Henkel

June 30, 2026

Interim Financial Statements

Henkel US Finance, LLC

CONTENTS

STATEMENT OF FINANCIAL POSITION

Assets

in US dollars	June 26, 2026	June 30, 2026
Other financial assets	100,000	100,000
Current assets	**100,000**	**100,000**
Total assets	**100,000**	**100,000**

Equity and liabilities

in US dollars	June 26, 2026	June 30, 2026
Capital contributions	100,000	100,000
Retained earnings	–	-1,473
Equity	**100,000**	**98,527**
Other financial liabilities	–	1,473
Current liabilities	**–**	**1,473**
Total equity and liabilities	**100,000**	**100,000**

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

in US dollars	2026
Administrative expenses	-1,473
Operating profit	**-1,473**
Financial result	–
Profit before tax	**-1,473**
Taxes on income	–
Net profit	**-1,473**
Other comprehensive income (net of taxes)	–
Total comprehensive income for the period	**-1,473**

STATEMENT OF CHANGES IN EQUITY

in US dollars	Capital contributions	Retained earnings	Total
At June 26, 2026	**100,000**	**–**	**100,000**
Net profit	–	-1,473	**-1,473**
Other comprehensive income (net of taxes)	–	–	**–**
Total comprehensive income for the period	–	**-1,473**	**-1,473**
At June 30, 2026	**100,000**	**-1,473**	**98,527**

STATEMENT OF CASH FLOWS

in US dollars	2026
Operating result	**-1,473**
Change in other liabilities, provisions and equity items	**1,473**
Cash flow from operating activities	**–**
Cash flow from investing activities	**–**
Cash flow from financing activities	**–**
Change in cash and cash equivalents	**–**
Cash and cash equivalent at June 26	**–**
Cash and cash equivalents at June 30	**–**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

General information

Henkel US Finance, LLC (the "Company") is a limited liability company registered in the State of Delaware, United States of America. It is a wholly owned subsidiary of Henkel of America, Inc., a Delaware corporation (the "Sole Member"). The ultimate parent company is Henkel AG & Co. KGaA, Düsseldorf, Germany.

The registered office of the Company is c/o Corporation Service Company, 251 Little Falls Drive, Wilmington, Delaware 19808, United States of America. The principal office of the Company is located at One Henkel Way, Rocky Hill, Connecticut 06067, United States of America.

Henkel US Finance, LLC was formed on June 26, 2026. The purpose of the Company is to engage in any lawful act or activity or business permitted by the laws of the State of Delaware.

The Company's fiscal year ends on December 31. These interim financial statements cover the period from June 26, 2026 (date of formation) to June 30, 2026, and are based on the going concern principle. They have been prepared in accordance with International Accounting Standard (IAS) 34 (Interim Financial Reporting), and consequently in compliance with the IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) (the IFRS Accounting Standards) as adopted by the EU. As these are the Company's initial financial statements, no comparative amounts for the prior period are presented in the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows.

The functional currency and the reporting currency of the Company is US dollar. Unless otherwise indicated, all amounts are shown in US dollars.

Statement of financial position

Other financial assets

Other financial assets are measured at amortized cost. As of June 30, 2026, all other financial assets were receivable from the Sole Member resulting from the Sole Member's initial capital contribution.

Capital contributions

The Company is a limited liability company (LLC) with a single member. Consequently, all capital contributions are made by the Sole Member and are initially recognized at the nominal contributed value. At formation of the Company on June 26, 2026, the Sole Member made a capital contribution of 100,000 US dollars to the Company. As of June 30, 2026, this contribution has not yet been paid but remains an outstanding receivable from the Sole Member recognized under other financial assets.

Retained earnings

Retained earnings comprise amounts allocated from net profit of the Company.

Other financial liabilities

Other financial liabilities are measured at amortized cost using the effective interest method. As of June 30, 2026, all other financial liabilities were payable to the Sole Member and related to administrative expenses paid by the Sole Member in connection with the Company's formation.

Statement of income

Administrative expenses for the reporting period were attributable to expenses for the legal formation of the Company.

Transactions with related parties

Related parties as defined by IAS 24 (Related Party Disclosures) of the Company are Henkel AG & Co. KGaA, being the ultimate parent of the Company, all subsidiaries and associates of Henkel AG & Co. KGaA as well as the members of the Company's Board of Managers.

Accounts receivable from and payable to related parties as well as the transactions they resulted from are described in the respective notes to the statement of financial position.

Subsequent events

During the reporting period, the Company prepared the issuance of notes in an amount of up to 1 billion euros to support the financing activities of the Henkel Group's U.S. affiliates. The notes will be unconditionally and irrevocably guaranteed by the Company's ultimate parent, Henkel AG & Co. KGaA, Düsseldorf, Germany (the Guarantor). As of the date these financial statements were authorized, the issuance of the notes on the Luxembourg Stock Exchange had not yet been completed but had been approved by the relevant internal approval bodies.

Rocky Hill, September 1, 2026

Board of Managers

Martijn de Regt	William Carmichael
(Manager)	(Manager)

Independent Auditor's Report

To Henkel AG & Co. KGaA, Düsseldorf

Opinion

We have audited the interim financial statements of Henkel US Finance, LLC, Delaware (the "Company"), which comprise the statement of financial position as at June 30, 2026 and the statement of profit and loss and comprehensive income, statement of changes in equity and statement of cash flows for the period from June 26, 2026 to June 30, 2026 and notes to the interim financial statements, comprising material accounting policy information and other explanatory information.

In our opinion, the accompanying interim financial statements give a true and fair view of the financial position of the Company as at June 30, 2026 and of its financial performance and its cash flows for the period from June 26, 2026 to June 30, 2026 in accordance with IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) as adopted by the EU.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the interim financial statements" section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the interim financial statements in Germany, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the interim financial statements

Management is responsible for the preparation of interim financial statements that give a true and fair view in accordance with IFRS Accounting Standards issued by the IASB as adopted by the EU, and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the interim financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the interim financial statements

Our objectives are to obtain reasonable assurance about whether the interim financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the interim financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the interim financial statements, including the disclosures, and whether the interim financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Düsseldorf, September 1, 2026

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Antje Schlotter
Wirtschaftsprüferin
(German Public Auditor)

Lydia Michelbrink
Wirtschaftsprüferin
(German Public Auditor)