



ASSURANCE STATEMENT

SGS SOCIÉTÉ GÉNÉRALE DE SURVEILLANCE SA REPORT ON SUSTAINABILITY ACTIVITIES IN THE FIRMENICH PERFORMANCE AND SUSTAINABILITY REPORT FOR 2018

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Société Générale de Surveillance SA was commissioned by Firmenich to conduct an independent assurance of the Firmenich Performance & Sustainability Report 2018, the Firmenich Performance and Sustainability Summary Report 2018 and the Firmenich Materiality Report 2018. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included all text, and data in accompanying tables, contained in these reports, excluding the news on the Business Highlights for Flavors and Perfumery and Ingredient (p. 9-11) including the statement #1 in fine fragrance and ingredients'.

The information in the Firmenich Performance and Sustainability Report 2018 of and its presentation are the responsibility of the directors and the management of Firmenich. SGS Société Générale de Surveillance SA has not been involved in the preparation of any of the material included in the Firmenich Performance and Sustainability Report 2018.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification set out below with the intention to inform all Firmenich's stakeholders.

This report has been assured at a moderate level of scrutiny using our protocols for:

- evaluation of content veracity;
- evaluation of the report against the GRI Standards (current edition)

The assurance comprised a combination of pre-assurance research, interviews with relevant employees at the Headquarters in Geneva; documentation and record review. Data has been assured at corporate level; base data utilized in the calculation of the consolidated figures have not been assured.

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of the assurance process, including the statement '#1 in fine fragrance'.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS Société Générale de Surveillance SA confirms our independence from Firmenich, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors with Lead Quality, Environmental and Social Auditor and experience in the flavors and fragrance industry.

VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the information and data contained within Firmenich Performance and Sustainability Report 2018 is accurate, reliable and provides a fair and balanced representation of Firmenich sustainability activities in financial year ending 2018.

The assurance team is of the opinion that the Report can be used by the Reporting Organization's Stakeholders. We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

GLOBAL REPORTING INITIATIVE REPORTING GUIDELINES GRI Standard (current edition)

In our opinion, the Firmenich Performance and Sustainability Report 2018 is presented in accordance with the **core** option for GRI Standards (current edition) and fulfils all the required content and quality criteria.

Principles

In our opinion, the content of the report adheres to the four GRI Report Content Principles of Materiality, Stakeholder Inclusiveness, Sustainability Context and Completeness, and the to six GRI Report Quality Principles of Balance, Comparability, Accuracy, Timeliness, Clarity and Reliability.

General Standard Disclosures and Specific Standard Disclosures

We are satisfied that the General Standard Disclosures and Specific Standard Disclosures on Aspects identified as Material have been addressed in line with the core requirements of GRI Standards (current edition).

RECOMMENDATIONS

Opportunities were identified for consideration in future reporting cycles to ensure continual improvement, including:

- Although reporting has begun to identify local issues, further reporting on the local issues could be improved to demonstrate an understanding of the difference between overarching and local issues. Future reporting would benefit from production of a less corporate based report to focus on the impact of material issues locally.
- Future reporting would benefit on reporting the challenges facing Firmenich in addressing its material aspects in a way that allows readers to appreciate the complexities of achieving goals without reducing the positive reporting on achievements.

Signed for and on behalf of SGS Société Générale de Surveillance SA - Geneva, September 2018



Stéphane ROMBALDI
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Certification & Business Enhancement

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