



## Independent Limited Assurance Report to Reckitt Benckiser Group plc regarding Reckitt Benckiser Poland (RB Poland)

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 year ended 5<sup>th</sup> April 2021.

### 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 2021 gender pay information included within Reckitt Benckiser's Gender Pay Report 2021 ('the Report') for the RB Poland market (as set out in Appendix 1), for the year ended 5<sup>th</sup> April 2021 ('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 2021 Global Methodology as set out at <https://www.reckitt.com/media/9911/gpg-non-uk-methodology-2021.pdf> ('the Reporting Criteria'). The Selected Information needs to be read together with the Reporting Criteria. The Selected Information has measured applying the Reporting Criteria which has been developed solely for the purpose of providing this gender pay information. As such the Selected Information may not be suitable for any other purpose.

### 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, the Annual Performance Plan bonuses and local bonuses did not include examination of the accuracy of the underlying data in the Payroll 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 International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code") 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 Reporting Criteria;
- 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 the number of employees' data used to prepare the Selected Information to the number of employees as per Reckitt Benckiser's Payroll IT system;
- comparing a selection of base pay data used to prepare the Selected Information to source documentation including payslips and employment contracts;
- comparing pay components included as per the base pay data used to prepare the Selected Information to inclusions and exclusions in the Non-UK Methodology;
- comparing a selection of bonus data used to prepare the Selected Information to the underlying data in the Human Resources IT system operated by Reckitt Benckiser
- 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

KPMG LLP  
Chartered Accountants  
London

15 March 2022



The maintenance and integrity of the Reckitt website is the responsibility of the Directors of Reckitt; 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 Selected Information, Reporting Criteria or Report presented on Reckitt's website since the date of our report.

### Appendix 1 – Gender pay gap calculations (RB Poland)

Market	KPI	Assured Value
Reckitt Benckiser Poland	Mean gender pay gap (%)	1.5
	Median gender pay gap (%)	-0.6
	Mean gender bonus gap (%)	18.1
	Median gender bonus gap (%)	4.7
	Proportion of men and women receiving a bonus payment (%):	Males: 97.5 Females: 96.0