

Independent Assurance report to Britvic plc Management

We have performed a limited assurance engagement on selected performance data and statements presented in the Britvic plc ('Britvic') 2020 Sustainable Business Review, Annual Report and Sustainability Datasheet (collectively referred to as "Sustainability Reporting").

Respective responsibilities

Britvic's management is responsible for the collection and presentation of the information within Britvic's Sustainability Reporting. Management are also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of Britvic's Sustainability Reporting, so that it is free from material misstatement, whether due to fraud or error.

Our responsibility, in accordance with our engagement terms with Britvic's management, is to carry out a 'limited level' assurance engagement on selected data in Britvic's Sustainability Reporting ("the Subject Matter Information") set out below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on Britvic's Sustainability Reporting is entirely at its own risk.

What we did to form our conclusions

Our assurance engagement has been planned and performed in accordance with the International Standard for Assurance Engagements (ISAE) 3000 Revised¹. Britvic's sustainability reporting Criteria (Basis of reporting available at Britvic.com) has been used as the Criteria against which to evaluate the 'Subject Matter Information' defined below.

The 'Subject Matter Information' comprises the following data sets in Britvic's Sustainability Reporting.

Health	<ul style="list-style-type: none">• Average calories per serve• % of litres sold with low or no calories
Safety	<ul style="list-style-type: none">• Lost Time Injury Frequency Rate
Diversity	<ul style="list-style-type: none">• Employee gender balance<ul style="list-style-type: none">- Total workforce- Senior management
Supply chain	<ul style="list-style-type: none">• Percentage of direct suppliers linked on SEDEX• Percentage of high risk direct suppliers with audits
Carbon	<ul style="list-style-type: none">• Total Scope 1 and Scope 2 emissions intensity (tCO₂e per production)• Scope 1 greenhouse gas emissions (tCO₂e)• Scope 2 greenhouse gas emissions (tCO₂e)<ul style="list-style-type: none">- Location-based- Market-based• Scope 3 greenhouse gas emissions (tCO₂e), consisting of:<ul style="list-style-type: none">- Business travel- Electricity from refrigeration on customer sites;- Transmission and distribution losses;- Logistics; and- Waste treatment

¹ International Federation of the Accountants' International Standard for Assurance Engagements (ISAE3000) Revised, *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

Energy	<ul style="list-style-type: none"> • Manufacturing energy ratio • Percentage of energy from renewables
Water	<ul style="list-style-type: none"> • Manufacturing water ratio
Waste/ Packaging	<ul style="list-style-type: none"> • Percentage of waste to landfill • Savings in weight of plastic primary packaging materials in GB&I • Total plastic used in GB&I • Percentage of plastic that is recyclable in GB&I • Average packaging per serve in GB&I
Employees	<ul style="list-style-type: none"> • Diabetes UK amount donated

The procedures we performed were based on our professional judgement and included the steps outlined below:

1. Interviews with Britvic staff responsible for guidance on data reporting, managing the data systems, review and quality assurance activities, and presentation of the data in Britvic's Sustainability Reporting.
2. Interviews with sustainability, operational and finance representatives to understand the quality assurance performed on data submitted by operational sites.
3. Testing of data with data coordinators to:
 - a. Review the quality assurance performed and subsequent revisions to the data.
 - b. Walk-through data reported from a sample of sites to test consolidation.
 - c. Review any explanations provided for significant variances with data from previous reporting periods.
 - d. Select a sample of data points from across the business and seek documentary evidence to support the data.
4. Review the presentation of the data and supporting narrative in Britvic's Sustainability Reporting, to check that this is consistent with the findings from our procedures above.

Limitations of our review

Our evidence gathering procedures were designed to obtain a 'limited level' of assurance (as set out in ISAE3000 Revised) on which to base our conclusions. The extent of evidence gathering procedures performed is less than that of a reasonable assurance engagement (such as a financial audit) and therefore a lower level of assurance is provided.

Completion of our testing activities has involved placing reliance on Britvic's controls for managing and reporting sustainability information, with the degree of reliance informed by the results of our review of the effectiveness of these controls. We have not sought to review systems and controls at Britvic beyond those used for the data within the scope set out above. The responsibility for the prevention and detection of fraud, error and non-compliance with laws or regulations rests with Britvic's management. Our work should not be relied upon to disclose all such material misstatements, frauds, errors or instances of non-compliance that may exist.

We have only sought evidence to support the 2020 performance data. We do not provide conclusions on any other data from prior years. We have not sought any supporting evidence for data that has been sourced from Britvic's Annual Report and Accounts beyond the 'Subject Matter Information' for which we are providing assurance. We have not provided assurance over claims made by Britvic that are statements of belief or forward looking in nature.

Our conclusions

Based on the scope of our review our conclusions are outlined below.

Completeness and accuracy of performance information

How complete and accurate is the Subject Matter Information presented in Britvic's Sustainability

Reporting?

- With the exception of the limitations identified in Britvic's Basis of Reporting, we are not aware of any material reporting units that have been omitted from the 'Subject Matter Information' in accordance with the Criteria.
- Nothing has come to our attention that causes us to believe that the 'Subject Matter Information' was not prepared, in all material respects, in accordance with the Criteria, which were applied by management.

Observations and areas for improvement

Our observations and areas for improvement will be raised confidentially to the Group's management. Selected observations are provided below. These observations do not affect our conclusions on Britvic's Sustainability Reporting set out above.

- Britvic have included energy, water, waste and carbon KPI's within the integrated data management system, Integrity. This has improved the data collection and aggregation processes across these KPI's that have historically relied on complex manual procedures. The introduction of Integrity has also aligned reporting periods across business units to further streamline and enhance data collection processes.
- We have identified instances where sustainability data review processes were not always effective at the Group and operational site levels in identifying errors. This is particularly relevant in the calculation and aggregation of data for carbon, health and supply chain KPI's where we identified a number of material errors prior to year-end submission. Whilst these errors were ultimately corrected before publication, data accuracy and quality review processes should continue to be areas of focus for the Group.

Our independence and competence

We have implemented measures to comply with the applicable independence and professional competence rules as articulated by the IFAC Code of Ethics for Professional Accountants and ISQC1². EY's independence policies apply to the firm, partners and professional staff. These policies prohibit any financial interests in our clients that would or might be seen to impair independence. Each year, partners and staff are required to confirm their compliance with the firm's policies.

We confirm annually to the Group whether there have been any events including the provision of prohibited services that could impair our independence or objectivity. There were no such events or services in 2019/2020.

Our assurance team has been drawn from our global Climate Change and Sustainability Services Practice, which undertakes engagements similar to this with a number of significant UK and international businesses.

Ernst & Young LLP, London

9th December 2020

² Parts A and B of the IESBA Code; and the International Standard on Quality Control 1 (ISQC1).