

Appendix 1: Assurance Report, KPMG Sustainability

We have been engaged by Heineken N.V. ('Heineken') to provide assurance on the 2006 Sustainability Report (further referred to as 'The Report'). The Report, including the identification of material issues, is the responsibility of the management of Heineken. Our responsibility is to issue an assurance report on specified parts of The Report.

What is included in the scope of our assurance engagement?

In The Report, Heineken describes its efforts and progress in relation to sustainability in 2006.

Our engagement was designed to provide limited assurance on whether the information in The Report is fairly stated.

'Fairly stated' means that the reported information properly reflects the information contained in the underlying sources such that it is consistent with the source information.

We do not provide any assurance on the achievability of future information (such as targets, expectations and ambitions).

What standards and criteria do we use?

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE 3000): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. Amongst others this standard requires that:

- the assurance team members possess the specific knowledge, skills and professional competencies needed to understand and audit 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; when providing limited assurance, which is a lower level than reasonable assurance, a negative form of conclusion is used.

There are no generally accepted international standards for sustainability reporting. Heineken applies its own internal sustainability reporting criteria, derived from the Global Reporting Initiative, which are detailed on the Heineken website.

What did we do to reach our conclusions?

We conducted the following activities:

- Review of the systems and processes used to generate the information in the report;
- Review of the systems used for generating, validating and aggregating the data at corporate level;
- Visited four sites in Europe, Asia and Africa to assess the quality of the local data management systems and the reliability of the reported data;
- Interviews with staff and management;
- Review of internal and external documentation as well as intranet sources;
- Media analysis and internet search on the selected issues, to obtain independent information and context for these issues in the reporting period.

During our investigation we discussed the necessary changes in The Report with Heineken and determined that these changes have been adequately incorporated in the final version.

How should you read our conclusions?

Environmental, health, safety and social performance data are subject to inherent limitations, given their nature and the methods used for measuring, calculating and estimating the data. It is important to view the information and the performance data and our conclusions related to these data in the context of the qualifications detailed in 'Reporting basis' on pages 42-45.

What are our conclusions?

Based on the work undertaken the 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:

This is Heineken's first annual Sustainability Report. Through annual reporting, Heineken can provide up-to-date performance information to its stakeholders more frequently. In addition we welcome that in this report Heineken focuses on seven areas where it believes to have an important impact. The expansion of the scope of our assurance assignment to all seven priority areas supports the importance Heineken attaches to all seven priority areas.

For the future it will continue to be important for Heineken to apply a structured approach to identify and evaluate the priority areas and identify risks and opportunities in close cooperation with internal and external stakeholders in order to adjust its Sustainability strategy and reporting scope where relevant. In addition the further integration of the priority areas into the business including target setting and consequent monitoring of the performance will be an important challenge.

We provide our detailed observations and areas for improvement in a separate report to the Heineken management.

KPMG Sustainability B.V.



Wim Bartels RA, Director
Amsterdam, 31 March 2007