

Independent Limited Assurance Report to The Directors of Persimmon plc on Selected ESG data in Persimmon plc's 2025 Annual Report and Accounts

Ernst & Young LLP ('EY') was engaged by Persimmon plc (the "Company") to perform a 'limited assurance engagement,' in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410: Assurance Engagements on Greenhouse Gas Statements, here after referred to as the engagement, to report on Persimmon plc's selected sustainability performance indicators (the "Subject Matter" as defined below) contained in Persimmon plc's Annual Report and Accounts for the year ended 31 December 2025 (the "Report").

The Subject Matter:

- Scope 1 greenhouse gas (GHG) emissions (tCO₂e);
- Scope 2 GHG emissions (location and market based) (tCO₂e);
- Total Scope 1 and Scope 2 GHG emissions location and market based) (tCO₂e);
- Scope 3 GHG emissions - Category 1: purchased goods and services (tCO₂e);
- Scope 3 GHG emissions - Category 11: use of sold products (tCO₂e);
- Average Dwelling Emission Rate (DER); and
- Number of training interventions at excellence level (number).

In preparing the Subject Matter, the Company applied the reported criteria detailed in the Group Greenhouse Gas Emissions Methodology 2025 and Group training KPI Methodology 2025, available within the Sustainability Reporting and Performance section of the persimmonhomes.com website (the "Criteria").

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Criteria.

Basis for our conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, as promulgated by the International Auditing and Assurance Standards Board (IAASB) and the terms of our engagement letter dated 5 December 2025 as agreed with Persimmon plc.

In performing this engagement, we have applied International Standard on Quality Management ('ISQM') 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we 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 have maintained our independence and other ethical requirements of the Institute of Chartered Accountants of England and Wales ('ICAEW') Code of Ethics (which includes the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA')). We are the independent auditor of the Company and therefore we will also comply with the independence requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard as applied to listed public interest entities.

Responsibilities of the Company

The Subject Matter needs to be read and understood together with the Criteria. The directors of the Company are solely responsible for:

- the selection of the Subject Matter to be assured;

- selecting suitable Criteria against which the Subject Matter is to be evaluated and ensuring the Criteria is relevant and appropriate;
- preparing and presenting the Subject Matter in accordance with the Criteria; and
- designing and implementing internal controls and other processes they determine is necessary, to enable the Subject Matter to be free from material misstatement, whether due to fraud or error.

Responsibilities of Ernst & Young LLP

It is our responsibility to:

- plan and perform the engagement to obtain limited assurance in respect of whether the Subject Matter has not been prepared in all material respects in accordance with the Criteria;
- form an independent conclusion on the basis of the work performed and evidence obtained; and
- report our conclusion to the directors of the Company.

Our approach

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, as promulgated by the International Auditing and Assurance Standards Board (IAASB).

Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report.

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 procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

The GHG emissions quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHG emissions. Additionally, GHG emissions procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Because a limited assurance engagement can cover a range of assurance, the detail of the procedures we have performed is included below, so that our conclusion can be understood in the context of the nature, timing and extent of procedures :

- Conducted interviews with relevant staff to understand the data reporting processes, key sources of information, and the parameters used for reporting;
- Reviewed management's internal reporting methodologies and policies to further inform our assurance approach and procedures;
- Re-calculated the key performance indicators derived from management data, compared them to management's calculations, and investigated any significant differences;
- Performed analytical review procedures to assess the appropriateness of the data;
- Tested, on a risk-based sample basis, the data against underlying source information to verify its accuracy, completeness, and the appropriate application of the Criteria; and
- Examined the Annual Report to assess whether the Subject Matter was appropriately presented, including whether relevant limitations and assumptions relating to the data were clearly described.

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter. Because there is not yet a large body of established practice upon which to base measurement and evaluation techniques, the methods used for measuring or evaluating non-financial information, including the precision of different techniques, can differ, yet be equally acceptable. This may affect the comparability between entities, and over time.

Our conclusion is based on historical information and the projection of any information or conclusions in the attached report to any future periods would be inappropriate.

Use of our report

This report is produced in accordance with the terms of our engagement letter dated 5 December 2025, solely for the purpose of reporting to the directors of Persimmon plc in connection with the Subject Matter for the period ended 31 December 2025.

Those terms permit disclosure on Persimmon plc's website, solely for the purpose of Persimmon plc showing that it has obtained an independent assurance report in connection with the Subject Matter.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body, for our work, for this report, or for the conclusions we have formed. This engagement is separate to, and distinct from, our appointment as the auditor to the Company.

Ernst & Young LLP

Manchester

9 March 2026