

Independent Limited Assurance Report to Reckitt Benckiser Group plc

ERM Certification and Verification Services Limited (“ERM CVS”) was engaged by Reckitt Benckiser Group plc (“Reckitt”) to provide limited assurance in relation to the selected information set out below and presented in the Reckitt Sustainability Report 2023 and the ESG Data Book 2023 (together the “Reports”).

Engagement summary

Whether the 2023 data for the following selected disclosures are fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

Climate Change

- Energy use (manufacturing and warehouses only) [GJ]
- Energy use per unit of production [GJ per tonne of product]
- Renewable electricity consumption [GJ]
- Scope 1 GHG emission [tonnes CO₂e]
- Scope 2 GHG emissions (location-based) [tonnes CO₂e]
- Scope 2 GHG emissions (market-based) [tonnes CO₂e]
- Total Product Carbon Footprint (with indirect consumer phase) [million tonnes CO₂e]
- Total Product Carbon Footprint (without indirect consumer phase) [million tonnes CO₂e]
- Reduction in Product Carbon Footprint vs 2015* [%]
- Reduction in GHG emissions Scope 1 & 2 vs 2015* [%]
- Reduction in energy use in manufacturing & warehousing per unit of production vs 2015* [%]
- Renewable electricity across operations [%]

Health, Safety and Wellbeing

- Lost Work Day Accident Rate (LWDAR) [per 100,000 hours]
- Employee fatalities [number]
- Contractor fatalities [number]
- Total Recordable Frequency Rate (TRFR) [per 100,000 hours]
- Occupational illness frequency rate [per 100,000 hours]

Inclusion

- Women employed – Board [% at 31 December 2023]
- Women employed – Executive Committee (GEC) [% at 31 December 2023]
- Women employed – Executive Committee (GEC) & Direct reports [% at 31 December 2023]
- Women employed – Group leadership team [% at 31 December 2023]
- Women employed – Senior management [% at 31 December 2023]
- Women employed – Global employees [% at 31 December 2023]
- Ethnicity of Board [% at 31 December 2023]
- Ethnicity of Executives Committee (GEC) [% at 31 December 2023]

Social Impact

- People engaged with purpose led partnerships, programmes and campaigns to promote awareness for a cleaner, healthier world [number]
- People engaged with purpose led partnerships, programmes and campaigns to promote awareness for a cleaner, healthier world [cumulative number since 2020]

Scope of our
assurance
engagement

Engagement summary (continued)

Sustainable Products

- Total Net revenue** from more sustainable products [£ million]
- Net revenue** from more sustainable products [%]

Waste

- Reduction in waste from our operations per unit of production vs 2015* [%]
- Zero waste to landfill [% at factories]
- Total Non-hazardous waste [tonnes]
- Total Hazardous waste [tonnes]

Water

- Total Product Water Footprint (with indirect consumer phase) [million litres]
- Total Product Water Footprint (without indirect consumer phase) [million litres]
- Reduction in Product Water Footprint vs 2015* [%]
- Reduction in water use in manufacturing and warehousing per unit of production vs 2015* [%]
- Total Water Withdrawal [m³]
- Total Wastewater discharge [m³]

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Reports.

* ERM CVS have not performed any procedures in relation to, and so our work does not provide any assurance over, the 2015 baseline amounts that Reckitt has used in calculating these metrics.

** ERM CVS have not performed any testing procedures on the underlying revenue figures included in the calculation.

Reporting period

1 January 2023 – 31 December 2023

Reporting criteria

Reckitt's reporting criteria and definitions (available at: www.reckitt.com/reporting-hub)

Assurance standard and level of assurance

We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and in accordance with ISAE 3410 for Greenhouse Gas data issued by the International Auditing and Assurance Standards Board.

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 and 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.

Respective responsibilities

Reckitt is responsible for preparing the Reports and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Reports.

ERM CVS' responsibility is to provide a conclusion to Reckitt on the agreed scope based on our engagement terms with Reckitt, the assurance activities performed and exercising our professional judgement.

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected information;
- Interviews with management representatives responsible for managing the selected issues;
- Interviews with relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information;
- An analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Visits to Al Hidd (Bahrain), Salt Lake City (USA), and Tuas (Singapore) manufacturing facilities to review source data and local reporting systems and controls;
- Confirming conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Reports to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Reckitt in any respect.



Gareth Manning
Partner, Corporate Assurance
London, United Kingdom

20 March 2024

On behalf of:

ERM Certification and Verification Services Limited
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