

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') 2019 Sustainable Business Review, Annual Report and Sustainability Datasheet (collectively referred to as "Sustainability Reporting").

Respective responsibilities

Britvic management is responsible for the collection and presentation of the information within Britvic's Sustainability Reporting. Britvic 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 management, is to carry out a 'limited level' assurance engagement on selected data in Britvic's Sustainability Reporting ("the Subject Matter Information"). 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 Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. The criteria we have used to evaluate Britvic's Sustainability Reporting ("the Criteria") include Britvic's own criteria as set out in the Basis of Reporting available on Britvic.com, and supplementary internal guidance documents.

Summary of work performed

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.

Our review of the sustainability data was limited to the following metrics for the 2019 reporting period (the 'Subject Matter Information').

Health	<ul style="list-style-type: none"> • Average calories per 250ml serve
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) • Group Scope 1 greenhouse gas emissions (tCO₂e) • Group Scope 2 greenhouse gas emissions (tCO₂e) <ul style="list-style-type: none"> - Location-based - Market-based • Group 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
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"> • Percentage of employees engaging in charity giving in Great Britain, Ireland and France

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.

Our work did not include physical inspections of any of Britvic's operating assets. 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.

We have only reviewed narrative content within Britvic's Sustainability Reporting that relates to the sustainability metrics identified in the table above. We have not provided assurance over claims made by Britvic that are statements of belief or forward looking in nature.

The responsibility for the prevention and detection of fraud, error and non-compliance with laws or regulations rests with Britvic management. Our work should not be relied upon to disclose all such material misstatements, frauds, errors or instances of non-compliance that may exist.

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?

- We are not aware of any material reporting units that have been excluded from the Subject Matter Information.
- Nothing has come to our attention that causes us to believe that the data relating to the Subject Matter Information has not been collated properly at a Group level.
- We are not aware of any errors that would materially affect the Subject Matter Information as presented in Britvic's Sustainability Reporting.

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.

- Some of Britvic's business units use different approaches or systems for data collection and reporting non-financial performance metrics such as calories per serve, working hours for lost time accident frequency rate and gender diversity. These often rely upon manual processes of data input and aggregation, which creates a higher risk of error and places greater reliance on group level reviews to support confidence in the consistency and accuracy of reporting. Britvic is introducing a new system this coming financial year for reporting environment and health and safety data, this is designed to alleviate reliance on Group level controls and manual reporting processes to improve data quality.
- Britvic has changed definitions and reporting boundaries relating to a number of non-financial performance metrics over the year in response to changing stakeholder expectations, for example packaging per serve and the recyclability of plastic packaging. These definitions have been updated in Britvic's Basis of Reporting prior to publication to increase transparency and should be considered in reviewing performance against these performance metrics.

Our independence and competence

We comply with the applicable independence and professional competence rules as articulated by the IFAC Code of Ethics for Professional Accountants and ISQC1¹. Ernst & Young'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 Britvic 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.

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, 10th December 2019

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