



Independent Limited Assurance Report to the Directors of Brambles Industries Limited

Conclusion

Based on the evidence we obtained from the procedures performed, we are not aware of any material misstatements in the Selected Sustainability information, which has been prepared by Brambles Industries Limited in accordance with measurement methodologies as described below for the year 1 July 2019 to 30 June 2020.

Information Subject to Assurance

The Selected Sustainability Information subject to assurance as presented in Brambles 2020 Sustainability Review is identified below:

Selected Sustainability Information	2020
Positive impact of pooling model through savings of emissions, water, wood waste, waste and trees	
Megatons CO _{2-e} saved	2.0
Megalitres water saved	2,500
Million m ³ wood saved	1.7
Megatons waste diverted from landfill	1.3
Million trees saved from share and reuse model	1.8
Carbon emissions and kilometers saved through transport collaboration	
Collaboration projects - customers involved	273
Kilometres saved through transport collaboration	75.8
Tonnes of CO _{2-e} saved through transport collaboration	86.2
BIFR - Brambles injury frequency rate	5.5
Women in leadership	
Women on Brambles Board	33%
Women in management positions	31%
% of total wood sourced in year	
from certified sources	100%
carrying full chain of custody certification	62.66%
Year on year change in carbon dioxide emissions per unit (reduction in CO _{2-e} /unit delivered)	-33%
Year on year change in energy from certified renewables sources (percentage of energy from certified renewable sources)	70%



Selected Sustainability Information	2020
Tonnes Scope 1 emissions (CO ₂ -e)	28.3
Tonnes Scope 2 emissions (CO ₂ -e)	15.2
Percentage of pallets and RPC sites with alternative use of waste	
Brambles' largest managed sites diverted wood product from landfill	100%
Brambles' largest managed sites diverted plastic product from landfill	94%
Volunteer hours/employee/year	1.42

Criteria Used as the Basis of Reporting

The methodologies used by Brambles Industries Limited management to measure the Selected Sustainability Information ("the Criteria") are described in the 2020 Supplementary Information document available on the Brambles website.

Basis for Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000 (Standard). In accordance with the Standard we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the Selected Sustainability Information, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

Summary of Procedures Performed

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- enquiries with relevant Brambles Industries Limited personnel to understand the internal controls, governance structure and reporting process of the Selected Sustainability Information;
- walkthroughs of the reporting process used to gather Selected Sustainability Information;
- agree a sample of Selected Sustainability Information to underlying systems and supporting documents;
- analytical procedures over the Selected Sustainability Information;
- evaluating the appropriateness of the criteria with respect to the Selected Sustainability Information; and
- review of the 2020 Sustainability Review in its entirety to ensure it is consistent with our overall knowledge of assurance engagement.



How the Standard Defines Limited Assurance and Material Misstatement

The 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.

Misstatements, including omissions, are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of Brambles Industries Limited.

Use of this Assurance Report

This report has been prepared for the Directors of Brambles Industries Limited for the purpose of providing an assurance conclusion on the Selected Sustainability Information and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Brambles Limited Industries, or for any other purpose than that for which it was prepared.

Management's responsibility

Management are responsible for:

- determining that the criteria is appropriate to meet their needs and the needs of 2020 Sustainability Review;
- preparing and presenting the Selected Sustainability Information in accordance with the criteria; and
- establishing internal controls that enable the preparation and presentation of the Selected Sustainability Information that is free from material misstatement, whether due to fraud or error.

Our Responsibility

Our responsibility is to perform a limited assurance engagement in relation to the Selected Sustainability Information for the period 1 July 2019 to 30 June 2020, and to issue an assurance report that includes our conclusion.

Our Independence and Quality Control

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Australian Professional and Ethical Standards Board, and complied with the applicable requirements of Australian Standard on Quality Control 1 to maintain a comprehensive system of quality control.

KPMG

Sydney
28 September 2020