



## **Assurance report of the independent auditor pursuant to Section 2:328, subsection 2 of the Dutch Civil Code**

To: the management boards of Koninklijke DSM N.V, Solaia NewCo II B.V. and Solaia Newco B.V.

### **Engagement and responsibilities**

We have examined whether the statements referred to in Section 2:327 of the Dutch Civil Code and included in the explanatory notes to the proposal for legal merger dated 22 November 2022 of the following companies:

- 1 Koninklijke DSM N.V. based in Heerlen ('the disappearing company'),
- 2 Solaia Newco B.V. based in Heerlen ('the Issuing Company'), and
- 3 Solaia Newco II B.V. based in Heerlen ('the acquiring company').

meet the requirements of Section 2:327 of the Dutch Civil Code.

Management of each of the aforementioned companies is responsible for the preparation of the explanatory notes including the aforementioned statements. Our responsibility is to issue an assurance report on these statements as referred to in Section 2:328, subsection 2 of the Dutch Civil Code.

### **Scope**

We have conducted our examination in accordance with Dutch law, including the Dutch standard 3000A, 'Assurance engagements other than audits or reviews of historical financial information' (attestation engagements)). This requires that we plan and perform the examination to obtain reasonable assurance about whether the statements meet the requirements of Section 2:327 of the Dutch Civil Code. An assurance engagement includes examining appropriate evidence on a test basis.

We are independent of the above mentioned entities in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We apply the 'Nadere voorschriften kwaliteitssystemen' (NVKS, regulations for quality management systems) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



## **Opinion**

In our opinion the statements included in the explanatory notes to the proposal for legal merger meet the requirements of Section 2:327 of the Dutch Civil Code.

## **Restrictions on use**

This assurance report is solely intended for the management of the aforementioned companies and for the persons as referred to in Section 2:314 subsection 2 of the Dutch Civil Code. It is solely issued in connection with the proposal for legal merger and therefore cannot be used for other purposes.

Amstelveen, 22 November 2022

KPMG Accountants N.V.

P.J. Groenland - van der Linden RA