



Independent Practitioner's Limited Assurance Report

To the Directors of Brambles Limited

Report on Selected Sustainability Information presented in the 'ESG Metrics' section of Brambles Limited's Consolidated Financial Report for the half-year ended 31 December 2025

Limited Assurance Conclusion

We have conducted a limited assurance engagement on the Selected Sustainability Information of Brambles Limited, as presented in the 'ESG metrics' section of the Consolidated Financial Report for the half-year ended 31 December 2025 ("Consolidated Financial Report"). The Selected Sustainability Information comprises the ESG metrics for the period 1 July 2025 to 31 December 2025 and the comparative Lost Time Injury Frequency Rate (LTIFR) metric for the period 1 July 2024 to 31 December 2024, as presented in the tables below:

Selected Sustainability Information for the six-month period ended 31 December 2025 includes:

Selected Sustainability Information for the period 1 July 2025 to 31 December 2025 ("1H26")	Amount assured	Criteria used as the basis of reporting (Reporting Criteria)
Scope 1 and 2 GHG emissions (ktCO ₂ -e)	14.3	Brambles Limited's Basis of Preparation – ESG Metrics 2025 document available on brambles.com/results-centre
Scope 3 GHG emissions (ktCO ₂ -e)	651.4	
LTIFR	0.8	Brambles Limited's Basis of Preparation – ESG Metrics 1H26 document available on brambles.com/results-centre
Employee experience index	89	
Sustainably certified timber sourcing	100%	

Selected Sustainability Information for the six-month period ended 31 December 2024 includes:

Selected Sustainability Information for the period 1 July 2024 to 31 December 2024 ("1H25")	Amount assured	Criteria used as the basis of reporting (Reporting Criteria)
LTIFR	1.3	Brambles Limited's Basis of Preparation – ESG Metrics 1H26 document available on brambles.com/results-centre

The Selected Sustainability Information needs to be read and understood together with the Reporting Criteria.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Selected Sustainability Information presented in the ESG metrics section of the Consolidated Financial Report for the periods described in the tables above is not prepared, in all material respects, in accordance with the Reporting Criteria.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with Australian Standard on Sustainability Assurance (ASSA) 5000 *General Requirements for Sustainability Assurance Engagements* issued by the Australian Auditing and Assurance Standards Board (AUASB).

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.

Our responsibilities under this standard are further described in the "Practitioner's Responsibilities" section of our report.

We comply with the independence and other ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited related to sustainability assurance engagements.



Our firm applies Auditing Standard ASQM1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, issued by the AUASB. This standard 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.

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

Other Information

The Directors of Brambles Limited are responsible for the other information. The other information comprises the financial and non-financial information presented in the Consolidated Financial Report but does not include the Selected Sustainability Information and our limited assurance report thereon.

Our limited assurance conclusion on the Selected Sustainability Information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our limited assurance engagement on the Selected Sustainability Information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Selected Sustainability Information, or our knowledge obtained in the assurance 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.

Use of this Report

This report has been prepared solely for the Directors of Brambles Limited who have commissioned this independent assurance over the Selected Sustainability Information to enhance transparency and confidence in their oversight and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Brambles Limited, or for any purpose other than that for which it was prepared.

Responsibilities for the Selected Sustainability Information

Management of Brambles Limited are responsible for:

- The preparation of the Selected Sustainability Information in accordance with the Reporting Criteria;
- Determining that the basis of preparation for the Selected Sustainability Information is appropriate to meet their needs and the needs of the intended users; and
- Designing, implementing and maintaining a system of internal control that they determine is necessary to enable the preparation of the Selected Sustainability Information in accordance with the Reporting Criteria that is free from material misstatement, whether due to fraud or error.

Those Charged with Governance are responsible for overseeing the reporting process for Brambles Limited's Selected Sustainability Information.

Inherent Limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, error or material misstatement in the Selected Sustainability Information may occur and not be detected. Non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and estimating such data. The precision of different measurement techniques may also vary. 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, evaluation and measurement techniques that can affect comparability between entities and over time.

Greenhouse gas quantification is subject to inherent uncertainty due to the nature of the information and the uncertainties inherent in: (i) the methods used for determining or estimating the appropriate amounts, (ii) information used to determine emission factors and (iii) the values needed to combine emissions of different gases.

Practitioner's Responsibilities

Our objectives are to plan and perform the engagement to obtain limited assurance about whether the Selected Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Selected Sustainability Information.

As part of limited assurance engagements in accordance with ASSA 5000, we exercise professional judgment and maintain professional scepticism throughout the engagement. We also:

- perform risk assessment procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify and assess the risks of material misstatement, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- design and perform procedures responsive to the assessed risks of material misstatement at the disclosure level in the Selected Sustainability Information.

The risk of not detecting a material misstatement due to fraud is higher than for one due to error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

Summary of the Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Selected Sustainability Information. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error. In conducting our limited assurance engagement, we performed the following:

- Enquired with relevant Brambles Limited personnel to obtain an understanding over key systems and processes to capture, collate, calculate and report the Selected Sustainability Information;
- Assessed the suitability and application of the Reporting Criteria in respect of the Selected Sustainability Information;
- Reconciled the Selected Sustainability Information to underlying data sources on a sample basis; and
- Performed reviews of relevant documentation, including the Reporting Criteria.



KPMG



Mark Spicer

Partner

Sydney

19 February 2026