Independent Accountant’s Review Report

To the Stakeholders
Ben & Jerry’s Homemade, Inc.

We have reviewed the select data identified below from the Ben & Jerry’s Homemade, Inc. (Ben & Jerry’s) Social & Environmental Assessment Report (the SEAR) for the year ended December 31, 2019.

The data that was subject to our review consisted of the following:

- Number of North American Farmers who increased their status in the Caring Dairy program to Silver or Gold level during 2019 as contained in the Values-Led Sourcing – Dairy section of the SEAR;
- Total Caring Dairy Program premiums paid to North American Caring Dairy farmers in 2019 as contained in the Values-Led Sourcing – Dairy section of the SEAR;
- Nitrogen, Phosphorus, Potassium (NPK) reduction on Caring Dairy farms as contained in the Values-Led Sourcing – Dairy section of the SEAR;
- Results from Cover Cropping as contained in the Values-Led Sourcing – Dairy section of the SEAR;
- Results from No-till and Minimum-till practices as contained in the Values-Led Sourcing – Dairy section of the SEAR;
- Ben & Jerry’s Foundation 2019 contribution based on 2018 sales as contained in the Giving Back – Ben & Jerry’s Foundation section of the SEAR;
- Reduction volume, by weight, of individual single-use plastic straws and spoons within the scoop shop system in North America and Europe as contained in the Climate & Sustainability – Scoop Shops section of the SEAR.

Ben & Jerry’s management is responsible for the SEAR and for the assessment criteria, which they have identified as an objective basis against which they assess and report data. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of the SEAR that the data are free from material misstatement, whether due to fraud or error. Our responsibility is to express a conclusion on the data identified above based on our review. The scope of our procedures did not include review of data reported in the SEAR other than those listed above.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the data identified above based on the assessment criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the data is in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.
Based on our review, we are not aware of any material modifications that should be made to the data within the scope of our review as outlined above based on the assessment criteria set forth in the Social & Environmental Assessment Report for the year ended December 31, 2019.

Seattle, Washington
September 29, 2020