



Independent Limited Assurance Report to the Directors of Brambles 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 Limited in accordance with measurement methodologies as described below for the year to 30 June 2021.

Information Subject to Assurance

The Selected Sustainability Information subject to assurance as presented in Brambles 2021 Sustainability Review and Brambles 2021 Sustainability Supplementary Information for the year to 30 June 2021 (except for 'Total FY20 emissions for all scopes', which is shown for FY20) is identified below:

Brambles 2021 Sustainability Review

Selected Sustainability Information	2021
Planet Positive	
% of total wood sourced in year	
Sustainability sourced timber	100%
Chain of Custody certification sourced timber	68.6%
Trees replanted through certified sustainable forestry programmes	3,245,613
Trees planted in afforestation or reforestation projects	66,944
Tonnes of CO2 sequestered from afforestation projects	34,904
Scope 1 emissions (t CO2-e)	29,414
Scope 2 emissions (t CO2-e)	12,952
Scope 3 emissions – outsourced service centres (t CO2-e)	151,190
Scope 3 emissions – Logistics (t CO2-e)	863,344
Breakdown of renewable electricity profile	100%
Total plastic purchase containing recycled content	16%
Total FY20 emissions for all scopes (kt CO2-e)	1,674
% of product waste diverted from landfill	
At Brambles managed plants	76%



Selected Sustainability Information	2021
At Third-party plants	17%
Across all plants	27%
Business Positive	
Positive impact of pooling model through savings of emissions, water, wood waste, waste and trees	
Million tonnes of CO _{2-e}	2.4
Megalitres of water	3,160
Million m ³ of wood	3.1
Million tonnes of waste	1.4
Million trees	3.2
Circulytics Overall Score	A-
Circulytics Enabler Score	A
Circulytics Outcomes Score	B-
Carbon emissions and kilometers saved through transport collaboration	
Number of collaboration initiatives	1,392
Kilometres saved through collaboration	87,303,688
Tonnes of CO _{2-e} saved through transport collaboration	112,419
Customers participating in collaborative projects	295
Employee engagement score	78
Employee wellbeing score	77
Inclusive company score	73
Authentic company score	82
Number of countries with Top Employer accreditation achieved in	17
BIFR - Brambles injury frequency rate	5.0
Number of wellbeing initiatives	11
Women in management roles	32%
Women in service centre roles	6.6%
Number of suppliers with human rights due diligence completed	1,269
% of employees which have completed Code of Conduct training	96%



Selected Sustainability Information	2021
Community Positive	
Value of volunteer hours (US\$)	\$424,297
Corporate donations and sponsorships (US\$)	\$1,007,878
Donated including in-kind support (US\$)	\$4,063,198
People receiving meals through Bramble’s support for food rescue organisations	17,425,800
People reached through circular economy training	95,100
Employee hours volunteered	11,404

Brambles 2021 Sustainability Supplementary Information Selected Sustainability Information	2021
Gender salary ratio F:M	1: 0.86

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 Brambles 2021 Sustainability 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 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 2021 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 Limited.

Use of this Assurance Report

This report has been prepared for the Directors of Brambles 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 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 2021 Sustainability Review and Sustainability Supplementary Information;
- 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 2020 to 30 June 2021, 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 (including Independence Standards)* 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, NSW
9th September 2021