

Safety at work

Our commitment to essentials

Through this document, we are disclosing performance on the occupational illness frequency rate (OIFR) for the period 2014 - 2017. This document should be read in conjunction with the Sustainable Retailing Performance chapter in the 2017 Ahold Delhaize Annual Report. Compared to the annual report this performance indicator only illustrates the frequency of occupational illnesses or diseases, not including injuries. It covers Ahold Delhaize US and demonstrates illnesses per million hours worked. The reporting periods are aligned with our financial reporting periods over 2014 – 2017.

We define occupational illnesses as work-related illnesses or diseases occurred in the course or scope of the employment. We only measure occupational illnesses or diseases that require care of a patient by a medical professional to administer direct care or the evaluation of an illness or disease. In the US we use information from our local claims management or insurance providers to monitor our performance in this regard. Since local claims management or insurance providers need to comply with local legislation, the acceptance of illnesses or diseases as work-related can deviate across brands.

Commentary

We integrate safe working practices into our workplace designs, equipment purchases and operational procedures.

A declining trend is shown due to increased brand leadership engagement with illness prevention initiatives. These programs, including training, have been rolled out to the brands focusing on injury and illness prevention. Executive Safety Committees have been established which closely review progress of the prevention programs.

KPI description	2014	2015	2016	2017 *
Occupational Illness Frequency Rate**	0.185	0.449	0.322	0.139

* Limited assurance is provided over reporting year 2017 only, not for 2014, 2015 and 2016 data. See for more details the third party Assurance Report on the next page.

**Occupational illnesses are calculated per 1 million hours worked. 2014-2017 data includes Ahold Delhaize US only. Other Ahold Delhaize companies are in the process of adjusting their internal measurement systems in order to report on occupational illnesses as of 2018.



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 Occupational Illness Frequency Rate (OIFR) information in the 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 criteria as included in the Report

What we have reviewed

The object of our assurance engagement concerns the Occupational Illness Frequency Rate (OIFR) information for Ahold Delhaize US (hereafter: OIFR information) included in the Report. We have reviewed the, accompanying Safety at work report, stamped for identification

purposes, of Koninklijke Ahold Delhaize N.V. (hereafter: Ahold Delhaize), Zaandam for the year ended 31 December 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 other information in the Report, such as the Occupational Illness Frequency Rate for the years 2014, 2015 and 2016 are not subject to our assurance engagement.

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 (attestation-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.

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

Independence and quality control

We are independent of Koninklijke Ahold Delhaize N.V. 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 quality systems' ('Nadere voorschriften kwaliteitssystemen') 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.

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

Assurance report *continued*

preparation of the Report in accordance with the reporting framework criteria as included in 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 OIFR information;
- interviewing relevant staff responsible for providing the information in the Report
- performing review procedures on the OIFR information to assess whether data meets the criteria and have been appropriately measured, recorded, collated and reported; and
- verifying whether disclosures are appropriately been included in the Report.

Amsterdam, 25 June 2018
PricewaterhouseCoopers
Accountants N.V.