



ASSURANCE STATEMENT

SGS AUSTRALIA PTY LTD'S INDEPENDENT ASSURANCE REPORT ON SAFETY, HEALTH AND ENVIRONMENTAL (SHE) DATA AND TEXT IN THE NESTLÉ OCEANIA "CREATING SHARED VALUE REPORT 2008".

NATURE AND SCOPE THE ASSURANCE

SGS Australia Pty Ltd was commissioned by Nestlé Oceania to conduct an independent assurance of the SHE data and text contained within their "Creating Shared Value Report 2008". The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the 2008 data and text contained in pages 29-30, 34, 41-42 and 44 of this report. The data collection process followed is as per previous years (2004 to 2007). This is through the NEST database (Nestlé Environmental & Safety Performance Tracking) according to the Nestlé Oceania procedure "SHE Reporting Requirements".

The information in the "Creating Shared Value Report 2008" of Nestlé Oceania and its presentation are the responsibility of the directors or and the management of Nestlé Oceania. SGS Australia Pty Ltd has not been involved in the preparation of any of the material included in this report. Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification set out below.

The SGS Group has developed a set of protocols for the Assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Guidelines (2006) and the AA1000 Assurance Standard (2003). These protocols follow differing levels of Assurance depending the reporting history and capabilities of the Reporting Organisation.

This report has been assured using our protocol for content veracity. The assurance comprised a combination of interviews with relevant employees in Nestlé Oceania; evaluation of systems and processes for collection and collation of data; documentation and record review.

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, occupational health & safety, social and ethical auditing and training; greenhouse gases emissions verification and sustainability report assurance. SGS Australia Pty Ltd affirms our independence from Nestlé Oceania, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised approved Environmental & Occupational Health & Safety Lead Auditors, Greenhouse Gas Emissions Verifiers and Sustainability Report Assurors.

ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the SHE data and text contained within "Creating Shared Value Report 2008" verified is accurate, reliable and provides a fair and balanced representation of Nestlé Oceania's SHE performance in 2008. We believe that Nestlé Oceania has chosen an appropriate level of assurance for this stage in their reporting.

A stylized signature in black ink, consisting of several overlapping loops and a long horizontal stroke.

Phil Hocking
General Manager – Auditing Division
SGS Australia
20th April, 2009