Basis of Reporting for Key Environmental Indicators

Rituals Cosmetics Enterprise B.V.

Version 2025

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Introduction

Rituals Cosmetics Enterprise B.V. (hereinafter: **"Rituals"**, **"we"** or **"us"**) is a cosmetics and lifestyle brand that reports on key environmental indicators across climate, product formulation, and packaging. This Basis of Reporting describes the methodologies used to calculate and report our product-level biodegradability, greenhouse gas emissions, packaging recyclability, and recycled content. It is intended to provide transparency on the scope, boundaries, data sources, assumptions, assessment criteria, controls, and calculation methods applied across these indicators.

Environmental Indicator	Description
Product-level biodegradability	For product-level biodegradability, this document explains how Rituals assesses the extent to which organic ingredients in rinse-off formulas can be broken down by bacteria into simpler substances such as carbon dioxide, water, and other molecules. Non-biodegradable cosmetic ingredients, including microplastics, can persist in the environment and contribute to water pollution with potential impacts on marine, freshwater, and soil ecosystems. To reduce our nature impact, Rituals aims to decrease the use of non-biodegradable ingredients in rinse-off formulas and has established a methodology to calculate progress against this target.
Greenhouse Gas Emissions	For greenhouse gas emissions, Rituals follows the Greenhouse Gas Protocol Standard and reports emissions across relevant Scope 1, Scope 2, and Scope 3 activities. The carbon-footprint methodology explains the organisational and operational boundaries, consolidation approach, activity data, extrapolation rules, and emission factors used to quantify emissions in tonnes of CO_2e.
Recycled Content	The recycled-content methodology explains how post-consumer recycled content is calculated using packaging component data, material weights, recycled-content percentages, and procurement volumes, with consideration of relevant regulatory developments such as the Packaging and Packaging Waste Regulation.
Recyclability	The recyclability methodology describes how packaging components and total packaging are assessed using Design for Recycling principles and relevant industry guidance

This is a technical methodology document prepared for auditors, regulatory bodies, and sustainability experts. For a consumer-friendly overview of Rituals' sustainability targets and progress, please refer to the main Sustainability Report.

Document Version

Version	Date	Section	Description of Change/s
1.0	Aug 2026	All	First version summarised for external publication

Product-level Biodegradability

Scope and Boundary

The objective of this document is to provide an understanding of how Rituals Cosmetics Enterprise B.V. (hereafter: the Company) and its consolidated entities (hereafter: the Group) prepares data for its ESG metrics, in this case, the relative biodegradability of its formulated, rinse off products.

Data below determines the reported baseline value and annual 'progress to target' reporting on the target: **By 2035, 95% of our rinse-off formulas will be at least 95% biodegradable.**

Biodegradability KPI relates only to 'rinse-off' products according to the EU 1223/2009 definition of rinse off cosmetic products. Due to the expected use of rinse-off products, this product category is most associated with pollution of wastewater as the expected use predict these products are directly released into wastewater systems and eventually external ecosystems. Packaging materials, non-sellable materials and non-formulated products are out of scope for this document.

Hotel and airlines products, procured volumes assigned to distributors, testers, samples and non-formulated goods are all out of scope of this calculation.

All materials that are covered by this disclosure are recorded and recognized as resource inflows at the time of receipt in the warehouse, using the date of the invoice as a sign of when a specific resource inflow was logged in the warehouse.

Methodology

Data Attributes

For setting up the calculations required for providing the baseline values and progress to target, the following data points in Table 1 are utilized.

Table 1 Primary datapoints used

Datapoint	Explanation	Source	Owner	Controls
List of products purchased in the reporting year	Which products were purchased in the reporting year	Procurement system	Finance	Part of ERP accounting
OECD biodegradability test result	OECD biodegradability is a standardized laboratory test which measures the rate of biodegradability of an ingredient over a 28-day period e.g. by measuring the evolution of CO2 or removal of Dissolved Organic Carbon (DOC). A substance is classified as readily biodegradable if it achieves at least 60% degradation. We accept biodegradability data from the following test methods depending on data availability; OECD 301, OECD 310 (other methods assessed on case by-case basis if available).	Safety Data Sheets (SDS)	Innovation R&D Formulation	Data quality checks are performed by R&D-Formulation.
Raw material INCI breakdown	w/w% of the INCI's in each ingredient as purchased by our Tier 1 suppliers. These ingredients can be single substance ingredients or blends of INCI's manufactured by Ingredient suppliers (Tier 2 suppliers).	Supplier data	Innovation R&D Formulation	Data quality checks are performed by R&D-Formulation.
Formulation composition (w/w%)	Concentration of each ingredient in the final formulation	Supplier Data	Innovation R&D Formulation	Data quality checks are performed by R&D-Formulation
Fill Volume	Volume of product filled into each TU. Usually given in ml or g.	Supplier data	Innovation Data	No official control in place

Component classification	A status assigned to the ingredient based on its composition and chemical characteristics.	Internally assigned by R&D Formulation	Innovation R&D Formulation	
Fragrance biodegradability %	Biodegradability of the fragrance blend as determined by our fragrance supplier.	Supplier data	Innovation R&D Formulation	

Data Systems

The following IT systems are utilized within the Company.

Table 2 – IT Systems used in the process of reporting

IT System	Explanation
Procurement system	ERP tool from Microsoft, used at the Company for accounting.
Excel	Data tool in which, for the current methodology: • Ingredient level OECD test result data is input by our suppliers
Google Cloud (GCP)	Central storage platform for data points, which interacts with tools (e.g. PowerBI, STEP, D365)
Master data system	Master Data tool hosting product attributes.

Data Processing

Data Collection

All suppliers provide biodegradability data for each ingredient through the manual data collection. This process involves requesting OECD biodegradability test results from suppliers for all in-scope TUs via an excel template. All incoming templates are checked for data completeness, quality and logic by the R&D formulation team.

Note: Data used in the baseline was requested in 2025 through an annual data request for all TU's in the 2025 Procurement year. Future data requests will be sent to suppliers via a new product data tool. This project went live in February 2026 and data collected through this tool is not available at the time of reporting.

Data Extrapolation

Proxy-data approach

Biodegradability of a product is calculated for one trade code (TU) to be used as proxy. This proxy data is used for products with the same 'product type'. At Rituals, our portfolio is based around different 'product collections' which are composed of the same product bases or 'product type' with different fragrances and 'claimable' ingredients added to support the storytelling of the collection.

The fragrances and claimable ingredients typically make up around 2% of the finished formula and the story telling ingredients are of similar chemical structure (one fragrance blend, 2-3 plant extracts). We assume that the story telling ingredients in the products do not have significant impact on the biodegradability of the formulation. See annex 1 for comparison of different shower foam TUs under the same product short.

Therefore, we currently select one TU per product type to determine the biodegradability of all the TUs under the same product type. As data availability improves, we will switch to a TU level approach, where each individual TU will be assigned its own biodegradability value based on its unique composition.

General Assumptions

We assume an average formulation density of 1 g/mL and therefore do not correct for differences in densities of different products. We have products with a lower (oil-based products) and higher (shower foam, sprays) density and currently do not collect product density data. Products are filled in g based on their equivalent volume. In general, products will have a density between 0.9 and 1.1g/cm3.

Data Calculation and Consolidation

All ingredients are assigned an ingredient classification based on their chemical characteristics before the biodegradability test results can be verified for use in the calculation. The structure and uniformity of an ingredient impacts both the

biodegradability behaviour and the applicability of the OECD test data. Due to limitations in the OECD 301/310 test methods, the OECD test protocol cannot be applied to heterogeneous mixtures – this test is applicable for single substances and homogeneous mixtures only.

As shown in Table 3 below, ingredients containing only one INCI (Monoconstituents) or ingredients classed as homogeneous blends proven to be 'readily biodegradable' score positively in the calculation. Heterogeneous ingredients cannot be assessed using the OECD method. Therefore, the supplier data provided on ingredient level is not approved for use and these ingredients negatively impact the overall product biodegradability percentage. For these ingredients, test results based on individual components within an ingredient may be used instead and if results show the components to be 'readily biodegradable' this can also be used to positively contribute to the calculation. At the time of baseline calculation, this data has not been requested and will not be used.

Next, biodegradability percentage is assigned to the organic content of an ingredient based on the ingredient classification and OECD test results following the logic below.

Table 3 – Assigned biodegradability based on classification and biodegradability data

Ingredients Classification	Biodegradability status (OECD test results provided by supplier)	Biodegradability % - assigned
Monoconstituent	Readily Biodegradable	100
	Inherently Biodegradable	0
	Persistent	0
Homogeneous constituent	Readily Biodegradable	100
	Inherently Biodegradable	0
	Persistent	0
Heterogeneous constituent	Readily Biodegradable	0
	Inherently Biodegradable	0
	Persistent	0
Inorganic material	N/A	0
Fragrance Ingredient	N/A	Provided by supplier
Organic gas	N/A	0

To calculate the biodegradability percentage of a product, the first step is to calculate the total organic percentage of the formulation. This gives the volume of the formula which is in scope of the biodegradability calculation and excludes inorganic materials such as water, inorganic salts and minerals. Organic/ Inorganic status is assigned on INCI level to remove water and other inorganic material content from ingredient blends.

Then, the percentage of the of the organic content that is made of biodegradable ingredients according to the assigned biodegradability is calculated.

Final calculation of portfolio level baseline is as follows:

$$Biodegradability\ (\%) = \frac{\sum Pv_{TU\ 95\ Bio}}{\sum Pv_{TU\ RI}} \times\ 100$$

where:

Biodegradability (%)	Percentage of products procured with ≥95% biodegradable ingredients
$Pv_{TU\ 95\ Bio}$	Procurement volume of TU with ≥95% biodegradable ingredients (units)
$Pv_{TU\ RI}$	Procurement volume of rinse-off TU in scope (units)

Greenhouse Gas (GHG) Emissions

Organizational boundaries and consolidation approach

Our carbon footprint includes emissions from Rituals Cosmetics Enterprise B.V. and its consolidated entities.

We use the operational control approach to determine our reporting scope. Our carbon footprint tracks the major greenhouses gases CO_2, CH_4, N_2O, HFCs, PFCs, SF6, and NF3 (in tonnes CO_2e). Greenhouse gas emissions are calculated using the most relevant and representative emission factors (see Annex 2), which incorporate the IPCC 2021 GWP100 values for climate change.

Scope 1 covers stationary combustion for heating, HVAC fugitive emissions, and mobile emissions from leased vehicles. Scope 2 includes electricity generation and district heating used in offices and stores.

For scope 3, we reviewed all GHG protocol categories and found four not applicable categories to our company: Category 8: Upstream Leased Assets, Category 10: Processing of Sold Products, Category 13: Downstream Leased Assets, and Category 15: Investments.

Scope 1 and 2 activities

Stationary combustion: Natural gas for heating

The overview of natural gas consumption in our stores is retrieved via invoices. To ensure consistency and transparency in our analysis, we have established a rule for removing outliers. We remove outliers based on the average monthly emissions per store, considering the store size. If a store's monthly average natural gas usage is below 600 kWh or above 10,055 kWh, we extrapolate the entire store's consumption. This range is based on a calculation on the average natural gas use in the Netherlands per year according to the Centraal Bureau voor de Statistiek. Checks and controls have also been performed by comparing energy consumption per country against the previous year, to ensure there are no extreme outliers or significant year-on-year jumps in usage at country level.

Figure 1 Decision tree on data used for natural gas

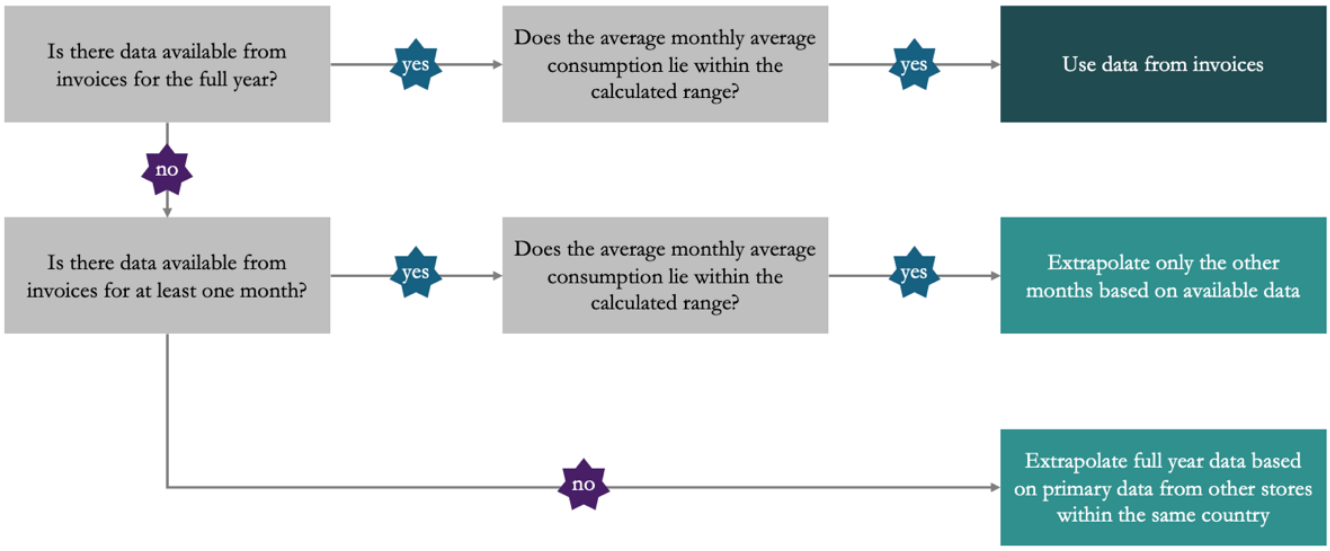


Figure 1 shows a decision tree which determines when we use primary data, or when and how an extrapolation is necessary for the full year or only partially.

For locations missing data for one to eleven months, we estimate by:

1. Obtaining actual natural gas consumption for available months.
2. Calculating the average monthly consumption (kWh), using the available actual data, and filling in missing months with this average.
3. Where partial invoices *f*are received (for example, covering only part of a month), consumption is estimated on a pro rata basis by dividing the total invoiced consumption by the number of days in the billing period and multiplying the result by the number of unbilled days in the relevant month.

For locations without any data for the year, we estimate by:

1. Calculating the average consumption per country by dividing the total consumption of all stores with actual data by their total sales area, giving a consumption factor (kWh/m²).
2. If there is no average consumption data available for a country, we use the average calculated from all our global stores with actual data. The global average choice is based on the fact that this is easier to track and allow us to understand averages in a more reliable way. This is calculated by dividing total consumption by total gross area at country level for those countries where primary data is available. The resulting country-level intensity values are then used to derive the global average.
3. Using this consumption factor, apply it to the sales area and all months for stores with no data to estimate annual natural gas consumption.

The approach below has been applied to determine the reporting treatment for natural consumption in locations where complete underlying data is not available.

- Self-managed stores: natural gas consumption is not extrapolated where our energy partner has confirmed that no invoice data has been paid and, accordingly, no consumption has been recorded. Where this confirmation is not available, natural gas consumption is extrapolated.
- Landlord-managed stores and stores with unknown contract status: Natural gas consumption is extrapolated, as consumption cannot be substantiated at site level.

Fugitive emissions: Refrigerants

We obtain refrigerant leakage data based on reports from our HVAC maintenance partners for offices and stores. Our data includes store/office name, country, refrigerant type (e.g., R32, R410A), and amount released (kg). We receive primary data from our maintenance partners; hence, there is no need to extrapolate any activity data for this category. We use the lifecycle stage approach to calculate GHG emissions from refrigerant leakages.

Mobile combustion: Leased vehicles

Fleet data is collected annually through local HR counterparts with responsibility for fleet management. These counterparts obtain vehicle information from lease partners, either via partner portals, where available, or through manual data collection. Annual collection is applied to ensure coverage of all vehicles active during the reporting period.

The data set includes, for each leased vehicle, the contract start and end date, budgeted annual mileage, and fuel type. These inputs are used to calculate emissions from leased vehicles. The calculation is based on budgeted annual mileage, as this represents the distance contractually covered by Rituals. Accordingly, budgeted mileage is used in place of actual mileage data that may be available from lease partners. Fuel type is considered reliable, as it is directly linked to the technical specifications of each vehicle.

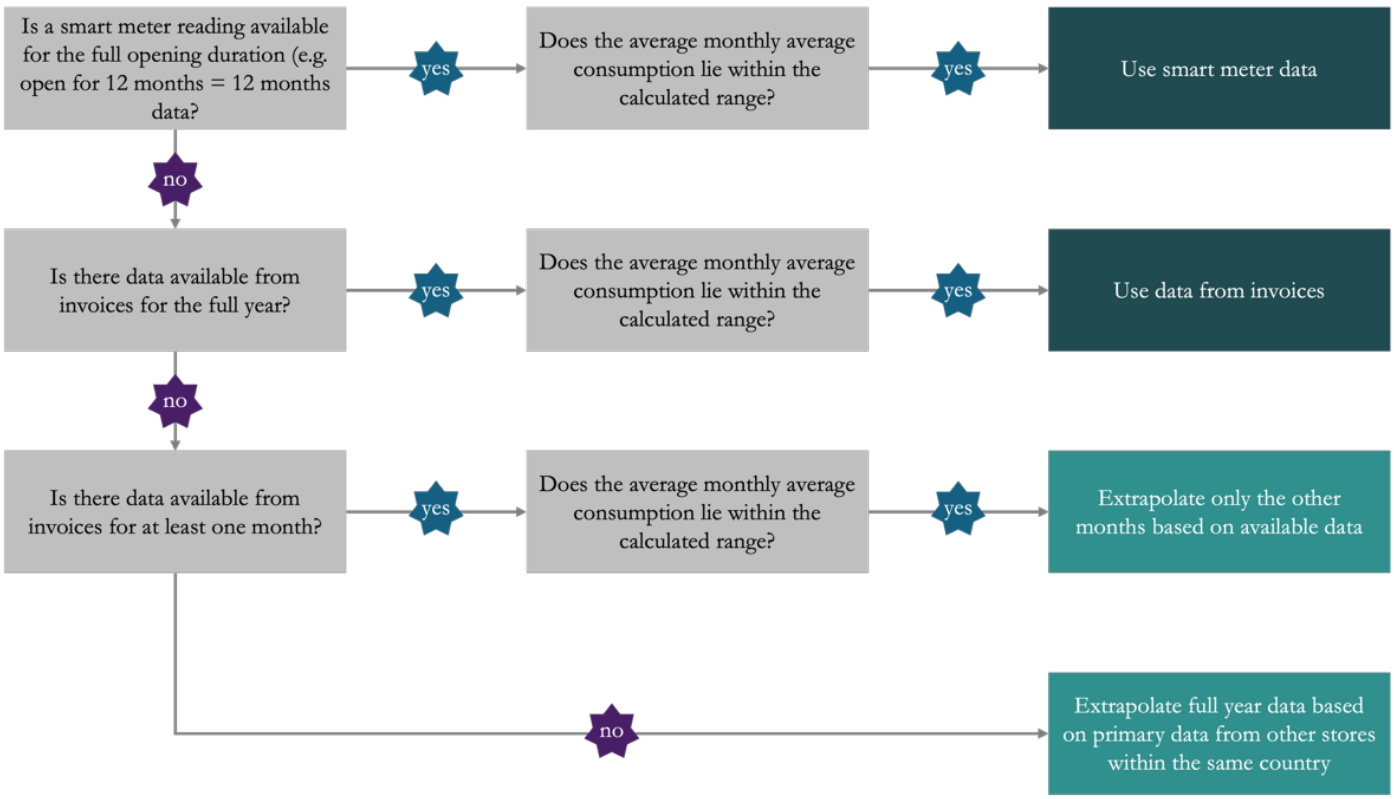
Indirect emissions: Electricity

The overview of electricity used in our offices and stores is retrieved via our energy invoices and smart meter readings (if applicable). For landlord-managed stores, electricity data is currently not available. We use both location-based and market-based methods for electricity emissions.

Checks and controls have been performed by comparing electricity consumption per country against the previous year to identify and address any extreme deviations or unexpected year-on-year changes at the country level.

Figure 2 shows which data to be used in our calculations. We remove outliers based on the average monthly emissions per store. If a store's monthly average electricity consumption is below 413 kWh or above 12,355 kWh, we extrapolate the entire store's consumption (see extrapolation method below). This range is based on a calculation on the average natural gas use in the Netherlands per year according to the Centraal Bureau voor de Statistiek.

Figure 2 Decision tree on data used for electricity



For locations missing data for one to eleven months, we estimate by:

1. Obtaining electricity use for available months.
2. Calculating the average monthly consumption (kWh), using the available actual data, and filling in missing months with this average.

For locations without any data for the year, we estimate by:

1. Calculating the average consumption per country by dividing the total consumption of all stores with data by their total sales area, giving a consumption factor (kWh/m²).
2. If there is no average consumption data available for a country, we use the global average consumption. The global average choice is based on the fact that this is easier to track and allow us to understand averages in a more reliable way. This is calculated by dividing total consumption by total gross area at country level for those countries where primary data is available. The resulting country-level intensity values are then used to derive the global average.
3. Using this consumption factor, apply it to the sales area and all months for stores with no data to estimate annual electricity use.

We source green energy directly with our partner where possible for stores with service contracts. For other countries and landlord managed stores, we purchase Guarantees of Origin (GoO). The volume of electricity consumption to be covered by GoO is determined at country level based on the presence of green electricity agreements with energy partners.

- Where green electricity agreements are in place, procurement is limited to consumption associated with landlord arrangements and contract types classified as unknown.
- Where no such agreements exist, procurement covers the total electricity consumption of all stores and offices within the relevant country.

Indirect emissions: District Heating

Although some stores and offices are not connected to the natural gas grid, these locations may have used other sources such as district heating. We are unable to confirm any primary data available. Hence, research on public reports/email communications was conducted. If there is confirmed district heating for at least 1 store in a specific country, we will assume that all stores in this country uses district heating. The following countries are considered for district heating: Denmark, Finland, Norway, Poland, Sweden, and United Kingdom.

To calculate district heating emissions, the following method is used:

1. Obtain the global average consumption (kWh/m²) based on the natural gas actual data. Refer to Section 2.1 for information on how the global average consumption (kWh/m²) was calculated.
2. Using this consumption factor, apply it to the gross area of each store to estimate annual district heating consumption.

Scope 3 activities and emissions

Category 1: Purchased goods and services

We differentiate our purchased goods and services between product-related (e.g. primary, secondary, and tertiary packaging, ingredients, etc.) and non-product-related products. Non-product related goods and services are linked to purchased services from external parties (e.g. audit and consulting services). Each of these activities is explained below.

Ingredients, packaging and product filling

Two data points and sources are needed to calculate our products emissions:

- Procurement volumes: materials purchased during the reporting period
- Product information: product characteristics such as declared product content and product weight (derived from our master data system). We also retrieve supplier-provided characteristics such as packaging bill-of materials (BoM), formulation, and percentage of ingredient formulation in product, et cetera.

We use the average-data method as the most suitable approach for calculating product emissions. For each product, we calculate the volume of each ingredient per unit by multiplying its share in the final formula by the product fill volume (see Figure 3). This is then multiplied by the annual procurement volume to determine the total annual volume of each ingredient used. Each ingredient is matched to an emission factor to calculate the related emissions. For packaging, we apply the same logic using material type and weight per component to calculate total packaging emissions.

Figure 3 Example of ingredients total volume calculation

Product number	Component	Ingredient	Product formula by component (w/w%)	Percentage of ingredient in product	Fill Volume (ml)	Volume per unit / g	Procurement volume	Total volume per product
Product X	Trade Name 1	Ingredient 1	60.00%	60.00%	10	6	100	600
Product X	Trade Name 2	Ingredient 2	40.00%	36.00%	10	3.6	100	360
Product X	Trade Name 3	Ingredient 3	40.00%	1.20%	10	0.12	100	12
Product X	Trade Name 4	Ingredient 4	40.00%	2.80%	10	0.28	100	28
				100.00%		10		

We calculate the % ingredient per product for every row. **Quality check**: The total of this row should be 100% to show all ingredients are present and correctly listed.

Quality check: This column should equal the fill volume to ensure all data is complete and calculation is correctly executed.

Here, we multiply the volume of the ingredient in one unit by the total annual volume procured to give the total procurement volume of this ingredient in this product.

Products without primary data are classified as Class A, B, C, or D. For Class A and B products, we use the bill of materials (BoM) of a comparable product with primary data as a proxy. For Class C we obtain the average emissions of the products with primary data based on the category they belong to (example: bath, body, beauty). For Class D we use the average of all product emissions with primary data.

We collect electricity and natural gas data from product filling, covering approximately 70% of procurement volumes. Reported data is checked against the previous year and reviewed for unusual changes in energy use per product. Emissions are then calculated by applying relevant emission factors to the energy data. For electricity, a market-based approach is used, considering renewable energy use and country-specific emission factors.

Purchased Services

We use the relevant amounts from our accounting records for each service obtained during the reporting year to quantify spend on purchased non-production-related items and services (e.g. marketing promotions), and consultancy. All other products and services, including office supplies used in stores, are excluded from the scope of our GHG inventory unless explicitly stated otherwise above. Based on our spend assessment, these excluded categories are not considered material in comparison with the products and services offered to customers and end users.

We map the general ledger accounts with the best match to a spend-based category to be able to know which emission factor we need to use for the expense/calculation.

Category 2: Capital goods: stores furniture and construction materials

We account for furniture and construction impacts related to new and relocated Rituals stores, excluding Franchise locations. For company-owned stores, furniture emissions are calculated using store opening data combined with embodied-carbon LCA results and bill of materials by store format. Construction emissions are primarily based on material data collected from general contractors and calculated using the associated emission factors. Where primary construction data is unavailable, emissions are extrapolated using average emissions per m^2 by store format, or overall averages where needed. For wholesale, travel, and offices, a spend-based approach is applied using CapEx data.

Category 3: Fuel and Energy related activities not included in scope 1 and scope 2

Our activity data includes energy use based on our Scope 1 and 2 activities, such as natural gas and electricity consumption in our offices and stores. Following the GHG protocol, we calculate the sub-activities in category 3: upstream emissions of purchased fuels (natural gas), upstream emissions of purchased electricity, and transmission & distribution losses. We apply the average-data method for each sub-activity.

Category 4: Upstream transport and distribution

Transport and distribution of finished products to Rituals' business channels (wholesale, travel retail, retail, and e-commerce) are treated as purchased services and managed by logistics partners. This category includes inbound transport, outbound business to business (B2B) transport, outbound business to consumer (B2C) transport, and warehousing. It is important to note that B2C transport is included in this category, as Rituals bears the full cost of transporting goods to the end customer.

Inbound transport covers the movement of finished products from suppliers to Rituals warehouses and is calculated using a distance-based method. Outbound B2B transport covers shipments from warehouses to business channels and is based on the emissions data (CO_2 values) already calculated by our logistics partners via their own tools. Outbound B2C transport covers deliveries to consumers and is calculated using aggregated parcel data and carrier-specific or average emission factors. Warehousing emissions include energy use and transport packaging materials, based on reported consumption data or allocated usage where facilities are shared with other clients.

Calculations are primarily based on primary data, including shipment weight, distance, transport mode, supplier-specific emissions data, and warehouse consumption data. Regional distribution within China and Hong Kong is excluded due to data availability, while international transport to these hubs is included.

Thresholds for average parcel weight and delivery distance are applied as reasonableness checks for B2C shipment data. Given Rituals' product portfolio, average weights above 20 kg are considered unlikely and may indicate misclassification or unit-of-measure errors. Average distances above 3,000 km fall outside the expected range for standard European fulfilment and may indicate master data issues or non-standard routing. Records exceeding these thresholds are reviewed and excluded from standard B2C extrapolation unless validated.

Category 5: Waste generated in operations

Waste-related emissions include tertiary packaging, office waste, and store waste. Tertiary packaging emissions are calculated using the actual weight of transport packaging materials reported by logistics partners, combined with supplier-specific cradle-to-gate emission factors.

Office waste is based on primary data from our Central Head Offices in the Netherlands, provided by our waste management company. The data includes waste weight and waste type, such as cardboard, glass, municipal waste, and kitchen waste. As comparable data is not yet available for other offices, emissions are extrapolated using waste intensity per rentable area. For consistency, glass and kitchen waste are grouped with municipal waste and assumed to be incinerated.

Store waste is estimated primarily from cardboard waste generated from shipper boxes. We use retail sales volumes and product data to calculate the volume of cardboard waste based on carton weight and product collation (number of products fitting in one box). As primary waste data is not yet available for stores, all store waste is currently extrapolated. We are continuously working on enhancing data quality to deliver more robust source data to calculate emissions. For example, we have begun conducting surveys for more than 1,000 stores to request data on the waste types available for each store,

recycling rate per waste type, and any primary waste data available. This is still an ongoing process, and we will make use of this data in our emissions calculations as soon as this is complete.

Waste treatment assumptions are based on Eurostat data. For cardboard and paper, 82% is assumed to be recycled and 18% incinerated. General waste is assumed to be fully incinerated. These assumptions are applied consistently across offices and stores to ensure a uniform calculation approach, including for Asian markets where country-level waste treatment data is not available in the underlying sales data. While we currently apply conservative European/UK averages to global markets to ensure a uniform baseline, we are actively transitioning to region-specific factors as our data maturity evolves.

Category 6: Business travel

Business travel emissions include rail and air travel booked through our travel management company. The data includes route, distance, travel segment, and class, allowing emissions to be calculated at itinerary level by summing all journey segments. In-trip taxis and rental cars are currently excluded, as they are difficult to track reliably and are expected to be immaterial compared with air and rail travel.

As employees are required to book business travel through the travel management company, this dataset is considered to provide full coverage of business travel activity. Distances are converted from miles to kilometers before calculation. All types of flights and train travel are categorized based on their distance and class. Where the 'haul' of the journey is known, but the class is unknown, we use the 'average passenger' factor per type of haul. Where travel class is unavailable, an average passenger emission factor is applied

Category 7: Employee commuting

Employee commuting emissions are calculated using a combination of primary data, survey data, and targeted assumptions. In the Netherlands, commuting data for office employees is collected through an app and includes actual commuting distance and transport mode. For other countries and retail employees in the Netherlands, we use the results of a representative employee survey we conducted to estimate commuting patterns by market. Where survey data could not be collected, average commuting data from other surveyed countries is used as a proxy.

To convert these commuting patterns into total emissions, we combine primary and survey data with additional inputs on employee type and working patterns. This includes the share of full-time and part-time employees by country, office attendance requirements, average store attendance, and annual holiday assumptions, based on HR data and internal policy. As a result, the methodology is grounded as much as possible in observed employee data, while assumptions are used only where complete primary data is not yet available. This approach is considered more representative than relying on national averages alone.

Category 11: Use of sold products

Most of our sold products are bath, beauty, and body products, for which no direct energy is consumed during use. In this category, we only include use-phase emissions only for products that consume electricity or generate direct emissions during use, namely the Perfume Genie and candles. Indirect energy use related to heating water for bath products is excluded, as this is highly dependent on consumer behavior and is considered optional under the GHG Protocol.

For the Perfume Genie, emissions are calculated based on annual sales volumes, technical product specifications, expected product lifetime, and an assumed use scenario. Based on the product manual, the maximum power draw of the device is derived from the adapter output of 5V and 2000 mA, equivalent to 10W or 0.01 kWh per hour. Using internal input from the Innovation team, we apply a medium-use scenario in which the device is plugged in for 345 days per year and draws power for 4 hours per day. This results in an annual electricity consumption of approximately 13.8 kWh per device.

For candles, emissions are estimated based on annual sales volumes, assumed burn time, and a literature-based emission factor for combustion. Based on product information, a 290g candle is assumed to burn for 50 hours. Therefore, this was the assumption taken to estimate the number of hours burned for our total sold candles in the reporting year. To estimate the GHG emissions associated to the combustion of a candle, an assumption from a scientific article[1] was taken, which indicates that 5.28 $mgCO_2e/s$ or 0.019 $kgCO_2e/h$ are released when lighting a candle.

[1] P Kapalo et al 2022 IOP Conf. Ser.: Mater. Sci. Eng. 1252 012011. https://iopscience.iop.org/article/10.1088/1757-899X/1252/1/012011/pdf

Category 12: End of life treatment of sold products

End-of-life emissions are calculated using sales volumes and product data. Sales data from internal systems is used to define the reporting scope, while product and packaging data are used to determine the materials and weights of packaging placed on the market. As most sold products are beauty and body care products, we assume they are empty at end of life; therefore, only packaging is included in the calculation.

We apply an average-data approach to calculate end-of-life emissions. As for Category 1, where primary packaging data is available, we use the same extrapolation hierarchy for products with missing data. Products are classified into Classes A, B, C, or D.

End-of-life treatment assumptions are based on Eurostat waste treatment data. For cardboard and paper, we assume that 82% is recycled and 18% is incinerated. For general waste, where no more specific treatment split is available, we assume full incineration. These assumptions are also applied to Asian countries, including those not covered by the statistic, as sales data is only available at a consolidated regional level and cannot be disaggregated by country. As most sales volumes relate to Europe, the impact of this limitation is expected to be insignificant. While we currently apply conservative European/UK averages to global markets to ensure a uniform baseline, we are actively transitioning to region-specific factors as our data maturity evolves.

Category 14: Franchises

Franchise store emissions are reported in this category because Rituals does not have operational control over these locations. Franchise data is sourced from internal store information and includes store location (Country and city) and gross area, which is used as the activity driver for estimating emissions.

As obtaining franchise electricity consumption data is challenging due to multiple international partners, we use the average electricity consumption per square meter of our own stores (from Scope 2) as a proxy for franchises. Only electricity data is extrapolated for our franchises as these stores do not use natural gas or district heating. This proxy is considered the most representative available approach, as franchise stores generally follow the same format and operational setup as company-operated stores.

Reycled Content

Scope and Boundary

The methodology covers the following KPIs in line with our targets:

- **% recycled content used in products**
- **% recycled content in the total packaging portfolio by material type**

For all products in our consumer facing portfolio that contain the material components listed below, we aim to meet the following material-specific recycled content targets by 2030:

- at least 95% recycled content for ferrous and non-ferrous metals (aluminium and steel),
- at least 65% recycled content for opaque polyethylene terephthalate (PET),
- at least 90% recycled content for transparent polyethylene terephthalate (PET),
- at least 35% for polypropylene (PP) and polyethylene (PE) Rigids & Flexibles.

The Ellen MacArthur Foundation (EMF) Circularity Indicators Methodology – Recycled Feedstock focuses on the calculation of product-level circularity. However, it does not prescribe a detailed methodology for calculating recycled content at product or portfolio level.

Therefore, Rituals has established a specific methodology to calculate recycled content at both product and portfolio level using packaging component data, PCR percentages, and procurement volumes. The methodology has been developed with consideration of CEN/TR 18160:2025 and will be reviewed periodically to reflect future regulatory developments and industry standards, including those supporting the Packaging and Packaging Waste Regulation (PPWR).

- The disclosure is covering all products which were procured during the financial year of 2025.
- All packaging materials that are covered by this disclosure are recorded and recognized as resource inflows at the time they enter the warehouses of the Company.
- Stating primary and secondary packaging, which for the Company are the sellable materials, are to be considered at minimum for the purpose of this analysis, tertiary packaging is excluded from the scope.
- Primary and secondary packaging were prioritised as they are the consumer-facing packaging components and represent the most relevant packaging categories for our products. In addition, these packaging types are typically more complex and consist of multiple material combinations, whereas tertiary packaging and transport packaging are generally less complex and more often mono-material. Tertiary packaging is therefore being addressed as a subsequent phase in collaboration with the responsible Supply Chain teams, aligned with the timelines and requirements of the PPWR.
- The Company procures its packaging items through packaging manufacturers who provide them to our third-party full-service providers who process the packaging for filling. The Company does not have own manufacturing and/or filling facilities.
- The Company did not include Post-Industrial Recycled (PIR) material weights within the portfolio when calculating the amount of 'reused or recycled products' as this is not recognized by most legislative frameworks (e.g., Packaging and Packaging Waste Regulation).

Methodology

Data Attribues

For setting up the calculations required for providing compliancy towards Post Cosumer Recycled (PCR) content the primary data points in Table 1 are utilized. Every datapoint has an owner and control entity for ensuring data accuracy and completeness.

Table 4 - Primary datapoints used in the process of reporting

Datapoint	Explanation	Source	Owner	Controls
List of products purchased and respective procurement volumes in the reporting year	Which products were purchased and amount of products entered our warehouse in the reporting year	Procurement system	Finance	Part of ERP accounting

TU (Trade Unit)	All product related attributes as product name, components, weights etc. Similar to Stock Keeping Unit (SKU).	Master data system	Innovation Data	No official control in place
Packaging Item	These are the packaging components that a TU consists of. For each packaging item material, weight, PCR % and FSC certified is filled.	PDP[2]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana.
Net Weight Packaging Component	The total weight of the packaging component type per material type excluding any product content	PDP[1]	Innovation R&D Pall ackaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana
(Packaging) Material Category	Material type refers to the type of material (i.e. PP, PET, etc.) per packaging component per product TU level.	PDP[1]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana
Post Consumer Recycled (PCR) Weight	Weight of recycled content. Only Post Consumer Recycled (PCR) materials are considered as recycled. Which suppliers produced formulated products for us in the reporting year.	PDP[1]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana

Data Systems

In order to capture the primary data points as mentioned in Table 1, the following IT systems are utilized within the Company as mentioned in Table 2.

Table 5 - IT Systems used in the process of reporting

IT System	Explanation
Procurement system	ERP tool from Microsoft, used at the Company for accounting.
Excel	Data tool in which, for the current methodology: • Data was collected under the PDP project • Proxies are appointed to TUs for which no data was received in the PDP project, extrapolation of data is applied
Google Cloud (GCP)	Central storage platform for data points, which interacts with tools (e.g. PowerBI, STEP, D365)
Master data system	Master Data tool hosting product attributes, including packaging related.

Data Processing

Data Collection

During the reporting year, the following information is collected, captured, and maintained:

[2] This data comes from the PDP (Product Data Project) for 2024 and 2025 data. In this annual project, Excel templates are shared from a general PDP inbox, and templates are filled in by suppliers. Data quality checks (packaging attribute accuracy and document quality) are performed by Innovation R&D Packaging, and data completeness checks are performed by the PDP team in Asana. Final data is stored in the Google Cloud (GCP), this is done by the data architects' team of Tech&Data within the Company.

- Procurement volumes: products purchased during the reporting period
- Product information: product characteristics such as declared product content and product weight (derived from our master data system). Moreover, we retrieve supplier- packaging bill-of materials (BoM).
- Certification and evidence: towards packaging by Innovation R&D Packaging in SharePoint.

We did not receive complete data from all suppliers. For the 2025, we received primary data for 79% of the procurement volumes. Data was not received for 21% of the procurement volumes due to suppliers failing to provide thorough or timely information. This means that have detailed information about packaging items or their weights is not available for these products.

Data Extrapolation

Bill of materials (BoM) from a comparable product with primary data is used for products without primary data. For example, a Jing Body Cream (TU 111100) has primary data available, while another Jing Body Cream (TU 222200) does not have any. The latter TU is classified as Class A; hence, we derive the BoM of the TU with primary data and copy that as the BoM of the other TU code which does not have primary data. Declared content is also taken into consideration for packaging product only as the material weights vary depending on the product volume. Proxy data is only used to extrapolate total procured weights in the reporting year. Consequently, these extrapolated materials are classified as virgin materials due to the absence of third-party evaluation.

However, there are still products where an appropriate proxy could not be linked because there is no product with detailed information that can be used as proxy. The following steps are applied to extrapolate the procured weights of these products which is executed by Innovation R&D Packaging, based on product retail sampling:

- One material category is attached to the product, e.g. paper and carton, aluminium, glass, PET, PE, PP, wood or textiles as we assume that it is primarily produced with one significant material. This material allocation is used in further calculations. *Example:* A glass bottle with plastic closure, will have predominantly glass as key material.
- Additionally, a product with a similar packaging, although not the same product type, is matched to the product with no data. The weight of the main material category of the product with a similar packaging is used to extrapolate the procured weight for the product without data.
- Proxy data is only used to extrapolate total procured weights in the reporting year and these extrapolated materials are classified as virgin materials.

Data Calculation and Consolidation

Total Inflow of Procured Materials

To calculate the weight of procured materials for the reporting year, the equation below is applied. Where supplier-provided data contains blanks or missing values, we do not complete, estimate, or assume the missing information ourselves. These fields remain unfilled unless the supplier or responsible data owner provides the required information. Any fields that contain blanks are excluded in the calculation. This conservative approach avoids introducing unsupported assumptions or inconsistencies into the data. Going forward, we aim to address this through automated data collection in our new product data management tool.

$$Total\ Inflow_{PL} = \frac{\sum_{i=1}^{i=n}(TU_{w\,i}\,x\,Pv_{TU\,i}) \ldots + (TU_{w\,n}\,x\,Pv_{TU\,n})}{1000}$$

where:

Total Inflow$_P$	Total material inflow on packaging level per material category (kg)
$TU_{w\,I}$	Weight of first TU/product in scope ["i"] (grams)
$TU_{w\,n}$	Weight of first TU/product in scope ["i"] (grams)
$Pv_{TU\,I}$	Procurement volume of the first TU/product in scope ["i"] (units)
$Pv_{TU\,n}$	Procurement volume of the last TU/product in scope ["n"] (units)

Post Consumer Recycled Content

The weight of materials with Post Consumer Recycled (PCR) content for each material that meets the target is calculated through the following.

$$PCR_{weight} = \frac{\sum_{i=1}^{i=n}(PCW_{TU\,i}\,x\;\;PCR_{PCW\,TU\,i}\,x\;\;Pv_{TU\,i}) \ldots + (PCW_{TU\,n}\,x\;\;PCR_{PCW\,n}\,x\,Pv_{TU\,n})}{1000}$$

where:

PCR_{weight}	Total weight of PCR materials packaging per material category excluding loss/waste (kg)
$PCW_{TU\ i}$	Weight of packaging component of first TU/product in scope ["i"] (grams)
$PCW_{PCW\ TU\ i}$	% PCR meeting the target of packaging component of first TU/product in scope ["i"] (%)
$Pv_{\ TU\ i}$	Procurement volume of first TU/product in scope ["i"] (units)
$PCW_{TU\ n}$	Weight of packaging component of last TU/product in scope ["n"] (grams)
$PCW_{PCW\ TU\ n}$	% PCR meeting the target of packaging component of last TU/product in scope ["n"] (%)
$Pv_{\ TU\ n}$	Procurement volume of last TU/product in scope ["n"] (units)

The following considerations are applied when calculating PCR content:

- Only procured material volumes that meet the specified criteria for their respective material category are included in the calculation. For instance, aluminium purchased during the reporting year is included only if it contains at least 95% recycled content; any volume below this threshold is excluded.
- Where supplier-provided data contains blanks or missing values, we do not complete, estimate, or assume the missing information ourselves. These fields remain unfilled unless the supplier or responsible data owner provides the required information. This conservative approach avoids introducing unsupported assumptions or inconsistencies into the data. Going forward, we aim to address this through automated data collection in our new product data management tool. Any fields that contain blanks are excluded in the calculation.

Total Percentage of Materials with PCR content

The equation combining the results of the equations above is followed to obtain the final value of PCR per material category:

$$PCR_{total} = \frac{PCR_{weight}}{Total\ Inflow_{PL}} \times\ 100$$

where:

PCR_{total}	Total percentage of material weight with PCR content (%)
PCR_{weight}	Procured weight of material category with PCR content meeting the target (kilograms)
Total $Inflow_{PL}$	Procured weight of material category with and without PCR content (kilograms)

Evidence collection & Validation

The owner of this methodology is the Innovation R&D Packaging team. Innovation R&D Packaging is responsible for collecting packaging data from suppliers as part of the Product Data Program (PDP), maintaining the data, and completing the KPI calculations for this target.

The Product Data Program (PDP) is Rituals' supplier engagement programme for collecting packaging sustainability data, including post-consumer recycled (PCR) content information. Data is collected directly from suppliers and maintained by Innovation R&D Packaging as part of ongoing packaging data management activities. The manual PDP data collection project took place between 2024 and 2025.

During the PDP project, data was reviewed for completeness and consistency before being used for KPI calculations and reporting. Data completeness checks were performed to identify missing, incomplete or inconsistent information. Innovation R&D Packaging then reviewed the data and investigated any anomalies, such as inconsistencies in packaging composition, missing values or information that did not align with available supporting documentation. Where issues were identified, the relevant supplier or internal data owner was contacted to clarify or correct the data before it was included in the KPI calculation. Where primary data could not be obtained within the project timeline, the extrapolation approach described in this methodology may be applied.

Due to reporting timelines, supporting PCR evidence was not always available at the time of reporting. Materials for which suppliers reported PCR content were included in the PCR calculation based on the reported PCR percentage. The *pcr_evidence* field is used to track the availability of supporting documentation and does not determine whether a material is included in the reported PCR total.

The following stakeholders were involved in the agreement of the calculation approach: Innovation R&D Packaging and the Impact/Sustainability team. These are the two teams most closely involved in setting and monitoring Rituals' circularity and sustainability strategy.

The KPI calculations are performed by the Innovation R&D Packaging and Impact teams. As part of the review process, a sample of trade codes, particularly high-volume products, is checked to verify the accuracy of the calculations. Where calculation errors or unexpected results are identified, the root cause is investigated and corrections are implemented before final reporting. Data quality issues or calculation errors identified during data collection, calculation or review are investigated by the Innovation R&D Packaging team. Where required, the relevant supplier or internal data owner is contacted to clarify or correct the data before final reporting.

No formal consultation process with users, data owners or decision-makers was conducted specifically for the initial development of this methodology. However, the methodology and related targets are discussed with the relevant Management Teams and approved by the Executive Committee. Evidence of approval is maintained through Executive Committee meeting minutes.

Methodology gaps or issues are identified through periodic reviews, stakeholder feedback, data quality assessments, internal audit findings and changes in regulatory or reporting requirements. Identified issues are evaluated by the Innovation R&D Packaging team and, where updates are required, revisions are documented, reviewed with relevant stakeholders and incorporated into the next version of the methodology. Material changes are discussed with the relevant Management Teams and approved through the established governance process before implementation.

Methodology ownership remains with the Innovation R&D Packaging team. The methodology is reviewed annually and may be updated to reflect regulatory developments, methodological improvements, improved data quality, internal audit findings, or significant changes in the product portfolio. Any material methodology changes are reviewed with relevant stakeholders, discussed with the relevant Management Teams, and approved through the established governance process before implementation.

Future Next Steps

- **Data Collection Improvement** - Per Q2 2026 our new Product Lifecycle Management (PLM) tool is implemented. With this also the process of requesting critical packaging datapoints will be requested prior ordering of the materials at our supplier per starting for reporting 2026.
- **PCR CEN aligned calculation** – Updating the PCR calculation method based on new CEN aligned standard (e.g. renewal of EN 153434 and CEN/TR 18160:2025) with the Packaging and Packaging Waste Regulation (PPWR). This is for now expected earliest start 2027.101

Recyclability

Scope and Boundary

The methodology covers the following KPI: **% of packaging designed for recyclability in the product portfolio.**

The methodology is based on relevant industry guidance and regulatory requirements, including NEN-EN 13430, Article 6 of the Packaging and Packaging Waste Regulation (PPWR), and Design for Recycling assessment methodologies developed by KIDV and RecyClass.

To support consistent reporting, the Company has established a methodology for assessing recyclability at both packaging component and total packaging level. The methodology applies Design for Recycling principles and uses packaging component data, recyclability assessments, and packaging weight information to determine overall packaging recyclability performance.

No formal consultation process with users, data owners or decision-makers was conducted specifically for the development of this methodology. The methodology is owned by Innovation R&D Packaging. The calculation approach was agreed with the Impact/Sustainability team, which is closely involved in the Company's circularity and sustainability strategy. Methodology changes are managed by Innovation R&D Packaging. The methodology and related targets are discussed with the relevant Management Teams and approved by the Executive Committee. Evidence of approval is maintained through Executive Committee meeting minutes.

The methodology is reviewed at least annually and may also be reviewed on an ad hoc basis to reflect regulatory developments, changes in industry standards, identified methodology gaps, data quality improvements, or significant changes to assessment processes.

- The disclosure is covering all products, except accessories (e.g. spoon, non-sellable canvas bags) and electronic products (e.g. Genie and Aroma Diffuser) which were sold during the financial year of 2025.
- All packaging materials that are covered by this disclosure are recorded and recognized as resource inflows at the time they enter the warehouses of the Company.
- Primary and secondary packaging, representing the sellable packaging associated with Rituals products, are included within the scope of this assessment. Tertiary and transport packaging are excluded from scope. Tertiary and transport packaging are generally less complex, more frequently mono-material, and are currently being addressed as a subsequent phase in collaboration with the responsible Supply Chain teams, aligned with PPWR timelines and requirements.
- The Company procures its packaging items through packaging manufacturers who provide them to our third-party full-service providers who process the packaging for filling. The Company does not have own manufacturing and/or filling facilities.

Methodology

Data Attributes

For setting up the calculations required for providing compliancy towards Post Cosumer Recycled (PCR) content the primary data points in Table 1 are utilized. Every datapoint has an owner and control entity for ensuring data accuracy and completeness.

Table 1 - Primary datapoints used in the process of reporting

Datapoint	Explanation	Source	Owner	Controls
List of products sold and respective volumes in the reporting year	Which products were sold in the reporting year	D365	Finance	Part of ERP accounting
TU (Trade Unit)	All product related attributes as product name, components, weights etc. Similar to Stock Keeping Unit (SKU).	Master data system	Innovation Data	No official control in place.

Packaging Item	These are the packaging components that a TU consists of. For each packaging item material, weight, PCR % and FSC certified is filled.	PDP[3]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana.
Net Weight Packaging Component	The total weight of the packaging component type per material type excluding any product content	PDP[1]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana
(Packaging) Material Category	Material type refers to the type of material (i.e. PP, PET, etc.) per packaging component per product TU level.	PDP[1]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana
Recyclability per Total Packaging*	Based on threshold of 70% of packaging waste per packaging level meeting DfR (yes/no)	PDP[1]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana
Recyclability per Component*	Based on KIDV and/or RecyClass recyclability design-for-recyclability assessments scores are provided, supported by evidence by assessment reports.	PDP[1]	Innovation R&D Packaging	Data received in PDP project is checked on formulation accuracy by Innovation R&D Packaging. Data completeness checks are performed by the PDP team in Asana

*See the Annex for more information on the data attributes related to recyclability

Data Systems

In order to capture the primary data points as mentioned in Table 1, the following IT systems are utilized within the Company as mentioned in Table 2.

Table 2 - IT Systems used in the process of reporting

IT System	Explanation
D365	ERP tool from Microsoft, used at the Company for accounting.
Excel	Data tool in which, for the current methodology: • Data was collected under the PDP project • Proxies are appointed to TUs for which no data was received in the PDP project, extrapolation of data is applied
Google Cloud (GCP)	Central storage platform for data points, which interacts with tools (e.g. PowerBI, STEP, D365)
Master data system	Master Data tool hosting product attributes, including packaging related.

Data Processing

Data Collection

During the reporting year, the following information is collected, captured, and maintained:

- Sales volumes: products sold during the reporting period.
- Product information: product characteristics such as declared product content and product weight (derived from our master data system). Moreover, we retrieve supplier- packaging bill-of materials (BoM).
- Certification/reports and evidence: towards packaging by Innovation R&D Packaging in SharePoint.

We did not receive complete data from all suppliers. For the 2025, we received primary data for 60% of the sales volumes. Data was not received for 40% of the sales volumes due to suppliers failing to provide thorough or timely information. This means that have detailed information about packaging items or their weights is not available for these products.

[3] This data comes from the PDP (Product Data Project) for 2024 and 2025 data. In this annual project, Excel templates are shared from a general PDP inbox, and templates are filled in by suppliers. Data quality checks (packaging attribute accuracy and document quality) are performed by Innovation R&D Packaging, and data completeness checks are performed by the PDP team in Asana. Where missing, incomplete, inconsistent or anomalous data was identified, the issue was investigated by Innovation R&D Packaging and followed up with the relevant supplier for clarification or correction before use in recyclability assessments and reporting. Where primary data could not be obtained within the project timeline, the methodology's extrapolation approach was applied. Final data is stored in the Google Cloud (GCP), this is done by the data architects' team of Tech&Data within the Company.

Data Extrapolation

Bill of materials (BoM) from a comparable product with primary data is used for products without primary data. For example, a Jing Body Cream (TU 111100) has primary data available, while another Jing Body Cream (TU 222200) does not have any. The latter TU is classified as Class A; hence, we derive the BoM of the TU with primary data and copy that as the BoM of the other TU code which does not have primary data. Declared content is also taken into consideration for packaging product only as the material weights vary depending on the product volume. Proxy data is only used to extrapolate total procured weights in the reporting year. Consequently, these extrapolated materials are classified as virgin materials due to the absence of third-party evaluation.

Data Calculation and Consolidation

Total Outflow of Sold Materials

To calculate the weight of sold materials for the reporting year, the equation below is applied:

$$Total\ Outflow_{PL} = \frac{\sum_{i=1}^{i=n}(TU_{w\,i}\,x\,Sv_{TU\,i}) \ldots + (TU_{w\,n}\,x\,Sv_{TU\,n})}{1000}$$

where:
Total Outflow$_{PL}$ = Total material outflow on packaging level per material category (kg)
$TU_{w\,i}$ & = Weight of packaging of the first TU/product in scope ["i"] (grams)
$Sv_{TU\,i}$ = Sales volume of the first TU/product in scope ["i"] (units)
$TU_{w\,n}$ & = Weight of packaging of the last TU/product in scope ["n"] (grams)
$Sv_{TU\,n}$ = Sales volume of the last TU/product in scope ["n"] (units)

The total weight of sold materials is used as the denominator to obtain the KPIs listed above in section 2.

Recyclability

The following equation and steps are followed to obtain the recyclability baseline:

$$DfR_{total} = \frac{\sum Sv_{TU\,70}}{\sum Sv_{TU}} \times\ 100$$

where:

DfR_{total}	Total percentage of products designed for recyclability (DfR) materials packaging (%)
$Sv_{TU\,70}$	Sold weight of products with at least 70% recyclability of total weight (grams)
Sv_{TU}	Sold weight of all sold products within the reporting year (grams)

Overall design of recyclability if at least 70% of the total packaging weight (per packaging level, e.g., sales- and grouped packaging) is considered design for recycling according to the KIDV assessment guidelines, in preparation towards PPWR compliance. Calculate the sum of packaging components which is considered 'Optimal', 'Reasonable' or 'Limited Recyclable' by the KIDV and/or RecyClass assessment per (disposal) component. Supplier-reported packaging weights are used as the primary input for recyclability calculations, even where supporting evidence or assessments indicate different weights.

- For 'yes'; > 70% of total weight on packaging level is considered 'Optimal, Reasonable or Limited* recyclable'.
- For 'no'; < 70% of total weight on packaging level is considered 'Optimal, Reasonable or Limited* recyclable'.

Future Next steps

- **Data Collection Improvement** - Per Q2 2026 our new Product Lifecycle Management (PLM) tool will be implemented. With this also the process of requesting critical packaging datapoints will be requested prior ordering of the materials at our supplier.
- **Recyclability tool -** Going forward, Rituals will use (Q3 2026) Recyclability tool as the standard methodology and platform for recyclability assessments. Recyclability tool enables automated, data-driven evaluations of packaging recyclability based on country-specific recycling infrastructure, and regulatory requirements. The platform also supports Extended Producer Responsibility (EPR) fee calculations and provides portfolio-level insights to support packaging optimization and compliance activities. This will improve data quality, increase assessment coverage, reduce manual work, and help ensure compliance with upcoming regulations such as the PPWR. As more complete and accurate packaging data becomes available through Recyclability tool, Rituals may reassess and recalculate the recyclability baseline to improve accuracy and reduce reliance on assumptions and proxy data.

Annex

Annex 1: Example comparison of biodegradability calculations of different products in the same 'Product short'

Product Name	Product Short	Biodegradability %
Rituals Sport Shower Foam	Shower Foam	92.81
The Ritual of Sakura Foaming Shower Gel	Shower Foam	93.34
The Ritual of Oudh Foaming Shower Gel	Shower Foam	93.17

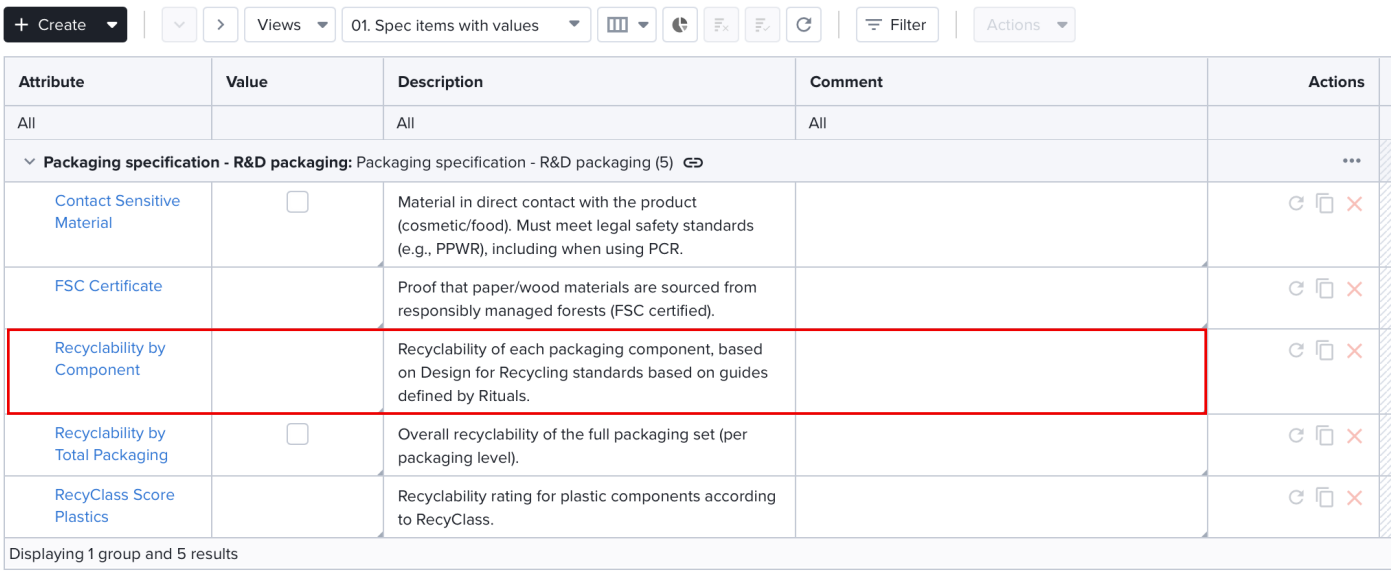
Annex 2: Emission factors used in our GHG calculations

Scope	**Activity/Category**	**Source**	**Version**	**Notes**
Scope 1	Direct GHG emissions from stationary combustion	Department for Energy Security and Net Zero	2025	We apply these emission factors consistently across our offices and stores in Europe and Asia, even though they are UK-specific. We are currently improving our data so we can use country-specific emission factors from the IEA instead.
Scope 1	Direct GHG emissions from mobile combustion	Department for Energy Security and Net Zero	2025	We apply DESNZ emission factors to non-UK vehicles as well, as no alternative source is currently considered more credible.
Scope 1	Direct fugitive GHG emissions	ADEME Base Carbone	V23.9	-
Scope 2	Indirect GHG emissions from imported electricity	International Energy Agency S2	2025	The IEA emissions factor dataset is currently available through 2023 only. This reflects the most recent version published by the IEA at the time of reporting, as referenced on the IEA Emissions Factors 2025 webpage.
Scope 2	Indirect GHG emissions from imported energy other than electricity	Ecoinvent	3.12	-
Scope 3	Purchased goods and services	Ecoinvent	3.12	-
		Supplier-specific factors	2025	We receive emission factors from our suppliers as they have the product carbon footprint for some of our ingredients. We use these factors in our calculations.
		International Energy Agency S2	2025	-
		ADEME Base Carbone	V23.9	-
		Composite emission factor*	2025	-
Scope 3	Capital goods	Ecoinvent	3.12	-
		ADEME Base Carbone	V23.9	-
Scope 3	Fuel and energy related activities not included in Scope 1 or 2	International Energy Agency S3	2025	-
Scope 3	Upstream transport and distribution	International Energy Agency S2	2025	-
		Department for Energy Security and Net Zero	2025	We apply DESNZ emission factors to non-UK transport as well, as no alternative source is currently considered more credible.
Scope 3	Waste generated in operations	Ecoinvent	3.12	-
		Composite emission factor*	2025	-
Scope 3	Business travel	Department for Energy Security and Net Zero		We apply DESNZ emission factors to non-UK travel as well, as no alternative source is currently considered more credible.
Scope 3	Employee commuting	Ecoinvent	3.12	-
		Department for Energy Security and Net Zero		Similar to business travel, we apply DESNZ emission factors to non-UK modes of transport, as no alternative source is currently considered more credible.
Scope 3	Use of sold products	Composite emission factor*	2025	-
		Factor from scientific article	2022	-
Scope 3	End-of-life treatment of sold products	Ecoinvent	3.12	-
		Composite emission factor*	2025	-
Scope 3	Franchises	International Energy Agency S2	2025	-

* In certain cases, we create composite emission factors to ensure methodological alignment with our reporting approach. This occurs when either (1) an existing factor must be converted into a different unit of measurement, or (2) factors from credible sources must be combined to reflect the specific assumptions underlying our calculations.

Annex 3: Recyclability by Component

Items



+ Create | Views | 01. Spec items with values | Filter | Actions

Attribute	Value	Description	Comment	Actions
All		All	All	
Packaging specification - R&D packaging: Packaging specification - R&D packaging (5)				
Contact Sensitive Material	☐	Material in direct contact with the product (cosmetic/food). Must meet legal safety standards (e.g., PPWR), including when using PCR.		
FSC Certificate		Proof that paper/wood materials are sourced from responsibly managed forests (FSC certified).		
Recyclability by Component		Recyclability of each packaging component, based on Design for Recycling standards based on guides defined by Rituals.		
Recyclability by Total Packaging	☐	Overall recyclability of the full packaging set (per packaging level).		
RecyClass Score Plastics		Recyclability rating for plastic components according to RecyClass.		

Displaying 1 group and 5 results

Definition

Recyclability per component is depended on how it is disposed by the end-consumer. The combination of one or multiple parts that disposed at once, that can be separated without tools and manual separation. so-called 'disposal unit'. Composites and e.g. bottle with self-adhesive label.

Results depends on assessment of material:

	KIDV assessment result	RecyClass assessment result
Optimal	Optimal	A
Reasonable	Reasonable*	B
Limited	Limited*	C
Non-Recyclable	Non-Recyclable	Non-Recyclable (Previously D – F Score)

**If substantiation in the form of a external sorting and/or recycling test can be provided that demonstrate recyclability, scoring can be revised as optimal; evidence must be provided under the documentation admission. See 'Documentation Request' section for guidelines.*

Note – Outer boxes applied for collating and transporting throughout the supply chain are considered recyclable, as KIDV is only applicable for household waste (B2C).

Format

Dropdown, one answer possible.

Supporting document needed

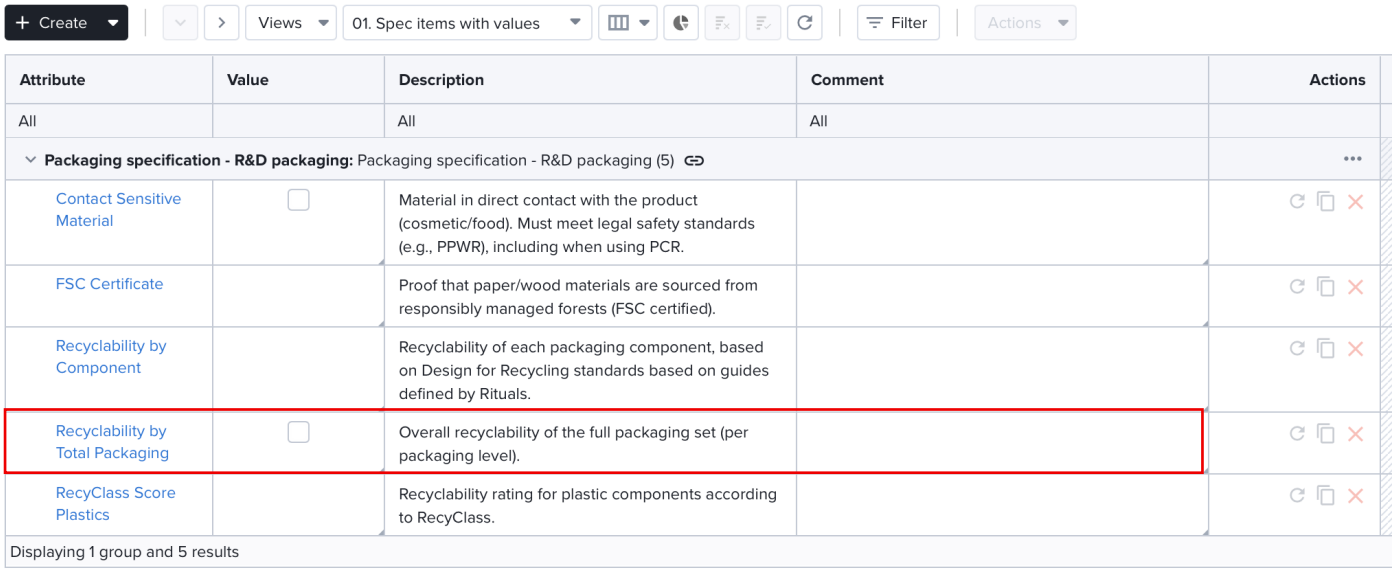
No, evidence is not required at the moment (besides at component level assessment reports available).

Data quality demand

Yes, Design-for-Recycling (DfR) assessment of KIDV and/or Recyclass needs to be provided. Or in case of availability of at scale recycling test at third party institute (e.g. NTCP, Veolia) executed, provide report in order to override DfR assessment results. *See 'Documentation Request' section of this document for guidelines.*

Annex 4: Recyclability by Total Packaging

Items



+ Create | Views | 01. Spec items with values | Filter | Actions

Attribute	Value	Description	Comment	Actions
All		All	All	
Packaging specification - R&D packaging: Packaging specification - R&D packaging (5)				
Contact Sensitive Material	☐	Material in direct contact with the product (cosmetic/food). Must meet legal safety standards (e.g., PPWR), including when using PCR.		
FSC Certificate		Proof that paper/wood materials are sourced from responsibly managed forests (FSC certified).		
Recyclability by Component		Recyclability of each packaging component, based on Design for Recycling standards based on guides defined by Rituals.		
Recyclability by Total Packaging	☐	Overall recyclability of the full packaging set (per packaging level).		
RecyClass Score Plastics		Recyclability rating for plastic components according to RecyClass.		

Displaying 1 group and 5 results

Definition

Overall design of recyclability if at least 70% of the total packaging weight (per packaging level, e.g., sales- and grouped packaging) is considered design for recycling according to the KIDV assessment guidelines, in preparation towards PPWR compliance.

Calculate the sum of packaging components which is considered 'Optimal', 'Reasonable' or 'Limited Recyclable' by the KIDV and/or RecyClass assessment per (disposal) component,

- For 'yes'; > 70% of total weight on packaging level is considered 'Optimal, Reasonable or Limited* recyclable'.
- For 'no'; < 70% of total weight on packaging level is considered 'Optimal, Reasonable or Limited* recyclable'.

**If substantiation in the form of a external sorting and/or recycling test can be provided that demonstrate recyclability, scoring can be revised as optimal; evidence must be provided under the documentation admission. See 'Documentation Request' section for guidelines.*

A fictive example on how to assess the recyclability of the total packaging:

Component	Material	Recyclability by Component	Net Weight	Net weight % contribution
Bottle	Glass	Optimal	100 grams	74%
Closure	Wood	Non-Recyclable	50 grams	22%
Label	Plastic	Non-Recyclable	5 grams	4%
Conclusion:	**Yes, as 74% is considered recyclable**			

Note – This is a change in definition compared to 2024 assessment: due to change of assessment by the KIDV and the intended targets of PPWR on recyclability.

Format

Checkbox, checked means 'Yes'.

Supporting document needed

Yes, Design-for-Recycling (DfR) assessment of KIDV and/or Recyclass needs to be provided. Or in case of availability of at scale recycling test at third party institute (e.g. NTCP, Veolia) executed, provide report in order to override DfR assessment results. *See 'Documentation Request' section of this document for guidelines.*

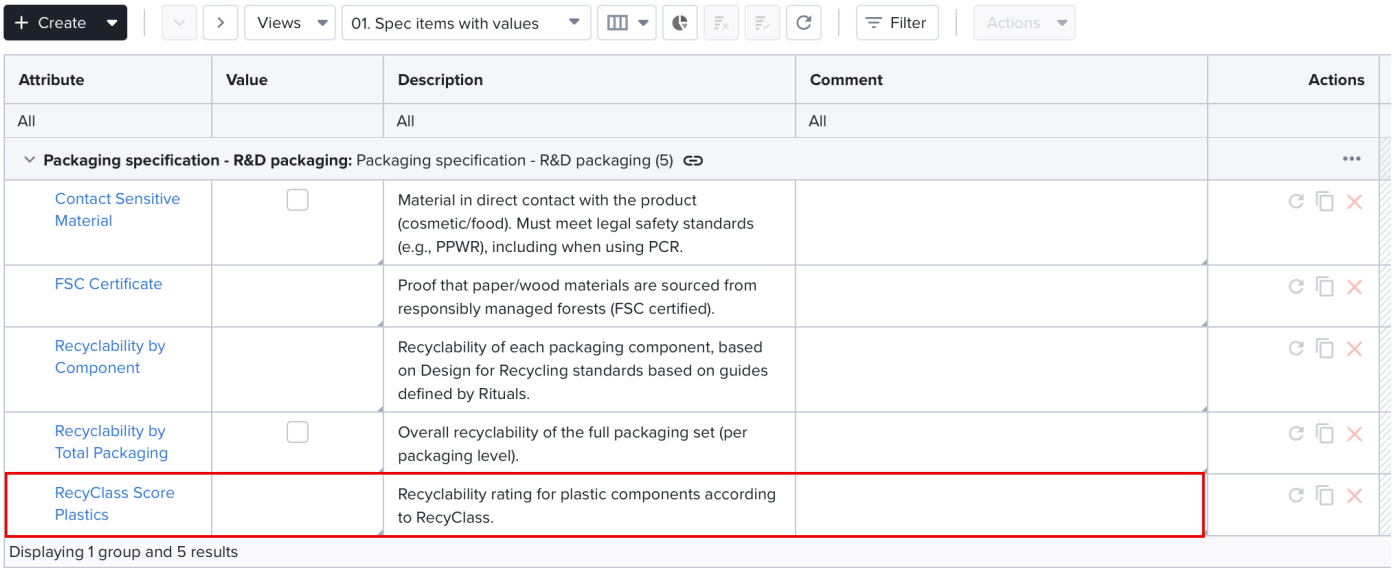
Data quality demand

- Scoring of the attribute is equal among all the Packaging Items within the Packaging level; Sales Packaging or Grouped Packaging.

E.g. if Sales Packaging exists of three Packaging Items all bottle, cap and label get the same scoring. Component Recyclablity can be different.

Annex 5: RecyClass Score PlasticsRecyClass Score Plastics

Items



+ Create | Views | 01. Spec items with values | Filter | Actions

Attribute	Value	Description	Comment	Actions
All		All	All	
Packaging specification - R&D packaging: Packaging specification - R&D packaging (5)				
Contact Sensitive Material	☐	Material in direct contact with the product (cosmetic/food). Must meet legal safety standards (e.g., PPWR), including when using PCR.		
FSC Certificate		Proof that paper/wood materials are sourced from responsibly managed forests (FSC certified).		
Recyclability by Component		Recyclability of each packaging component, based on Design for Recycling standards based on guides defined by Rituals.		
Recyclability by Total Packaging	☐	Overall recyclability of the full packaging set (per packaging level).		
RecyClass Score Plastics		Recyclability rating for plastic components according to RecyClass.		

Displaying 1 group and 5 results

Definition

The RecyClass tool defines the meaning of "recyclability" and "recyclable packaging", by a class ranking from "A" to "C" and 'Non-Recyclable), for plastic packaging:

- Classes A, B and C claims to be recyclable within current streams;
- Non-Recyclable (Prior Class D, E and F) cannot reach the requirements of circularity and will lower the quality of the recycling stream.

Format

Dropdown, one answer possible.

Supporting document needed

Yes, Design-for-Recycling (DfR) assessment of KIDV and/or Recyclass needs to be provided. Or in case of availability of at scale recycling test at third party institute (e.g. NTCP, Veolia) executed, provide report in order to override DfR assessment results. *See 'Documentation Request' section of this document for guidelines.*

Data quality demand

- Only applies for plastic packaging materials, not to other materials.

Only when the Packaging Item is exceeding 50% of its weight in plastic (e.g. existence of composites paper and plastic layers).