

Independent Assurance report to the Management and Directors of Britvic plc

We have performed a limited assurance engagement on selected sustainability performance data and statements presented in the Britvic plc ('Britvic') 2021 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 (kcal/250 ml serve)Percentage of portfolio with low or no Calories (%)
Safety	<ul style="list-style-type: none">Lost Time Injury Frequency Rate (LTIFR)
Diversity	<ul style="list-style-type: none">Workforce gender balance<ul style="list-style-type: none">Total employees (% gender split)Senior management (% gender split)
Carbon	<ul style="list-style-type: none">Total Scope 1 and Scope 2 greenhouse gas emissions intensity ratio. Measured as tonnes of carbon dioxide equivalent (tCO₂e) per thousand tonnes of production,<ul style="list-style-type: none">Location-based greenhouse gas emissionsMarket-based greenhouse gas emissionsScope 1 greenhouse gas emissions (tCO₂e)Scope 2 greenhouse gas emissions (tCO₂e)<ul style="list-style-type: none">Location-based greenhouse gas emissionsMarket-based greenhouse gas emissionsScope 3 greenhouse gas emissions (tCO₂e), consisting of:<ul style="list-style-type: none">Business travel

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

	<ul style="list-style-type: none"> - Electricity from refrigeration on customer sites; - Electricity transmission and distribution losses; - Logistics; - Waste treatment; and - Water supply
Energy	<ul style="list-style-type: none"> • Percentage of manufacturing energy from renewables (%) • Manufacturing energy ratio. Total energy consumption (kWh) per total production (tonnes)
Water	<ul style="list-style-type: none"> • Manufacturing water ratio. Total water consumption (m³) per total production (tonnes)
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) (tonnes) • Total plastic packaging put onto market GB&I (tonnes) • Percentage of plastic that is recyclable in GB&I (%) • Average packaging per serve in GB&I (g/250 ml serve)
Employees	<ul style="list-style-type: none"> • Total number of community volunteering days

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 to understand the reporting process, systems, and controls.
2. Interviews with sustainability, operational and finance representatives to understand the quality assurance performed on data submitted by operational sites.
3. Testing of data, on a selective basis, and interviews with data coordinators to:
 - a. Review the quality assurance performed and understand any subsequent revisions to the data.
 - b. Gain an understanding of 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 consider consistency 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 conclusion. 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.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, these procedures were not designed to provide assurance on internal controls. We believe the evidence that we have obtained is sufficient and appropriate to provide a basis for our conclusion. 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 2021 performance data. We do not provide a conclusion 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

Based on the procedures we have performed and the evidence we have obtained, 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 in a report to the Group's management. We provide an observation below. This observation does not affect our conclusions on the Reports set out above.

- We have observed significant differences in the way packaging data is collected and aggregated as compared to the prior year. The new process employs a high level of automation which overall, is driving improved data quality. This however caused inconsistencies in approach from prior year and made direct year on year comparisons of packaging KPIs more challenging. We would encourage Britvic to ensure that the scope and boundary of the packaging KPIs are clear throughout the reporting cycle and that data is prepared sufficiently in advance for reporting and quality checks.

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 2020/2021.

Our assurance team has been drawn from our global Climate Change and Sustainability Services Practice, which has the necessary skills and experience to undertake engagements of this nature.

Ernst & Young LLP, London

23rd November 2021

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