



Independent assurance statement by Deloitte LLP to Reckitt Benckiser plc regarding the Gender Pay Gap disclosures for 2019

What we looked at: scope of our work

Reckitt Benckiser plc ('RB') engaged us to provide limited assurance over the mandatory Gender Pay Gap ("GPG") disclosures ("the subject matter") as required by The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 ("the Regulations"), and the combined totals for Reckitt Benckiser UK, for the reporting period ended 5 April 2019. Our assurance procedures were applied to each of six legal entities of RB in scope of the Regulations. The assured indicators and entities are outlined in detail within Appendix 1, and comprise:

#	KPIs	Entities in scope
1	Mean gender pay gap (%)	<ul style="list-style-type: none">• Reckitt Benckiser (UK) Limited;
2	Median gender pay gap (%)	<ul style="list-style-type: none">• Reckitt Benckiser Corporate Services Limited;
3	Mean gender bonus gap (%)	<ul style="list-style-type: none">• Reckitt Benckiser Healthcare (UK) Limited;• Reckitt Benckiser Healthcare International
4	Median gender bonus gap (%)	<ul style="list-style-type: none">• Limited;
5	Proportion of men and women receiving a bonus payment (%)	<ul style="list-style-type: none">• RB UK Commercial Limited; and• Reckitt Benckiser Health Limited
6	Proportion of men and women in each pay quartile of the organisation (%)	

What we found: our assurance opinion

Based on the scope of our work and the assurance procedures we performed, nothing has come to our attention that causes us to believe that the subject matter, as listed above, is not prepared, in all material respects, in accordance with the applicable criteria.

What standards we used: basis of our work and level of assurance

We carried out limited assurance on the selected indicators in accordance with the International Standard on Assurance Engagements 3000 (Revised) (ISAE 3000 (Revised)). To achieve limited assurance ISAE 3000 (Revised) requires that we review the processes, systems and competencies used to compile the areas on which we provide assurance. This is designed to give a similar level of assurance to that obtained in the review of interim financial information. It does not include detailed testing of source data or the operating effectiveness of processes and internal controls. This provides less assurance and is substantially less in scope than a reasonable assurance¹ engagement.

The evaluation criteria used for our review was the "The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017", as described at: <http://www.legislation.gov.uk/ukdsi/2017/9780111152010>.

What we did: our key assurance procedures

To form our conclusions, we undertook the following procedures:

¹ The levels of assurance engagement are defined in ISAE 3000 (Revised). A reasonable level of assurance is similar to the audit of financial statements; a limited level of assurance is similar to the review of a half year financial report.



- Interviewed management and those with operational responsibility for consolidating, calculating and reporting the assured GPG disclosures listed above;
- Reviewed and evaluated the approach for measurement, calculation and reporting for each indicator as set out in the reporting criteria at: <http://www.legislation.gov.uk/ukdsi/2017/9780111152010>;
- Reviewed the completeness (including assumptions around inclusions and exclusions) and classification (including how relevant definitions have been used within the calculations) of the GPG data;
- Understood, analysed and tested on a sample basis the key structures, systems, processes, procedures, and controls relating to the aggregation, validation, and reporting of the mandatory GPG indicators set out above; and
- Reviewed the content of the draft disclosure against the findings of our work and made recommendations for improvement where necessary.

Limitations

In relation to our work performed on the subject matter, we note that our scope of work did not include examinations of the underlying data systems or the accuracy of the underlying data in systems operated by RB.

Responsibilities of Directors and independent assurance provider

RB's responsibilities

The Directors are responsible for determining which legal entities fall within the scope of the required disclosures. They are also responsible for the preparation of the subject matter and statements contained within any voluntary narrative disclosure. They are responsible for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived and for calculation of the required indicators.

Deloitte's responsibilities, independence and team competencies

Our responsibility is to independently express conclusions on the subject matters as defined within the scope of work above to RB in accordance with our letter of engagement. Our work has been undertaken so that we might state to RB those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than RB for our work, for this report, or for the conclusions we have formed.

The maintenance and integrity of RB's websites is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported subject matter when presented on RB's website.

We complied with Deloitte's independence policies, which address and, in certain cases, exceed the requirements of the International Federation of Accountants' Code of Ethics for Professional Accountants in their role as independent auditors, and in particular preclude us from taking financial, commercial, governance and ownership positions which might affect, or be perceived to affect, our independence and impartiality, and from any involvement in the preparation of the subject matter. The firm applies the International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our team consisted of a combination of Chartered Accountants with professional assurance qualifications and professionals with a combination of responsible business experience, including many years' experience in providing non-financial assurance.



We have confirmed to RB that we have maintained our independence and objectivity throughout the year and in particular that there were no events or prohibited services provided which could impair our independence and objectivity.

Deloitte LLP
 London, United Kingdom
 15 February 2020

Appendix 1: Gender Pay Gap calculations

No.	KPI	Assured value
RB Commercial Limited	Mean gender pay gap (%)	9.8%
	Median gender pay gap (%)	1.3%
	Mean gender bonus gap (%)	36.5%
	Median gender bonus gap (%)	24.3%
	Proportion of men and women receiving a bonus payment (%)	Males: 71.8% Females: 82.9%
	Proportion of men and women in each pay quartile of the organisation (%)	(M / F)
	<ul style="list-style-type: none"> Lower 	37.8% / 62.2%
	<ul style="list-style-type: none"> Lower middle 	36.6% / 63.4%
	<ul style="list-style-type: none"> Upper Middle 	28.0% / 72.0%
	<ul style="list-style-type: none"> Upper 	50.6% / 49.4%
Reckitt Benckiser (UK) Limited	Mean gender pay gap (%)	-4.5%
	Median gender pay gap (%)	-3.6%
	Mean gender bonus gap (%)	-4.8%
	Median gender bonus gap (%)	17.7%
	Proportion of men and women receiving a bonus payment (%)	Males: 16.9% Females: 39.1%
	Proportion of men and women in each pay quartile of the organisation (%)	(M / F)
	<ul style="list-style-type: none"> Lower 	91.8% / 8.2%
	<ul style="list-style-type: none"> Lower middle 	80.6% / 19.4%
	<ul style="list-style-type: none"> Upper Middle 	76.4% / 23.6%

	<ul style="list-style-type: none"> Upper 	87.5% / 12.5%
Reckitt Benckiser Corporate Services Limited	Mean gender pay gap (%)	33.6%
	Median gender pay gap (%)	32.2%
	Mean gender bonus gap (%)	69.3%
	Median gender bonus gap (%)	61.1%
	Proportion of men and women receiving a bonus payment (%)	Males: 87.0% Females: 78.1%
	Proportion of men and women in each pay quartile of the organisation (%)	(M / F)
	<ul style="list-style-type: none"> Lower 	31.5% / 68.5%
	<ul style="list-style-type: none"> Lower middle 	38.3% / 61.7%
	<ul style="list-style-type: none"> Upper Middle 	59.3% / 40.7%
	<ul style="list-style-type: none"> Upper 	66.5% / 33.5%
Reckitt Benckiser Health Limited	Mean gender pay gap (%)	32.7%
	Median gender pay gap (%)	33.4%
	Mean gender bonus gap (%)	73.5%
	Median gender bonus gap (%)	48.4%
	Proportion of men and women receiving a bonus payment (%)	Males: 78.8% Females: 80.8%
	Proportion of men and women in each pay quartile of the organisation (%)	(M / F)
	<ul style="list-style-type: none"> Lower 	36.7% / 63.3%
	<ul style="list-style-type: none"> Lower middle 	41.2% / 58.8%
	<ul style="list-style-type: none"> Upper Middle 	43.2% / 56.8%
	<ul style="list-style-type: none"> Upper 	64.1% / 35.9%
Reckitt Benckiser Healthcare (UK) Limited	Mean gender pay gap (%)	1.8%
	Median gender pay gap (%)	8.8%
	Mean gender bonus gap (%)	35.2%
	Median gender bonus gap (%)	2.1%
	Proportion of men and women receiving a bonus payment (%)	Males: 17.7% Females: 27.8%
	Proportion of men and women in each pay quartile of the organisation (%)	(M / F)
	<ul style="list-style-type: none"> Lower 	66.5% / 33.5%
	<ul style="list-style-type: none"> Lower middle 	65.8% / 34.2%
	<ul style="list-style-type: none"> Upper Middle 	78.5% / 21.5%
	<ul style="list-style-type: none"> Upper 	77.2% / 22.8%

Reckitt Benckiser Healthcare International Limited	Mean gender pay gap (%)	4.8%
	Median gender pay gap (%)	5.9%
	Mean gender bonus gap (%)	49.4%
	Median gender bonus gap (%)	20.0%
	Proportion of men and women receiving a bonus payment (%)	Males: 14.6% Females: 26.0%
	Proportion of men and women in each pay quartile of the organisation (%)	(M / F)
	<ul style="list-style-type: none"> Lower 	60.5% / 39.5%
	<ul style="list-style-type: none"> Lower middle 	75.7% / 24.3%
	<ul style="list-style-type: none"> Upper Middle 	80.0% / 20.0%
	<ul style="list-style-type: none"> Upper 	79.9% / 20.1%
Reckitt Benckiser UK (Consolidated)	Mean gender pay gap (%)	6.8%
	Median gender pay gap (%)	-3.8%
	Mean gender bonus gap (%)	73.8%
	Median gender bonus gap (%)	19.6%
	Proportion of men and women receiving a bonus payment (%)	Males: 44.9% Females: 65.6%
	Proportion of men and women in each pay quartile of the organisation (%)	(M/F)
	<ul style="list-style-type: none"> Lower 	57.8% / 42.2%
	<ul style="list-style-type: none"> Lower middle 	63.6% / 36.4%
	<ul style="list-style-type: none"> Upper Middle 	59.5% / 40.5%
	<ul style="list-style-type: none"> Upper 	57.0% / 43.0%