

2015 Sustainability Reporting Criteria

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 Sustainability Report's users.
- The data is meaningful and consistent with the definitions, scope and boundaries stated in these Reporting Criteria.
- 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 the Sustainability Report's users can have confidence in the integrity of the data and information we report.

Uncertainty and estimates, assumptions & 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, in relation to our Total Carbon and Water Measurement System. Where we have made estimates, assumptions or extrapolations to cover such occasions we make this clear in the Sustainability Report.

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: e.g. seeking reputable market research before general public 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 carbon or water impact. The same principle has been applied to the application of emission / water factors for calculation of CO₂e 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 CO₂e or litres per unit of material has typically been applied, to prevent under-reporting.

As a process of continuing improvement, and in line with on-going 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.

Restatement of reported data

We undertake continual, year-on-year improvement in our sustainability reporting processes and controls. Where it makes data and performance trends between years more comparable, and or where any variance in prior years' data has been identified, we restate that data in the Sustainability Report. This year we have made a more significant update to our calculation method than in typical years. We do therefore include revised numbers in our Sustainability Report 2015 for several parameters for several previous years. Material revisions were made in the following cases:

- We continually improve our global products lifecycle carbon and water use footprint and water impact methodology, data and assumptions. During 2015 and 2016, we have made an effort

to update our method for calculating the impacts from raw and packaging materials. The new 'bottom-up' method gives us more insight into the impact drivers and hotspots in our portfolio but is a sufficiently significant method change to warrant restatement in previous years.

Our revised 'bottom-up' method is also now used to calculate the number of doses sold in each category and therefore affects the consumer use calculation. For consumer use this is a relatively minor method revision from previous years but the change future-proofs our analysis against an internal primary data source which is being discontinued.

Therefore to ensure comparability of performance from the baseline year this revised method has been backdated. Consequently, we have restated figures previously reported for the 2012 and 2014 lifecycle carbon, water use and water impact footprint to enable these to be comparable with the latest available data and going forwards.

- Total waste generation has been restated for 2012-2014 to reflect updated reporting guidelines

Reporting boundaries

Our Sustainability Report 2015 provides data and information for the period 1 January 2015 to 31 December 2015 across all Reckitt Benckiser Group plc companies globally, as follows:

- Environment: 47 manufacturing facilities, 9 stand-alone R&D centres and 7 warehouses over which we had operational control at the start of 2015; and, in terms of our global products lifecycle carbon and water use footprint, the 'Scope 1, 2 & 3' greenhouse gas emissions in terms of carbon dioxide equivalents (CO₂e) and direct and indirect freshwater use (litres) and water impact (e litres) associated with all stages of our global products lifecycle footprint, in line with the principles of PAS2050, the GHG Protocol and the Water Footprint Assessment Manual
- Health & Safety: the 47 manufacturing facilities, 11 stand-alone R&D centres and 7 warehouses over which we had operational control for one or more months during 2015.
- HR: all Group companies and facilities as at 31 December 2015, unless explicitly stated. Our employment breakdown and diversity figures are based on data for 25,789 global Group employees, which is 74% of the average number of people RB employs or contracts with globally.

In line with the method changes identified for our 2014 numbers, for some elements of our carbon, water use and water impact footprint it has not been possible to collect and process full calendar year (1 January 2015 to 31 December 2015) volume data (e.g. litres used, sales volumes etc.) in sufficient time to include in the numbers provided in the 2015 Report. Therefore where full year data was not available, data for the period 1 January 2015 to 30th September 2015 has been collected and then scaled up to include the final quarter; or wherever possible end of year projections have been provided by relevant experts within the business (e.g. sales forecasts). The approach for 2015 is consistent with that for 2014

The rule applied concerning data from new acquisitions/new facilities is as follows:

- Environment: data is included for the first full calendar year of RB ownership/control (e.g. data from a manufacturing facility purchased in November is included from 1 January of the following year).

- Health & Safety: data is included from the date of purchase (e.g. data from a manufacturing facility purchased in November is included from the date of purchase).HR: data
- , as held in the Company's Human Resources database on 31 December of the year being reported is included (e.g. data from a manufacturing facility purchased in November is included).
- Economic: all Group companies and facilities for our financial (calendar) year 2014 (see Basis of Consolidation on page 76 of our Annual Report and Financial Statements 2014).

The rule applied concerning data from site disposals/closures is as follows:

- Environment: data is included up until the last full month of RB ownership / control, as far as practical (e.g. data from a manufacturing facility sold in November is included up to the end of October).
- Health & 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).
- HR: data, as held in our Human Resources database, on 31 December of the year being reported is included (e.g. data from a manufacturing facility sold in November is not included as at 31 December of that reporting year).

2 – Reporting Specifics and Methodology

2.1 – Environment (from manufacturing, warehouses and R&D where applicable)

Parameter: Energy use at manufacturing and warehouse facilities

- Definition: energy consumption from our global manufacturing and warehouse facilities.
- Scope: energy consumed within the calendar year at facilities under management control of the Group; including the energy consumed by Combined Heat and Power (CHP) plants.
- Units: gigajoules (GJ).
- Method: Energy data is collected using Entropy, the Company's EHS database. To ensure consistency this can be reported in the same units as the invoiced quantity. This is then converted to kWh using standard factors. The final stage is conversion to GJ.
- Source: Data is taken from on-site or third party meter readings or invoiced quantities. Consumer units are reported by the sites to Group using Entropy. Consumer units are measured at the site. The following measurement methods have been identified (though more methods may be in place):
 - Automatic scanning of labels on the production line.
 - Counting the number of cases at the end of the production line.

The number of consumer units produced is fed into the JD Edwards system (linked to the financial reporting system).

A consumer unit is defined as: the normal unit of product purchased by the end-consumer (e.g. a single box, bottle, can). A case of products produced at a factory will normally contain several consumer units (e.g. six aerosols in a case = six consumer units). Where several consumer units are combined together into a single pack (e.g. promotions / gift packs), each individual consumer unit is reported. To avoid double counting, if the site combines consumer units into a single pack it should only report each consumer unit if they are made on site – any consumer unit produced in another site should not be reported as the other site would have already reported these.

Parameter: Greenhouse gas (GHG) emissions from energy use in R&D, manufacturing and warehouse facilities

- Definition: greenhouse gas (GHG) emissions arising from energy consumption at our global R&D, manufacturing and warehouse facilities, in carbon dioxide equivalents (CO₂e). Where GHGs comprise, in line with the GHG Protocol Corporate Accounting and Reporting Standard (WRI & WBSD, 2004), the six gases listed in the Kyoto Protocol (carbon dioxide (CO₂); methane (CH₄); nitrous oxide (N₂O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF₆).
- Scope: Scope 1 and Scope 2 CO₂e emissions from energy consumption within the calendar year at manufacturing and warehouse facilities under the management control of the Group. Scope 2 emissions reported in 2015 are net emissions which equals gross emissions minus emissions from renewable electricity
- Units: tonne CO₂e.
- Method: calculated by multiplying the reported energy quantities in kWh by the conversion factors derived from the most recently currently available international sources outlined below and local factors where available.
- Source: CO₂e emissions are calculated using internationally recognised methodologies from the WRI/WBCSD Greenhouse Gas Protocol (GHG Protocol) and International Energy Authority (IEA), with the addition of IPPC to account for CH₄ & N₂O.

Parameter: Water consumption at manufacturing and warehouse facilities

- Definition: water consumption at our global manufacturing and warehouse facilities.
- Scope: water consumed on-site, within the calendar year, inclusive of operational water consumption, water included in our products and domestic water use at facilities under management control of the Group.
- Units: cubic metres.
- Method: this is collected using Entropy. The quantities can be reported in units to suit the user and are automatically converted into cubic metres.
- Source: this is extracted from internally managed databases derived from direct meter readings or third-party meter readings and invoiced quantities.

Parameter: Water discharges at manufacturing and warehouse facilities

- Definition: water discharged from our global manufacturing and warehouse facilities.
- Scope: water discharges arising from our facilities under management control of the Group, excluding water reuse and recycling and water used on-site for irrigation purposes.
- Units: cubic metres.
- Method: this is collected using Entropy. The quantities can be reported in units to suit the user and are automatically converted into cubic metres.
- Source: this is extracted from internally managed databases and where possible this information is based on invoiced quantities or direct measurement. Where discharges are not metered, or are partially metered, water balance assumptions are made by the reporting site.

Parameter: Total waste at manufacturing and warehouse facilities

- Definition: total non-hazardous and hazardous waste generated from our global manufacturing and warehouse facilities.
- Scope: waste materials generated from our facilities within the calendar year (excluding construction, demolition wastes and whole wooden pallets returned to suppliers), under management control of the Group and removed from site for either recycling or ultimate disposal by third party waste contractors.
- Units: metric tonnes.
- Method: using Entropy all wastes are reported and, where required, the 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).
- Source: this data comes from internal or third-party databases and is derived from invoiced quantities/direct measurement, derived from waste transfer notes.

Parameter: Waste to landfill from manufacturing and warehouse facilities

- Definition: % of total non-hazardous and hazardous waste generated from our global manufacturing and warehouse facilities that is sent to landfill. 'Sent to landfill' is defined as waste which is disposed of by landfill.
- Scope: waste materials generated from our facilities within the calendar year (excluding construction and demolition wastes), under management control of the Group and removed from site for landfill.
- Units: % sent to landfill
- Method: using Entropy all wastes are reported and, where required, the 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).
- Source: this data comes from internal or third-party databases and is derived from invoiced quantities/direct measurement, derived from waste transfer notes.

Parameter: Hazardous waste at manufacturing and warehouse facilities

- 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 wastes materials generated from our facilities within the calendar year (excluding construction and demolition wastes), and removed from site for either recycling or ultimate disposal by third-party waste contractors.
- Units: metric tonnes.
- Method: using Entropy all wastes are reported and, where required, the quantities are converted to metric tonnes. Volumes of liquids are converted to metric tonne using an assumed density of 1 (i.e. 1 cubic metre is 1 metric tonne).

- Source: this data comes from internal or third-party databases and is derived from invoiced quantities/direct measurement, derived from waste transfer notes.

Parameter: Significant spills (not part of the RB sustainability data assurance process)

- Definition: total number of spills of potentially hazardous materials. Defined as any incident during which, or as a result of which, primary containment measures were breached by a potentially hazardous material (e.g. fuel / chemical release from a drum, intermediate bulk container (IBC) or road tanker).
- Scope: total number of spills recorded in 2015.
- Units: number of spills.
- Method: using Entropy all significant spills are reported and, where appropriate, the material spilled, the volume and any other relevant information.
- Source: this data comes from internal or third-party databases, data is input by site level EHS co-ordinators.

2.2 – RB Trees Programme

Parameter: The expected emissions reductions from the trees planted on our land in Canada as part of the RB Trees programme

Definition:

- Carbon dioxide equivalent (CO₂e) sequestered by the trees we planted between 2006-2015

Scope:

- Our approach accounts for carbon transfer between the following:
 - Above-ground live biomass
 - Below-ground live biomass
 - Above-ground dead organic matter (DOM) pools
 - Below-ground DOM pools
 - Mineral soil
 - Emissions into the atmosphere.

The model does not include the carbon emissions associated with transport or energy used to manage the project as, over the whole project, these emissions are estimated to not be material.

- Units: net tonnes CO₂e sequestered in the pools listed above.

Method:

- We have adopted a methodology that follows ISO 14064 standards and is in line with the Intergovernmental Panel on Climate Change's Good Practice Guidance for Land Use, Land-Use Change and Forestry (LULUCF) projects (2003). Our approach to quantifying initial carbon stocks is based on Canada's National Forest Inventory Ground Sampling Guidelines (2004) and we carry out sampling at each of our sites prior to planting. The approach we use

for the projection of future carbon stocks uses this initial carbon stock data and then models tree growth, based on the number and species mix planted, over 100 years. The operational scale carbon budget model of the Canadian Forest Sector (CBM-CFS3) is used for the carbon modelling. The methodology also uses yield tables generated with the Tree and Stand Simulator II (TASS II) from site productivity estimates, planted trees and ingress as input for the CBM-CFS3 model. Site index is used as a measure of site productivity and is estimated from the BC provincial site index by biogeoclimatic ecological classification system (SIBEC). Planted tree survival and ingress are periodically measured to BC stocking and free growing standards.

- Source: publicly available information in addition to data gathered through sampling.

2.3 – Total Carbon and Water/Global Product Lifecycle Carbon and Water Use Footprint and Water Impact

Parameter: global product lifecycle carbon footprint

- Definition: the total carbon footprint is a measure of direct and indirect greenhouse gas (GHG) emissions (GHG Protocol Scope 1, 2 & 3 emissions) that RB's global products have, in terms of the amount of carbon dioxide equivalent (CO₂e) GHG emissions associated with their entire lifecycle, during the calendar year (1 January 2015 to 31 December 2015). Where GHGs comprise, in line with the GHG Protocol Corporate Accounting and Reporting Standard (WRI & WBSD, 2004), (carbon dioxide (CO₂); methane (CH₄); nitrous oxide (N₂O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).
- Scope: GHG Protocol Scope 1, 2 & 3 emissions (i.e. those associated with the entire lifecycle of the Group's global operations and product portfolio from raw and packaging material supply chain, through product manufacturing, distribution, retail operations and consumer use, to subsequent disposal/recycling of the product and its packaging). This includes the lifecycle 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.
- Units: lifecycle CO₂e emissions per unit dose of products sold in the calendar year. A dose is defined as the amount of each individual RB product required to deliver that product's intended service, either for a single use or for a defined period of time e.g. one Finish automatic dishwashing tablet for one load of dishwashing, the recommended number of Nurofen tablets for 24 hours of pain relief, one hard skin file (which lasts for 12 months) etc. In Lifecycle Assessment (LCA) terminology a dose is the 'functional unit' of consumer use. The number of doses per year is not comparable to other measures of sales or production volume used in either our financial or non-financial reporting.
- Method: we have adopted a methodology that is based on and aligned with the principles of:
 - PAS 2050:2011, Specification for the assessment of the lifecycle greenhouse gas emissions of goods and services, Final version, September 2011;
 - Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011; and

- Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004¹.
- Whilst the core methodology remains consistent year on year, we continue to seek ways to improve data processing, data sources and assumptions. The key improvement in the 2015 calculations has been to review the method to calculate raw and packaging material consumption.
- Source: our GHG emissions are calculated by multiplying publicly available emission factors by amounts of materials bought, used and disposed of, energy used and distances travelled. Where available, primary data has been sourced directly from RB's established 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.

We have endeavoured to apply complete coverage of our global emissions 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 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) and consumer use of certain very small volume regional products associated with the former SSL business. GHG emissions associated with these sources were estimated for 2006 (business travel) and 2011 (excluded SSL products) and found to be less than 0.1% of our global products' 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.

Parameter: Global product lifecycle water use footprint

- Definition: the total water use footprint is a measure of direct and indirect water use that RB's global products have, in terms of the amount of water use (litres) associated with the entire lifecycle, during the calendar year (1 January 2015 to 31 December 2015). Where water use comprises rainwater used in growing materials such as paper, cotton, leather i.e. consistent with the principles of 'green' water in water footprinting terms; and freshwater including water abstracted from surface and groundwater, municipal water i.e. consistent with the principles of 'blue' water in water footprinting terms. The use of non-freshwater (i.e. sea water) has been excluded.
- Scope: direct and indirect water use (i.e. those associated with the entire lifecycle of the Group's global operations and product portfolio from raw and packaging material supply chain, through product manufacturing, distribution, retail operations and consumer use, to subsequent disposal/recycling of the product and its packaging). This includes the lifecycle water use associated with products manufactured at the Company's own manufacturing

¹ PAS2050 was developed to assess the carbon footprint of individual goods and services; however RB'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 RB's Measurement System, direct application of every single element of PAS2050 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 PAS2050 specification.

facilities as well as those manufactured by external third party facilities producing products for RB under contract. Water associated with the provision of energy (i.e. cooling water used in the power station, water used in extraction of oil, coal) has been excluded from the scope of the water use footprint across all lifecycle stages.

- Units: lifecycle water use (litres) per unit dose of products sold in the calendar year. A dose is defined as the amount of each individual RB product required to deliver that product's intended service, either for a single use or for a defined period of time e.g. one Finish automatic dishwashing tablet for one load of dishwashing, the recommended number of Nurofen tablets for 24 hours of pain relief, one hard skin file (which lasts for 12 months) etc. In Life Cycle Assessment (LCA) terminology a dose is the 'functional unit' of consumer use. The number of doses per year is not comparable to other measures of sales or production volume used in either our financial or non-financial reporting.
- Method: the water use measurement methodology has been developed in general accordance with the requirements and principles of the following recognised water accounting guidance document:
 - The Water Footprint Assessment Manual: Setting the Global Standard (Hoekstra, A.Y., Chapagain, A.K., Aldaya, M.M. and Mekonnen, M.M.) 2011

Direct application of every element of the water footprint assessment manual has not been applied to every element of the water use footprint. Most significantly the water footprint concept was introduced as an indicator of freshwater consumed both directly or indirectly to produce the goods and services consumed by any well-defined group of consumers (e.g. individual country or nation) or producers (e.g. a public organisation). The total water use footprint calculates the 'water use' and not 'water consumption'.

The total water use footprint calculates the 'water use', which is the amount of water withdrawn, rather than the approach more often taken for water footprinting which considers only the amount of water that does not return to the catchment from which it was withdrawn. This approach and deviation from the water footprint definition/methodology is driven by the desire to drive behaviour change across all life cycle stages particularly within product Research & Development, new product innovation and consumer use of products. Water pollution and water quality impacts (referred to as grey water in water footprinting terms) have also not been included in the measurement system and water pollution is monitored through other corporate programmes.

Whilst the basic methodology remains consistent year on year, we continue to seek ways to improve data processing, data sources and assumptions. The key improvement in the 2015 calculations has been to review the method to calculate raw and packaging material consumption.

- Source: our water use is calculated by multiplying publicly available water factors by volumes of materials and packaging brought, from primary operational water use data collected or sources of product / consumer use data. Where available, primary data has been sourced directly from RB's established 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.

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 and consumer use of certain very small volume regional products associated with the former SSL business. 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.

Parameter: Global product lifecycle water impact

- Definition: water use factored to consider local water scarcity.
- Scope: impact associated with direct and indirect water use (i.e. those associated with the entire lifecycle of the Group's global operations and product portfolio from raw and packaging material supply chain, through product manufacturing, distribution, retail operations and consumer use, to subsequent disposal / recycling of the product and its packaging). This includes the lifecycle water impact 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. Water impact associated with the provision of energy (i.e. cooling water used in the power station, water used in extraction of oil, coal) has been excluded from the scope of the water impact footprint across all lifecycle stages.
- Units: lifecycle water impact litre equivalents (e litres) per dose of products sold in the calendar year. A dose is defined as the amount of each individual RB product required to deliver that product's intended service, either for a single use or for a defined period of time e.g. one Finish automatic dishwashing tablet for one load of dishwashing, the recommended number of Nurofen tablets for 24 hours of pain relief, one hard skin file (which lasts for 12 months) etc. In Lifecycle Assessment (LCA) terminology a dose is the 'functional unit' of consumer use. The number of doses per year is not comparable to other measures of sales or production volume used in either our financial or non-financial reporting.
- Method: the water impact measurement methodology has been developed in general accordance with the requirements and principles of the following recognised water accounting guidance document:
 - The Water Footprint Assessment Manual: Setting the Global Standard (Hoekstra, A.Y., Chapagain, A.K., Aldaya, M.M. and Mekonnen, M.M.) 2011

Unlike carbon footprinting, in water footprinting and accounting, understanding the location of the water use is as important (if not more so) as understanding the amount used. This is because the impacts of water are local rather than global as with CO₂. Understanding only the number of litres water used is of limited value if there is no consideration of geographical spread and the water resource availability in the area in which the water is consumed or used. In line with these principles, and to be able to measure, monitor and minimise the impacts to global water resources as a result of the manufacture and use of RB's global product portfolio, a measure of 'water scarcity' has been incorporated into the water use calculation to numerically account for the global variations in water availability and allow the quantification of 'water impact'.

Water impact litres equivalents (e litres per dose) is calculated by multiplying water use (litres per dose) by a scarcity factor relevant to the location of where the water is used. The location of the water use at each point in the lifecycle has been defined as accurately as possible using supplier names and country of purchase, direct engagement with suppliers, site addresses and financial data regarding sales of finished products per country.

- Source: data regarding water scarcity has been sourced at both a country and watershed level from the Water Footprint Network.
 - Chapagain, A.K. and Hoekstra, A.Y. (2004) Water Footprints of Nations, Value of Water Research Report Series No.16, UNESCO-IHE. Appendix XXI
 - Hoekstra, A.Y. and Mekonnen, M.M. (2011) Global Water Scarcity: Monthly Blue Water Footprint Compared to Blue Water Availability for the World's Major River Basins, Value of Water Research Report Series No.53, UNESCO-IHE, Appendix IX

In the past 20 years many metrics have been developed to evaluate water scarcity and stress. It is considered that the most recent water scarcity indicators published by the Water Footprint Network, comparing water footprint to water availability, provide the most appropriate measure currently available. However research in this area is rapidly developing and it is anticipated that the methodology and the water scarcity data available will continue to improve and evolve.

Parameter: Percentage of net revenue from more sustainable products

- Definition: Percentage of Reckitt Benckiser Group plc net revenue (excluding RB Pharmaceuticals) attributable to 'more sustainable' products during the period of 1 October 2014 to 31 September 2015.
- Scope: Percentage of Reckitt Benckiser Group plc net revenue (excluding RB Pharmaceuticals) attributable to sales from 'more sustainable' products during the period of 1 January 2015 to 31 September 2015. 'More sustainable' products are measured by RB's Sustainable Innovation Calculator (SIC), a streamlined Life Cycle Assessment (LCA) tool that models the most important environmental impacts of products.
- Units: percentage (%)
- Method: The RB sustainability team compile and validate a master list of 'more sustainable' products from the RB SIC. The list is then provided to the finance team who pull statistical case information and net revenue attributable to 'more sustainable' products from RB's financial management reporting systems by country. The net revenue by country is combined by finance who provide a total net revenue (excluding RB Pharmaceuticals) attributable to 'more sustainable' products. RB finance also provide the Reckitt Benckiser Group plc net revenue figure from which the percentage of net revenue from 'more sustainable' products is calculated.
- Source: Reckitt Benckiser Group plc net revenue figures come from country submissions in the audited financial management reporting systems (these systems are fed from the local country JDE transactional ledger systems).

2.4 – HR Performance

Parameter: Nationalities

- Definition: the number of nationalities in the top-four bands of management of the Group (the Board, the Executive Committee, the Top40 and the Top400) and amongst the 74% of all employees globally for whom data is available, on the last day of the Company's financial year (31 December).
- Scope: all full or part time permanent employees (i.e. excludes contract employees).

- Units: number of different nationalities (i.e. employees' self-stated nationality, as determined in line with the United Nations current list of global countries).
- Method: the number of employee self-stated nationalities. Where an employee states that they have two or more nationalities, the nationality that they state first (or in the case of the Board and Executive Committee, that they asked to be taken as their principal nationality) is the nationality which is used.
- Source: the Group's global HR database system, myRB.

Parameter: Gender split

- Definition: the percentage of female employees in the top-four bands of management of the Group (the Board, the Executive Committee, the Top40 and the Top400) and amongst the 74% of all employees globally for whom data is available, on the last day of the Company's financial year (31 December)
- Scope: all full or part time permanent employees (i.e. excludes contract employees).
- Units: percentage (%).
- Method: percentage – calculated as the number of female employees divided by the total number of employees to give a percentage of the total population for which data is reported (i.e. for the top-four bands of management of the Company and for all employees).
- Source: the Group's global HR database system, myRB.

2.5 – Health & safety at work

Health & safety data comprises the data reported to and by RB's manufacturing facilities, R&D centres and warehouses.

Parameter: 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) being unable to undertake/complete their duties on the following scheduled work day/shift. This includes work-related travel but excludes travel to and from an employee's normal place of work.
- Scope: covers RB employees (including contract labour / temporary employees) at our manufacturing sites, warehouses and R&D sites over whom we have management control (but not: (i) contractors who visit the facility for a short period of time to complete a specific task such as the repair of a wall or testing of the site's electrical system, over which we do not have management control; or (ii) 'permanent' on-site contractors over which we do not have management control, such as those who may run the site canteen, who manage their own area and staff).
- 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/assurance process.

Parameter: Lost Work Day (LWD) Accident Frequency Rate (FR)

- Definition: number of LWD accidents suffered per 100,000 hours worked. Working hours include standard hours and overtime and exclude absence through sickness, holiday and approved leave.
- Scope: same scope as LWD Accident (above).
- 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 / assurance process.

Parameter: 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 whilst on company business (including business travel) e.g. amputations or any permanent loss of sensory or motor dexterity (e.g. loss of a finger tip).
- Scope: same scope as LWD Accident (above).
- Units: absolute number.
- Method: absolute number reported.
- Source: global, facility-level monthly health & safety reporting; and, global, facility-level annual health & safety data reporting / assurance process.

Parameter: Fatality

- 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 whilst on company business (including business travel), or of a contractor/visitor whilst on-site.
- Scope: covers RB 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.
- Units: absolute number.
- Method: absolute number reported.
- Source: global, facility-level monthly health & safety reporting; and, global, facility-level annual health & safety data reporting/assurance process.