



Independent Limited Assurance Report to Reckitt Benckiser Group plc (Reckitt Benckiser) for the UK market

KPMG LLP ('KPMG' or 'we') were engaged by Reckitt Benckiser Group plc ('Reckitt Benckiser') to provide limited assurance over the Selected Information described below for the period ended 5th April 2020.

Our conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of the remainder of this report, in particular the inherent limitations explained below and this report's intended use.

Selected Information

The scope of our work includes only the RB 2020 gender pay information included within Reckitt Benckiser's Gender Pay Report 2020 ('the Report') for the UK market (as set out in Appendix 1), for the period ended 5th April 2020 ('the Selected Information').

We have not performed any work, and do not express any conclusion, over any other information that may be included in the Report or displayed on Reckitt Benckiser's website for the current year or for previous periods unless otherwise indicated.

Reporting Criteria

The Reporting Criteria we used to form our judgements are the Gender Pay Gap Reporting 2020 UK Methodology as set out at www.reckitt.com/sustainability/gender-pay ('the Reporting Criteria'). The Selected Information needs to be read together with the Reporting Criteria.

Inherent limitations

The nature of non-financial information; and the methods and precision used to determine non-financial information, in some areas allow for different, but acceptable evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time.

Specific limitations

In relation to our work performed on the Selected Information, the scope of our work over the gender of an employee did not include examination of the accuracy of the underlying data in the Human Resources IT system operated by Reckitt Benckiser.

Directors' responsibilities

The Directors of Reckitt Benckiser are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or developing objective Reporting Criteria;
- measuring and reporting the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

Our responsibilities

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria and to report to Reckitt Benckiser in the form of an independent limited assurance conclusion based on the work performed and the evidence obtained.

Assurance standards applied

We performed our work in accordance with International Standard on Assurance Engagements (UK) 3000 – 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' ('ISAE (UK) 3000') issued by the Financial Reporting Council. That Standard requires that we obtain sufficient, appropriate evidence on which to base our conclusion.

The work performed in a limited assurance engagement varies in nature and timing from, and is 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.

Independence, professional standards and quality control

We comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and we apply International Standard on Quality Control (UK) 1, 'Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements'. Accordingly, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements and professional standards (including independence, and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour) as well as applicable legal and regulatory requirements.

Summary of work performed

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, whether due to fraud or error, our work included, but was not restricted to:

- assessing the appropriateness of the Reporting Criteria for the Selected Information;
- assessing the implementation of the methodology specified by The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 for the UK gender pay gap calculation and disclosure;
- conducting interviews with management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- comparing a selection of pay data used to prepare the Selected Information to source documentation including payroll records;
- comparing the number of employees' data used to prepare the Selected Information to the Human Resources IT system;
- re-performing a selection of the calculations used to prepare the Selected Information; and
- reading the Report and narrative in the Report accompanying the Selected Information regarding the Reporting Criteria, and for consistency with our findings.

This report's intended use

This assurance report is made solely to Reckitt Benckiser in accordance with the terms of the engagement contract between us. Those terms permit disclosure to other parties, solely for the purpose of Reckitt Benckiser showing that it has obtained an independent assurance report in connection with the Selected Information. We have not considered the interest of any other party in the Selected Information. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party other than Reckitt Benckiser for our work, for this assurance report or for the conclusions we have reached.

KPMG LLP

Chartered Accountants

London

15th March 2021

The maintenance and integrity of the Reckitt Benckiser website is the responsibility of the Officers of Reckitt Benckiser; 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 Disclosure Statement when presented on Reckitt Benckiser's website.



Appendix 1 – Gender pay gap calculations

Entity	KPI	Assured Value
UK Group	Mean gender pay gap (%)	5.1
	Median gender pay gap (%)	-6.1
	Mean gender bonus gap (%)	58.2
	Median gender bonus gap (%)	-17.1
	Proportion of men and women receiving a bonus payment (%):	(M : F) : (43.4 : 45.7)
	Lower	59.6 / 40.4
	Lower middle	61.0 / 39.0
	Upper middle	56.3 / 43.7
	Upper	56.0 / 44.0
RB UK Commercial Limited	Mean gender pay gap (%)	2.1
	Median gender pay gap (%)	-0.2
	Mean gender bonus gap (%)	12.3
	Median gender bonus gap (%)	15.1
	Proportion of men and women receiving a bonus payment (%):	(M : F) : (85.9 : 82.9)
	Lower	40.2 / 59.8
	Lower middle	41.4 / 58.6
	Upper middle	34.5 / 65.5
	Upper	46.6 / 53.4
Reckitt Benckiser Corporate Services Limited	Mean gender pay gap (%)	35.4
	Median gender pay gap (%)	32.6
	Mean gender bonus gap (%)	74.5
	Median gender bonus gap (%)	31.9
	Proportion of men and women receiving a bonus payment (%):	(M : F) : (65.3 : 49.2)
	Lower	31.1 / 68.9
	Lower middle	33.5 / 66.5
	Upper middle	53.6 / 46.4
	Upper	67.2 / 32.8

Reckitt Benckiser Health Limited	Mean gender pay gap (%)	27.4
	Median gender pay gap (%)	32.5
	Mean gender bonus gap (%)	74.0
	Median gender bonus gap (%)	62.1
	Proportion of men and women receiving a bonus payment (%):	(M : F) : (29.4 : 25.8)
	Lower	37.9 / 62.1
	Lower middle	39.6 / 60.4
	Upper middle	47.6 / 52.4
	Upper	60.4 / 39.6
Reckitt Benckiser Healthcare Limited	Mean gender pay gap (%)	1.4
	Median gender pay gap (%)	9.1
	Mean gender bonus gap (%)	-65.6
	Median gender bonus gap (%)	-1.2
	Proportion of men and women receiving a bonus payment (%):	(M : F) : (59.8 : 49.2)
	Lower	62.7 / 37.3
	Lower middle	70.1 / 29.9
	Upper middle	77.7 / 22.3
	Upper	77.2 / 22.8
Reckitt Benckiser Healthcare Manufacturing	Mean gender pay gap (%)	3.7
	Median gender pay gap (%)	9.1
	Mean gender bonus gap (%)	59.3
	Median gender bonus gap (%)	64.9
	Proportion of men and women receiving a bonus payment (%):	(M : F) (6.7 : 9.6)
	Lower	63.6 / 36.4
	Lower middle	77.3 / 22.7
	Upper middle	76.1 / 23.9
	Upper	78.9 / 21.1
Reckitt Benckiser UK Limited	Mean gender pay gap (%)	2.2
	Median gender pay gap (%)	-0.2
	Mean gender bonus gap (%)	-5.9



	Median gender bonus gap (%)	-195.0
	Proportion of men and women receiving a bonus payment (%):	(M / F) : (33.5 : 67.3)
	Lower	88.7 / 11.3
	Lower middle	77.1 / 22.9
	Upper middle	74.3 / 25.7
	Upper	90.1 / 9.9