

FINAL STATEMENT

Jacobs U.K. Limited ('Jacobs') was engaged by Pennon Group plc ('Pennon') to provide limited assurance on selected Environmental, Social and Governance (ESG) metrics, as detailed below and as reported in Pennon's Annual Report and Accounts 2026 (ARA 2026) and its ESG Databook 2026. This limited assurance was undertaken in accordance with the International Auditing and Assurance Standards Board's (IAASB) International Standard on Assurance Engagements 3000 (ISAE 3000 (Revised)).

Our Conclusion

Based on the limited assurance process completed in accordance with the International Auditing and Assurance Standards Board's (IAASB) International Standard on Assurance Engagements 3000 (ISAE 3000 (Revised)) and 3410 Assurance Engagements on Greenhouse Gas Statements (ISAE 3410), we consider the following statements to be true:

- All individuals within the internal approval process have signed off the data;
- The systems and processes relating to ESG data collation and reporting are considered to be fair and appropriate;
- The ESG data listed in the table (Table 1) below is competently sourced and processed and it fairly reflects the company position.

We identified material concerns with the ESG data during audits, some of which were addressed prior to forming our conclusion. A good understanding of the reporting requirements, datasets and data processing steps were evidenced across all ESG metrics.

However, key material weaknesses remain across all ESG metrics, in the lack of robust data quality control and risk management governance, and a lack of well-documented methodology documents. We **recommend** that Pennon Group continues to strengthen its process and data governance framework across both regulated and non-regulated businesses.

Selected ESG metrics

This engagement covered the ESG metrics listed in the table below. The selection of the metrics for assurance was the responsibility of Pennon and Jacobs did not consider the selection process as part of the engagement.

The data covers all Pennon Group businesses, and the Pennon 2025/26 performance year was assured for all the metrics. The metrics used quantitative data sourced from direct measurements, supplier estimations (where standard for the industry), internal estimations (using internal averages), assumptions based on previous year's data, or spend-based calculations for some greenhouse gas Scope 3 categories.

The information in the table is as contained in the Annual Report and Accounts 2026, and it was assured to a limited level of assurance.

Reporting criteria

The criteria used for this assurance were metric definitions developed by Pennon, which include a detailed definition and scope for each metric. The carbon and energy definitions also refer to criteria from other sources, such as Streamlined Energy and Carbon Reporting (SECR) and the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

The assured data should be read together with the Pennon reporting criteria.

Pennon's Responsibilities

The Directors are responsible for:

- Establishing relevant criteria for preparing the ESG metrics in scope;
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the ESG metrics in scope that are free from material misstatement, whether due to fraud or error;
- Measuring and reporting the ESG metrics in scope based on the relevant criteria; and
- The information and presentation of data within the ARA 2026 and ESG Databook 2026.

Our Responsibilities

We are responsible for:

- Conducting an engagement in accordance with ISAE 3000 (Revised) to provide limited assurance of the ESG metrics in scope, to establish whether it is free from material misstatement, whether due to fraud or error; and Expressing an independent conclusion on the ESG metrics in scope based on our procedures.

Table 1: Scope of the assurance engagement

| ESG Metric | Reported value 2025/26 | Units |
|---|------------------------|-----------------------------------|
| Greenhouse Gas (GHG) | | |
| Total Scope 1 emissions (market-based) | 83,974 | tCO2e |
| Total Scope 1 emissions (location-based) | 83,974 | tCO2e |
| Total Scope 2 emissions (market-based) | 16,563 | tCO2e |
| Total Scope 2 emissions (location-based) | 81,968 | tCO2e |
| Total gross Scope 1 & 2 emissions (market-based) | 100,537 | tCO2e |
| Total gross Scope 1 & 2 emissions (location-based) | 165,941 | tCO2e |
| GHG emissions intensity measure (market-based) | 7.8 | gross Scope 1+2 /£100,000 revenue |
| GHG emissions intensity measure (location-based) | 12.9 | gross Scope 1+2 /£100,000 revenue |
| Scope 3 emissions: Category 1 – Purchased goods and services | 96,376 | tCO2e |
| Scope 3 emissions: Category 2 – Capital goods | 130,035 | tCO2e |
| Scope 3 emissions: Category 3 – Fuel and energy related (not Scope 1 & 2) | 32,590 | tCO2e |
| Scope 3 emissions: Category 6 – Business travel | 266 | tCO2e |
| Reduction - Scope 1 and 2 market-based (SBTi-aligned) | 41% | % |

| ESG Metric | Reported value 2025/26 | Units |
|--|------------------------|-------------|
| Energy | | |
| Total energy usage | 567,877 | MWh |
| Electricity production by energy type: Hydro | 11,390 | MWh |
| Electricity production by energy type: Solar | 10,858 | MWh |
| Electricity production by energy type: Wind | 1,425 | MWh |
| Electricity production by energy type: Other Renewables | 6,557 | MWh |
| Total energy production | 46,157 | MWh |
| Health & Safety | | |
| Total Lost Time Injuries: Employees | 28 | # |
| Lost Time Injury frequency rate: Employees | 0.39 | # /100k hrs |
| Fatalities: Employees | 0 | # |
| Fatalities: Contractors | 0 | # |
| Diversity | | |
| Men and women on the board of directors, including non-executive directors | 50% Male : 50% Female | % |
| Men and women employees across the Group | 68% Male : 32% Female | % |
| Men and women employees across the Group's senior management team | 68% Male : 32% Female | % |

Summary of work performed

The assurance was conducted between April and May 2026. Our procedures consisted of:

- Evaluating the suitability of the reporting criteria.
- Process audits to assess the systems, processes, and controls that were in place to generate and consolidate the ESG data. The audits covered a consistent set of queries, including areas such as governance, methodology, reporting checks and controls. Methodology statements were reviewed.
- Data audits during which we undertook sample checks following a risk-based approach, to gain confirmation of reported values from primary data and to ensure that the stated methodologies were followed. Where issues were found, these were reported to Pennon for correction (both material and non-material) or as recommended improvements. Samples were selected based on materiality and risk, and to provide a representative overview of the different Pennon Group companies.
- Audits were undertaken with Pennon Group subject matter experts and managers of the relevant departments (e.g. Health and Safety, HR) and an external contractor for greenhouse gas Scope 3 reporting.

Our Independence and Quality Management (including ISQM1)

Jacobs has a strong multidisciplinary team with backgrounds in sustainability reporting and assurance, ESG due diligence and disclosure, and wider environmental management services. This report represents the independent opinion of the Jacobs assurance team.

Jacobs operates a System of Quality Management (QMS) referred to as Jacobs Business Management System which is certified to BS EN ISO 9001:2015 by Lloyd's Register Quality Assurance. The current certification is valid until 30 September 2026.

Alignment to International Ethics Standards Board for Accountants (IESBA) Code of Ethics

Jacobs maintains a corporate Code of Conduct for Ethics and Integrity. All employees, directors and officers of the company globally are bound by this Code of Conduct. All members of the Jacobs assurance team are covered by this Code of Conduct.

This Code of Conduct is the basis for how Jacobs does business. Every Jacobs employee has a duty to read and understand the Code of Conduct and to apply this in all engagements undertaken. There is an annual self-certification process, which is mandatory for all employees, that requires confirmation that the latest version has been read and understood. This Code of Conduct is part of an overall Compliance and Business Practices Programme operated by Jacobs. This programme also includes Jacobs' commitment to anti-bribery and corruption.

Inherent limitations

The assurance opinion within this document is provided to a 'limited assurance level' as defined by ISAE 3000 (Revised). The procedures performed in a limited assurance engagement vary in nature and timing and are less in extent than for a reasonable assurance engagement. Because of the nature of the risk-based sample checks and inherent limitations of processes and systems, there remains the unavoidable risk that misstatements may not have been detected.

A. Heather

London
Jacobs U.K. Limited
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