

# Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by Kenvue Brands LLC ("Kenvue") to provide limited assurance in relation to the Selected Information set out below and presented in Kenvue's 2025 Healthy Lives Missions Report (the "Report").

## ENGAGEMENT SUMMARY

**Scope of our assurance engagement**

Whether the following Selected Information for 2025, as indicated by \* on pages 67-73, are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.  
 Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

**Selected Information**

Subject Matter	Selected performance indicator	Unit
Energy and GHG emissions	Scope 1 GHG emissions	MT CO <sub>2</sub> e
	Scope 2 GHG emissions - Location based	MT CO <sub>2</sub> e
	Scope 2 GHG emissions - Market based	MT CO <sub>2</sub> e
	Total Scope 1 + 2 Market-based GHG emissions	MT CO <sub>2</sub> e
	Total scope 3 GHG emissions comprising:	
	• Category 1 - Purchased Goods and Services (excluding FLAG emissions)	
	• Category 2 - Capital Goods	
	• Category 3 - Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2	
	• Category 4 - Upstream Transportation and Distribution	
	• Category 5 - Waste Generated in Operations	MT CO <sub>2</sub> e
	• Category 6 - Business Travel	
	• Category 7 - Employee Commuting	
	• Category 8 - Upstream Leased Assets	
	• Category 9 - Downstream Transportation and Distribution	
	• Category 11 - Use of Sold Products	
	• Category 12 - End-of-life Treatment of Sold Products	
	Total energy consumption	MWh
	Energy use from renewable sources	%
Energy use from non-renewable sources	%	
Renewable electricity by region - Total Kenvue	MWh / %	
Renewable electricity by region - North America	MWh / %	
Renewable electricity by region - Europe, Middle East, and Africa	MWh / %	
Renewable electricity by region - Latin America	MWh / %	
Renewable electricity by region - Asia Pacific (APAC)	MWh / %	
Total purchased energy	MWh	
Waste generated & diverted from disposal	Total waste generated (hazardous and non-hazardous)	MT
	Hazardous waste	%
	Non-hazardous waste	%
	Total waste diverted from disposal	MT
Water	Percent of waste diverted from disposal	%
	Discharged	million m <sup>3</sup>
	Withdrawal	million m <sup>3</sup>
Paper & wood fiber sourcing	Consumption	million m <sup>3</sup>
	Total Kenvue volume of paper and wood fiber sourced	MT
	Total volume of certified or verified recycled paper and wood fiber packaging paper and wood fiber packaging	MT, %
	FSC® certified paper/wood fiber	MT, %
	PEFC certified paper/wood fiber	MT, %
Verified recycled paper/wood fiber	MT, %	
Total volume of paper and wood fiber packaging not certified or verified recycled	MT, %	

## ENGAGEMENT SUMMARY (CONTINUED)

Selected Information (continued)	Subject Matter	Selected performance indicator	Unit
Global Workforce		Total number of employees	#
		Workforce that are manufacturing employees	%
		Workforce that are part-time employees	%
Total Employees by Regions		Employees - North America	%
		Employees - Europe, Middle East, and Africa	%
		Employees - Latin America	%
		Employees - Asia and Pacific	%
Employee engagement, Engage Survey		Engage Survey - Languages Available	#
		Engage Survey - Number of Countries Reported	#
		Response rate (among all active employees)	%
		Engagement Score	%
		Inclusion Index Score	%
Workforce health, safety & well-being		Lost workday case rate (per 100 FTE)	#
		Total recordable incident rate (per 100 FTE)	#
		Fatalities — employees	#
		Fatalities — contractors	#
		ASTM injury and illness case rate (incidents per 1,000,000 work hours)	#

**Reporting period** 1 January 2025 – 31 December 2025

- Reporting criteria**
- Kenvue’s reporting criteria as explained in the Data Definitions section and footnotes of the report
  - The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions
  - GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions
  - The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions
  - OSHA Injury and Illness Recordkeeping definitions
  - ASTM E2920-19(Guide) Standard Guide for Recording Occupational Injuries and Illnesses

**Assurance standard and level of assurance** We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board.

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.

**Respective responsibilities** Kenvue 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.

ERM CVS’ responsibility is to provide a conclusion to Kenvue on the agreed assurance scope based on our engagement terms with Kenvue, the assurance activities performed and exercising our professional judgement.

## OUR CONCLUSION

Based on our activities, as described on the following page, nothing has come to our attention to indicate that the Selected Information for 2025 is not fairly presented in the Report, 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 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 at a corporate level;
- Performing an analytical review of the year-end data submitted by all 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 visits to three Kenvue facilities in Canada, China and Malaysia to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used;
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



June 11, 2026

Malvern, PA

ERM Certification & Verification Services Incorporated

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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 Kenvue in any respect.