

Independent Accountant's 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, 2022.

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

- Ben & Jerry's Foundation 2022 contribution based on 2021 sales as identified in *The Ben & Jerry's Foundation* section of the SEAR
- Total Caring Dairy Program premiums of \$3.84 million paid to North American Caring Dairy farmers in 2022 as identified in the *Values Led Sourcing: North American Dairy Sourcing* section of the SEAR
- Estimated 2022 Global Fairtrade commodity purchase volumes and Fairtrade Premium totals as identified in the *Values Led Sourcing: Fairtrade* section of the SEAR
- 2022 Carbon Fund total accrued in North America (USD) and Europe (EUR), respectively, as identified in the *Sustainability: Carbon Fund* section of the SEAR
- Ben & Jerry's 14% progress toward the Company's SBTi 2025 carbon intensity reduction goal, as identified in the *Sustainability: Our Climate Impact* section of the SEAR
- Transfer of scoop shops to a Black-owned Operator entered into during 2022, as identified in the *U.S. Franchise Development in Communities of Color* section of the SEAR
- Total value of franchisee royalty and transfer fees waived in 2022 under the Ben & Jerry's Racial Equity Incentive Program, as identified in the *About Us: U.S. Franchise Development in Communities of Color* section of the SEAR

Ben & Jerry's management is responsible for the data above in accordance with the assessment criteria as outlined in the SEAR, 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 data in the SEAR that is 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. The procedures performed in a review vary in nature and timing from and are substantially less in extent 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. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. The procedures we performed were based on our professional judgment and consisted primarily of analytical procedures and inquiries, as well as review of detailed supporting schedules and other documents provided by management and third parties, as deemed appropriate. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

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 set forth in the Social & Environmental Assessment Report for the year ended December 31, 2022, based on the assessment criteria.

Moss Adams LLP
Seattle, Washington
December 1, 2023