



# Independent Limited Assurance Report to the Directors of Burberry Group plc

The Board of Directors of Burberry Group plc (“Burberry”) engaged us to provide limited assurance on the information described below and set out in Burberry’s Annual Report 2020/21 and Basis of Reporting 2020/21 for the year ended 31 March 2021.

## Our conclusion

**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 Selected Information for the year ended 31 March 2021 has not been prepared, in all material respects, in accordance with the Reporting Criteria.**

This conclusion is to be read in the context of what we say in the remainder of our report.

## Selected Information

The scope of our work was limited to assurance over the information marked with the symbol ^ in Burberry’s Annual Report 2020/21 (the “Selected Information”). The Selected Information and the Reporting Criteria against which it was assessed are summarised in Appendix 1 below. Our assurance does not extend to information in respect of earlier periods or to any other information included in the Annual Report 2020/21.

## Professional standards applied and level of assurance

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. 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.

## Our Independence and quality Control

We complied with the Institute of Chartered Accountants in England and Wales (ICAEW) 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 IESBA Code of Ethics.

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. Our work was carried out by an independent team with experience in sustainability reporting and assurance.

## Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with the Reporting Criteria (Burberry’s Basis of Reporting available online at <https://www.burberryplc.com/en/responsibility.html>), which Burberry is solely responsible for selecting and applying. 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, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 March 2021.

## Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of Burberry’s management, including the Responsibility team and those with responsibility for management and reporting of the selected information;
- evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information;
- performed limited substantive testing on a selective basis of the Selected Information at corporate head office and in relation to its global operations and selected suppliers to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

## Burberry’s responsibilities

As explained in Burberry’s Basis of Reporting, The Directors of Burberry are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and
- the content of the Annual Report 2020/21.

## Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected 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 Burberry.

This report, including our conclusions, has been prepared solely for the Board of Directors of Burberry in accordance with the agreement between us dated 19 January 2021, in order to assist the Directors in reporting Burberry’s responsibility performance and activities. We permit this report to be disclosed online at <https://www.burberryplc.com/en/responsibility.html>, for the year ended 31 March 2021, to assist the Directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors and Burberry for our work or this report except where terms are expressly agreed between us in writing.

**PricewaterhouseCoopers LLP**  
Chartered Accountants  
London  
27 May 2021

<sup>i</sup> The maintenance and integrity of Burberry’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 Selected Information or Basis of Reporting when presented on Burberry’s website.

## Appendix 1: Selected Information subject to limited assurance procedures

Burberry's three pillars (Company, Product and Community) Responsibility strategy was developed to address environmental and social issues. The Selected Information subject to limited assurance procedures is set out below. Burberry's Basis of Reporting 2020/21 (available online at <https://www.burberryplc.com/en/responsibility.html>) has been used to prepare and report the Selected Information. Burberry's Basis of Reporting 2020/21 also explains the definitions and terminology used to describe the Selected Information.

Responsibility Indicator	Reported performance (Selected Information)
<b>Company</b>	
• Total energy – including energy from fuel used in vehicles (kWh)	63,293,411
• Scope 1 - Combustion of fuel and operation of facilities including fuel use from owned or leased transport (Tonnes CO <sub>2</sub> e)	2,155
• Scope 1- Combustion of fuel and operation of facilities (Tonnes CO <sub>2</sub> e)	2,089
• Scope 2 - Electricity, heat, steam and cooling purchased for own use (Location based) (Tonnes CO <sub>2</sub> e)	20,582
• Scope 1 and 2 - Total emissions location based (Tonnes CO <sub>2</sub> e)	22,737
• Scope 2 - Electricity, heat, steam and cooling purchased for own use (Market based approach) (Tonnes CO <sub>2</sub> e)	1,879
• Scope 1 and 2 - Total emissions market based (Tonnes CO <sub>2</sub> e)	4,034
• Total emissions offset by Verified Emissions Reduction Certificates (Tonnes CO <sub>2</sub> e)	2,089
• Intensity measurement (Location based) (Tonnes CO <sub>2</sub> e per £1m sales revenue)	9.7
• % of the company's energy and electricity consumption (kWh) sourced from renewable sources	76% and 93%
• Water used at UK offices and internal manufacturing sites (m <sup>3</sup> )	50,918
• Wastewater produced at UK offices and internal manufacturing sites (m <sup>3</sup> )	46,835
• Operational waste sent to landfill from key sites (Tonnes)	NIL
<b>Product</b>	
• % of products with one positive attribute	12%
• % of products with more than one positive attribute	82%
• % of products with at least one positive attribute	94%
<b>Community</b>	
• Number of people positively impacted in the year ended 31 March 2021	264,081
• Number of people positively impacted since the launch of partnerships in FY2016-17	680,170