

Reckitt Benckiser Carbon20 Measurement System

Basis of Reporting

Reckitt Benckiser's (RBs) *Carbon20 Total Carbon Footprint Measurement System* (the Measurement System) - as publicly reported in the Company's Sustainability Report 2008 at www.reckittbenckiser.com and at www.carbon20.info - presents the greenhouse gas (GHG) emissions associated with the full lifecycle of the Company's global products for the assigned baseline year (calendar year 2007) and performance for the calendar year of 2008.

The Methodology used in the Measurement System is as follows:

Scope and Boundaries

The scope of the Measurement System extends across the entire lifecycle of the Company's global products from raw and packaging materials, through product manufacturing, distribution, retail operations, consumer use, and subsequent disposal / recycling of product and packaging.

The annual KPI (Key Performance Indicator) data reported from the Measurement System comprises:

- carbon dioxide equivalents (CO₂e) per unit dose* of products sold by the Company (i.e. performance versus the Carbon20 target of a 20% reduction in the Company's products Total Carbon Footprint per unit dose by 2020, against a 2007 baseline)
- the overall total tonnage of carbon dioxide equivalents (CO₂e)
- the % contribution per unit dose / for the overall total tonnage, from each key stage of the product life cycle

* NB: A unit dose is defined as the measure of the volume / mass / quantity of each individual Reckitt Benckiser product that is required to deliver that product's intended service for one normal / recommended single occasion of use of that specific product; for example, one Finish automatic dishwashing tablet for one load of dishwashing in an automatic dishwashing machine, one sachet of Lemsip Cold & Flu, etc.

Compliance with International Standards and Guidelines

Measurement of the Company's products Total Carbon Footprint has been developed over the last three years (mid-2006 to mid-2009) in line with the principles of existing and emerging standards and guidance on the calculation of corporate and product life cycle carbon footprints.

Specifically, the key standards / guidance used were:

- **The GHG Protocol** (The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, of the World Resources Institute & World Business Council for Sustainable Development, 2004)
- **PAS 2050:2008** (Specification for the assessment of the life cycle greenhouse gas emissions of goods and services, Final version, October 2008)¹

Completeness

The Total Carbon Footprint reflects the global operations of RB and its global product portfolio. This includes the life cycle GHG emissions associated with products manufactured at the Company's own manufacturing facilities as well as those manufactured by external third party facilities producing products for RB under contract.

¹ PAS 2050 was developed to assess the carbon footprint of individual goods and services, whilst RB's Total Carbon Footprint Measurement System applies PAS 2050 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 actual use in the context of RB's Measurement System, direct application of every single element of PAS 2050 across the whole lifecycle of RB's global products has by nature not been appropriate on every single occasion, although overall the Measurement System is in line with the PAS 2050:2008 standard.

For further information contact: sustainability@reckittbenckiser.com

All identified emission factors considered likely to make a material contribution to the Total Carbon Footprint of RB's global product portfolio are included in the scope of the measurement system; 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.

Data Quality

Where available, Primary Data has been sourced directly from Reckitt Benckiser's established environmental reporting and other business management systems and its suppliers / contractors for use in the Total Carbon Footprint.

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.

As a process of continuing improvement, and in line with ongoing developments of data availability on carbon footprints of individual materials, companies and processes, the quality of the data used 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.

In several cases, it has been necessary to apply assumptions and extrapolations during calculation of the Total Carbon 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: e.g. seeking reputable market research before general publicly available data. Where assumptions and extrapolations have been required, these have been applied in a conservative manner, with the overall aim being to not materially under- or over-estimate the resulting GHG impact. All assumptions and sources of information are clearly referenced within the measurement system.

The same principle has been applied to the application of emission factors for calculation of CO₂e emissions associated with the manufacture of raw and packaging materials, and disposal of waste. Where two or more emission 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 CO₂e per unit of material has typically been applied, to prevent under-counting.

For further information contact: sustainability@reckittbenckiser.com