**INDEPENDENT VERIFICATION REPORT**

**To: The Stakeholders of Rituals Cosmetics Enterprise B.V.**

## 1. Introduction and Objectives of Work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by Rituals Cosmetics Enterprise B.V. (Rituals) to provide limited assurance of its Scope 1, 2 and 3 Greenhouse Gas (GHG) Footprint to be reported in the 2025 Rituals Sustainability Report (the 'Report'). The objective is to provide assurance to Rituals and its stakeholders over the accuracy and reliability of the reported information and data and fulfil BCorp certification verification requirements.

## 2. Verification Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period 1st January 2025 to 31st December 2025 (the 'Selected Information'):

- GHG Scope 1 (tCO2e): Total Scope 1 emissions
- GHG Scope 2 (tCO2e): Total Scope 2 emissions
- GHG Scope 3 (tCO2e): Total Scope 3 emissions
    - Category 1: Purchased goods and services
    - Category 2: Capital goods
    - Category 3: Fuel and energy related activities
    - Category 4: Upstream transport and distribution
    - Category 5: Waste generated in operations
    - Category 6: Business travel
    - Category 7: Employee commuting
    - Category 11: Use of sold products
    - Category 12: End of life of sold products
    - Category 14: Franchises

## 3. Reporting Criteria

The Selected Information needs to be read and understood together with the Rituals Basis of Reporting for Greenhouse Gas (GHG) Emissions, as set out as an Appendix within the 2025 Rituals Sustainability Report.

## 4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions;
- Sales data taken from the Rituals Annual Report and Accounts which feed into Scope 3 Categories 5, 11 and 12 and are subject to independent financial audit; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. Streamlined sampling as part of the Bureau Veritas BCorp verification offering increases the risk that misstatements may not be detected via the assurance process.

- No remote or in-person site visit procedures took place as part of this assurance engagement, removing a layer of substantiation that may otherwise have been applied.
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- Owing to use of extrapolation to determine a material portion of the Scope 1 Natural Gas footprint and the full Scope 2 District Heating footprint, it was not possible to review a large sample back to source; in these cases, the methodology was reviewed and a small sample of actual data was used to rely on testing the extrapolation methods.
- A complete audit trail could not be reviewed for extrapolation calculations completed within the third party GHG footprinting system (relevant to Scope 3 Categories 5 and 12). In these cases, primary activity data and extrapolation methodologies were reviewed.
- Source evidence could not be provided to verify contract mileage variations, impacting a small number of the requested Scope 1 Mobile Combustion data samples.
- Select input data obtained via third parties was not traced back to source, including distance data and emissions data independently calculated by business-to-business logistics supply chain partners using third party GHG footprinting tools. In such cases, sample vendor reports were reviewed and checked for alignment.
- Source evidence could not be reviewed for all Emission Factor samples in use within the third party GHG footprinting platform. In these cases, use of the factors within footprinting calculations was checked for relevance.
- Source evidence could not be reviewed to verify the renewable status of supplier warehouse energy consumption accounted for within Scope 3 Category 4.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## 5. Responsibilities

This preparation and presentation of the Selected Information in the GHG Statement are the sole responsibility of the management of Rituals.

Bureau Veritas was not involved in the drafting of the GHG Statement or of the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of Rituals.

## 6. Assessment Standard

We performed our work to a limited level of assurance in accordance with ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.

## 7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of Rituals responsible for compiling and reporting the Selected Information and respective data inputs into the calculations;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;

3. Reviewing documentary evidence provided by Rituals;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing Rituals systems for quantitative data aggregation and GHG footprint calculations;
6. Reperforming greenhouse gas emissions conversions calculations;
7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals;
8. Evaluating the design of internal systems, processes and controls to collect and report the Selected Information; and
9. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## 8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

| **Rituals GHG Statement (1st January 2025 – 31st December 2025)** | **Emissions ($tCO_2e$)** |
|---|---|
| **Scope 1 (Direct GHG Emissions)** | |
| Total Scope 1 | 3,902 |
| **Scope 2 (Indirect GHG Emissions from Imported Energy)** | |
| Total Scope 2 (market-based) | 1,186 |
| Total Scope 2 (location-based) | 8,634 |
| **Scope 3 (Other Indirect GHG Emissions)** | |
| Category 1 – Purchased Goods & Services | 182,224 |
| Category 2 – Capital Goods | 58,262 |
| Category 3 – Fuel and Energy Related Activities | 7,523 |
| Category 4 – Upstream Transportation and Distribution | 24,799 |
| Category 5 – Waste Generated in Operations | 4,123 |
| Category 6 – Business Travel | 1,775 |
| Category 7 – Employee commuting & working from home | 10,806 |
| Category 11 – Use of Sold Products | 4,997 |
| Category 12 – End of Life Treatment of Sold Products | 36,514 |
| Category 14 – Franchises | 894 |
| Total Scope 3 | 331,917 |
| **Total GHG Emissions** | |
| Total Scope 1, 2 and 3 (market-based) | 337,005 |
| Total Scope 1, 2 and 3 (location-based) | 344,453 |

## 9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified[1] Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)[2], across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Rituals.

**Bureau Veritas UK Ltd**
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**London, 24th August 2026**

[1] Certificate available on request
[2] International Federation of Inspection Agencies – Compliance Code – Third Edition