

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

**TO THE BOARD OF DIRECTORS OF
PROCTOR AND GAMBLE HYGIENE AND HEALTH CARE LIMITED**

Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Format (called 'Identified Sustainability Information' (ISI)) of Proctor and Gamble Hygiene and Health Care Limited (the 'Company') for the period from April 01, 2025 to March 31, 2026.

Opinion

We have undertaken to perform a reasonable assurance engagement, for Proctor and Gamble Hygiene and Health Care Limited (the 'Company') on the Identified Sustainability Information (referred to as 'ISI') for the period from April 01, 2025 to March 31, 2026 in accordance with the reporting criteria stated below.

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Level of Assurance	Reporting criteria (the 'Criteria')
BRSR Core (refer Annexure A)	April 01, 2025 to March 31, 2026	Reasonable assurance	- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) - Guidance Note for BRSR format issued by SEBI

This engagement was conducted by a multidisciplinary team including assurance practitioners.

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information included in the Business Responsibility and Sustainability Reporting for the period April 01, 2025 to March 31, 2026, are prepared in all material respects, in accordance with the Criteria.

Our reasonable assurance engagement was with respect to the period from April 01, 2025 to March 31, 2026 information only, unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

Basis of Opinion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information" issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India (the 'ICAI'). Our responsibilities under this standard are further described in the "Our responsibility" section of our report.

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included within the BRSR but does not include the ISI and our assurance report thereon.

Our opinion on BRSR core attributes does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the ISI, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the ISI, or our knowledge obtained during the course of our engagement or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable measures and measurement techniques and can affect comparability between companies.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains 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 Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This Standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- assessed the suitability of the criteria used by the Company in preparing the reasonable assurance information;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

Exclusions

Our assurance scope excludes the following and therefore we will not express a opinion on the same:

- Operations of the Company other than Reporting Boundary set out in Question 13 of Section A: General Disclosures of the BRSR Report.
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI;
- Data and information outside the defined reporting period i.e., from April 01, 2025 to March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Restriction on use

Our reasonable assurance report has been prepared and addressed to the Board of Directors of Proctor and Gamble Hygiene and Health Care Limited at the request of the company solely, to assist company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.

For KALYANIWALLA & MISTRY LLP

Chartered Accountants

Firm Registration No. 104607W/W100166

Thrity Z. Patel

Partner

Membership No. 117151

UDIN: 26117151MAQLHX8400

Place: Mumbai

Date: August 18, 2026

Annexure A – BRSR Core attributes – Reasonable assurance

Sr. No.	BRSR Core Indicator	Description of Indicator
1	Section C – Principle 1 – E8	Number of days of accounts payable
2	Section C – Principle 1 – E9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
3	Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
4	Section C – Principle 3 – E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5	Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid
6	Section C – Principle 5 – E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld
7	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and its intensity
8	Section C – Principle 6 – E3	Total volume of water withdrawal by source and water consumption in Kilolitres and its intensity
9	Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kilolitres)
10	Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
11	Section C – Principle 6 – E9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12	Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India
13	Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost
14	Section C – Principle 9 – E7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events