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Independent Limited Assurance Report to the Members of Deloitte LLP on Selected Environmental Performance Data included within the Business and ESG Performance Metrics Report for the year ended 31 May 2026

BDO LLP was engaged by Deloitte LLP (the “LLP”) to perform an Independent limited assurance engagement on selected Environmental Performance Data for the year ended 31 May 2026.

The selected subject matter information comprises the sustainability information identified without the symbol * within the Business and ESG Performance Metrics Report and listed in Appendix A for the year ended 31 May 2026 (the “selected subject matter information”).

The selected subject matter information has been prepared by the LLP. The Assurance criteria used in the preparation of the selected subject matter information is your FY26 UK Basis of Reporting (the “Assurance Criteria”) as set out in the link which can be found on page 4 of the Business and ESG Performance Metrics Report.

Other than the selected subject matter information identified above, we have not performed assurance procedures on any other information included within the Business and ESG Performance Metrics Report, and accordingly we do not express any form of assurance conclusion on information other than the selected subject matter information identified without the symbol *.

The selected subject matter information must be read and understood together with the Assurance Criteria. The Members of the LLP are solely responsible for selecting and applying the Criteria. The Assurance Criteria were specifically designed for the preparation of the selected subject matter information included within the Business and ESG Performance Metrics Report. As a result, the selected subject matter information may not be suitable for any other purpose.

Responsibilities of the Members of Deloitte LLP

The Members of the LLP are responsible for:

- The preparation and selection of the selected subject matter information, in accordance with the applicable assurance criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the selected subject matter information, that is free from material misstatement, whether due to fraud or error;
- Establishing and maintaining appropriate internal control relevant to the preparation of the selected subject matter information that is free from material misstatement, whether due to fraud or error’ and
- Selecting appropriate assurance criteria against which the selected subject matter information is to be evaluated and ensuring the assurance criteria is relevant and appropriate.

Our Responsibilities

Our responsibility is to perform a limited assurance engagement on the selected subject matter information and express a conclusion based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (“ISAE 3000 (Revised)”) and the International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements (“ISAE 3410”) issued by the international Auditing and Assurance Standards Board (“IAASB”) and our terms of engagement.

Those standards require that we plan and perform this engagement to obtain limited assurance about whether the selected subject matter information is free from material misstatement.

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Independence and Quality Management

In performing our engagement, we have complied with the independence and other ethical requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, and which is at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants.

The firm applies International Standard on Quality Management (UK) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of the Work Performed

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our limited assurance conclusion over the selected subject matter information.

The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Although we considered the effectiveness of management's internal control when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal control relevant to the selected subject matter information.

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. A limited assurance engagement primarily consists of making enquiries of persons responsible for preparing the selected subject matter information and related information and applying analytical and other appropriate procedures. 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.

With respect to our limited assurance conclusion, the primary procedures performed were based on our professional judgement and included:

- Evaluating the appropriateness of the Assurance Criteria used to measure and disclose the selected subject matter information.
- Conducting interviews with management and relevant personnel to understand how the Assurance Criteria were applied, and to obtain relevant information on a sample basis and data used in measuring and reporting the selected subject matter information.
- Obtaining an understanding of the systems and processes for collecting, reporting and consolidating the selected subject matter information, including obtaining an understanding of internal control relevant to the measurement and recording of the subject matter information, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control framework.
- Performing an analytical review of the data underlying the selected subject matter information, including comparison with the previous reporting period and a consideration of trends in the data, and inquiring of management to understand any significant unexplained variances.
- For selected samples, checking the underlying source data and mathematical calculations and formulae applied in the measurement of the selected subject matter information.
- Obtaining an understanding of the estimation methodologies used by the LLP and comparing these to industry standards and market practice to check they are reasonable.



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- Reading other information presented across the Business and ESG Performance Metrics Report and consider whether the other information is materially inconsistent with the selected subject matter information or knowledge obtained during the assurance engagement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the Assurance Criteria. While the LLP's selected subject matter information may be informed by the need to satisfy wider legal or regulatory requirements, the scope of work and our conclusions do not constitute assurance over compliance with those wider legal or regulatory requirements and is restricted to the selected subject matter information in this report.

Inherent Limitations in Preparing the Selected Subject Matter Information

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the selected subject matter information and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact accuracy and comparability.

Amongst other selected subject matter information, Greenhouse Gas quantification is unavoidably subject to inherent uncertainty as a result of both scientific and estimation uncertainty and for other non-financial performance information the precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time. Our conclusion is based on historical information and the projection of any information or conclusions contained in this report to any future periods would be inappropriate.

Our Limited Assurance Conclusion

Based on the procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe the selected subject matter information for the year ended 31 May 2026, has not been prepared, in all material aspects, in accordance with the LLP's Assurance Criteria.

Our conclusion is to be read in the context of the remainder of this report, including the "Inherent limitations in Preparing the Selected Subject Matter Information" above.

Other Matter - Comparative Information

The comparative information presented in the Business and ESG Performance Metrics Report for the year ended 31 May 2025 was subject to an assurance engagement conducted by us. Our assurance report dated 29 September 2025 expressed a limited assurance conclusion on that information.

Other Information

Management of the LLP is responsible for the other information. The other information comprises the information included in the Business and ESG Performance Metrics Report. Our conclusion on the selected subject matter information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the selected subject matter information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the subject matter information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon.



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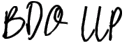
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Intended Use of Our Report

Our report is prepared to meet the agreed requirements specified by the Members of the LLP, solely for their use and benefit, in accordance with the Engagement Letter between us dated 23 June 2026 and for no other purpose. Our report should not therefore be regarded as suitable to be used or relied on by anyone other than the Members of the LLP for any purpose or in any context. Any party or person other than the LLP who gains access to our report or a copy thereof and choose to rely on our report (or any part thereof) will do so at their own risk.

To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party, other than the Members of the LLP for our work, the assurance report, and the conclusions we have reached.

DocuSigned by:

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25 September 2026

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Appendix A: The selected Environmental Performance Data (the “Subject Matter”)

KPIs reported under ISAE 3410:

Greenhouse Gas (GHG) Emissions	tCO ₂ e
Scope 1	1,692
Gas	1,690
Owned vehicle fleet (ICE)	2
Scope 2 (market-based)	17
Electricity (market-based)	0
<i>Electricity (location-based)</i>	3,532
District heating and cooling	17
Owned vehicle fleet (Electric)	0
Total Gross Operational Emissions (Scope 1 + Scope 2 (market-based))	1,709
Scope 3	104,780
Purchased goods and services (PG&S)	72,820
Business travel (excluding radiative forces)	23,453
Employee commuting and homeworking	8,507
Total Gross Emissions	106,489

Certified Emissions Reductions (CER)	42,596
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Normalised Emissions	tCO ₂ e / FTE
Scopes 1 & 2	0.07
Scope 3	4.27
Total gross emissions	4.34



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Scope 3: Business Travel	0.92
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Total Energy Usage	kWh
Fuel Consumption	4,004,697
Owned, Internal Combustion Engine Vehicles	6,736
Owned, Electric Vehicles	104,470
Reimbursed Mileage & Car Rentals	3,893,491
Utilities Consumption	27,182,239
Gas	9,235,418
Electricity from buildings	17,852,026
District Cooling	0
District Heating	94,795
Total Energy Usage	31,186,936

FY26 Sustainability Target Performance for the following targets:	
Reduce Scopes 1 & 2 emissions by 70% by 2030	-75%
Reduce business travel emissions by 55% / FTE by 2030	-68%
Reduce total emissions by 90% by 2040	-8%

KPIs reported under ISAE 3000:

Other Metrics	Metric
Waste generated (tonnes)	888
Recycled (mixed) (tonnes)	227
Recycled (paper) (tonnes)	69



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Food Composting (tonnes)	150
Waste to energy (tonnes)	442
Landfill (tonnes)	0
Diverted from landfill (tonnes)	888
Water Consumption (m ³)	75,598

FY26 Sustainability Target Performance for the following targets:	
100% of company vehicles to be EV/PHEV by 2030	99%
100% of purchased electricity to be from renewables by 2030	100%