



LRQA Independent Assurance Statement

Relating to P&G US Business Services Company for the Fiscal Year 2024 to 2025

This Assurance Statement has been prepared for P&G in accordance with our contract.

Terms of Engagement

LRQA, Inc. (LRQA) was commissioned by P&G US Business Services (P&G) to provide independent assurance on its GHG emissions inventory (“the Report”) for the fiscal year 2024-2025, covering the period of July 1, 2024 to June 30, 2025, against the assurance criteria below to a limited level of assurance using LRQA’s verification procedure and ISO 14064 - Part 3 for greenhouse gas (GHG) emissions. LRQA’s verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered P&G’s global operations and activities under its operational control and specifically the following requirements:

- Verifying conformance with:
 - P&G’s GHG Inventory Management Plans; and
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas (GHG) Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data¹.
- Reviewing whether the Report has taken account of:
 - GHG Protocol Scope 2 Guidance;
 - GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard; and
 - GHG Protocol Technical Guidance for Calculating Scope 3 Emissions.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions.
 - Scope 3 GHG emissions verified by LRQA only include Category 4 – Upstream Transportation and Distribution

The following GHG emissions were excluded from P&G’s GHG Emissions Inventory on the basis of their de minimis contribution to the total direct and indirect GHG emissions: emissions from non-manufacturing distribution centers that are within P&G’s operational control and have a total square footage less than 1,000,000 square feet; emissions from refrigeration, heating, ventilation and air conditioning (HVAC) systems; emissions from fire suppression equipment; emissions from on-site wastewater treatment facilities; fugitive emissions from circuit breakers containing SF6; emissions from sites with insufficient data; and physical operations on site of P&G warehouses involving movements of the truck trailers during the drop loading phase of transportation and distribution of P&G’s finished products.

Also excluded are upstream transportation of raw and pack material as well as intermediates coming from vendors to a first P&G site or moved withing P&G sites.

LRQA’s responsibility is only to P&G. LRQA disclaims any liability or responsibility to others as explained in the end footnote. P&G’s responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of P&G.

¹ <http://www.ghgprotocol.org/>



LRQA’s Opinion

Based on LRQA’s approach nothing has come to our attention that would cause us to believe that P&G has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance² and at the materiality of the professional judgement of the verifier.

Table 1. Summary of P&G Key Data for FY24-25:

Greenhouse Gas Emissions	Data	Unit
Scope 1	1,966,111	MT CO ₂ e
Biogenic CO ₂ Emissions	53,111	MT CO ₂ e
Scope 2 GHG emissions (Location-based) ¹	2,107,046	MT CO ₂ e
Scope 2 GHG emissions (Market-based) ¹	113,386	MT CO ₂ e
Scope 3 – Category 4: Upstream Transportation and Distribution	1,696,448	MT CO ₂ e
Note 1: Scope 2, Location-based and Scope 2 Market-based are defined in the WRI/WBCSD GHG Protocol, 2015		

LRQA’s Approach

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- conducting screen share to review GHG data flows including data collection, data transfer and processing, emissions calculation and reporting;
- assessing P&G’s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying historical GHG emissions data and records at an aggregated level for fiscal year 2024-2025; and
- confirming that P&G has documented their base year, and conditions for base year recalculation for their GHG emissions inventory. P&G performed the necessary analysis to determine whether a base year recalculation is necessary, and they determined that the conditions requiring base year recalculation have been met for Scope 3 – Category 4: Upstream Transportation and Distribution. P&G has recalculated their base year. LRQA did not verify the recalculated FY 2019/2020 base year.

LRQA’s Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

² The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 10/15/2025

A handwritten signature in black ink that reads "Joycelyn Swamidoss".

Joycelyn Swamidoss
LRQA Lead Verifier
On behalf of LRQA, Inc.,
2500 City West Blvd, Ste 150, Houston, TX 77042
LRQA reference: UQA00000438/7593062

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