

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Reckitt Benckiser Group plc ("Reckitt") to provide limited assurance in relation to the Selected Information set out below and presented in the Reckitt Sustainability Report 2024 and the ESG Data Book 2024 (together the "Reports").

ENGAGEMENT SUMMARY

Scope of our assurance engagement

Whether the following Selected Information for 2024 are fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

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

Selected Information**Climate Change**

- Total energy use (manufacturing and warehouse only) [GJ]
- Energy consumption resulting in Scope 1 and 2 emissions [MWh]
- Energy use per unit of production [GJ per tonne of product]
- Renewable electricity purchased [%]
- Scope 1 GHG emission [tonnes CO₂e]
- Scope 2 GHG emissions (location-based) [tonnes CO₂e]
- Scope 2 GHG emissions (market-based) [tonnes CO₂e]
- Reduction in GHG emissions Scope 1 & 2 vs 2015[◇] [%]
- Reduction in energy use (per tonne of production) (manufacturing and warehousing only) vs 2015[◇] [%]

Water

- Total water use (withdrawals) in our operations [m³]
- Total Wastewater discharge [m³]
- Direct chemical oxygen demand [tonnes]
- Reduction in water use (per tonne of production) vs 2015[◇] [%]
- Whether Mysore site was water positive in 2024 [yes/no]

Waste

- Total Non-hazardous waste [tonnes]
- Total Hazardous waste [tonnes]
- Reduction in waste from manufacturing (per tonne of production) vs 2015[◇] [%]
- Zero waste to landfill [% at factories]

Health, Safety and Wellbeing

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

Product Footprint

- Total Product Carbon Footprint (direct consumer use only) [million tonnes CO₂e]
- Reduction in absolute product carbon footprint vs 2015[◇] [%]
- Total Product Water Footprint (direct consumer use) [m³]
- Reduction in absolute product water footprint vs 2015[◇] [%]

ENGAGEMENT SUMMARY (CONTINUED)

Selected Information (continued)

Sustainable Products

- Total Net revenue^Δ from more sustainable products [£ million]
- Net revenue^Δ from more sustainable products [%]
- Reduction in chemical footprints 2020[◇] [%]

Inclusion [all % at 31 December 2024]

- Women on Board
- Women on Executive Committee (GEC)
- Women employed on Executive Committee (GEC) & Direct reports
- Women employed on Group leadership team
- Women employed in Senior management
- Women across global employees
- Ethnicity of Board - White British or other White
- Ethnicity of Board - Mixed/Multiple Ethnic Groups
- Ethnicity of Executives Committee (GEC) - White British or other White
- Ethnicity of Executives Committee (GEC) - Mixed/Multiple Ethnic Groups
- Ethnicity of Executives Committee (GEC) - Asian/Asian British
- Ethnicity of Executives Committee (GEC) - Not specified / prefer not to say

◇ ERM CVS have not performed any procedures in relation to, and so our work does not provide any assurance over, the 2015 and 2020 baseline amounts that Reckitt has used in calculating these metrics.

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

Reporting periods

- 1 January 2024 – 31 December 2024
 - 1 October 2023 – 30 September 2024 for Product Footprint and Sustainable Products metrics only
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Reporting criteria

Reckitt's reporting criteria and definitions (available at: [Sustainability reporting hub | Reckitt.com](https://www.reckitt.com/sustainability-reporting-hub))

Assurance standard and level of assurance

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

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Respective responsibilities

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

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

OUR CONCLUSION

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the Selected Information for 2024 is not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

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

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting visits to Reckitt manufacturing facilities in Nottingham (United Kingdom), Bangpakong (Thailand) and Cileungsi (Indonesia) as well as virtual visits to Zeeland (MI, USA), Delicias (Mexico) and Evansville (IN, USA) to review a sample of source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Reports to ensure consistency with our findings.



19 March 2025

London, United Kingdom

ERM Certification and Verification Services Limited

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THE LIMITATIONS OF OUR ENGAGEMENT

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

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

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

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

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