reduce the rate of lost days due to accidents and occupational illnesses over the coming years.

KPI description

2016 Actuals

Rate of occupational illnesses per million hours worked

31.90*

*2016 data excludes Albert Heijn, Albert, Alfa Beta, Mega Image, Delhaize Serbia, Super Indo and associated stores of Delhaize Belgium. Not all Ahold Delhaize companies are able to report data for 2016, as they are in the process of adjusting their internal measurement systems or are creating new data collection processes.



For more information on safety programs please visit the Ahold Delhaize Website, Sustainable Retailing section.

www.aholddelhaize.com/en/sustainable-retailing

Assurance report

Assurance report of the independent auditor

To: the Management Board of Koninklijke Ahold Delhaize N.V.

Our conclusion

Based on our review, nothing has come to our attention that causes us to believe that the rate of occupational illnesses per million hours worked information included in the separate Safety at Work report (hereafter: 'the Report') of Koninklijke Ahold Delhaize N.V. is not prepared in all material respects, in accordance with the reporting framework criteria as included in the Report.

What we have reviewed

The object of our assurance engagement concerns the rate of occupational illnesses per million hours worked as listed in the Report for the following operating companies:

- Ahold USA
- Delhaize America
- Delhaize Belgium

We have reviewed this information in the Report of Koninklijke Ahold Delhaize N.V., Zaandam, the Netherlands (hereafter: 'Ahold Delhaize' or 'the Company') for the 52 week period ended 1 January 2017.

The references to websites in the Report are not part of the Report itself, reviewed by us. Therefore, we do not provide assurance over information outside of this Report.

The basis for our conclusion

We conducted our assurance engagement, in accordance with Dutch law, including the Dutch Standard 3000A 'Assurance engagements other than audits or reviews of historical financial information (attest-engagements)' ('Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie (attest-opdrachten)'). This assurance engagement is aimed to provide limited assurance.

Our responsibilities under this standard are further described in the section 'Our responsibilities for the assurance engagement' of our report.

Independence and quality control

We are independent of Ahold Delhaize in accordance with the 'Code of Ethics for Professional Accountants, a regulation with respect to independence' ('Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten' - ViO) and other relevant independence requirements in the Netherlands. Furthermore we have complied with the 'Code of Ethics for Professional Accountants, a regulation with respect to rules of professional conduct' ('Verordening gedrags- en beroepsregels accountants' - VGBA).

We apply the 'Detailed rules for auditing firms on assurance engagements (RA/AA)' ('Nadere voorschriften accountantskantoren ter zake van assurance opdrachten (RA/AA)')

and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and other applicable legal and regulatory requirements.

We believe that the assurance information we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Criteria for our assurance engagement

The reporting criteria applied by Ahold Delhaize are included in the Report. We consider the reporting criteria to be relevant and sufficient for our engagement.

Responsibilities for the report and the assurance engagement Responsibilities of the management board

The management board of Ahold Delhaize is responsible for the preparation of the Report in accordance with the reporting framework criteria as included in

Assurance report *continued*

the Report, including the identification of the intended users and the criteria being applicable for the for the purposes of the intended users.

The management board is also responsible for such internal control as it determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Our responsibilities for the assurance engagement

Our responsibility is to plan and perform the assurance assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our conclusion.

Our conclusion aims to provide limited assurance. The procedures performed by obtaining a limited level of assurance are aimed at determining the plausibility of information and are less extensive than those performed in obtaining reasonable assurance in an assurance engagement.

The performed procedures in this context consisted mainly of gathering information from the Company's employees and applying analytical procedures set out in relation to the Report. The assurance obtained in assurance engagements aimed at providing limited assurance is therefore significantly lower than the assurance obtained in assurance engagements aimed at providing reasonable assurance.

Misstatements may arise due to fraud or error and are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Report. The materiality affects the nature, timing and extent of our assurance procedures and the evaluation of the effect of identified misstatements on our conclusion.

Procedures performed

We have exercised professional judgement and have maintained professional scepticism throughout the assurance engagement, in accordance with the Dutch Standard 3000A, ethical requirements and independence requirements.

Our main procedures include:

- gaining knowledge about the object of our engagement and other engagement circumstances;
- evaluating the design and implementation of the reporting systems and processes related to the rate of occupational illnesses per million hours worked information in the Report,
- interviewing relevant staff responsible for providing the information in the Report and consolidating the data in the Report;
- performing review procedures to understand the rate of occupational illnesses per million hours worked performance reported, including inquiry of

relevant staff, analytical procedures and reconciliations; and

- performing procedures on a sample basis to understand whether data meets the criteria and have been appropriately measured, recorded, collated and reported.
- Verifying whether disclosures are appropriately been included in the Report.

Amsterdam, 7 July 2017
PricewaterhouseCoopers Accountants N.V.

Original signed by
D. van Ameijden RA