Reckitt Benckiser Group plc

2023 BASIS OF REPORTING

Reporting criteria summary for key metrics in our 2023 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 the use of assumptions we make and regarding our measurement and calculation methods
- 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 data, whether assured or not assured. Assured KPIs are denoted with this symbol: ±

Uncertainty and estimates, assumptions and extrapolations

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_2e 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 prevent under-reporting.

As a process of continuous improvement and in line with ongoing developments of data availability on carbon and water footprints of individual materials, companies and processes for example, the quality of the data used in the carbon, water use, and water impact footprint will by nature improve further going forward. Although overall it does comprise the best information currently available, both internally and externally, at the time of reporting.

Within the continuing evaluation of global supply chains for human rights and labour standards, the programme has further reviewed both Reckitt and supplier sites, supported by an independent external review of human rights impacts. This assessment is prioritised based on risk by the review of external data and insight which leads to the progressive assessment of supply chains. The programme continues to be informed by the results of site assessment and external insights which may inform future priorities. Overall, it does comprise the best information currently available, both internally and externally, at the time of reporting.

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 (e.g. errors in prior year data), we restate that data in our reports, are transparent about having done so and the reasons that drove the change.

Restatements during the year included:

- **Scope 1 and 2 emissions data for 2022:** prior year Scope 1 and 2 data has been restated as a result of site divestments, and updates to local energy conversion factors and the International Energy Agency GHG emission factors.
- **Product carbon footprint baseline and data for 2022**: During 2023, we improved the stability of our carbon footprint model, by enhancing the methodology and strengthening the approach, which has impacted the make-up and total of our carbon footprint. This primarily relates to assumptions related to our e-commerce model and the subsequent effect on retail and distribution emissions. Model enhancements include improving accuracy by scaling to doses (aligning with the same scaling method used across the rest of our Scope 3 modelling) and increasing the coverage of products modelled (our product portfolio includes more than 45,000 individual product lines). This process has resulted in our 2015 baseline being restated at 10.6 million tCO_2e (previously 11.1 million tCO_2e). Scope 3 modelling will continuously evolve and we are committed to improving the stability of our model.

Reporting boundaries

Our 2023 Sustainability Report relates to the financial year from 1 January – 31 December 2023 across Reckitt Benckiser Group plc companies globally, as follows:

- **Total net revenue from more sustainable products:** in line with previous years, we continue to report on a 12-month period covering 1 October 2022 through to 30 September 2023.
- **Intensity metrics:** production volume by tonnes and Group net revenue are used to calculate intensity metrics. In 2023, the production volume was 2,945,948 tonnes and Group net revenue was £14,607m.
- **Environment metrics (Scope 1 and 2 emissions, Energy, Water use and Waste)**: cover facilities under management control of the Group[1], including 49 manufacturing facilities, six Reckitt-owned distribution centres and 11 stand-alone R&D centres. Excludes joint ventures.
- **Scope 3, Total product carbon footprint and total product water footprint:** In line with previous years, we continue to report on a 12-month period covering 1 October 2022 through to 30 September 2023 (except for the 2015 baseline). 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_2e), and direct and indirect freshwater use (litres) and water impact (e litres) associated with all stages of the product lifecycle, in line with the principles of PAS2050, the GHG Protocol and the Water Footprint Assessment Manual.
- **Plastics and packaging:** we report in line with Ellen McArthur Foundation (EMF) timings annually in July each year, so our data within the 2023 Sustainability Report covers 2022 performance. Our ESG Data Book contains all packaging data and will be updated later in 2024 with 2023 performance data.
- **Workforce and Diversity metrics:** all Group companies and facilities as of 31 December 2023, unless explicitly stated. 'Our employee and diversity figures are based on data for global Group employees (excluding contractors) and Board members - data taken at year end 31 December 2023
- **Health and Safety:** all Group companies and facilities as of 31 December 2023 in which we had operational control for one or more months during 2023, unless explicitly stated. Includes joint ventures but not third-party sites.
- **Human rights:** 546 suppliers were in scope, which included 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). Since 2022, we have one additional R&D site. In 2023, Reckitt had no new acquisitions or facilities.
- **Product:** 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.
- **Plastics and packaging:** Data associated with new acquisitions will be included in the metric, which includes the baseline once it has been made available.
- **Workforce and Diversity metrics:** data held in our Human Resources database on 31 December of the year being reported is included.
- **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. Since 2022, we have divested one site.
- **Product:** 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 (e.g. data from a manufacturing facility sold in November is included up until the date of sale).
- **Workforce and Diversity metrics:** data held in our Human Resources database on 31 December of the year being reported is included.

[1] We report environment data from operations for which we have operational control, in line with the GHG protocol

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

2. Reporting specifics and methodology

2.1 Net revenue attributable to 'more sustainable' products

KPI: Net revenue from more sustainable products (%)

Total net revenue from more sustainable products

Definition	Net revenue attributable to 'more sustainable' products during the 12-month period (1 October – 30 September). A product is defined as 'more sustainable' when it scores a total of 10 or more points across five parameters (Carbon, Water, Plastics, Packaging and Ingredients) versus a benchmark product at the time of launch using our Sustainable Innovation Calculator.
Scope	'More sustainable' products are measured by Reckitt's Sustainable Innovation Calculator, a streamlined Lifecycle Assessment tool that models the environmental impacts of products. All new and existing product developments must complete a Sustainable Innovation Calculator assessment.
Units	£ million
Method	Reckitt compiles and validates a master list of 'more sustainable' products using our Sustainable Innovation Calculator. For a 'more sustainable' rating overall, the aggregate across the five parameters needs to be +10 points or more when compared to a previous product version. This means trade-offs are allowed.

DIAL SCORE	CARBON (g CO_2e/dose)	WATER (Effective water L/dose)	PLASTICS (Reduction/%PCR/ Recyclability)	PACKAGING (Reduction/%PCR/ Recyclability)	INGREDIENTS (Based on four Green Chemistry KPIs)	OVERALL SCORE (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
	≤ -1.5 points (≥ 1.5% 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 2023 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 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. The specific calculations used for each performance indicator are shown below: • 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. • Water: The water dial is calculated in the same way as the carbon dial, where points are allocated on percentage change per dose. • 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. • 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 • 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 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 converted into points in the Sustainable Innovation Calculator.
Source	Data is obtained from Reckitt's sales ledger, Fusion

2.2 Environment

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_2e). 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_2); methane (CH_4); nitrous oxide (N_2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF_6)
Scope	Scope 1 and Scope 2 CO_2e 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).
Units	Tonnes CO_2e
Method	Scope 1 CO2e emissions calculated by multiplying the reported direct energy (energy from sources that are owned or controlled at Reckitt sites) quantities in kWh by the CO2e emissions conversion factors derived from the most recent currently available DEFRA GHG Conversion Factors for Company Reporting (2023).

	Scope 2 CO2e emissions calculated by multiplying the reported indirect energy (electricity, heat or steam purchased and consumed at Reckitt Sites) quantities in kWh by the CO2e 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_2e by applying national/state average electricity grid conversion factors relevant to the countries where we operate (i.e. IEA emission factors 2023) • Any power or heat purchased directly through third-party Combined Heat and Power (CHP) plants is converted to CO_2e 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 Market-based: • 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_2e by applying supplier specific emission factors. • All purchased electricity, which is not renewable or supported by appropriate evidence, is converted to CO_2e by applying 'residual mix' emission factors Energy data is reported by sites based on invoiced or metered valued. For energy associated with offices 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_2e 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 (%)

Scope 3 GHG emissions

Definition	Indirect GHG emissions associated with Reckitt's activities across the value chain
Scope	Activities associated with Reckitt's indirect emissions across the value chain. The categories reported are in line with the GHG Protocol. Scope 3 categories include: Category 1: Purchased goods and services Category 4: Upstream transportation and distribution Category 5: Waste generated in operations Category 6: Business travel (air travel only). GHG emissions associated with non-air business travel i.e. by car and rail were estimated for 2011 and found to be less than 0.1% of our global value chain carbon footprint, therefore we exclude these from regular reporting on the basis of non-materiality. Category 9: Downstream transportation and distribution

	Category 11: Use of sold products Category 12: End-of-life treatment of sold products Category 13: Downstream leased assets On 'use of sold products' (consumer use), we quantify both direct and indirect emissions in line with the GHG protocol, but the scope of our reduction target only includes direct consumer use emissions. 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 2: Capital goods – 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. Category 3: Fuel-and-energy-related activities (not included in Scope 1 and 2); Category 7: Employee commuting – Given the low % emissions attributable to business travel (approx. 1%) and the total manufacturing emissions being less than 1% of Reckitt's total carbon footprint it has been assumed that employee commuting will not form a material part of the footprint and has therefore been excluded. Category 8: Upstream leased assets – Reckitt does not lease upstream assets. Category 10: Processing of sold products – Reckitt supplies finished household goods, therefore no further processing of the product is required before consumer use. Category 14: Franchises – 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. Category 15: Investments – 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.
Units	Tonnes CO_2e
Method	The key step in quantifying Scope 3 consists of 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 Products' 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. 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. While the core methodology remains consistent year-on-year, we continue to seek ways to improve data processing, data sources and assumptions. On a year-on-year basis we review and update existing product data, consumer use models and models used to quantify other lifecycle steps such as logistics, and aim to 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	Scope 3 GHG emissions are identified, calculated and reported in line with the WRI/WBCSD GHG Protocol using our LCA tool that models the most important environmental impacts of Reckitt's products (including the CO_2e impacts of the product's raw materials, packaging and consumer use). 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. The impact of the Representative Products is then scaled up by sales data across our countries and brands for the reporting year.

KPI: Reduction in total product carbon footprint (%)

Total product carbon footprint (million tonnes CO_2e) (with / without indirect consumer phase)±

Definition	Total product carbon footprint is a measure of direct and indirect GHG emissions associated with Reckitt products sold during the 12-month period 1 October 2022 - 30 September 2023). GHGs comprise, in line with the GHG Protocol Corporate Accounting and Reporting Standard (WRI & WBSD, 2004), (carbon dioxide (CO_2); methane (CH_4); nitrous oxide (N_2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). The performance is reported in carbon dioxide equivalent (CO_2e)
Scope	Our total product carbon footprint 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. On 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 includes business travel by forms other than air (i.e. in company cars, use of private cars for business travel and train travel). GHG emissions associated with these sources were estimated for 2011 (business travel) and found to be less than 0.1% of our global value chain carbon footprint, therefore we exclude these from regular reporting on the basis of non-materiality. No sources were knowingly excluded without initial quantification and assessment to confirm that they did not make a material contribution to the Total Carbon Footprint either in isolation or in aggregate. During 2023, we developed our model to better represent the retail aspect of our carbon footprint, particularly e-commerce. As a result, emissions from our 'Logistics & Retail' activities are now presented separately. The Retail model contains some aspects of logistics and home delivery relating to e-commerce.
Units	Million tonnes CO_2e
Method	Our methodology refers to the **Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard**, **September 2011** (Corporate Value Chain (Scope 3) Standard | GHG Protocol); and the **Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard,** March 2004[1] (Corporate Standard | GHG Protocol). Impact is calculated per dose of product used 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. 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. 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.
Source	Our GHG emissions are calculated by multiplying publicly available emission factors sourced predominantly from Ecoinvent (https://www.ecoinvent.org/), 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.

1. 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 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 2023 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, 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
Units	£m
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 Panel 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: 1. **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. 2. **Scenario SSP1–2.6 (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.

	3. **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 Nationally Determined Contributions. 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 action is 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 detail within each pathway. Modelled risk categories include: – **Market consumer risk** – models the impact of changing consumer preferences and sustainable purchasing trends. It considers the potential uptake rates of consumers 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 – **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 – **Technology risk** – the risk of asset impairment under different climate-related economic transitions – **Investor sentiment** – the risks and effects stemming from changes to the discount rate, relative to the economic sector, transition pathway, debt and equity structure – **Litigation/Reputation** – the potential for litigation or civil/criminal penalties for a company's climate-related activities, including greenwashing and pollution, and the risk of consumer boycotts – **Market disruption** – the disruption to sales due to customer demand fluctuations induced by regional-scale climate threats including heatwaves, droughts and freezes – **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 – **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
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^3)
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^3)
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^3) *] /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

Water-stressed locations where we operate

Definition	Reckitt sites located in regions where water scarcity is a potential risk
Scope	Total number of sites with a high or extremely high water risk rating based on WRI's methodology plus Reckitt site-specific assessments
Units	Number
Method	The water risk assessment is based on the WRI Water Risk Assessment by geography, combined with Reckitt Site Water Risk Assessment to give a Final Water Risk Rating.
Source	The WRI Water Risk Assessment, plus internal Reckitt Site Water Risk Assessment to give a Final Water Risk Rating.

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 (million L) (with indirect / direct consumer phase)±	
Definition	Total product water footprint measures the direct and indirect water use associated with Reckitt products sold during the 12-month period 1 October 2022-30 September 2023.
Scope	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 freshwater (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) - **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 cloths or paper towels. - **Direct consumer use** includes e.g. water used to dilute concentrates and water used for washing 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 use in transport (e.g. vehicle washing) and waste disposal. These have been excluded from regular reporting on the basis of non-materiality. No sources were knowingly excluded without initial quantification and assessment to confirm that they did not make a material contribution to the total water use footprint either in isolation or in aggregate.
Units	Million litres
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 ICE management information system.

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 (kg) 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 dispose of to landfill, as at the end 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

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: 25% recycled content in our plastic packaging by 2025

Definition	The target is the total amount of recycled content used in Reckitt plastic packaging, where it is permitted. 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: 100% of plastic packaging recyclable or reusable by 2025

	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. Packaging components for which reuse models or auxillary 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: 50% reduction in amount of virgin plastic packaging by 2030 vs 2020

Definition	The target is the reduction of virgin plastic used in Reckitt packaging by 2030. It includes the absolute reduction, 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 suppliers and internal sources.

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 suppliers and internal sources.

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 suppliers and internal sources.

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 suppliers and internal sources.

Total weight of paper/board packaging (metric tonnes)

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.
Scope	All Reckitt packaging which is packed by Reckitt owned sites is included, and co-packed (third party manufacturers) packaging is not included.
Units	Metric tonnes
Method	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 disparities are resolved. The weight of the paper and board is then calculated by component weight multiplied by purchased units in the reporting period.
Source	This data comes from suppliers and internal sources.

KPI: 100% of paper and board from certified or recycled sources, excluding third-party manufacturing sites by 2025

Percentage of paper and board from certified or recycled sources, excluding third-party manufacturing sites

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 is included, and co-packed (third party manufacturers) packaging is not included.
Units	Metric tonnes
Method	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 disparities are resolved. The weight of the paper and board is then calculated by component weight multiplied by purchased units in the reporting period. The total paper and board packaging weight data for the reporting period is gathered, and from this, the total recycled content, mixed and virgin content (from relevant schemes) is identified. Tonnage is classified between full chain of custody, sustainable source, or uncertified paper. The total recycled and certified content is calculated as a sum of materials in the full chain of custody and sustainable source classifications, and the total recycled & certified content used is expressed as a percentage of the total paper and board packaging weight.
Source	This data comes from suppliers and internal sources.

Total weight of paper and board from certified or recycled sources - third-party manufacturing sites (metric tonnes)

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.
Scope	All Reckitt packaging which is packed by third party manufacturers is included.
Units	Metric tonnes

Method	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 disparities are resolved. The weight of the paper and board is then calculated by component weight multiplied by purchased units in the reporting period.
Source	This data comes from suppliers and internal sources.

Percentage of paper and board from certified or recycled sources - third-party manufacturing sites

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 third party manufacturers is included.
Units	Metric tonnes
Method	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 disparities are resolved. The weight of the paper and board is then calculated by component weight multiplied by purchased units in the reporting period. The total paper and board packaging weight data for the reporting period is gathered, and from this, the total recycled content, mixed and virgin content (from relevant schemes) is identified. Tonnage is classified between full chain of custody, sustainable source, or uncertified paper. The total recycled and certified content is calculated as a sum of materials in the full chain of custody and sustainable source classifications, and the total recycled & certified content used is expressed as a percentage of the total paper and board packaging weight.
Source	This data comes from suppliers and internal sources.

2.3 Social

Diversity/workforce demographics

KPI: Gender balance at all management levels (%)

Women employed

Definition	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 2023).
Scope	All full or part time permanent employees (excludes contract employees)
Units	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)
Method	Data is taken as of 31 December 2023 for active Reckitt employees (excluding contractors)
Source	All employee data 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

Ethnicity

Definition	The number of ethnicities at Board level± and the Executive Committee± on the last day of the Company's financial year (31 December 2023).
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 was collected via a questionnaire.

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

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. This is a relatively new area of reporting for Reckitt, and our data collection processes are emerging. 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.

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

The 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 below. **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. **Direct reach** 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: • Watching educational video content, where the video uses an educational format. Please note: short product adverts, even containing information, do not qualify • Accessing educational content on a brand website – e.g. health & hygiene tips (for example, Your Family, Illness & 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. • 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) • Sufficient engagement with educational content placed on social platforms (e.g. content placed on Facebook, TikTok, Weibo, VKontakte)
Scope	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, healthier world. All these programmes will contribute to a common performance indicator: Each contributing programme for the year is outlined in Section 4, 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.) • eCRM data showing the opening of educational emails

	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 performance.

Included Programmes from previous years

Brand	Programme	Countries / regions of scope
Dettol	New Mums Programme: providing hygiene education to new mothers	Bangladesh, China, India, Indonesia, South Africa

Human rights

Number of human rights impact assessments completed

Definition	The completion of a human rights impact assessments by an external third-party partner. Human rights impact assessments are used to help understand, identify, and address the adverse impacts of business practices on human rights in the supply chain and are accompanied by a report and action plan.
Scope	Human rights impact assessments adopt a country-level lens, assessing Human Rights in our operations and value chain and apply this to a specific brand.
Units	Number of human rights impact assessments conducted
Method	Completed by external partner. Specific details of methodologies for each human rights impact assessments provided within reports
Source	Reckitt commissions the human rights impact assessments and retain copies of the reports on which we report this KPI against.

% 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 refers 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 plans 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	The number of complaints related to consumer cases is divided by sales data (consumer units sold) for all business units in total. This is then multiplied by 1 million, to receive the total CPM across business units.
Source	Complaints data comes from Reckitt's customer relationship management (CRM) system which has undergone computer system validation.