

Independent Limited Assurance Report to the Directors of Premier Foods plc on specified ESG Performance Metrics

Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed” and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol **(A)** in Premier Foods plc’s Annual Report for the 52 weeks ended 28th March 2026 (the “Report”) and summarised below (together, the “Subject Matter Information”), has not been prepared, in all material respects, in accordance with Premier Foods plc’s reporting criteria for specified ESG performance metrics 2025-26 (the “Reporting Criteria”) set out in the ‘What we were engaged to assure’ section below.

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which Premier Foods plc’s Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information	For the 52 weeks ended 28th March 2026	Location	Reporting Criteria
Scope 1 Greenhouse Gas Emissions (tCO ₂ e) ^A	27,768 tCO ₂ e	Premier Foods plc’s Annual Report for the 52 weeks ended 28th March 2026 o Page 61 ‘2025/26 Streamlined Energy and Carbon Reporting’ o Page 183: ‘Enriching Life Plan disclosure tables’	Premier Foods reporting criteria for specified ESG performance metrics 2025-26’ available at: https://www.premierfoods.co.uk/sustainability/our-progress/Premier-Foods-reporting-criteria-for-specified-ESG-performance-metrics-2025-26.pdf
Scope 2 Greenhouse Gas Emissions - location-based (tCO ₂ e) ^A	12,000 tCO ₂ e		
Scope 2 Greenhouse Gas Emissions - market-based (tCO ₂ e) ^A	16,054 tCO ₂ e		
Total Scope 1 & Scope 2 Greenhouse Gas Emissions - location-based (tCO ₂ e) ^A	39,769 tCO ₂ e		
Total Scope 1 & Scope 2 Greenhouse Gas Emissions - market-based (tCO ₂ e) ^A	43,823 tCO ₂ e		
Total Energy Usage (MWh) ^B	215,123 MWh		
Total company branded sales, in £m, of foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model ^C	£506m GBP	Premier Foods plc’s Annual Report for the 52 weeks ended 28th March 2026 o Page 181 & 182: ‘Enriching Life Plan disclosure tables’	
Total branded sales, in £m, of foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model ^C	£539m GBP		

The footnotes ^{A,B,C} refer to our assessment of materiality, discussed in the Materiality section of this report.

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report including any images, audio files or videos.

Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 ‘Assurance Engagements on Greenhouse Gas Statements’, issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence

¹ The maintenance and integrity of Premier Foods plc’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Premier Foods plc’s website.



and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed 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.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of Premier Foods plc’s use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through inquiries, obtained an understanding of Premier Foods plc’s control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- undertook a physical site visit at one of Premier Foods plc’s manufacturing sites, to understand the greenhouse gas emission sources at this site; our procedures involved walking around the site with the local site managers to confirm our understanding of the operations and the data gathering and reporting processes related to the relevant Subject Matter Information. The site was selected based on its inherent risk and materiality, and being a site not visited in the prior period;
- evaluated whether Premier Foods plc’s methods for developing estimates are appropriate and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Premier Foods plc’s estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing of the Subject Matter Information, which is aggregated from information submitted by Premier Foods plc’s operational sites. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Our assurance procedures specifically did not include procedures on the revenue figure extracted from the audited financial accounts of Premier Foods plc and used in the re-calculation of ‘Total company branded sales, in £m, of foods scoring less than 4 and drinks scoring less than 1 on the UK department of Health’s Nutrient Profiling Model’ and ‘Total branded sales, in £m, of foods scoring less than 4 and drinks scoring less than 1 on the UK Department of Health’s Nutrient Profiling Model’.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

<i>Overall materiality</i>	Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information. The benchmark approach for each aspect of the Subject Matter Information is indicated in the table by one of the following numbers:
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	<p>^A This metric is an absolute number. A benchmark materiality of 6% has been applied.</p> <p>^B This metric is an absolute number. A benchmark materiality of 8% has been applied.</p> <p>^C This metric is an absolute number. A benchmark materiality of 4% has been applied.</p> <p>These thresholds mean that a misstatement of an applicable amount, as above, either as an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the relevant element of the Subject Matter Information had not been prepared in all material respects in accordance with the Reporting Criteria.</p>
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We also agreed to report to the Directors misstatements (“reportable misstatements”) identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, require additional procedures. In the case of limited assurance, that means our procedures may be towards the upper end of those that might be expected for limited assurance. These areas were identified as part of our risk assessment and result of the assurance procedures performed, and include those areas of significant risk, areas that involved significant judgement or other areas where significant assurance effort was needed. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply - for limited assurance - the same level of assurance as would have been obtained under a reasonable assurance engagement.

We have determined that there are no areas of assurance focus to communicate in our report.

Challenges of non-financial information

The absence of a significant body of established practice upon 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.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Responsibilities of the Directors

The Directors of Premier Foods plc are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Premier Foods plc and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Report that provides a balanced reflection of Premier Foods plc’s performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and



- producing a statement of Directors' responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter 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 Directors of Premier Foods plc.

Use of our report

Our report, including our conclusion, has been prepared solely for the Directors of Premier Foods plc in accordance with the agreement between us dated 19th January 2026 as varied on 30 April 2026 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Premier Foods plc for our work or our report except where terms are expressly agreed between us in writing.

A handwritten signature in black ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP
Chartered Accountants
Watford
14 May 2026