

Assurance Report

To the readers of the DSM Triple P Report 2007.

We were engaged by the Managing Board of Royal DSM N.V. to provide assurance on the information in the DSM Triple P Report 2007 (further referred to as The Report). The Report, including the identification of material issues, is the responsibility of the company's management. Our responsibility is to issue an assurance report on The Report.

What was included in the scope of our assurance engagement?

Our engagement was designed to provide the readers of The Report with:

- reasonable assurance on whether the financial data in the Key Figures 2007 on page 5 and in the chapter Profit (pages 56-60) are properly derived from the 2007 financial statements of Royal DSM for which the independent auditors issued an unqualified audit opinion;
- limited assurance on whether the environmental data and explanatory notes on pages 48 to 52 are reliable;
- limited assurance on whether the other information in The Report is fairly stated.

Procedures performed to obtain a limited level of assurance are aimed at determining the plausibility of information and are less extensive than those for a reasonable level of assurance. To obtain a thorough understanding of the financial results and financial position of Royal DSM N.V. the reader should consult the DSM audited financial statements for the year ended 31 December 2007.

Which reporting criteria did DSM use?

There are no generally accepted standards for reporting sustainability performance. DSM applies its own sustainability performance reporting criteria, derived from the Sustainability Reporting Guidelines of the Global Reporting Initiative (G3) and internal corporate guidelines for reporting as detailed on page 62 of The Report. It is important to view the performance data in the context of this explanatory information. We believe that these criteria are suitable in view of the purpose of our assurance engagement.

Which assurance standard did we use?

We carried out our engagement in accordance with Standard 3410N 'Assurance engagements relating to sustainability reports' of the Royal Netherlands Institute of Register Accountants. This Standard requires, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies needed to understand and review the information in The Report, and

that they comply with the requirements of the IFAC Code of Ethics for Professional Accountants to ensure their independence.

What did we do to reach our conclusions?

For the financial data we:

- reconciled the information in Key Figures 2007 on page 5 and in the chapter Profit (pages 56-60) with the audited 2007 financial statements of Royal DSM.

To determine whether the environmental data and explanatory notes are reliable we reviewed:

- the environmental data submitted by all sites for central aggregation, together with an assessment of the quality of the data validation processes at corporate and business group level;
- the results of environmental aspects of Operational Audits at key DSM sites carried out by the Corporate Operational Audit department of DSM;
- the environmental data trends and the explanations provided in the report and discussed these with management at corporate and business group level;

To determine whether the other information in the report is fairly stated we:

- performed a media analysis and internet search on environmental, safety and social issues relating to DSM, to obtain information on relevant sustainability issues in the reporting period;
- reviewed the systems and processes for information management, internal control and processing of the qualitative and quantitative information in the report, at corporate level;
- interviewed relevant staff at corporate level responsible for the reported information on specific issues in the report including CSR Strategy, Climate Change, the World Food Programme and Animal Studies;
- collected and reviewed internal and external documentation to determine whether the qualitative information is supported by sufficient evidence;
- checked the GRI application level declared by DSM on page 62.

During the assurance process we discussed changes to the various drafts of The Report with DSM, and reviewed the final version of The Report to ensure that it reflected our findings.

Assurance Report

What are our conclusions?

Based on the above,

- the financial data in the Key Figures 2007 on page 5 and in the chapter Profit (pages 56-60) are properly derived from the 2007 financial statements of Royal DSM for which the independent auditors issued an unqualified audit opinion;
- the environmental data and explanatory notes on pages 48 to 52 do not appear to be unreliable;
- the other information in The Report does not appear to be unfairly stated.

What else did we observe?

Without affecting the conclusions presented above, we would like to draw readers' attention to the following:

- In 2007 DSM made progress on its analysis of material sustainability issues through the workshops with SustainAbility Ltd. We recommend DSM to take this forward in 2008 through structured stakeholder dialogue and to further align the results with the sustainability strategy, management processes and reporting within the context of its Vision 2010 business strategy.
- The workshops have resulted in a move towards reporting on selective sustainability aspects of certain products alongside continued reporting on the SHE performance of DSM's own operations. In relation to products we recommend that DSM develops corporate criteria, indicators and reporting systems to facilitate complete and consistent internal and external reporting on the environmental, social and economic performance of its products in the future.

Amsterdam, 20 February 2008
KPMG Sustainability B.V.



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