



## Independent limited assurance report to the Directors of Brambles Industries Limited

### ***Our conclusion***

Based on the procedures performed, as described below, nothing has come to our attention that would lead us to believe that the Selected Sustainability Information identified below and included in the 2015 Sustainability Review for the year ended 30 June 2015, is not, in all material respects, prepared in accordance with the management's calculation methodologies as described in the Supplementary Information available on the Brambles website.

We have been engaged by Brambles Industries Limited (Brambles) and are responsible for providing a limited assurance conclusion in respect of the selected sustainability information for the period ended 30 June 2015 included in the Sustainability Review (the Review) identified below (the Selected Sustainability Information).

Our assurance engagement is conducted in accordance with the Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information and ASAE 3410 Assurance on Greenhouse Gas Statements. These standards require the assurance team to possess the specific knowledge, skills and professional competencies needed to provide assurance on sustainability information, and that they comply with the requirements of the Code of Ethics for Professional Accountants of the International Federation of Accountants to ensure their independence.

We have not been engaged to provide an assurance conclusion on any other information disclosed within the Review.

### ***Director's and management's responsibilities***

The directors and management of Brambles are responsible for the preparation and presentation of the Selected Sustainability Information, specifically ensuring that in all material respects the Selected Sustainability Information is prepared and presented in accordance with management's calculation methodologies as described in the Supplementary Information document available on the Brambles website. This responsibility also includes the internal controls relevant to the preparation of the Review that is free from material misstatement whether due to fraud or error.

### ***Limited assurance over Selected Sustainability Information***

In forming our limited assurance conclusion over the Selected Sustainability Information our procedures consisted of making enquiries and applying analytical and other evidence gathering procedures including:

- Interviews with senior management and relevant staff at corporate and operating sites;
- Inquiries about the design and implementation of the systems and methods used to collect and process the information reported, including the aggregation of source data into the Selected Sustainability Information;
- Agreeing the Selected Sustainability Information to relevant underlying sources on a sample basis to determine whether all the relevant information has been included in the Selected Sustainability Information and prepared in accordance with management's calculation methodologies as described in the Supplementary Information.

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 and 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. Accordingly, we do not express a reasonable assurance opinion.

**Selected Sustainability Information** The Selected Sustainability Information includes the quantitative and qualitative information for the year ended 30 June 2015 included in the following sections of the 2015 Sustainability Review:

- Pooling model on page 6 (excluding CO<sub>2</sub>-e offset by customers and CO<sub>2</sub>-e emissions saved from transport programs)
- Engagement and Enablement on page 10
- Inclusion and Diversity on page 11
- Safety on pages 12 to 13
- Wood on pages 17 to 18
- Emissions (excluding Scope 3 emissions and target) on page 20.

### ***Basis of preparation and restriction on distribution and use***

The Selected Sustainability Information has been prepared by the directors and management of Brambles to meet their and the intended users' needs. As a result the Selected Sustainability Information may not be suitable for another purpose. Our report has been prepared for Brambles. We disclaim any assumption of responsibility for any reliance on this report, or on the Selected Sustainability Information to which it relates, to any person other than the directors of Brambles or for any other purpose than that for which it was prepared.

KPMG

Sydney, 30 October 2015