



Independent Limited Assurance Report to the Directors of Bunzl plc on selected information in the Sustainability Report and ESG Appendix 2022

The Board of Directors of Bunzl plc (“Bunzl”) engaged us to obtain limited assurance on selected Environmental, Health & Safety performance data for the year ended 30 September 2022 (together the “Subject Matter Information”) as defined below and marked with the symbol \diamond included within Bunzl’s Sustainability Report and ESG Appendix, found within Bunzl’s Annual Report for the year ended 31 December 2022 (the “Annual Report”).

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Annual Report including any images, audio files or videos.

Our limited assurance conclusion

Based on the procedures we have performed, as described under the ‘Summary of work performed as the basis for our assurance conclusion’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information marked with the symbol \diamond within Bunzl’s Annual Report, has not been prepared, in all material respects, in accordance with the Reporting Criteria set out and referenced in the ‘Subject Matter Information and Reporting Criteria’ section below.

Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which Bunzl is solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information	Reporting Criteria
<i>Scope 1 carbon emissions and carbon emissions intensity (tonnes of CO₂e per £m revenue)</i>	<i>Environment, Health and Safety (EHS) Reporting criteria and performance indicators dated 27 February 2023, as set out in the Sustainability section of Bunzl’s website.</i> <i>https://www.bunzl.com/sustainability/sustainability-reporting</i>
<i>Scope 2 carbon emissions and carbon emissions intensity (tonnes of CO₂e per £m revenue) location basis</i>	
<i>Scope 2 carbon emissions and carbon emissions intensity (tonnes of CO₂e per £m revenue) market basis</i>	
<i>Fuel usage intensity (litres per £000 revenue)</i>	
<i>Incidence rate (average number of incidents per month per 100,000 employees)</i>	
<i>Severity rate (average number of days lost per month per 100,000 employees)</i>	

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Responsibilities of Bunzl’s directors

The Directors of Bunzl are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Bunzl and the intended users of the Annual Report;

¹The maintenance and integrity of Bunzl’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Bunzl’s website.

- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over information relevant to the evaluation or measurement of the Subject Matter Information, which is free from material misstatement, whether due to fraud or error, against the Reporting Criteria; and
- producing the Annual Report, including underlying information and a statement of Directors' responsibility, which provides accurate, balanced reflection of Bunzl's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Annual Report.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Bunzl.

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

We apply International Standard on Quality Control (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed as the basis for our assurance conclusion

In carrying out our limited assurance engagement we:

- considered the suitability in the circumstances of Bunzl's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;
- through inquiries with Bunzl's management, including the Corporate Responsibility ("CR") team and those with responsibility for CR management and group CR reporting, obtained an understanding of Bunzl's control environment, processes and systems relevant to the preparation of the Subject Matter Information;
- evaluated whether Bunzl's methods for developing estimates are appropriate and had been consistently applied;
- undertook physical site visits to Bunzl North America and Netherlands sites; we selected these sites based on their inherent risk and materiality to the group and also performed a virtual site visit for France.
- performed limited substantive testing on a selective basis of the Subject Matter Information at corporate head office and in relation to the sites named above to check that the underlying information is complete, has been appropriately evaluated or measured, has been recorded or drawn from the underlying records, including the sources of both nominator and denominator information for each intensity based metric, and has been suitably collated and reported;
- performed analytical procedures by comparing the reported performance for the Subject Matter Information to prior period reported performance and made inquiries of management to obtain explanations for significant differences we identified; and
- considered the disclosure and presentation of the Subject Matter Information.

Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities, testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Bunzl's estimates. 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.

Other information

The other information comprises all of the information in the Sustainability Report and ESG appendix found within the Annual Report, other than the Subject Matter Information and our assurance report. The directors are responsible for the other information. As explained above, our assurance conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement

of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Use and distribution of our report

This report, including our conclusion, has been prepared solely for the Board of Directors of Bunzl in accordance with the agreement between us dated 2 November 2022 (the “agreement”). Our report must not be made available to any other party save as set out in the agreement. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Bunzl for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants
London
27 February 2023