

Independent Assurance Statement to the Directors of Britvic plc

Scope

We have been engaged by Britvic to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements, here after referred to as “the engagement”, to report on selected performance data (together the “Subject Matter”) for the year ended 30th September 2022 in Britvic’s 2022 Sustainable Business Review, Britvic’s Annual Report and Britvic’s Sustainability Datasheet (collectively referred to as “the Reports”).

The ‘Subject Matter’ includes the following selected performance data, which are also marked with a † symbol in the Reports.

Health	<ul style="list-style-type: none">• Average calories per serve• Percentage of portfolio with low or no Calories
Safety	<ul style="list-style-type: none">• Lost Time Injury Frequency Rate
Diversity	<ul style="list-style-type: none">• Workforce gender balance<ul style="list-style-type: none">- Total employees- Senior management• Black, Asian and minority ethnic in leadership
Carbon	<ul style="list-style-type: none">• Total Scope 1 and Scope 2 greenhouse gas emissions intensity (tCO₂e per production)<ul style="list-style-type: none">- Location-based greenhouse gas emissions- Market-based greenhouse gas emissions• Scope 1 greenhouse gas emissions (tCO₂e)• Scope 2 greenhouse gas emissions (tCO₂e)<ul style="list-style-type: none">- Location-based greenhouse gas emissions- Market-based greenhouse gas emissions• 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;- Upstream emissions of purchased fuels, electricity, and heat- Logistics;- Waste treatment; and- Water supply
Energy	<ul style="list-style-type: none">• Manufacturing energy ratio• Percentage of manufacturing 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 resulting from improved manufacturing processes in Great Britain and Ireland (GB&I)

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- Total plastic used in GB&I
 - Percentage of plastic that is recyclable in GB&I
 - Average packaging per serve in GB&I
 - Percentage of rPET in GB&I
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Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Britvic

In preparing the Subject Matter, Britvic applied the methodology as described in Britvic's Sustainability Basis of Reporting 2022 document available on Britvic.com ("the Criteria").

Britvic's responsibilities

Britvic's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000'), and the terms of reference for this engagement as agreed with Britvic plc dated 5th August 2022 and addendum dated 29th September 2022. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

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. Considered 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. Assessed 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.

We also performed such other procedures as we considered necessary in the circumstances.

Conclusion

Based on our procedures performed and the evidence obtained, nothing has come to our attention that suggests that the selected performance data in the Reports have not been prepared and presented fairly, in all material respects, in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of Britvic plc and is not intended to be and should not be used by anyone other than those specified parties.

Accordingly, we accept no liability whatsoever, whether in contract, tort or otherwise, to any third party for any consequences of the use or misuse of this assurance report or its conclusions.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, 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.

Ernst & Young LLP
22nd November 2022
London