**Reckitt Benckiser Group plc** 

# 2025 BASIS OF REPORTING

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#### Reporting criteria for selected metrics in our 2024 corporate reporting

# 1. Our general reporting principles

We have sought to ensure that:

- The reported data accurately reflects our performance and serves the general needs of the report users
- The data is meaningful and consistent with the definitions, scope and boundaries stated in this basis of reporting
- Any specific material exclusions are stated and explained
- We use consistent methodologies year to year wherever possible and unless otherwise stated to allow for sustainability performance comparison over time, any material changes in measurement methodologies versus the previous reporting year are made clear
- We are clear regarding our measurement and calculation methods and on the use of any assumptions We report transparently such that report users can have confidence in the integrity of the data and information we report

#### Third party limited assurance

ERM CVS has been appointed to provide limited assurance for a selection of key performance indicators (KPIs). The basis of reporting covers all assured data, alongside other selected metrics. Assured KPIs are denoted with this symbol:  $\pm$ 

#### Uncertainty and estimates, assumptions and extrapolations

We have made all endeavours to prepare a complete, accurate and consistent dataset, which reflects true performance and is meaningful to the user of the information. Where any assumptions or estimations have been required, or specific exclusions are made, we have outlined these within this document. As with all our data processes, we aim for transparency and strive for continuous improvement.

Every effort has been made to capture all relevant data globally. However, it is not always feasible or practical to capture every single item of data across or relevant to our global operations, particularly in connection with some parts of the 'Scope 3' elements of our global products lifecycle carbon and water use footprints which are outside of our direct/indirect control. Where we have made estimates, assumptions or extrapolations to cover such occasions we make this clear.

Where it has been necessary to apply assumptions and extrapolations during calculation of our global products lifecycle carbon and water use footprint (i.e. where appropriate primary or secondary data sources have not been available), information or data for assumptions has been sourced in a clear order of priority: seeking reputable publicly available data sources (e.g. IEA emission factors), then market research, before general publicly available data. Where assumptions and extrapolations have been required, these have been applied in a conservative manner. The same principle has been applied to the application of emission/water factors to calculate CO<sub>2</sub>e emissions and water use associated with the

manufacture of raw and packaging materials and disposal of waste. Where two or more factors for a material have been available and an uncertainty as to the correct factor to apply has existed, the highest factor in terms of  $CO_2e$  or litres per unit of material has typically been applied, to avoid under-reporting.

Our carbon and water footprint data comprises the best information currently available, both internally and externally, at the time of reporting however it is acknowledged that with ongoing developments in data availability at an individual material, company and process level, the quality of data used in the carbon, water use, and water impact footprint is continuously improving.

#### **Restatement of reported data**

We undertake continual, year-on-year improvements in our sustainability reporting processes and controls. Where it makes data and performance trends between years more comparable, and/or on the basis that any variances in prior years are identified, we restate that data in our reports and provide an explanation on the reasons behind the restatement.

Restatements affecting the 2024 reporting year included:

- Baseline and prior year Scope 1 and 2 emissions data: Scope 1 and 2 data has been restated to exclude divested sites and updates to the International Energy Agency GHG emission factors.
- Baseline and prior year Scope 3 and product carbon footprint data: During 2024, we evolved our Scope 3 approach to develop a 'Hybrid' model for our raw material impacts in which SKU level modelling has been implemented where possible. We also improved various data inputs by collating real business data in place of assumptive modelling for packaging, business travel and outbound logistics. Scope 3 modelling will continuously evolve and we are committed to improving the accuracy of our model.

# **Reporting boundaries**

Our 2024 Sustainability Report and ESG data book relates to the financial year from 1 January – 31 December 2024 across Reckitt Benckiser Group plc companies globally, as follows:

- Total net revenue from more sustainable products: we report on a 12-month period covering 1 October 2023 30 September 2024.
- **Intensity metrics:** production volume by tonnes and Group net revenue are used to calculate intensity metrics. In 2024, the production volume was 2,964,671 tonnes and Group net revenue was £14,169m.
- Environment metrics (Scope 1 and 2 emissions, Energy, Water use and Waste): cover facilities under management control of the Group<sup>1</sup>, including 48 manufacturing facilities, six Reckitt-owned distribution centres and 13 stand-alone R&D centres. Excludes joint ventures. For R&D sites located within the campus of a manufacturing site and where historically submetering hasn't been present, environmental metrics are not reported separately from but together with the manufacturing facility.
- Scope 3, Total product carbon footprint and total product water footprint: we report on a
  12-month period covering 1 October 2023 30 September 2024. This eliminates the need to
  use financial forecast data. Our global products' lifecycle carbon and water footprint,
  'Scope 1, 2 and selected Scope 3' Greenhouse Gas (GHG) emissions are reported in units of
  carbon dioxide equivalents (CO<sub>2</sub>e), and in line with principles of the GHG Protocol and
  PAS2050. Our direct and indirect freshwater use (litres) and water impact (e litres)
  associated with all stages of the product lifecycle are reported in line with the principles of
  the Water Footprint Assessment Manual.
- Chemical footprint: we report on a 12-month period covering 1 October 2023 30
   September 2024.
- **Plastics and packaging:** data is reported one year in arrears in line with the Ellen McArthur Foundation (EMF) reporting timelines. All data within the 2024 Sustainability Report covers 2023 performance. 2024 data will be available in 2025 and the ESG Data book will be updated accordingly.
- **Biodiversity and deforestation metrics:** data is reported one year in arrears in line with the Consumer Goods Forum, Forest Positive Coalition reporting timelines. All data within the 2024 Sustainability Report covers 2023 performance. 2024 data will be available in July 2025 and the ESG Data book will be updated accordingly.
- Workforce and Diversity metrics: based on data for global Group employees (excluding contractors) held in our HR database on 31 December of the year being reported. Data for Board members is collected manually through questionnaires and surveys.
- Health and Safety: all Group companies and facilities as of 31 December 2024 in which we had operational control for one or more months during 2024, unless explicitly stated. Includes joint ventures but not third-party sites.
- Human rights: 525 suppliers were in scope of our Responsible Workplace programme during 2024 including third-party manufacturers (co-packers), distribution centres, embellishers, packaging material and raw material suppliers.

#### Rules applied concerning data from new acquisitions/new facilities are as follows:

- **Environment:** data is included for the first full calendar year of Reckitt ownership/control (e.g. data from a manufacturing facility purchased in November is included from 1 January of the following year). In 2024, Reckitt acquired one new facility (Wilson) which will be included in our reporting from FY25.
- **Product (including chemical footprint and plastics and packaging):** unless specified otherwise, data is included for the first full 12-month reporting period of Reckitt ownership/control. Where a reduction target has been set in relation to a baseline year and data from previous years or a baseline year is not available, annual performance data is presented excluding that acquisition in order to ensure year-on-year comparison with the baseline. In these cases, a separate entry for the reporting year will provide the total performance data including that data.
- Health and Safety: data is included from the date of purchase.

#### Rules applied concerning data from site disposals/closures are as follows:

- Environment: data is included up until the last full month of Reckitt ownership/control as far as practical (e.g. data from a manufacturing facility closed in mid-November is included up to the end of October). Data for sold sites is included up to the end of the year during which Reckitt retained financial control, after which, sold sites are removed from the baseline and subsequent reporting. In 2024, Reckitt divested one site which will be removed from our reporting from FY25.
- Product (including chemical footprint): data is included if Reckitt ownership/control extended across the full reporting period.
- **Plastics and packaging:** data associated with divestments are removed from the baseline and all reported years.
- Health and Safety: data is included up until the date of sale/closure, as far as practical.

<sup>&</sup>lt;sup>1</sup> We report environment data from operations for which we have operational control, in line with the GHG protocol

# 2. Reporting specifics and methodology

# 2.1 Product

# KPI: Net revenue from more sustainable products (%)

# Total net revenue from more sustainable products+

Definition		ints across fiv						. A product is defined as 'more sustainable' when it scores a total hmark Reckitt product at the time of launch using our Sustainable
Scope							amlined Lifecycle . novation Calculato	Assessment tool that models the environmental impacts of r assessment.
Units	£ million		51					
Method	Reckitt compile							ulator. For a 'more sustainable' rating overall, the aggregate across rade-offs are allowed.
	DIAL SCORE	CARBON	WATER	PLASTICS	PACKAGING	INGREDIENTS	OVERALL SCORE	
		(g CO₂e/dose)	(Effective water L/dose)	(Reduction/%PCR/ Recyclability)	(Reduction/%PCR/ Recyclability)	(Based on four Green Chemistry KPIs)	(An aggregate score of all five dials)	
	•	≥ 10 points (≥ 10 reduction)		≥ 10 points			MORE SUSTAINABLE ≥ 10 points	-
	•	≥ -1.5 points to < 10 points (between 1.5% increase and 10% reduction)		> -10 points to < 10 points		AS SUSTAINABLE > -10 points to < 10 points	-	
	<b>~</b>		points increase)	≤ -10 points		LESS SUSTAINABLE ≤ -10 points	-	
	The methodology applied is consistent with that set out for the carbon and water footprints. Carbon and water factors are applied to the raw material and packaging data of the selected products. These publicly available emission factors are sourced from databases such as Ecoinvent and were updated during 2024 to reflect additional datasets and more accurate data that had become available. The plastics Indicator was added in June 2019 and only applies to projects launched after 1 June 2019. From January 2021, when considering the ingredients parameter, we assess hazard, biodegradable, circular and chemical footprint properties of the raw materials. To score 'better' on Ingredients, the product must achieve a 10-point or higher improvement versus the benchmark, similar to the other metrics. Net revenue generated by Reckitt for the 'more sustainable products' is obtained from financial data for all relevant countries in which the relevant products are sold and consolidated.							
	<ul> <li>The specific calculations used for each performance indicator are shown below:</li> <li>Carbon: The carbon dial is calculated on a per dose basis of carbon emissions against those of the benchmark. Points are allocated based on % change of carbon against the benchmark.</li> <li>Water: The water dial is calculated in the same way as the carbon dial, where points are allocated on percentage change per dose.</li> <li>Plastic: The plastics dial result is determined by a mix of three metrics: weight reduction, PCR content and recyclability. All are done on a per dose basis, and relative contributions are set related to the maximum points attainable and associated % change against the benchmark.</li> <li>Packaging: The packaging dial is calculated using the same mix of data as the plastics dial, except It instead considers total pack weight reduction, total PCR increase and total pack recyclability increase</li> <li>Ingredients: Each material's score is derived from the score of its constituent substances and each substance has information on its potential hazards, biodegradability, and presence on external lists of concern. This data is compiled and fed into Footprinter, which processes the data further. The data is then converted into different scores that relate to that ingredient, to produce 4 different metrics: safe and effective alternatives, circular feedstocks, biodegradable formulations, and chemical</li> </ul>							

footprint. They add together to a maximum total of 100 points, and the score is compared to that of the benchmark. The difference in score is directly converte				
		points in the Sustainable Innovation Calculator.		
	Source	Data is obtained from Reckitt's sales ledger, Fusion		

# **Chemical footprint**

KPI: Reduction in product chemical footprint (%)

# Product chemical footprint (£)

Definition	Net revenue from Reckitt products containing >0.1% (by weight) of chemicals of high concern (CoHC) (as listed on Reckitt's Restricted Substances List (RSL)), associated with
	products during the 12-month period (1 October 2023 – 30 September 2024).
Scope	All new and existing products fall within the scope of Reckitt chemical footprint metric.
Units	Net revenue
Method	All Chemicals of High Concern (CoHC) are part of Reckitt's Restricted Substances List (RSL) Net revenue and product composition data (Stock Keeping Unit (SKU), formulation and raw material bill of materials) is compiled for every SKU in the reporting period. Product composition data is screened for errors using Reckitt data quality business rules, categorising SKUs as 'passed' or 'failed'. a) Where SKUs meet Reckitt's data quality business rules (i.e. 'passed' SKUs), we calculate the chemical footprint using composition data by: ldentifying SKUs which contain >0.1% of a CoHC, by weight Sum the total net revenue
	<ul> <li>b) Where SKUs do not meet Reckitt's data quality business rules (i.e. 'failed' SKUs), we model the chemical footprint by matching SKUs that meet data quality business rules:</li> <li>Group 'failed' SKUs into unique categories and total net revenue</li> <li>Match categories to 'passed' SKUs and apply relative chemical footprint percentage</li> <li>Sum the total net revenue</li> </ul>
Source	Data is obtained from Reckitt product development systems, TDS, PLM, JDE & SAP, as well as Reckitt sales ledger, Fusion.

# 2.2 Environment

# Units of production (Denominators for GHG emissions, Energy, Water, Waste and Hazardous waste per production unit (tonne of product produced)

Definition	A tonne of product produced: the unit of production measure is the gross weight of the total product produced, including packaging (primary, secondary, and tertiary),
	excluding returnable pallets
Scope	Reckitt manufacturing facilities production volumes
Units	Tonne of product produced
Method	Using Enablon, each Reckitt manufacturing facility reports monthly total gross weight of product produced
Source	Total gross weight of product produced is obtained from finance data including JD Edwards or SAP system (linked to the financial reporting system) and shipped weight. The
	financial data which this is based on is also subject to third-party scrutiny and assessment

#### Environmental and occupational safety prosecutions and fines

Definition	Total number of environmental and occupational safety prosecutions and fines resulting from an EHS incident, permit breach or legal non-compliance
Scope	Total number of environmental and occupational safety prosecutions and fines recorded in the reporting year
Units	Number of prosecutions and fines
Method	All are reported in line with the Global Reckitt Procedure for Internal Reporting of Environment, Health & Safety and Human Rights incidents and, where appropriate, the material spilled, the volume and any other relevant information. For reporting purposes, we use a cost threshold equal to \$10,000 USD. Any value equal to, or below the threshold is not included.
Source	Data reported in line with Reckitt's Global environmental incident reporting standard and Health & Safety Policy

# Emissions

# KPI: Reduction in absolute Scope 1 and 2 GHG emissions (%)

#### Scope 1 and 2 GHG emissions (from energy use in manufacturing, warehouse facilities, R&D and offices where applicable)+

Definition	GHG emissions arising from energy consumption at our global manufacturing, R&D, offices and warehouse facilities, in carbon dioxide equivalents (CO <sub>2</sub> e). In line with the GHG
	Protocol Corporate Accounting and Reporting Standard (WRI & WBCSD, 2004), GHGs comprise the six gases listed in the Kyoto Protocol (carbon dioxide (CO <sub>2</sub> ); methane (CH <sub>4</sub> ); nitrous oxide (N <sub>2</sub> O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF <sub>6</sub> )
Scope	Scope 1 and Scope 2 CO <sub>2</sub> e emissions from energy consumption at manufacturing, R&D, offices and warehouse facilities. Scope 2 emissions are reported on both a location and market-based approach in line with the GHG Scope 2 Guidance (WRI & WBCSD, 2015). Scope 1 GHG emissions excludes refrigerant gases and non-energy related CO <sub>2</sub> , based on materiality. We are currently undertaking a reassessment In line with our SBTi review.
Units	Tonnes CO <sub>2</sub> e
Method	Scope 1 CO <sub>2</sub> e emissions calculated by multiplying the reported direct energy (energy from sources that are owned or controlled at Reckitt sites) quantities in kWh by the CO <sub>2</sub> e emissions conversion factors derived from the most recent currently available DEFRA GHG Conversion Factors for Company Reporting (2024). Scope 2 CO <sub>2</sub> e emissions calculated by multiplying the reported indirect energy (electricity, heat or steam purchased and consumed at Reckitt Sites) quantities in kWh by the CO <sub>2</sub> e emissions conversion factors derived from the most recent currently available location or market-based sources outlined below and local factors where available. Location-based:
	• All grid electricity is converted to CO <sub>2</sub> e by applying national/state average electricity grid conversion factors relevant to the countries where we operate (i.e. IEA emission factors 2024)
	<ul> <li>Any power or heat purchased directly through third-party Combined Heat and Power (CHP) plants is converted to CO<sub>2</sub>e by applying the appropriate conversion rate supplied by the third-party or where this is not available, the relevant default grid emission factor as per DEFRA guidance and IEA emission factors</li> <li>Market-based:</li> </ul>
	<ul> <li>For operations in markets where contractual instruments are available, purchased renewable electricity, which is supported by appropriate evidence from the energy provider (i.e. renewable energy certificates, Guarantees of Origin or similar), and that meets the 'quality criteria' outlined in the GHG Protocol Scope 2 Guidance, is converted to CO<sub>2</sub>e by applying supplier specific emission factors.</li> </ul>
	• All purchased electricity, which is not renewable or supported by appropriate evidence, is converted to CO <sub>2</sub> e by applying 'residual mix' emission factors Energy data is reported by sites based on invoiced or metered values. For energy associated with office locations (which equated to less than 5% of our Scope 1 & 2 (market & location based) emissions), where direct invoiced or metered data is not available, estimates have been included based on floor area and reported average energy use per metered square.
Source	CO <sub>2</sub> e emissions are calculated in line with the WRI/WBCSD Greenhouse Gas Protocol (GHG Protocol) and GHG Protocol Scope 2 Guidance, except as discussed otherwise above. Conversion factors applied are sourced directly from suppliers, the UK Government's Department for the Environment Food and Rural Affairs (DEFRA) and the International Energy Authority (IEA). Data is verified as part of our annual Independent Limited Assurance. For market-based emissions relating to purchased renewable electricity, where a contract is in place for the full reporting year, but certificates cannot be provided by the supplier until after Reckitt's Environmental Data Assurance period, the supplied renewable electricity and relative GHG emissions will be assumed to be as reported in the previous periods of the same year where certificates have been provided.

#### KPI: Reduction in Scope 3 GHG emissions and product carbon footprint (%)

#### Scope 3 GHG emissions and product carbon footprint (tonnes CO<sub>2</sub>e)

Definition	Scope 3 GHG Emissions: indirect GHG emissions associated with Reckitt's activities across the value chain during the 12-month period 1 October 2023 - 30 September 2024.
	Product carbon footprint: a measure of direct and indirect GHG emissions associated with Reckitt products sold during the 12-month period 1 October 2023 - 30 September 2024.
	GHGs comprise, in line with the GHG Protocol Corporate Accounting and Reporting Standard (WRI & WBSD, 2004), (carbon dioxide (CO2); methane (CH4); nitrous oxide (N2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). The performance is reported in carbon dioxide equivalent (CO2e)
Scope	Inclusions:
	Our total product carbon footprint (PCF) includes GHG Protocol Scope 1, 2 and selected Scope 3 emissions (i.e. those associated with the entire lifecycle of Reckitt products sold including the raw and packaging material supply chain, product manufacturing, distribution, retail operations, consumer use, and subsequent disposal/recycling of the product and its packaging). This includes lifecycle GHG emissions associated with products manufactured at Reckitt's own manufacturing facilities, as well as those manufactured by external third-party facilities producing products for Reckitt under contract.

For consumer use, we quantify both direct and indirect emissions in line with the GHG protocol, but the scope of our target only includes direct consumer use emissions. We have endeavoured to apply complete coverage of our global emissions based on the scope and boundaries defined in the standards referenced below. However, there are limited, specific and (in terms of our global products' overall lifecycle carbon footprint) non-material exclusions from the scope of the reported data, which are outlined below.

Scope 3 and Product Carbon Footprint categories reported are in line with the GHG Protocol Guidance and include the following:

Category	Product carbon footprint	Scope 3
Scope 1 & 2	√	
3.1 Purchased goods and services	√	√
3.4 Upstream transportation and distribution	√	1
3.5 Waste generated in operations		√
3.6 Business travel		√
3.9 Downstream transportation and distribution	√	√
3.11 Use of sold products	√	√
3.12 End of life treatment of sold products	√	√
3.13 Downstream leased assets		√

#### Exclusions:

There are limited, specific and non-material exclusions from the scope of the reported data. No sources were knowingly excluded without initial quantification and assessment to confirm that they did not make a material contribution to our Scope 3 emissions, either in isolation or in aggregate.

The following categories are excluded from our Scope 3 calculations on the basis of materiality and/or relevance:

Category	Product carbon footprint	Scope 3		
3.2 Capital goods	N/a	Emissions from capital goods were considered as part of setting boundaries for inclusion in our Total Carbon Footprint. For those within our supply chain, the factors that we extract from the LCA database within Simapro for raw materials and packaging includes these emissions, although we do not separate these out in our reporting. The only exclusion from our footprint is that associated with our capital goods at our own factories are excluded. We determined that they were not significant on the basis of a qualitative assessment. The overall level of emissions (Scope 1 and 2) associated with our manufacturing sites is a very low part of our total Carbon Footprint (1%). The annual contribution of new capital equipment associated with this aspect would also be expected to be very small, and therefore has been excluded from the scope on the basis of materiality.		
3.3 Fuel and energy-related activities	Immaterial	Following a materiality assessment in 2024, emissions associated with category 3.3. were determine as an immaterial (<1%) contribution to Reckitt's footprint and have been excluded on this basis.		
3.7 Employee commuting	Immaterial	Following a materiality assessment in 2024, emissions associated with category 3.7. were determine as an immaterial (<1%) contribution to Reckitt's footprint and have been excluded on this basis.		
3.8 Upstream leased assets	N/a	Reckitt does not lease upstream assets.		
3.10 Processing of sold goods	N/a	Reckitt supplies finished household goods, therefore no further processing of the product is require before consumer use.		
3.14 Franchises	N/a	Reckitt does not operate a franchise model and is not a retailer. All products are sold direct to retailers. However, a very small exception is sale of a few limited items through vending machines – these could be considered similar to a franchise model. Energy associated with this has been calculated to be less than 0.005%, therefore this is excluded on the basis of materiality.		
3.15 Investments	N/a	As per the GHG Protocol, these are considered emissions from operation of investments (including equity, debt investments and project finance) and this is not something Reckitt currently engages in		
Tonnes CO <sub>2</sub> e				
Our methodology refers to the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011 (Corporate Value Chain (Sc Standard   GHG Protocol); and the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004 (Corporate Standard   GHG Protocol).				

Impact is calculated at product level and scaled up to the global portfolio using the number of doses sold based on sales data across our countries and brands for the reporting year. Where specific product information was not available, we have applied proxy data sets based on comparable products, which we believe to be sufficiently similar to enable the calculation of a representative footprint.

For the purpose of the metric, we assume that the period in which our products are used is consistent with the period in which our products are sold. In a limited number of cases, we apply adjustments where we are aware that the time period of our sales and the use of our products are not aligned. This is done to ensure our metric most accurately reflects the footprint of our products used in the reporting period.

Reckitt's product portfolio contains a number of products which are used in conjunction with products sold by other manufacturers, e.g. dishwasher tablets used in a dishwasher that is not sold by Reckitt. In line with the GHG Protocol, we exclude indirect consumer use such as the carbon associated with the use of the dishwater from our reduction target. However, we continue to quantify and publish the associated emissions. In addition, Reckitt's product portfolio contains a number of 'additives' (e.g. fabric softeners, dishwasher rinse aids) that are used in conjunction with products which are the primary 'driver' (detergents, dishwasher tablets) of specific consumer activities. While the raw material, packaging, manufacturing and disposal impact of these additives is included within our footprint, the carbon impact associated with the consumer use activity has not been incorporated (or double counted) on the basis that it has already been accounted for in the use of the 'driver' product.

Method by reported category:

#### • Scope 1 & 2, Manufacturing

Data is collated as described above in KPI: Reduction in absolute Scope 1 and 2 GHG emissions (%).

#### • 3.1 Purchased goods and services, Raw Materials

In 2024, we evolved our Scope 3 approach to develop a 'Hybrid model' for our raw material impacts. Internal product specification data has been leveraged in order to automate product footprint assessments at scale in partnership with CO2AI. The 'SKU-level' impacts are then scaled by actual regional sales data. This 'SKU level' calculation accounts for 80% of our product portfolio's raw materials in 2024 and has been backcasted to be reflected in recalculations and restatements for the years 2022 & 2023. For the remaining 20% and for the 2015 baseline, we continue to use a 'Representative Product' model. This involves conducting approximately 350 detailed (near LCA quality) product footprint assessments and scaling them up by actual regional sales data. The product grouping that results in the selection of 350 of these 'Representative Product' is based on Finance data at the level of segments and formats, which delivers relative formulation and packaging homogeneity. Any differences in product sizes within a group are incorporated in the scaling. Material emission factors applied are predominantly either directly or calculated from EcoInvent (3.10, IPCC 2021) and other publicly available sources.

#### • 3.1 Purchased goods and services, Packaging

In 2024, the methodology to calculate Scope 3 packaging impacts evolved to include real business data in place of the 'Representative Product' model (described above in Raw Materials). For 2024 reporting year, packaging data has been collated throughout the business at group, region and business unit level and then grouped by material format and type, and then assigned to most appropriate emissions factors (packaging material factors are calculated by Anthesis from publicly available sources such as Ecolnvent (3.10, IPCC 2021)) and then emissions totals are calculated/processed by CO2AI. Device components (such as an Airwick Plug-in liquid electrical device) are included in the packaging total. However, these components are estimated through the 'Representative Product' model. Whereby 'Representative product' footprints are modelled to represent groups of products of similar type and then scaled by actual regional sales data.

#### 3.1 Purchased goods and services, Scope 3 Manufacturing

Scope 3 impacts from manufacturing includes estimated impacts from co-packer manufacturing, whereby Reckitt Scope 1 & 2 CO2e is extrapolated by the sales volume of co-packers per business unit.

#### • 3.4 Upstream Transportation and Distribution, Inbound Logistics

The emissions associated with the inbound logistics of purchased materials are calculated as part of the 'Representative Product' model and uses publicly available secondary emission factors.

#### • 3.4 Upstream Transportation and Distribution, Outbound Logistics

Outbound logistics includes the distribution of finished products, and utilities associated with warehouse/distribution centres. Distribution of finished products estimates have been updated for Scope 3 reporting in 2024 and reflected in restatements for 2023, 2022 and 2015. The recalculated approach is GLEC compliant and involves the collation of transportation data associated with product volume through transport measurement systems. Data is then extrapolated by the remaining product volume to account for all product sold.

#### • 3.5 Waste Generated in Operations

Extrapolated and estimated using waste data collated by Reckitt owned facilities, average distance travelled and DEFRA factors.

#### • 3.6 Business Travel

Reckitt's Business Travel model has been updated in 2024 and has been backcast to all restatements for 2022, 2023 and 2015. Business Travel includes air travel, train travel and hotel stays that are active bookings in the company expenses and booking system which account for ~80% of total spend. The remaining 20% of spend is then extrapolated. Air travel follows the IATA methodology (recognised as the recommended practice per-passenger CO<sub>2</sub>e calculation methodology). The calculation documentation following BEIS/DEFRA methodology for hotels and trains.

#### • 3.9 Downstream transportation and distribution, Retail

Reckitt's retail model includes the utility emissions associated with brick and mortar, the emissions associated with e-Commerce and consumer journeys.

	3.11 Use of sold products, Consumer use
	The footprint methodology to calculate Consumer Use impacts is based on approximately 155 consumer use models. The models have been built up from primary research,
	literature and the knowledge of internal experts to represent the impacts from how our consumers use our products around the world. The impacts are calculated per dose of product used and scaled up to the global portfolio using the number of doses sold.
	3.12 End of life treatment of sold products, End of life
	The emissions associated with the end-of-life treatment of packaging materials are calculated as part of the 'Representative Product' model. Publicly available emissions
	factors were applied by material type & disposal route split to calculate emissions.
	3.13 Downstream Leased Assets
	Emissions calculated from data previously requested from leased distribution centres and extrapolated year on year to account for company growth.
Source	Scope 3 GHG emissions are identified, calculated and reported in line with the WRI/WBCSD GHG Protocol. Data is verified as part of our annual Independent Limited Assurance.
	Our GHG emissions are calculated by multiplying publicly available emission factors (sourced from databases such as Ecoinvent (https://www.ecoinvent.org/), IEA and Defra), by
	amounts of materials and packaging included in products sold, energy used and distances travelled.
	Where available, primary data has been sourced directly from Reckitt's product libraries, environmental reporting and other business management systems and its suppliers/
	contractors. Where this has not been available, secondary data has been obtained from sources including publicly available LCA databases, journal articles and sources of
	industry/product/ consumer use data. Where available and relevant, this data is region-specific to account for differences in regional production. Sales data has been sourced
	from Reckitt's sales ledger, Fusion.

PAS2050 – 'Specification for the assessment of the lifecycle greenhouse gas emissions of goods and services' was developed to assess the carbon footprint of individual goods and services; however, Reckitt's Total Carbon and Water Measurement System applies PAS2050 to determine the carbon footprint contribution of all key stages in the product lifecycle of its global product portfolio on an annual basis. As a result of this difference between intended use and the actual use in the context of Reckitt's Measurement System, direct application of every single element of PAS2050 across the whole lifecycle of Reckitt's global products has by nature not been appropriate on every single occasion although overall the Measurement System is in line with the PAS2050 specification.

# Energy (from manufacturing, warehouses, R&D and offices where applicable)

#### KPI: Reduction in energy use per tonne of production (%)

#### Energy use (manufacturing and warehouse facilities only)±

Definition	Energy consumption from global manufacturing and warehouse facilities
Scope	Energy consumed within the calendar year including natural gas, electricity, oil, LPG, renewable electricity and the energy consumed by CHP plants. Where energy is generated on- site (i.e. Reckitt-owned CHP or on-site renewable energy) and surplus energy is exported back to the local or national grid, only energy consumed by the manufacturing site is included, i.e. the energy returned to the grid is excluded. This is because Reckitt's key performance metric is the energy intensity of the manufacturing process.
Units	Gigajoules (GJ) and kilowatt-hours (kWh)
Method	Data is taken from on-site or third-party meter readings or invoiced quantities e.g., natural gas, electricity, oil, LPG, renewable electricity (on-site, PPAs, renewable tariffs and/or renewable certificates). This is converted to kWh and GJ using standard factors.
Source	Our internal global EHS metrics reporting system

#### Renewable electricity consumption (%)±

Definition	Renewable electricity purchased, generated, and consumed at global manufacturing and warehouse facilities
Scope	Includes on-site generated renewable electricity (e.g. PV solar), off-site renewable electricity purchased via renewable Purchase Power Agreements (PPA), supplier renewable tariff and/or accredited renewable certificates (e.g. EACs, Guarantees of Origins, RECs, IRECs).
Units	Percentage of total electricity used
Method	Data includes renewable electricity on-site and/or off-site PPAs, renewable tariffs supported by supply contracts and/or renewable certificates, and on-site or third-party meter readings or invoiced quantities. This is converted to kWh and GJ using standard factors. Our approach aligns with the RE100 reporting guidance, together with the quality criteria for energy attribute certificates as outlined in the WRI/WBCSD GHG Protocol Scope 2 Guidance. In a small number of cases, it is not possible to source renewable electricity fully aligned with the technical guidance, but such volumes in 2024 were deemed to be non-material. Renewable electricity is reported as detailed by the supplier contract and/ or certificates. Where a renewable electricity contract is in place for the full reporting year but certificates for the later period of the year cannot be provided by the supplier until after Reckitt's Environmental Data Assurance period closes, the quantity of renewable electricity is reported as per the contract.
Source	Reckitt's internal global EHS metrics reporting system

# Climate-related financial disclosures

#### Climate-related risks and opportunities

Definition	The potential impacts of different climate-related scenarios on Reckitt group
Scope	Potential gross risk to the Group as a whole
Jnits	
Method	We have conducted scenario analysis to consider the longer-term impacts of climate change on our business, working with the consultancy Risilience and their Climate and Enterprise analytics technology, founded on the influential frameworks pioneered by the Cambridge Centre for Risk Studies. In partnership with Risilience, we have developed a data-driven 'digital twin' of our business, and have used this to build and test scenarios for low-carbon transition and physical risks across our value chain. The Risilience analysis produces a five-year, quantitative earnings value at risk estimation across physical and transition risks. It also provides a long-term qualitative risk outlook, across physical and transition risks, up to 20 years.
	The digital twin captures Reckitt's commercial and physical footprint. It allows us to assess the potential impact of five climate scenarios specified by the Intergovernmental Pan on Climate Change's (IPCC) Sixth Assessment Report for both physical and transition risks. The five emission pathways are designed to provide a range of results when analysing climate risk. These have been developed as combinations of SSP-RCP pathways from the IPCC's modelling where: • SSP (shared socioeconomic pathway) models the societal changes that could occur in the future, including policy changes, consumer changes, investor changes etc. • RCP (representative concentration pathway) models the ultimate temperature rise, resulting from the SSP taken
	We assessed five emission pathways consistent with defined temperature outcomes:
	<ol> <li>Scenario SSP1-1.9 (1.5°C pathway aligned to the Paris Ambition) - The most rapid transition pathway as extreme actions are taken to reduce emissions globally with widespread policy changes for a goal of net zero by 2050.</li> </ol>
	<ol> <li>Scenario SSPI-2.6 (2°C pathway aligned to the Paris Agreement) - Immediate and coordinated global action is taken to reduce emissions growth with widespread policy changes across various sectors with a goal of net zero by 2070.</li> </ol>
	<ol> <li>Scenario SSP2-4.5 (2.5°C pathway aligned to Stated Policy) - Refers to the (conditional and unconditional) policies that countries have pledged through their Nationa Determined Contributions.</li> </ol>
	4. Scenario SSP3-7.0 (3°C pathway aligned to Current Policy) - Defined by the climate-related policies that governments have in place today, i.e. if no further policy activities taken.
	5. Scenario SSP5-8.5 (>4°C pathway aligned to No Policy) - Designed as a complete removal of all carbon reduction policies and a push towards fossil fuel development
	We chose these scenarios to enable us to compare both physical risks and transition risks across the same emissions pathway, and because there is a great deal of scientific deta within each pathway.
	Modelled risk categories include:
	<ul> <li>Market consumer risk – models the impact of changing consumer preferences and sustainable purchasing trends. It considers the potential uptake rates of consumer transitioning from conventional to less emissions-intensive products and services, including single use vs reusable packaging, organic vs chemical cleaners, concentrates, and dairy vs alternative proteins</li> </ul>
	<ul> <li>Policy risk - an increase in future carbon pricing where carbon pricing policies (either emissions trading systems or carbon taxes) are implemented variably in all jurisdictions</li> </ul>
	Technology risk – the risk of asset impairment under different climate-related economic transitions
	<ul> <li>Investor sentiment – the risks and effects stemming from changes to the discount rate, relative to the economic sector, transition pathway, debt and equity structure</li> <li>Litigation/Reputation – the potential for litigation or civil/criminal penalties for a company's climate-related activities, including greenwashing and pollution, and the rist of consumer boycotts</li> </ul>
	<ul> <li>Market disruption – the disruption to sales due to customer demand fluctuations induced by regional-scale climate threats including heatwaves, droughts and freezes</li> <li>Facility disruption risk – the risk of physical damage to assets from extreme weather events, financial losses from stock, contents and buildings damage, and operational disruption due to the reduction in capacity</li> </ul>
	<ul> <li>Raw materials supply risk – changes in the supply of raw materials under the influence of a changing climate and the potential impact of decreases in yield</li> </ul>
	The output is a 5 and 10 year Earnings Value at risk estimate for each of the transition and physical climate-related risks, across each of the five pathways. Reckitt uses the 5-year estimates as the basis for disclosure given the level of uncertainty in longer-term modelling.
Source	'Digital twin' model built on Risilience's climate-intelligence SaaS platform. Risilience Climate and Enterprise analytics technology is founded on frameworks pioneered by the Cambridge Centre for Risk Studies

# Water (from manufacturing, warehouses, R&D and offices where applicable)

Data is extracted from internally managed databases derived from direct measurement (meter readings or third-party meter readings) and invoiced quantities.

#### KPI: Reduction in water use in manufacturing per tonne of production (%)

#### Water withdrawals±

Definition	Water withdrawn for use at our global manufacturing and warehouse facilities
Scope	Water withdrawn for use on-site from public supply (e.g. municipal), private wells (e.g. groundwater), surface water (e.g. rivers, lakes, rainwater), other third-party sources and
	rainwater harvesting. Includes operational water consumption, water in our products and domestic water use.
Units	Cubic metres (m <sup>3</sup> )
Method	Absolute number reported by sites
Source	Our internal global EHS metrics reporting system

#### Wastewater discharge±

Definition	Wastewater discharged from our global manufacturing and warehouse facilities
Scope	Wastewater discharges, excluding water reuse and recycling and water used on-site for irrigation purposes. Includes wastewater discharged post-treatment to natural water
	bodies or directly to municipal or third-party treatment facilities. Excludes non-industrial process wastewater (i.e. non-industrial sewage) and non-process industrial wastewater
	i.e. stormwater or closed loop cooling towers/chillers.
Units	Cubic metres (m <sup>3</sup> )
Method	Absolute number reported by sites. Where discharges are not metered, or are partially metered, water balance assumptions are made by the reporting site
Source	Our internal global EHS metrics reporting system

#### Chemical Oxygen Demand (COD) - industrial wastewater+

Definition	Chemical Oxygen Demand (COD) in industrial wastewater discharged from our global manufacturing and warehouse facilities
Scope	Treated wastewater discharges to municipal or third-party treatment facilities via sewers and treated wastewater discharges to natural water bodies. Excludes separated non- industrial process wastewater discharges to public sewers, municipal or third-party wastewater treatment plants, and non-process industrial wastewater i.e. stormwater or closed loop cooling towers/chillers discharge via sewer or to natural water bodies.
Units	Metric tonnes
Method	Total COD is calculated as follows: Total COD (in tonnes) = [Average COD(in mg/l) * Volume of wastewater discharge (in m <sup>3</sup> ) *] /10 The COD value is the average of all reported value taken at a site during the month. Where sites have multiple discharge points, the site's average COD is based on the average COD for each discharge point proportional to each discharge points discharge volume. Where direct COD monitoring is not currently possible, COD values are derived using comparable site data (sites with similar or the same processes). Where estimates are required due to monitoring limitations, these are kept to a minimum. Where possible information is based on invoiced quantities, direct measurement equipment or test reports from laboratory. Where discharges are not metered, or are partially metered, water balance estimations are made by the reporting site.
Source	Our internal global EHS metrics reporting system

#### KPI: Number of water positive sites within water-stressed locations

#### Water Positivity

Definition	Reckitt sites achieving water positivity in the water-stressed locations where we operate
Scope	Reckitt own-manufacturing facilities located in regions which are identified with a 'high' or 'extremely high' water risk rating in the World Resource Institute's (WRI) Aqueduct Water Risk Atlas
Units	Number of Reckitt manufacturing sites
Method	The increase in water availability or access through Reckitt projects which exceeds the annual water used (i.e. water withdrawals and water consumed) in Reckitt manufacturing facilities located within the water stressed region.

Projects will differ across regions to support local needs and consider local reasons for water stress within the catchment area. They may include, for example, increasing vo of water available through rainwater harvesting, groundwater recharge or expanding water access through Water, Sanitation and Hygiene (WASH) programmes. We use a combination of information and inputs from local stakeholders to develop and deliver the optimum benefit to the community and environment. These include, whe possible, additional project benefits, such as social impact and biodiversity.		Projects are located within the water catchment/watershed/river basin associated (or connected) with the Reckitt manufacturing site.
of water available through rainwater harvesting, groundwater recharge or expanding water access through Water, Sanitation and Hygiene (WASH) programmes. We use a combination of information and inputs from local stakeholders to develop and deliver the optimum benefit to the community and environment. These include, whe possible, additional project benefits, such as social impact and biodiversity. For WASH projects, we prioritise opportunities that have the most impact and are within the watershed or the municipalities where our factories are located. If WASH needs greater in outlying connected areas, we expand our boundaries to ensure we can provide the greatest impact to the community. Projects included are those which deliver additional access and availability and would not have occurred without Reckitt support. Through additionality, we seek to deliver ongoing volumetric benefits to the environment and communities where we operate, which may include maintenance support. Quantification of project water benefits are reported in accordance with the methodologies laid out by: World Resources Institute in Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities (e.g. VWBA A4. Capture and Infiltration Method, incorporating assumptions based on available historical data and/or rainfall and recharge modelling.		
<ul> <li>possible, additional project benefits, such as social impact and biodiversity.</li> <li>For WASH projects, we prioritise opportunities that have the most impact and are within the watershed or the municipalities where our factories are located. If WASH needs greater in outlying connected areas, we expand our boundaries to ensure we can provide the greatest impact to the community.</li> <li>Projects included are those which deliver additional access and availability and would not have occurred without Reckitt support. Through additionality, we seek to deliver ongoing volumetric benefits to the environment and communities where we operate, which may include maintenance support.</li> <li>Quantification of project water benefits are reported in accordance with the methodologies laid out by:         <ul> <li>World Resources Institute in Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities (e.g. VWBA A4. Capture and Infiltration Method, incorporating assumptions based on available historical data and/or rainfall and recharge modelling.</li> </ul> </li> </ul>		Projects will differ across regions to support local needs and consider local reasons for water stress within the catchment area. They may include, for example, increasing volume of water available through rainwater harvesting, groundwater recharge or expanding water access through Water, Sanitation and Hygiene (WASH) programmes.
<ul> <li>greater in outlying connected areas, we expand our boundaries to ensure we can provide the greatest impact to the community.</li> <li>Projects included are those which deliver additional access and availability and would not have occurred without Reckitt support. Through additionality, we seek to deliver ongoing volumetric benefits to the environment and communities where we operate, which may include maintenance support.</li> <li>Quantification of project water benefits are reported in accordance with the methodologies laid out by:         <ul> <li>World Resources Institute in Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities (e.g. VWBA A4. Capture and Infiltration Method, incorporating assumptions based on available historical data and/or rainfall and recharge modelling.</li> </ul> </li> </ul>		We use a combination of information and inputs from local stakeholders to develop and deliver the optimum benefit to the community and environment. These include, where possible, additional project benefits, such as social impact and biodiversity.
ongoing volumetric benefits to the environment and communities where we operate, which may include maintenance support. Quantification of project water benefits are reported in accordance with the methodologies laid out by: • World Resources Institute in Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities (e.g. VWBA A4. Capture and Infiltration Method, incorporating assumptions based on available historical data and/or rainfall and recharge modelling.		For WASH projects, we prioritise opportunities that have the most impact and are within the watershed or the municipalities where our factories are located. If WASH needs are greater in outlying connected areas, we expand our boundaries to ensure we can provide the greatest impact to the community.
• World Resources Institute in Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities (e.g. VWBA A4. Capture and Infiltration Method, incorporating assumptions based on available historical data and/or rainfall and recharge modelling.		
		<ul> <li>World Resources Institute in Volumetric Water Benefit Accounting (VWBA): A Method for Implementing and Valuing Water Stewardship Activities (e.g. VWBA A4. Capture and Infiltration Method, incorporating assumptions based on available historical data and/or rainfall and recharge modelling.</li> <li>For WASH projects, quantification of water benefits may also be in accordance with the:</li> </ul>
WASH4Work: Wash benefits accounting Framework, Standardized Methods Report: A-3 volume provided method. The total number of water-positive sites is reported cumulatively.		
Source This data comes from internal sources, including project briefs, proposal and progress reports, plus third-party validation reports where applicable.	Source	

#### Water-stressed locations where we operate

Definition	Reckitt sites located in regions where water scarcity is a potential risk
Scope	Total number of sites as at 31 December with a high or extremely high-water risk rating based on WRI's methodology plus Reckitt site-specific assessments, where applicable
Units	Number of Reckitt manufacturing sites
Method	The water risk assessment is based on the WRI's Aqueduct Water Risk Atlas, combined with Reckitt site-specific assessments, where applicable to give a final Water Risk Rating.
	The number of water-stressed locations is reported as of 31 December of that reporting year.
Source	The WRI Aqueduct Water Risk Altas. Internal Reckitt Site Water Risk Assessments are also considered where available or required, to clarify local risks and confirm final Water
	Risk Rating.

#### Water Consumption – Sites within water stressed locations

Definition	Water consumption by our global manufacturing facilities for use in product
Scope	Water consumption for sites situated within water stressed locations. Water consumption includes water sourced from public supply (e.g. municipal), private wells (e.g.
	groundwater), surface water (e.g. rivers, lakes) and other third-party sources.
	Consumed water being water that has been incorporated into products or waste, has evaporated or transpired, or has been used for domestic consumptions and excludes
	rainwater harvested.
Units	Cubic metres (m <sup>3</sup> )
Method	Water withdrawals figure, minus wastewater discharge volumes.
	For the purposes of water consumption data in relation to water positivity, where manufacturing facilities do not have a separate storm water system, estimates of annual
	stormwater volumes (where available) are included within the site's water withdrawals figures. For the few sites where there are limitations on wastewater monitoring, water
	withdrawals (m <sup>3</sup> ) will be used.
Source	Internal global EHS metrics reporting system

#### KPI: Reduction in product water footprint (%)

Reckitt's product portfolio contains several products, which are used in conjunction with products sold by other manufacturers, e.g., dishwasher tablets used in a dishwasher that is not sold by Reckitt. In line with the GHG Protocol, we exclude indirect consumer use such as the carbon associated with the use of the dishwater from our reduction target. However, we continue to quantify and publish the associated emissions. In addition, Reckitt's product portfolio contains a number of 'additives' (e.g. fabric softeners, dishwasher rinse aids) that are used in conjunction with

products which are the primary 'driver' (detergents, dishwasher tablets) of specific consumer activities. While the raw material, packaging, manufacturing and disposal impact of these additives is included within our footprint, the water footprint associated with the consumer use activity has never been incorporated (or double counted) on the basis that it has already been accounted for in the use of the 'driver' product. To drive consistency with our global product carbon footprint, we are mirroring a distinction between direct water use in the consumer use phase, and indirect consumer use.

#### Total product water footprint (cubic metres m<sup>3</sup>)±

Definition	Total product water footprint measures the direct and indirect water use associated with Reckitt products sold during the 12-month period 1 October 2023-30 September 2024.
Scope	<ul> <li>Water use upstream and downstream of our manufacturing sites across the entire lifecycle of Reckitt products sold (including the raw and packaging material supply chain, product manufacturing, distribution, retail operations, consumer use, and subsequent disposal/recycling of the product and its packaging). This includes the lifecycle water use associated with products manufactured at the Reckitt's own manufacturing facilities, as well as those manufactured by external third-party facilities producing products for Reckitt under contract. It includes the use of firshwater (including surface water, groundwater and municipal water) but excludes rainwater in line with the latest water foot-printing methods. The use of non-freshwater (i.e. seawater) has been excluded. On consumer use, we mirror the direct/indirect approach we have taken for carbon, by including direct controllable and uncontrollable consumer use (e.g. products that require dilution and products used for showering, respectively), but exclude water used by consumers in appliances that are not sold by Reckitt as well as indirect water use associated with auxiliary materials (e.g. cloths used in surface cleaning)</li> <li>Indirect consumer use consists of water used in appliances not sold by Reckitt, e.g. dishwashers and washing machines (on the basis that these will be included in other companies' Scope 3 reporting), as well as water used in the production of auxiliaries such as cleaning of hand and body. Where specific product information was not available, we have applied proxy data sets based on comparable products which are sufficiently similar to enable the calculation of a representative footprint. We have endeavoured to apply complete coverage of our global water use based on the scope and boundaries defined in the standards referenced. However, there are limited, specific and (in terms of our global products' overall lifecycle water use footprint) non-material exclusions from the scope of the reported data, which includes direct water</li></ul>
Units	Cubic metres (m <sup>3</sup> )
Method	Our methodology aligns to the following standards and guidance: 'water footprint inventory': ISO 14046 (2014) Environmental management Water footprint — Principles, requirements and guidelines. The total water footprint calculates the 'water use', which is the amount of water withdrawn, rather than the approach more often taken for water foot-printing which considers 'water consumption', i.e. only the amount of water that does not return to the catchment from which it was withdrawn. This approach is driven by the desire to drive behaviour change across all lifecycle stages particularly within product Research & Development, new product innovation and consumer use of products. Water pollution and water quality impacts have not been included in the measurement system and water pollution is monitored through other corporate programmes. We continually seek ways to improve data processing, data sources and assumptions. We annually review and increase the number of 'Representative Products' used to calculate raw and packaging material consumption to ensure it remains appropriate for our ever-changing portfolio.
Source	Water use is calculated by multiplying publicly available water factors (predominantly Ecoinvent) by volumes of materials and packaging included in products sold, as well as accounting for product water use in manufacturing and consumer use of our products. Where available, primary data has been sourced directly from Reckitt's product libraries, environmental reporting and other business management systems and our suppliers/contractors. Where this has not been available, secondary data has been obtained from sources including publicly available LCA databases, journal articles and sources of industry/product/consumer use data. Where available and relevant, this data is region-specific to account for differences in regional production. Sales data has been sourced from Reckitt's sales ledger, Fusion.

#### Waste (from manufacturing, warehouses, where applicable)

Absolute metrics relate to waste materials generated from our manufacturing and warehouse facilities and removed from site for either recycling or disposal by third-party waste contractors (excludes construction, demolition wastes and whole wooden pallets returned to suppliers). Data comes from internal or third-party databases and/or from invoiced quantities/direct measurement, derived from waste transfer/consignment notes (or local equivalents). Where required, quantities are converted to metric tonnes. Volumes of liquids are converted to metric tonnes using an assumed density of 1 (i.e. 1 cubic metre is 1 metric tonne).

#### KPI: Reduction in waste from manufacturing and warehouses per tonne of production (%)

Total waste from manufacturing and warehouse facilities

Definition	Total waste generated from our global manufacturing and warehouse facilities
Scope	All wastes (non-hazardous and hazardous waste) arising and disposed of from Reckitt's global manufacturing and warehouse facilities (excluding construction and demolition
	wastes).
Units	Metric tonnes

Method	Absolute number reported by sites. Where limitations exist in local wastewater treatment infrastructure which has required sites to invest in increased on-site technologies and
	increased inhouse sludge production, which would otherwise occur at a third party or municipal facility, the pre-investment quantities of sludge will be incorporated and
	estimated. Estimated pre-investment qualities calculated based on production loss data or average sludge arisings, multiplied by production volumes.
Source	Reckitt's internal global EHS metrics reporting system

#### Total hazardous waste±

Definition	Hazardous waste, defined as: wastes which exhibit one or more hazardous characteristics, (such as being flammable, oxidising, poisonous, infectious, corrosive, ecotoxic) which
	cause them to be classed or considered by relevant regulators as hazardous. This is a component of total waste and is also reported separately.
Scope	Hazardous waste materials generated from our facilities (excluding construction and demolition wastes)
Units	Metric tonnes
Method	Absolute number reported by sites
Source	Reckitt's internal global EHS metrics reporting system

#### Total non-hazardous waste±

Definition	Non-hazardous waste as categorised by local legislation and does not exhibit a hazardous characteristic. This is a component of total waste and is also reported separately.
Scope	Non-hazardous waste materials generated from our facilities (excluding construction and demolition wastes)
Units	Metric tonnes
Method	Absolute number reported by sites
Source	Reckitt's internal global EHS metrics reporting system

#### Waste recycled/reused at manufacturing and warehouse facilities

Definition	Non-hazardous and hazardous waste recycled and reused. This is a component of total waste and is also reported separately.
Scope	Non-hazardous and hazardous waste materials generated from our facilities and removed from site to be either recycled or reused by third-party waste contractors
Units	Metric tonnes
Method	Absolute number reported by sites
Source	Reckitt's internal global EHS metrics reporting system

# KPI: % factories achieving zero waste to landfill

# Zero waste to landfill (% manufacturing sites)±

Definition	Manufacturing sites where waste is disposed of via alternative routes and is no longer disposed of to landfill in December of the reporting year.
Scope	Excludes waste which is legally required to be disposed of via landfill
Units	Percentage of manufacturing sites
Method	Waste disposal routes and volumes (e.g. recycling, waste to energy, incineration and landfill) are reported for all sites.
Source	Reckitt's internal global EHS metrics reporting system

#### Hazardous and non-hazardous waste

Definition	Total non-hazardous or hazardous waste generated from our global manufacturing and warehouse facilities that is sent to landfill
Scope	Includes waste which is legally required to be disposed of via landfill and which is excluded from our 'Zero Waste to Landfill' target
Units	Metric tonnes
Method	Absolute number reported by sites
Source	Reckitt's internal global EHS metrics reporting system

# **Plastics and packaging**

# KPI: % recycled content in our plastic packaging

Definition	Recycled content includes only post-consumer recycled (PCR) plastic materials, and the measurement consists of calculation of the total amount of recycled content used within the reporting period, expressed as percentage of the total qualifying plastic packaging weight for that same period. The total qualifying plastic packaging weight is calculated by removing excluded components from the total plastic packaging weight.
Scope	All Reckitt plastic packaging used is included, with the exception of primary packaging materials used for licensed medicines, medical devices, and infant and child nutrition products, as relevant food contact and health and safety regulations for these product categories do not permit the use of recycled materials, or materials available do not meet the quality and safety standards which must be abided by for these products.
Units	Percentage of recycled content in plastic packaging
Method	Total plastic packaging weight used in the reporting period is gathered (see below for more information), then excluded components are removed for the total qualifying plastic packaging weight. Then the total recycled content used in the reporting period is gathered from procurement purchasing data. Finally, the total recycled content used is expressed as a percentage of the total qualifying plastic packaging weight.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data showing the quantity of each component purchased within the reporting period.

# KPI: % of plastic packaging recyclable or reusable

Definition	The target is the total amount of recyclable or reusable plastic packaging used within the reporting period, expressed as percentage of the total plastic packaging weight for that same period.
	For the calculation of this target the definition of 'designed for recycling' is followed, which means that packaging materials or a packaging component may be considered recyclable where it meets criteria for recycling defined by at least one major regional recycling industry organisation, and evidence of recycling of this packaging material or component exists in practice.
	Where plastic packaging is reported as reusable, the weight of plastic packaging is only included from countries of sale where a reuse model or auxiliary product is available to support refill.
Scope	All Reckitt plastic packaging used is included (see 'Scope' description under 'Total Weight of Plastic Packaging')
Units	Percentage of packaging which is recyclable or reusable
Method	Total plastic packaging weight data for the reporting period is gathered, and materials and components are then categorised by material and format, following the categories defined within Ellen MacArthur Foundation (EMF) Global Commitment reporting format. The recyclability status of each of the material and format groups is then established using the latest available guidance from major regional recycling industry organisations. Components which do not meet the relevant criteria for that group and classified as non-recyclable, with the remainder counted towards the target. Groups for which no guidance exists are counted as non-recyclable in their entirety. Specific components from non-recyclable groups may be counted as recyclable if supported by third party evidence.
	Packaging components for which reuse models or auxiliary products are available, and the component is not already counted within the recyclability element of the target, are added on an individual basis. The target progress is calculated as a sum of percentage of recyclable components, plus percentage of reusable components which are not otherwise classified as recyclable.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data showing the quantity of each component purchased within the reporting period.

# KPI: % reduction in amount of virgin plastic packaging vs 2020

Definition	This KPI includes the absolute reduction in virgin plastic used in Reckitt packaging, through elimination or substitution to other materials, and the replacement of virgin plastic with recycled content. The baseline year for measurement is 2020, where Reckitt used 193,886 metric tonnes of virgin plastic in packaging. The measurement compares the total amount of virgin plastic used within the reporting period, to the 2020 baseline expressed as percentage reduction or increase.
-	
Scope	All Reckitt plastic packaging used is included (see 'Scope' description under 'Total Weight of Plastic Packaging')
Units	Percentage reduction in the amount of virgin plastic packaging vs 2020
Method	The total virgin plastic is calculated by subtracting total recycled content from total plastic packaging weight. Then, the total virgin plastic for the reporting period is subtracted
	from the baseline year (2020) data, and the difference expressed as a percentage increase/decrease versus the baseline.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data
	showing the quantity of each component purchased within the reporting period.

# Total weight of plastic packaging (metric tonnes)

Definition	Total plastic packaging weight includes any component used for the containment, protection, handling, delivery, storage, transport or presentation of goods. It excludes devices/gadgets/aerosol valves/adhesives/fill formula (like wipe substrate), aligned with Ellen MacArthur Foundation definition. Packaging is considered as plastic when the main structural element of the packaging is plastic (corresponding to 50% of packaging weight). This should include fossil-based, biobased as well as compostable, biodegradable, and oxo-degradable plastic.
Scope	All Reckitt packaging which meets the above definition is included.
Units	Metric tonnes
Method	Procurement volume data and packaging component specification data is used to calculate the total weight of plastic packaging used within the reporting period.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data showing the quantity of each component purchased within the reporting period.

# Total weight of metal (tinplate and aluminium) packaging (metric tonnes)

Definition	Total metal packaging weight includes any component used for the containment, protection, handling, delivery, storage, transport, or presentation of goods. It excludes devices/gadgets/adhesives/fill formula (like wipe substrate). Packaging is considered as metal when the main structural element of the packaging is metal (corresponding to 50% of packaging weight). This should include, but not be limited to, steel, stainless steel, aluminium and tinplate packaging.
Scope	All Reckitt packaging used is included.
Units	Metric tonnes
Method	Supplier provided data on metal packaging components supplied to Reckitt in the reporting period, including material, unit weight, number of units supplied, and recycled content is assessed against details held on internal systems and disparities are resolved. The weight of the metal is then calculated by component weight multiplied by purchased units in the reporting period.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data showing the quantity of each component purchased within the reporting period, and is supported by supplier data.

# Percentage recycled content in metal packaging

Definition	The total amount recycled content used in Reckitt metal packaging in the reporting period includes both pre-consumer and post-consumer recycled metal materials and calculated as the total amount of recycled content used within a reporting period, expressed as percentage of the total metal packaging weight for that same period.
Scope	All Reckitt packaging used is included.
Units	Metric tonnes
Method	Recycled content data for metal packaging is gathered alongside other data points used in the Total weight of all metal packaging process, above. Recycled content within the reporting period is expressed as a percentage of total metal packaging weight for the same period.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data showing the quantity of each component purchased within the reporting period, and is supported by supplier data.

# Total weight of glass packaging (metric tonnes)

Definition	Total glass packaging weight includes any component used for the containment, protection, handling, delivery, storage, transport or presentation of goods. It excludes devices/gadgets/aerosol valves/adhesives/fill formula (like wipe substrate). Packaging is considered as glass when the main structural element of the packaging is glass (corresponding to 50% of packaging weight).
Scope	All Reckitt packaging used is included.
Units	Metric tonnes
Method	Supplier provided data on glass packaging components supplied to Reckitt in the reporting period, including material, unit weight, number of units supplied, and recycled content is assessed against details held on internal systems and disparities are resolved. The weight of the glass is then calculated by component weight multiplied by purchased units in the reporting period.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data showing the quantity of each component purchased within the reporting period, and is supported by supplier data.

#### Percentage recycled content in glass packaging

Definition	The total amount recycled content used in Reckitt glass packaging in the reporting period includes both pre-consumer and post-consumer recycled metal materials and calculated as the total amount of recycled content used within a reporting period, expressed as percentage of the total glass packaging weight for that same period.
Scope	All Reckitt packaging used is included.
Units	Metric tonnes

Method	Recycled content data for glass packaging is gathered alongside other data points used in the Total weight of all glass packaging process, above. Recycled content within the
	reporting period is expressed as a percentage of total glass packaging weight for the same period.
Source	This data comes from internal sources, including packaging component specifications, containing information on component weight and materials, and procurement data
	showing the quantity of each component purchased within the reporting period, and is supported by supplier data.

# **Biodiversity and ecosystems**

#### Palm oil volumes

Definition	The volumes of soap noodles, fats blends and palm derived surfactants sourced directly by Reckitt.
Scope	All fats blends, soap noodle and palm derived surfactant volumes purchased directly by Reckitt.
Units	Tonnes and/or percentages
Method	Volume data for fats blends, soap noodles and palm derived surfactants are sourced from Reckitt procurement & finance systems. Volumes are also sourced directly from suppliers/co-packers for comparison when required. Where the raw material we purchase is not pure palm oil, the total volume is adjusted to reflect the palm content only, this is calculated based on supplier guidance.
Source	Data collected from direct and indirect suppliers, verified with data from Reckitt procurement and finance systems.

#### Total number of mills and mill lists (soap noodles, fat blends and palm derived surfactants)

Definition	Total number of mills in Reckitt's soap noodles, fat blends and palm derived surfactant supply chains
Scope	All mills in Reckitt's soap noodle, fats blends and palm derived surfactant supply chains identified as part of the annual traceability exercise. Scope is determined annually and reported in the ESG data book.
Units	Number
Method	The annual traceability exercise, conducted by third parties, analyses supplier traceability information and results in a mill list.
	Two mill lists are published annually on www.reckitt.com - one for soap noodles and fat blends and one for palm derived surfactants. Mill lists include:
	Total number of mills
	Mill ID (SN/FB only)
	Mill Name
	RSPO Certification Status
	Province
	Country
	Latitude/Longitude
	UML MIII ID
	Confidential data such as volumes and mill traceability scores are not published
Source	Information is compiled by third parties and shared with Reckitt.

# KPI: Deliver commitment to NDPE by 2025 for fats blends, and by 2030 for palm oil derivatives

#### Deforestation Conversion Free (DCF) Palm Oil

Definition	Deforestation Conversion Free Palm Oil
Scope	All palm suppliers (fats blends, soap noodles, palm derived surfactants)
Units	Percentage

Method	Forest Risk Commodity DCF scores are aligned with the Consumer Goods Forum DCF methodologies. The CGF pathways to DCF include satellite monitoring (No Deforestation Verification), certifications and verifications of negligible risk origins. The DCF scores per commodity are reported against these criteria in the ESG Data Book. For palm oil, the main method we use to verify the % of our palm volume that is DCF is third party annual NDV analysis. Note: calculations of aggregate DCF scores for palm categories (e.g. Fat Blends) combine individual supplier scores weighted by volume. Total Reckitt scores that are an aggregate of the palm category scores are also weighted by volume.
Source	Data from suppliers and third party analysis

#### No Deforestation Verification (NDV) score

Aggregate NDV score (weighted by group volume)
All palm suppliers (fats blends, soap noodles, palm derived surfactants)
Percentage
For palm oil, the main method used to verify the % of palm volume that is DCF is third party annual NDV analysis.
This analysis uses satellite monitoring to verify no deforestation associated with the mills and plantations identified in the annual traceability exercise. The scope of this analysis is determined annually and defined in Reckitt's ESG data book.
Note: calculations of aggregate NDV scores for palm categories (e.g. Fat Blends) combine individual supplier scores weighted by volume. Total Reckitt scores that are an aggregate of the palm category scores are also weighted by volume.
Data from suppliers and third party analysis
-

# KPI: Suppliers improving NDV score year on year, and/or are on or above group average

# No Deforestation Verification (NDV) supplier progress

Percentage of suppliers that are above group average scores in NDV or have improved from the previous year.
All soap noodle and fats blends suppliers. Onboarding suppliers supplying test volumes only fall into scope when fully approved.
Percentage
The annual NDV score of each supplier is compared to the average score of their supplier group (fats blends, global soap noodles, India soap noodles). Suppliers with above group average scores have met the target criteria. For suppliers below the group average, it is identified whether they have improved their score from the previous year. Those that have improved their score have met the target criteria, as the intended aim of driving improvement has been demonstrated. The total number of suppliers who have met the target is expressed as a percentage of the total number of approved suppliers. Where suppliers have multiple entities supplying Reckitt they count as one supplier.
Data from suppliers and third party analysis

# Palm oil linked to deforestation (soap noodles & fats blends)

Definition	Dependence of a day of the line of the other intervention (see a set of the bloods)
Definition	Percentage of palm oil mills linked to deforestation (soap noodle and fat blends)
Scope	All soap noodle and fats blends volumes
Units	Percentage
Method	The annual traceability exercise analyses supplier traceability information and results in a percentage linked to deforestation.
	The percentage is calculated by a sum of mill volumes connected to a deforestation grievance divided over the total volume of soap noodles and fat blends.
	The result is a percentage for soap noodles, fat blends and total and are included in Reckitt's ESG data book.
Source	Data from suppliers and third party analysis

#### Traceability data – to mill, plantation and country

Definition	Percentage of palm oil volumes traceable to mills and source country
Scope	All fats blends, soap noodles and palm derived surfactants volumes in scope for the annual traceability exercise. Scope is determined annually and recorded in the ESG data
-	book.
Units	Percentage
Method	The annual traceability exercise, conducted by third parties, analyses supplier traceability information and results in a self-declared traceability score per supplier to mill and to
	plantation.
	Where aggregated into group scores (fats blends, soap noodles, palm derived surfactants) the individual supplier scores are weighted by volume when combined.
	When aggregated into a total Reckitt score, the group scores are weighted by volume when combined.
	The traceability exercises conducted by third parties are also used to determine the percentage of volume sourced per country. Countries supplying the majority of the volume
	are included in Reckitt's ESG data book.
Source	Data from suppliers and third-party analysis.
country of o	rigin data
Definition	Palm oil country of origins
Scope	All fats blends, soap noodles and palm derived surfactants volumes in scope for the annual traceability exercise. Scope is determined annually and recorded in the ESG data book.
Units	Percentage
Method	The annual traceability exercises analyses supplier traceability information including country of origin and results are a percentage per country of origin
	A percentage for 'Indonesia', 'Malaysia' and 'other countries' is included in Reckitt's ESG data book for soap noodles/fat blends and palm derived surfactants
	Largest percentage of volume are sourced from Indonesia and Malaysia, small volumes are sourced from many other countries therefore categorised as 'other'
	Country of origins are calculated from traceable volume, not total volume.
Source	Data from suppliers and third party analysis.

#### KPI: % palm oil sourced in support of RSPO programme

# Palm oil volumes purchased in support of the RSPO programme

Definition	The total direct sourced palm oil (by volume) supporting the production of certified sustainable palm oil as a percentage of total palm oil (fats blends, soap noodles and palm
	derived surfactants).
Scope	All palm oil sourced directly by Reckitt.
Units	Percentage
Method	The total volumes of fats blends, soap noodles and palm derived surfactants by RSPO category (e.g. segregated, mass balance, Book & Claim Credits, Independent Smallholder
	Credits)
Source	Data collected from direct and indirect suppliers, verified with data from Reckitt procurement and finance systems.

# Percentage of suppliers informed and engaged

Definition	The percentage of palm oil suppliers informed of our requirements and engaged in achieving them.
Scope	All direct suppliers of fats blends, soap noodles and palm derived surfactants.
Units	Percentage
Method	Informed refers to information shared directly with suppliers and includes information such as Reckitt sourcing policies and contractual obligations.

	Engaged refers to direct contact with suppliers through individual supplier meetings, or collective engagement through industry groups, such as Action for Sustainable
	Derivatives for palm derived surfactant suppliers. Where engagement is through industry groups, we include information in the ESG data book on the percentage of our supply
	base that participates in the group as context.
	This approach is aligned with the CGF's forest positives approach.
Source	Reckitt internal sources.

#### Percentage of Tier 2 derivative suppliers engaged

Definition	Percentage of Tier 2 derivative (soap noodles and fats blends) suppliers engaged.
Scope	Tier 2 suppliers of soap noodles and fats blends that have been engaged in collaboration with direct suppliers to improve traceability/NDV scores.
Units	Percentage
Method	Percentage of tier 2 suppliers (by volume) who were engaged directly through individual meetings.
	Tier 2 suppliers may also be engaged indirectly through industry forum activities, where this takes place the ESG data book will include information of the percentage volume
	represented by the engagement.
Source	Reckitt internal sources.

# Assessments of effectiveness of supplier systems to implement No Deforestation, No Peat, No Exploitation (NDPE) policy

Definition	Assessments of how effective supplier systems are to deliver NDPE commitments over time
Scope	Percentage of supplier volume (fats blends and soap noodles only) that represents suppliers who have completed the Earthworm Foundation Engagement for Policy
	Implementation assessments over time.
Units	Percentage
Method	Selected fats blends and soap noodle suppliers are requested to complete an Engagement for Policy Implementation assessment, with the aim for all suppliers to complete an
	assessment over time.
	We report the percentage of suppliers (by volume) who have completed these EPI/EPI lite assessments over time as EPI assessments are not completed annually.
Source	Responses from suppliers to Earthworm.

# Implementation Reporting Framework (IRF) scores

Definition	IRF reports shared by fats blend and soap noodle suppliers.
	IRF reports submitted by fats blends and soap noodle suppliers annually or made available on their websites. The percentage of plan volume these submissions represent is
Scope	reported in Reckitt's ESG data book.
	Palm derived surfactant suppliers are out of scope. Fats blends and soap noodle suppliers who are onboarding and supply test volumes are out of scope until fully onboarded.
	The majority of suppliers supply IRF company scores rather than scores specific to Reckitt's supply chain.
Units	Percentage of volume associated with IRF performance categories.
Method	IRF reports are completed by palm oil suppliers capturing progress made towards delivering NDPE at mill level. IRF reports should ideally be verified by third parties. Reckitt requests reports from all fats blends and soap noodle suppliers and aggregates the volumes from the individual suppliers scores to calculate aggregate values per category.
	IRF report results provide the following score categories which align with the CGF:
	<ul> <li>'Delivering' category scores are calculated as average delivering scores for forests and peat per supplier. 'Delivering' is meeting CGF's definition of meeting a forest positives goal</li> </ul>
	<ul> <li>'Progressing' and 'commitment and starting action' scores for forests and peat per supplier count as 'making progress'. When this is aggregated, this equals to CGF's definition of 'percentage making progress'.</li> </ul>
	'Unknown, known and awareness" ' category scores are associated with CGF's definition of 'not delivering'.
	Aggregate scores are weighted by volume. For example, a supplier who has a 100% score, but only supplies 10% of our volume contribute 10% to our score and calculated against
	the total volume represented by suppliers who submitted IRF reports. Where suppliers do not complete their own IRF report but share IRF reports from their suppliers, the same
	principle applies - an aggregate score will be assigned to that supplier weighted by the volume the IRF reports cover.
Source	IRF reports from suppliers.

#### Percentage of grievances progressed since previous year

Definition	Percentage of grievances progressed since the previous year.
Scope	All grievances captured in the grievance log related to Reckitt's supply chain.
Units	Percentage
Method	Reckitt's grievance log records grievances as per the grievance procedure. The progress of each grievance is categorised over time (e.g. investigation/monitoring stakeholder
	actions etc). Grievances that have progressed one or more steps since the previous year is counted as "progressed".
Source	Public grievance log and internal grievance progress tracker.

#### Deforestation linked to mills and plantations supplying Reckitt

Definition	Deforestation (hectares) associated with Reckitt palm oil volumes (MT)
Scope	All palm in scope for NDV satellite monitoring analysis
Units	Percentage
Method	Third parties identify any deforestation (by hectare) associated with mills and plantations in Reckitt's supply chains. A percentage of volume connected with the deforestation is based on the volume supplied by the associated mills/plantations.
	As our soap noodle/fats blends analysis, and our palm derived surfactant analysis are completed by two third parties there may be duplication of deforestation hectares where soap noodles and fats blends, and palm derived surfactants are using the same supply chains.
Source	NDV via Satellite monitoring by Earthworm (fats blends and soap noodles) and ASD (palm derived surfactants).

#### Number of mills linked to landscape programmes

Definition	Number of mills linked to landscape programmes
Scope	All mills supplying Reckitt with soap noodles or fats blends from within Earthworm's landscape programme boundary
Units	Percentage
Method	The number of mills within the landscape is divided by the total number of mills in our soap noodle and fats blends supply chains
Source	Provided by Earthworm

#### Landscape programme: reduction in deforestation to date (vs 2020)

Definition	Percentage reduction in deforestation to date from a 2020 baseline.
Scope	Deforestation associated with Earthworm's Sabah Landscape programme in Malaysia
Units	Percentage
Method	The percentage reduction in deforestation from a 2020 baseline. Calculated by Earthworm as part of their landscape programme activities.
Source	Provided by Earthworm.

# Paper and board

#### Total volume of paper/board packaging and type

Definition	Total paper and board packaging weight includes any component used for the containment, protection, handling, delivery, storage, transport or presentation of goods, including corrugated, solid board, trays and leaflets. It excludes non-woven, laminates, labels, composite cans, non-production and embellishment spends. Type looks at whether paper from
	recycled, mixed and virgin sources, and of virgin sources, whether the paper or board has chain of custody, is from responsible sources or is uncertified.
Scope	All Reckitt packaging which is packed by Reckitt owned sites and co-packers is in scope
Units	Metric tonnes
Method	Through an annual Request for Information (RFI) suppliers provide data on annual tonnage of paper and board packaging components supplied to Reckitt in the reporting period,
	including material, weight in metric tonnes, certification status and scheme, percentage of virgin and/or recycled content, and this is checked against details held on internal
	systems, any variances are resolved.
Source	Data collected from direct and indirect suppliers, analysed by Reckitt procurement.

#### KPI: % of paper and board from certified or recycled sources, including direct and third-party manufacturing sites (co-packers)

rereentug	e of paper and board from certified of recycled sources, including direct and third party mandracturing sites (co packers)
Definition	The total amount coming from certified or recycled sources includes 'recycled', 'mixed' and 'virgin' certified paper and includes both pre-consumer and post-consumer recycled
	paper and board materials, and virgin content certified under FSC, PEFC or SFI schemes.
Scope	All Reckitt packaging which is packed by Reckitt owned sites and co-packers.
Units	Metric tonnes
Method	Supplier data is gathered through the annual Request for Information (RFI) The total volume is broken down into the categories listed in the ESG data book.
	"Certified and recycled sources" included in the Reckitt target are a sum of;
	Recycled volume
	Certified mixed (recycled and virgin material)
	• Certified virgin sources, broken down by certification scheme and by full chain of custody or partial chain of custody
	Uncertified virgin
	These are expressed as a % of the total purchased paper and board packaging volume
Source	Data collected from direct and indirect suppliers, verified with data from Reckitt procurement and finance systems.

#### Percentage of paper and board from certified or recycled sources, including direct and third-party manufacturing sites (co-packers)

#### Paper and board sourced by country (including high priority sources)

Definition	The percentage of paper sourced by country (including high priority sources as defined by CGF)
Scope	All Reckitt packaging which is packed by Reckitt owned sites and co-packers is in scope
Units	Metric tonnes
Method	The annual Request for Information (RFI) described above (pg24) includes data on countries of origin. We align with the CGF roadmap and definitions of high priority sources.
Source	Data collected from direct and indirect suppliers, verified with data from Reckitt procurement and finance systems.

#### Percentage of suppliers informed and engaged

Definition	The percentage of suppliers informed of our requirements and engaged in achieving them (requirements are aligned with CGF forest positives approach).
Scope	All direct and third party (co-packers) packaging suppliers.
Units	Percentage
Method	Informed refers to information shared directly with suppliers, that includes Reckitt sourcing policies and contractual obligations.
	Engaged refers to direct contact with suppliers through individual supplier meetings, or through completing our annual Request for Information (RFI). Non-compliant suppliers are
	prioritised for direct contact.
Source	RFI participants and Reckitt internal sources.

#### Percentage of Deforestation, Conversion Free (DCF) Paper and Board

Definition	The percentage of DCF paper and board (as defined by CGF)
Scope	All direct and third party (co-packers) packaging suppliers.
Units	Percentage
Method	Forest Risk Commodity DCF scores are aligned with the Consumer Goods Forum DCF methodologies. The CGF pathways to DCF include monitoring (e.g. satellite monitoring to verify no deforestation), certifications and verification of negligible risk origins. The DCF scores per commodity are reported against these criteria in the ESG Data Book. For paper and board, the annual Request for Information (RFI) described above (pg22), enables supplier data to be categorised as per the ESG data book.
	Recycled
	• % DCF:
	Recycled

	FSC Certified
	% working towards DCF:
	• PEFC
	• SFI
	<ul> <li>Mixed certification (FSC, PEFC, SFI, no volume breakdown is available)</li> </ul>
	Uncertified
	Note: Under CGF definition PEFC and SFI can qualify as DCF where additional monitoring controls are in place (e.g. satellite monitoring, plantation level audits)
	In 2025 we updated the way we report on DCF for paper and board in Reckitt's ESG Databook to better align with CGF DCF methodology by using the categories listed here. In 2024 the categories were Moving from 'Monitored', 'Certified', 'Monitored/certified', 'recycled' and 'working towards certification'. As part of this change, we have re-stated 2023 figures to align with this definition to enable year on year comparison.
Source	RFI participants and Reckitt internal sources.

# Soy

# Soy volumes sourced

Definition	Soy volumes sourced
Scope	The majority of our volume is directly sourced soy, 100% of this volume is in scope.
	Embedded soy and soy derivatives are out of scope.
Units	MT
Method	Volumes are supplied from internal Reckitt systems which record volumes received by Reckitt factories.
Source	Reckitt procurement and finance systems.

#### Percentage of DCF Soy and risk origins

Definition	Percentage of soy Deforestation Conversion Free (DCF), broken down by risk origins
Scope	The majority of our volume is directly sourced soy, 100% of this volume is in scope. Embedded soy and soy derivatives are out of scope.
Units	Percentage
Method	The country of origin is shared by suppliers with Reckitt.
	In 2024, the reporting approach and categories was updated to align with the CGF Forest Positives approach;
	Unknown Origins: Soy with no known origins
	Negligible risk volumes: volumes verified as coming from origins with low risk of deforestation or conversion as per CGF guidelines
	• Sourced from origins with no DCF verification currently available – this category has been created for volumes where the is no industry alignment on how to evidence negligible risk. For example, in the US where the majority of our volume is sourced, there is low risk of deforestation but potential risk of conversion. There is no current alignment on which areas are a conversion risk within the US, or how to evidence risk is low. 2023 data have been restated in line with this new category. US volumes were previously reported as negligible risk.
	Other at-risk origins: Volumes from origins that do not classify as negligible risk origins or no DCF verification currently available origins . Where these volumes are monitored/certified (RTRS/Proterra) they meet the definition of DCF.
Source	Country of origin per volume is supplied by suppliers to Reckitt.

# Percentage of suppliers informed

Definition	The cumulative percentage of direct soy suppliers informed of our requirements and engaged in achieving them.
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Scope	All direct suppliers of soy
Units	Percentage
Method	Informed refers to information shared directly with suppliers and includes information such as Reckitt sourcing policies and contractual obligations.
	This approach is aligned with the CGF's forest positives approach.
Source	Reckitt internal sources.

# 2.3 Social

# Diversity/workforce demographics

#### KPI: Gender balance at all management levels (%)

#### Women employed

The percentage of women at: Board level± in the next three bands of management of the Group (the Executive Committee and direct reports±, the Group Leadership Team± and the Senior Management±) and amongst all employees globally± for whom data is available, on the last day of the Company's financial year (31 December 2024).
the Senior Management+) and amongst all employees globally+ for whom data is available, on the last day of the Company's financial year (31 December 2024)
All full or part time permanent employees (excludes contract employees)
Percentage (%) - calculated as the number of female employees divided by the total number of employees of that population for which data is reported (i.e., the Board; the next
three bands of management of the Company; and for all employees)
Data is taken as of 31 December 2024 for active Reckitt employees (excluding contractors)
Data for employees is taken from the Group's global HR database system, myRB.
Board data is sourced via an anonymous survey in addition to information provided on joining

Definition	The number of ethnicities at Board level± and the Executive Committee± on the last day of the Company's financial year (31 December 2024).
Scope	All Board level and the Executive Committee members are included.
Units	The categories are: Mixed/Multiple Ethnic Groups; Asian/Asian British; Black/African/Caribbean/Black British; Other ethnic group, including Arab; and Not specified/prefer not to say
Method	Board level and the Executive Committee members self-stated ethnicity.
Source	Data for the Executive Committee is taken from the Group's global HR database system, myRB.
	Board data is sourced via an anonymous survey in addition to information provided on joining

# Health and safety

The scope for all H&S data covers Reckitt employees and contract labour/temporary over whom we have management control, plus contractors who visit the site for a short time to complete a specific work task, plus 'permanent' contractors who manage their own area and staff, plus visitors to the site.

#### Lost Work Day (LWD) accidents

Definition	A work-related accident/incident during the reporting period which resulted in an employee (including contract labour/ temporary employees/contractors while on-site) being
	unable to undertake/complete their duties on the following scheduled workday/shift. This includes work-related travel but excludes travel to and from an employee's normal place
	of work unless this is transport organised by Reckitt.
Units	Number of accidents
Method	Absolute number reported
Source	Global, facility-level monthly health & safety reporting; and global, facility-level annual health & safety data reporting process

#### Lost Work Day Accident Rate (LWDAR) (per 100,000 hours) ±

Definition Number of LWD accidents suffered per 100,000 hours worked. LWD is a work-related accident/incident during the reporting period which resulted in an employee (including contract labour/ temporary employees/contractors while on-site) being unable to undertake/complete their duties on the following scheduled workday/shift. This includes work-

	related travel but excludes travel to and from an employee's normal place of work unless this is transport organised by Reckitt. Working hours include standard hours and
	overtime and exclude absence through sickness, holiday and approved leave.
Units	Rate per 100,000 hours worked
Method	Number of LWD accidents per 100,000 hours worked
Source	Global, facility-level monthly health & safety reporting; and global, facility-level annual health & safety data reporting process

#### **Recordable accidents**

Definition	The number of fatalities, severe accidents, lost workdays, restricted work cases and offsite medical treatment related accidents/incidents recorded during the reporting period.
Units	Absolute number
Method	Absolute number reported
Source	Global, facility-level monthly health & safety reporting; and global, facility-level annual health & safety data reporting process

#### Total Recordable Frequency Rate ±

Definition	Number of work-related accident/incidents suffered per 100,000 hours worked. Includes fatalities, severe accidents, lost workdays, restricted work cases and offsite medical treatment related accidents/incidents recorded during the reporting period. Working hours include standard hours and overtime and exclude absence through sickness, holiday
	and approved leave.
Units	Rate per 100,000 hours worked
Method	Number of recordable accidents per 100,000 hours worked
Source	Global, facility-level monthly health & safety reporting; and global, facility-level annual health & safety data reporting process

#### Severe accidents

Definition	A work-related accident/incident during the reporting period which resulted in permanent disability of an employee (including contract labour/temporary employees) on-site or
	while on company business (including business travel), or of a contractor/visitor while on-site. For example, amputations or any permanent loss of sensory or motor dexterity (such
	as the loss of a fingertip).
Units	Absolute number
Method	Absolute number reported
Source	Global, facility-level monthly health & safety reporting; and global, facility-level annual health & safety data reporting process

# Employee / contractor fatalities+

Definition	A work-related accident/incident during the reporting period which resulted in the death of an employee (including contract labour/temporary employees) on-site or while on
	company business (including business travel), or of a contractor/ visitor while on-site.
Units	Absolute number
Method	Absolute number reported
Source	Global, facility-level monthly health & safety reporting; and global, facility-level annual health & safety data reporting process

# Social impact

KPI: People engaged with purpose led partnerships, programmes and campaigns to promote awareness for a cleaner, healthier world (no.) (cumulative no. since 2020)

#### Total number of people who are reached directly or indirectly, through educational messaging

Definition	Educational messaging Educational messaging is defined as messages that aim to create a cleaner, healthier world, delivered through a brand- or Reckitt- sponsored partnership, programme or campaign. A full list of the partnerships, programmes or campaigns is outlined on pages 32-34 of our <u>Social impact Report</u> .
	Reach: Total reach is the total number of people encouraged to improve their behaviour due to educational messages. It is calculated as the total number of 'direct reach' and 'indirect
	reach' per educational partnership, programme or campaign. <b>Direct reach</b> is the total number of people who engage with a partnership, programme or campaign where there is the potential for interaction between the person and the activity they are engaging with. This could include a presentation or lecture where there is scope for questions, a digital curriculum supported by tutors, or the distribution of educational materials via a professional (e.g., health care professional).
	Indirect reach is the total number of people who have been reached or informed by a partnership, programme or campaign through the receipt of educational messaging, without the opportunity to engage further. This could include:
	<ul> <li>Watching educational video content, where the video uses an educational format. Please note: short product adverts, even containing information, do not qualify</li> <li>Accessing educational content on a brand website – e.g. health &amp; hygiene tips (for example, Your Family, Illness &amp; Prevention, Healthy homes and Personal Hygiene sections on Dettol website), malaria prevention tips for Mortein or consuming educational content on the Durex website; only unique visits counted and only if the visit was at least 60 seconds long.</li> </ul>
	Online engagement with an educational campaign or an eCRM campaign: pledging support to the cause, or voting/participating in a campaign (e.g. pledges on websites for Global Handwashing Day)
<u> </u>	<ul> <li>Sufficient engagement with educational content placed on social platforms (e.g. content placed on Facebook, TikTok, Weibo, VKontakte)</li> <li>Various activities contribute to Reckitt's 2030 target to engage 2 billion people with purpose-led partnerships, programmes and campaigns to promote awareness for a cleaner,</li> </ul>
Scope	healthier world. All these programmes will contribute to a common performance indicator:
	Each contributing programme for the year is outlined on pages 32-34 of our <u>Social impact Report</u> , providing the following information:
	Brand
	Programme
	Countries or regions of scope
	The activities included for each year will be those that have been reported in that year. This will not always match calendar year dates, with some activities operating different
	reporting schedules. Where this is the case, activities will state the date range for the data collected, so it may be compared to previous year's entries.
Units	Number of people
Method	Each partnership, programme or campaign that reports data against 'Total Reach' will submit supporting data showing clear evidence for reported reach. The information we report is subject to internal review processes. Evidence could include:
	Agency reports detailing unique users, readers, video views or engagement through social media
	Digital campaign data showing engagement through votes, pledges, sign-ups etc
	Social media data showing meaningful engagement. (Please note, 'likes' are not included, and users must take a further action, such as commenting on or sharing a post, or viewing an educational video.)
	<ul> <li>eCRM data showing the opening of educational emails</li> </ul>
	Where a partnership, programme, or campaign is active over a period, with multiple rounds of educational messaging delivered in the same area, only unique individuals will be counted. Where information on unique individuals is not available, we use the total reach figure for only the largest event per region, and assume all other reach is duplicative. Where a partnership, programme, or campaign contributes to both direct and indirect reach, if there is a risk of people being included in both categories, the direct reach is excluded from the total figure to avoid duplication.
	Where different educational programmes are run in the same regions, exposure to more than one educational programme could happen. Where this occurs, we use the total
	reach figure for only the largest event per region, and assume all other reach is duplicative.
Source	This document has been prepared to align with our wider business goals and processes. As there are no mandatory guidelines or requirements applicable to the information in scope, we have captured all data through our internal data collection processes. These have been established in accordance with common industry practice, including where appropriate, estimates and assumptions. Our data reporting systems for brand social sustainability targets and performance are evolving and we continue to work to align data recording and reporting methods across the Reckitt organisation. This includes working with third parties where we rely on their data to provide input and support our

# Human rights

#### Number of human rights impact assessments completed

Definition	Number of human rights impact assessments (HRIAs) conducted during the reporting year to assess human rights risks in our supply chain
Scope	HRIAs are conducted at a country-level and may include and assessment of Reckitt own operations (offices, R&D centres and manufacturing sites); Tier 1 entities including suppliers, third-party manufacturers (co-packers) and other service providers; and in-country brand value chains.
Units	Number
Method	Human rights impact assessments are completed by an external third-party partner informed by the UN Guiding Principles on Business and Human Rights (UNGPs). They may include:
	<ul> <li>document reviews of policies, data, employment contracts process documents on grievance mechanisms and findings from previous internal and external audits.</li> <li>external research of publicly available information including government literature, media, job advertisement sites, publications by civil society organisations, and other publicly available information.</li> </ul>
	<ul> <li>internal and external stakeholder engagement including interviews with Reckitt personnel, international and local NGOs, and other relevant contacts.</li> <li>site visits and rightsholder engagement and employee surveys</li> <li>analysis and prioritisation of human rights risks,</li> </ul>
Source	The appointed third-party completes the assessment on Reckitt's behalf. The assessment findings are concluded with a final report and action plan prepared by the third-party
	and delivered to Reckitt.

#### % of in scope suppliers completing Self-Assessment Questionnaire (SAQ)

Definition	The percentage of 'in scope' suppliers who have completed the SAQ on Sedex to 95% or more.
Scope	In-scope suppliers refer to all co-packers, distribution and embellishment Centres along with selected raw material and packaging material suppliers (selection is based on
-	spend being over £1 million, the supplier not being a multi-national company and the supplier being based in high-risk regions). SAQs are valid for two years.
Units	1 SAQ per supplier
Method	The supplier completes the SAQ on Sedex and provides Reckitt with access. Reckitt then assesses if the SAQ has been completed to 95% or more.
Source	Transposed from Sedex onto inlight, the Intertek supply chain risk management system. The Master Activity Report provides the total number and percentage of suppliers in
	scope with complete SAQs in place.

# % pass rate of suppliers audited

Definition	Out of the suppliers audited in any given year, how many received a pass rating.
Scope	Supplier site audits. This is based on risk level of site and audit cadence. Failed audits require an annual audit, and pass audits require an audit every two or three years
	depending on results.
Units	Percentage of total number of audits in a year that are rated pass
Method	We have an audit grading matrix which allows us to objectively grade audits. Audit result can be Pass (Pass: good or requires improvement) or fail (Fail: Requires significant
	improvement or unacceptable). The audit findings are entered into the audit grading matrix which has severity levels for each finding. Based on the findings entered and if they
	are isolated or systemic, an audit grade is objectively given. This grade determines the next audit schedule.
Source	Master Activity Report/ Inlight. Inlight is the Intertek supply chain risk management system we manage our human rights programme on. The Master Activity Report is a download
	of all suppliers and their compliance status.

#### % of audited suppliers with approved corrective action plans

Definition	Following on from an audit, if findings have been identified the supplier is required to have a corrective action plan in place. This must have timebound corrective actions against
	each audit finding and be reviewed and approved by the Reckitt Human Rights Team.
Scope	Supplier Audits
Units	1 audit will require 1 corrective action plan (providing the audit has findings, otherwise there will be no action plan required)
Method	The action plan is received and reviewed by the Human Rights Team. if it is deemed to be adequate it is accepted and can be counted towards this KPI. All accepted corrective
	action plans need to have a root cause analysis and a time bound corrective action plan to address it.
Source	Master Activity Report/ Inlight

# % of employees completing human rights training

Definition	Percentage of employees completing the Human Rights Module as part of the annual compliance training
Scope	Reckitt Employees in scope for compliance training.
Units	1 employee completes 1 training module
Method	Number of employees completing Human Rights Module as a percentage of employees who have been assigned it. The figure is a snapshot in time.
Source	Training completion record from Ethics & Compliance Team

# **Customer and consumer metrics**

#### **Product recalls**

Definition	Products recalled from the market on a consumer level.
Scope	This includes all products recalled on a consumer level globally across all business units (health, hygiene and nutrition) that is produced by Reckitt sites and those of third parties.
-	Exclusions: There are no exclusions.
Units	Number of individual recalls initiated.
Method	All product recalls occurring in the reporting period are summed.
Source	Data comes from Reckitt's internal systems.

# **Customer complaints**

# Complaints per million (CPM)

Definition	The CPM is a measure that is used to standardise and trend complaint data. It shows the relationship between sales and complaints.
Scope	This includes complaints from consumers associated with our brands under all business units (nutrition, health and hygiene) reflecting consumer complaints only.
	Exclusions: Customer (retailer) complaints are excluded as these are not in scope for consumer relations.
Units	Number of complaints per million
Method	CPM is calculated by dividing the total number of complaints (related to consumer cases) by total sales (consumer units sold) and multiplying by 1 million
Source	Complaints data comes from Reckitt's customer relationship management (CRM) system which has undergone computer system validation.