

dormakaba Holding AG

Rümlang

Independent practitioner's limited assurance report
on GHG emission indicators published in the
2024/25 Sustainability Report

to the Board of Directors

Independent practitioner's limited assurance report

on GHG emission indicators published in the 2024/25 Sustainability Report to the Board of Directors of dormakaba Holding AG,

Rümlang

We have been engaged by Board of Directors to perform assurance procedures to provide limited assurance on GHG emission indicators in the 2024/25 Sustainability Report of dormakaba Holding AG (the Company) for the period from 1 July 2024 to 30 June 2025.

The Gross Scopes 1, 2, 3 and Total GHG emission indicators, ESRS E1 - 6, which are marked with a footnote ("2024-2025 PwC-assured") in the ESG Performance Table in the 2024/25 Sustainability Report on pages from 87 to 88 were subject to our engagement (hereby called as the GHG emissions indicators).

The 2024/25 Sustainability Report was prepared by the Management of dormakaba Holding AG in accordance with the European Sustainability Reporting Standards (ESRS) and the Greenhouse Gas (GHG) Protocol Corporate Standard. The Company presents its section "Basis for Preparation" in the 2024/25 Sustainability Report on page 3 and the list of disclosure requirements complied with as per ESRS on pages from 99 to 105. We evaluated the GHG emission indicators against the Basis for Preparation (the "suitable Criteria").

Inherent limitations

In reporting forward-looking information in accordance with the ESRS, the Management of the dormakaba Holding AG is required to prepare the forward-looking information based on disclosed assumptions about events that may occur in the future and possible future actions by the dormakaba Holding AG. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.

The accuracy and completeness of the data and information in the 2024/25 Sustainability Report (including the GHG emissions) are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. In addition, the quantification of the data and information in the 2024/25 Sustainability Report (including the GHG emissions) is subject to inherent uncertainty because of incomplete scientific knowledge used to determine factors related to the data and information and the values needed to combine e.g. emissions of different gases. Our assurance report will therefore have to be read in connection with the basis of preparation used by dormakaba Holding AG, its definitions and procedures in the 2024/25 Sustainability Report.

Management's responsibility

The Management of dormakaba Holding AG is responsible for preparing and presenting the 2024/25 Sustainability Report in accordance with guidance referred to in the Report. This responsibility includes the design, implementation and maintenance of the internal control system related to the preparation of the indicators (including the GHG emissions) that are free from material misstatement, whether due to fraud or error. Furthermore, the Management is responsible for the selection and application of the guidance referred to in the Report and adequate record keeping.

Independence and quality management

We are independent of the dormakaba Holding AG in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code,

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PricewaterhouseCoopers AG applies International Standard on Quality Management 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.

Practitioner's responsibility

Our responsibility is to perform an assurance limited engagement and to express a conclusion on the GHG emission indicators published in the 2024/25 Sustainability Report. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' 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. Those standards require that we plan and perform our procedures to obtain limited assurance whether anything has come to our attention that causes us to believe that the GHG emission indicators in the 2024/25 Sustainability Report were not be prepared, in all material aspects, in accordance with the suitable Criteria.

Based on risk and materiality considerations, we performed our procedures to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. A limited assurance engagement under ISAE 3000 (Revised) and ISAE 3410 is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

We performed the following procedures, among others:

- Assessing the suitability of Company's use of the suitable Criteria in the circumstances, applied as explained in the section "Basis for Preparation" on page 3 in the 2024/25 Sustainability Report to the GHG emission indicators summarized in Annex 1 of this report;
- Local level procedures (site visits at Greater Noida (India) and Chiayi (Taiwan)) to inspect local processes and reconcile source evidence).
- Inquiries and detailed walkthroughs with relevant stakeholders for the selected indicators in the 2024/25 Sustainability Report;
- Analytical procedures;
- Reperformance of relevant calculations (including the GHG emissions);
- Additional assurance procedures as deemed necessary (e.g. on sample based source tracing);

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

Based on the work we performed, nothing has come to our attention that causes us to believe that the GHG emission indicators in scope and marked with a footnote "2024-2025 PwC-assured" in the ESG Performance Table of the 2024/25 Sustainability Report of dormakaba Holding AG, for the period from 1 July 2024 to 30 June 2025 and as summarized in Annex 1 of this report, are not prepared, in all material respects, in accordance with the suitable Criteria.

Intended users and purpose of the report

This report is prepared for, and only for, the Board of Directors of dormakaba Holding AG, and solely for the purpose of reporting to them on the GHG emission indicators in the 2024/25 Sustainability Report and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the disclosure of our report, in full only and in combination with the suitable Criteria, to enable the Board of Directors to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report over the GHG emission indicators in the 2024/25 Sustainability Report, without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of dormakaba Holding AG for our work or this report.

PricewaterhouseCoopers AG

Patrick Balkanyi

Petar Lesic

Zurich, 29 August 2025

The maintenance and integrity of dormakaba Holding AG's website and its content are the responsibility of the Board of Directors; the work carried out by the assurance provider does not involve consideration of the maintenance and integrity of the dormakaba Holding AG's website, accordingly, the assurance providers accept no responsibility for any changes that may have occurred to the GHG emission indicators in the 2024/25 Sustainability Report or suitable Criteria since they were initially presented on the website.

Annex 1 – Key Performance Indicators in scope and marked with a footnote (“2024-2025 PwC-assured”) in the ESG Performance Table in the 2024/25 Sustainability Report (including the GHG statement) to the Management of dormakaba Holding AG.

Reference	Key Performance Indicators in scope assured	Report page
KPI - 3	Gross Scopes 1, 2, 3 and Total GHG emissions	
3.1	Scope 1 Greenhouse Gas emissions	Page 87
3.2.1	Scope 2 Location-based emissions	Page 87
3.2.2	Scope 2 Market-based emissions	Page 87
3.3	Scope 3 total greenhouse gas emissions	Page 87
3.3.1	Scope 3 Category 1: Purchased goods and services	Page 87
3.3.2	Scope 3 Category 2: Capital goods	Page 87
3.3.3	Scope 3 Category 3: Fuel and energy related activities	Page 87
3.3.4	Scope 3 Category 4: Upstream transportation and distribution	Page 87
3.3.5	Scope 3 Category 5: Waste generated in operations	Page 87
3.3.6	Scope 3 Category 6: Business travel	Page 87
3.3.7	Scope 3 Category 7: Employee Commuting	Page 87
3.3.8	Scope 3 Category 8: Upstream leased assets	Page 88
3.3.9	Scope 3 Category 9: Downstream transportation & distribution	Page 88
3.3.10	Scope 3 Category 11: Use of sold products	Page 88
3.3.11	Scope 3 Category 12: End-of-life treatment of sold products	Page 88
3.3.12	Scope 3 Category 13: Downstream leased assets	Page 88
3.3.13	Scope 3 Category 15: Investments	Page 88