



Independent Limited Assurance Report to the Directors of Convatec Group Plc

Independent limited Assurance Report by Deloitte LLP to the Directors of Convatec Group Plc on selected Environmental, Social and Governance (“ESG”) metrics (the “Selected Information”) within the Annual Report for the reporting period ended 31 December 2024.

Our assurance conclusion

Based on our procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the period ended 31 December 2024, and as listed below and indicated on page 59 in the Annual Report has not been prepared, in all material respects, in accordance with the Applicable Criteria and the Basis of Reporting defined by the Directors as set out in www.convatecgroup.com/sustainability/esg-reports-and-data/.

Scope of our work

Convatec Group Plc has engaged us to perform an independent limited assurance 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 agreed terms of engagement.

The Selected Information in scope of our engagement for the period ended 31 December 2024, as detailed on page 59 in the Annual Report, are as follows:

Selected Information	Assured Value	Unit
Scope 1 emissions	12,360	tonnes CO ₂ e
Scope 2 emissions (Market based)	1,463	tonnes CO ₂ e
Scope 2 emissions (Location based)	23,324	tonnes CO ₂ e
Energy Consumption	127,114	MWh
Emission intensity (Market based)	6.0	tonnes CO ₂ e / \$million revenue
Emission intensity (Location based)	15.6	tonnes CO ₂ e / \$million revenue
Energy intensity	0.056	MWh / \$million revenue
Operations hazard observation rate	291	Per 200,000 hours worked
Operations lost time injury rate	0.16	Per 200,000 hours worked
% females among senior management and CELT members	45%	%
Complaints per million (CPM)	22.8	Per million eaches sold

The Selected Information, as listed in the above table, needs to be read and understood together with the Criteria set out in the Basis of Reporting at www.convatecgroup.com/sustainability/esg-reports-and-data/.

Inherent limitations of the Selected Information

We obtained limited assurance over the preparation of the Selected Information in accordance with the Applicable Criteria and Basis of Reporting. Inherent limitations exist in all assurance engagements.

Any internal control structure, no matter how effective, cannot eliminate the possibility that fraud, errors or irregularities may occur and remain undetected and because we use selective testing in our engagement, we cannot guarantee that errors or irregularities, if present, will be detected.

The self-defined Applicable Criteria, the nature of the Selected Information, and absence of consistent external standards allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact comparability of the Selected Information reported by different organisations and from year to year within an organisation as methodologies develop.

We draw your attention to the specific limitations, due to the nature of the Selected Information, set out in the “Key procedures performed” section below.

Directors’ responsibilities

The Directors are responsible for preparing an Annual Report which complies with the requirements of the Companies Act 2006 and for being satisfied that the Annual Report, taken as a whole, is fair, balanced and understandable.

The Directors are also responsible for:

- Selecting and establishing the Applicable Criteria.
- Preparing, measuring, presenting and reporting the Selected Information in accordance with the Applicable Criteria.
- Publishing the Applicable Criteria publicly in advance of, or at the same time as, the publication of the Selected Information.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.
- Providing sufficient access and making available all necessary records, correspondence, information and explanations to allow the successful completion of our limited assurance engagement.

Our responsibilities

We are responsible for:

- Planning and performing procedures to obtain sufficient appropriate evidence in order to express an independent limited assurance conclusion on the Selected Information.
- Communicating matters that may be relevant to the Selected Information to the appropriate party including identified or suspected non-compliance with laws and regulations, fraud or suspected fraud, and bias in the preparation of the Selected Information.
- Reporting our conclusion in the form of an independent limited Assurance Report to the Directors.

Our independence and competence

In conducting our engagement, we complied with the independence requirements of the FRC’s Ethical Standard and the ICAEW Code of Ethics. The ICAEW Code is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We applied the International Standard on Quality Management 1 (“ISQM 1”) issued by the International Auditing and Assurance Standards Board. Accordingly, we maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Key procedures performed

We are required to plan and perform our work to address the areas where we have identified that a material misstatement in respect of the Selected Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement in respect of the Selected Information, we performed the following procedures:

- Evaluated the suitability of the criteria published in the Basis of Reporting as the basis of preparing the Selected Information.
- Performed analytical review procedures to understand the underlying subject matter and identify areas where a material misstatement of the Selected Information was likely to arise.
- Through inquiries of management, we obtained an understanding of Convatec Group Plc, its environment, processes, and information systems relevant to the preparation of the Selected Information sufficient to identify and assess risks of material misstatement in the Selected Information and provide a basis for designing and performing procedures to respond to assessed risks and to obtain limited assurance to support a conclusion.
- Through inquiries of management, we obtained an understanding of internal controls relevant to the Selected Information, the quantification process and data used in preparing the Selected Information, the methodology for gathering qualitative information, and the process for preparing and reporting the Selected Information. We have not evaluated the design of particular internal control activities, obtained evidence about their implementation or tested their operating effectiveness.
- Inspected documents relating to the Selected Information, including board committee minutes to understand the level of management awareness and oversight of the Selected Information.
- Performed procedures over the Selected Information, including recalculation of relevant formulae used in manual calculations and assessed whether the data had been appropriately consolidated.
- Performed procedures over underlying data on a statistical sample basis to assess whether the data was collected and reported in accordance with the Basis of Reporting, including verifying to source documentation.
- Assessed a sample of management’s assumptions and estimates in relation to the Selected Information.
- Assessed whether accumulated misstatements and control deficiencies were material.
- Read the narrative accompanying the Selected Information with regard to the Applicable Criteria, and for consistency with our findings.

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. 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.

We performed our engagement to obtain limited assurance over the preparation of the Selected Information in accordance with the Applicable Criteria we draw your attention to the following specific limitations:

- The operations lost time injury rate (LTI) and operations hazard observation rate metrics are derived from reported observations and reported injuries relating to employees. As a result, our procedures

may not identify misstatements relating to completeness, for example in instances where injuries may have occurred but have not been reported.

- The complaints included within the complaints per million metric is required to be reported by personnel in line with the Complaint Definition 21 CFD 820.3(b). As a result, our procedures may not identify misstatements relating to completeness, for example in instances where complaints have not been reported to Convatec Group Plc by a third-party.
- The sales eaches population included in the complaints per million metric are determined through a manual process. As a result, our procedures were limited to reconciling our selected samples to the internal system data, and therefore our procedures may not identify misstatements relating to the completeness of data, for example in instances where a product characteristic has been incorrectly excluded from the metric.
- The fuel card data included within the GHG Scope 1 emissions metric is collected and reported by a third party. Our procedures did not include obtaining assurance over the information provided by suppliers or third parties. As a result, our procedures may not identify misstatements relating to the completeness, for example in instances where fuel card usage has not been reported to the entity.

For the restatements made to historic data, specifically in relation to Complaints per Million sales, the comparative periods do not form part of the scope of our limited assurance engagement. Accordingly, whilst we have assured the 2024 metric, we have not assured the reported figures for any earlier periods, or the movement between periods, on the revised basis.

Use of our report

This report is made solely to the Directors of Convatec Group Plc in accordance with ISAE 3000 (Revised) and our agreed terms of engagement. Our work has been undertaken so that we might state to the Directors of Convatec Group Plc those matters we have agreed to state to them in this report and for no other purpose.

Without assuming or accepting any responsibility or liability in respect of this report to any party other than Convatec Group Plc and the Directors of Convatec Group Plc, we acknowledge that the Directors of Convatec Group Plc may choose to make this report publicly available for others wishing to have access to it, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Convatec Group Plc and the Directors of Convatec Group Plc as a body, for our work, for this report, or for the conclusions we have formed.



Deloitte LLP
London, UK
25 February 2025