

## INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON TECHTRONIC INDUSTRIES COMPANY LIMITED'S IDENTIFIED SUSTAINABILITY INFORMATION

To the Board of Directors of Techtronic Industries Company Limited

We have undertaken a limited assurance engagement on the selected sustainability information set out in Appendix to this report prepared by Techtronic Industries Company Limited (the "Company" or "TTI"), for the period from 1 January 2025 to 31 December 2025 (hereinafter the "Identified Sustainability Information").

The Identified Sustainability Information are:

### Emissions

- Total Scope 1 & 2 (Market-Based) Greenhouse Gas Emissions ("GHG") (tCO<sub>2</sub>e)
- Total Scope 1 & 2 (Location-Based) Greenhouse Gas Emissions ("GHG") (tCO<sub>2</sub>e)

### Scope 3 Emissions

- Category 5: Waste Generated in Operations (tCO<sub>2</sub>e)

### Water Stewardship

- Total Water Consumption (m<sup>3</sup>)
  - Withdrawal (m<sup>3</sup>)
  - Discharge (m<sup>3</sup>)

### Waste Management

- Total Waste Generated (Tonnes)
  - Non-hazardous Waste
    - Landfill (Tonnes)
    - Recycled (Tonnes)
    - Combustion (with Energy Recovery) (Tonnes)
    - Composting (Tonnes)
    - Anaerobic Digestion (Tonnes)
  - Hazardous Waste
    - Landfill (Tonnes)
    - Recycled (Tonnes)
    - Combustion (with Energy Recovery) (Tonnes)

Our assurance engagement does not extend to any other information included in the Appendix to this report or linked to from the Identified Sustainability Information or from the Appendix to this report.

## INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON TECHTRONIC INDUSTRY COMPANIES LIMITED'S IDENTIFIED SUSTAINABILITY INFORMATION

To the Board of Directors of Techtronic Industries Company Limited – continued

### Our Limited Assurance Conclusion

Based on the procedures we have performed as described under the 'Summary of the work we performed as the basis for our assurance conclusion' and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information is not prepared, in all material respects, in accordance with the criteria applied as explained in the "Techtronic Industries Company Limited Reporting Methodology 2025" contained in TTI's website, (the "Criteria"; see below under 'Understanding how TTI has prepared the Identified Sustainability Information').

We do not express an assurance opinion on any other information included in the Appendix to this report or linked to from the Identified Sustainability Information or from the Appendix to this report.

### Understanding how TTI has Prepared the Identified Sustainability Information

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure sustainability information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Identified Sustainability Information needs to be read and understood together with the Criteria, which TTI has used to prepare the Identified Sustainability Information.

### Inherent Limitations

Inherent limitations in preparing the Identified Sustainability Information Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Non-financial performance information, including the Identified Sustainability Information, is subject to more inherent limitations than financial information, given both its nature and the methods used for determining, calculating and estimating such information. This could have a material impact on comparability. Qualitative interpretations of relevance, materiality and the accuracy of such information are subject to individual assumptions and judgements.

### TTI's Responsibilities

The Board of Directors of TTI are responsible for:

- Selecting and establishing suitable criteria for preparing the Identified Sustainability Information;
- The preparation of the Identified Sustainability Information in accordance with the Criteria; and
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Company's preparation of the Identified Sustainability Information.

## INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON TECHTRONIC INDUSTRY COMPANIES LIMITED'S IDENTIFIED SUSTAINABILITY INFORMATION

To the Board of Directors of Techtronic Industries Company Limited – continued

### Our Responsibilities

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Board of Directors of TTI.

As we are engaged to form an independent conclusion on the Identified Sustainability Information as prepared by management, we are not permitted to be involved in the preparation of the Identified Sustainability Information as doing so may compromise our independence.

### Professional Standards Applied

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

### Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board of Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB, 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.

### Summary of the Work We Performed as the Basis of Our Assurance Conclusion

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

- Performed inquiries of relevant management and personnel involved in providing information relating to the Identified Sustainability Information set out in Appendix to this report;
- Sample testing of documentary evidence;
- Reviewed, on a sample basis, whether calculations had been performed with reference to the methodologies outlined in the Criteria;
- Agreed, on a sample basis, the arithmetical accuracy of the calculations performed and assessed whether TTI’s assumptions and estimation methodology were consistently applied and appropriately used. Our procedures did not include testing the data underlying those assumptions and estimates, or developing our own estimates against which to evaluate TTI’s assumptions and estimates; and
- Considered the presentation and disclosure of the Identified Sustainability Information.

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 we performed a reasonable assurance engagement.

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON TECHTRONIC INDUSTRY  
COMPANIES LIMITED'S IDENTIFIED SUSTAINABILITY INFORMATION

To the Board of Directors of Techtronic Industries Company Limited – continued

Use of Independent Limited Assurance Report

This independent limited assurance report is produced solely for the purpose of preparing the Identified Sustainability Information set out in Appendix to this report, and is not suitable and cannot be used for any other purposes. We do not assume responsibility or accept liability to any person or third party other than TTI's Board of Directors for this report.

A handwritten signature in blue ink that reads "Deloitte Touche Tohmatsu" with a stylized flourish at the end.

**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong  
1 June 2026

## Appendix - Identified Sustainability Information

### Emissions

Indicators	2025	Unit
Total Scope 1 & 2 (Market-Based) GHG Emissions	180,702 <sup>^</sup>	tCO2e
Total Scope 1 & 2 (Location-Based) GHG Emissions	225,676 <sup>^</sup>	tCO2e

### Scope 3 Emissions

Indicators	2025	Unit
Scope 3 Emissions by Category		
Category 5: Waste Generated in Operations	9,232	tCO2e

### Water Stewardship

Indicators	2025	Unit
Total Water Consumption	25,740 <sup>^</sup>	m <sup>3</sup>
Withdrawal	1,638,623 <sup>^</sup>	m <sup>3</sup>
Discharge	1,612,883 <sup>^</sup>	m <sup>3</sup>

### Waste Management

Indicators	2025	Unit
Total Waste Generated	84,635 <sup>^</sup>	Tonnes
Non-Hazardous Waste Generated	81,446 <sup>^</sup>	Tonnes
Hazardous Waste Generated	3,189 <sup>^</sup>	Tonnes

#### Waste by Treatment

##### Non-Hazardous Waste

Landfill	9,971 <sup>^</sup>	Tonnes
Recycled	66,908 <sup>^</sup>	Tonnes
Combustion (with Energy Recovery)	3,878 <sup>^</sup>	Tonnes
Composting	685 <sup>^</sup>	Tonnes
Anaerobic Digestion	4	Tonnes

##### Hazardous Waste

Landfill	123 <sup>^</sup>	Tonnes
Recycled	2,072 <sup>^</sup>	Tonnes
Combustion (with Energy Recovery)	994 <sup>^</sup>	Tonnes

<sup>^</sup> This figure has been verified and finalized during the independent assurance process. This figure differs from those disclosed in the environmental, social, and governance report previously released by the Company on March 30, 2026.

The scope, boundaries, assumptions, and calculation methodologies applied to the dataset presented in this Appendix are described in “Techtronic Industries Company Limited Reporting Methodology 2025”, which is available on the Group’s website.