

# Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Essentra plc ("Essentra") to provide limited assurance in relation to the Selected Information set out below and presented in Essentra's 2025 Annual Report (the "Report").

## ENGAGEMENT SUMMARY

<b>Scope of our assurance engagement</b>	<p>Whether the following Selected Information for 2025, as indicated in Essentra's 2025 Annual Report is fairly presented, in all material respects, in accordance with the reporting criteria.</p> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
<b>Selected Information</b>	<ul style="list-style-type: none"><li>• Total Scope 1 GHG emissions [metric tonnes CO<sub>2</sub>e]</li><li>• Total Scope 2 GHG emissions (location-based) [metric tonnes CO<sub>2</sub>e]</li><li>• Total Scope 2 GHG emissions (market-based) [metric tonnes CO<sub>2</sub>e]</li><li>• Total Scope 3 GHG emissions from the following categories [metric tonnes CO<sub>2</sub>e]:<ul style="list-style-type: none"><li>- Category 1: Purchased goods and services</li><li>- Category 4: Upstream transportation and distribution</li></ul></li><li>• Total solid hazardous and non-hazardous waste by destination (Recycling, Recovery, Incineration, Landfill) [metric tonnes]</li><li>• Zero waste to landfill sites [number]</li><li>• Percentage of raw materials from sustainable sources in polymer ranges [percentage]</li><li>• Recycled content in packaging materials [percentage]</li></ul>
<b>Reporting period</b>	1 January 2025 to 31 December 2025
<b>Reporting criteria</b>	<ul style="list-style-type: none"><li>• Essentra's Basis of Reporting 2025 (available at <a href="https://essentraplc.com/esg/reporting-centre">essentraplc.com/esg/reporting-centre</a>)</li><li>• GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions</li><li>• GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions</li><li>• GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard(WBCSD/WRI 2011) for Scope 3 GHG emissions</li></ul>
<b>Assurance standard and level of assurance</b>	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board.</p> <p>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 and 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.</p>
<b>Respective responsibilities</b>	<p>Essentra is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to Essentra on the agreed assurance scope based on our engagement terms with Essentra, the assurance activities performed and exercising our professional judgement.</p>

## OUR CONCLUSION

Based on our activities as described below, nothing has come to our attention to indicate that the Selected information for 2025, together with the related explanatory notes, are not fairly presented, in all material respects, in accordance with the reporting criteria.

## OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information;
- Performing an analytical review of the year-end data submitted by locations included in the consolidated 2025 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting in-person and virtual site visits to three Essentra facilities in Thailand, France and the UK to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



17 March 2026

London, United Kingdom

ERM Certification and Verification Services Limited

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## THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

## OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Essentra in any respect.