

ASSURANCE STATEMENT

Scope and Objectives

WSP was commissioned by Kimberly-Clark Corporation (Kimberly-Clark) to conduct independent assurance of its 2018 Sustainability Report ('the report') as published on the company's website at <http://www.kimberly-clark.com/sustainability>.

We planned and performed our work in accordance with the AA1000 Assurance standard 2008 (AA1000AS). We were engaged to provide an AA1000 Type 2 assurance, which covers evaluation of adherence to the AA1000AS assurance principles of Inclusivity, Materiality and Responsiveness. We also reviewed the reliability of specified sustainability performance information to a moderate level of assurance.

In addition, as criteria for our assurance work, we used the GRI 101 Foundation guidelines which set out the Reporting Principles for defining report content and quality and the ISO standard 14064-3: Greenhouse gases Part 3: Specification with Guidance for the validation and verification of greenhouse gas assertions.

The information and presentation of data within the Sustainability Report is the responsibility of Kimberly-Clark. This statement is the responsibility of WSP and represents our independent opinion. The intended users of this statement are the readers of the Kimberly-Clark Sustainability Report, and it is intended for this statement to be read in its entirety.

Our assurance team has the appropriate experience and competency to complete this assurance engagement. WSP has a Quality Management System (QMS) which is certified to BS EN ISO9001 under which all our work is managed. The WSP Assurance team is not working for Kimberly-Clark beyond what is required of this assignment.

Methodology for Adherence to the AA 1000 accountability Principles and GRI

Our work was conducted between March and May 2019. We tested, on a sample basis, the processes and management practices used to adhere to and evaluate adherence to the AA1000AS Accountability Principles of Inclusivity, Materiality and Responsiveness. The GRI Reporting Principles of 'stakeholder inclusiveness' and 'materiality' for defining report content are very similar to the AA1000AS principles. In addition, we also tested adherence to the GRI Reporting Principles of 'sustainability context' and 'completeness' and to the GRI Reporting Principles for defining report quality of accuracy, balance, clarity, comparability, reliability and timeliness. Evidence gathering for evaluating adherence to the Principles included:

- Understanding and testing the processes used to adhere to and evaluate adherence to the Accountability Principles and the GRI Reporting Principles.
- Inquiring of management, including senior management at executive and functional levels, and of relevant management responsible for the day to day management of sustainability, about the effectiveness of processes used to manage and evaluate the sustainability impact of Kimberly-Clark.
- A review of the output of Kimberly-Clark's 2016 materiality review and strategy based updates and how the AA1000 inclusivity principle has been addressed.
- Observing and inspecting management practices, process testing and evidence gathering across the organization on a sample basis.
- Collecting and evaluating documentary evidence and management representations that support adherence to the principles.



Methodology for Assurance of Sustainability Performance Data

WSP's review of specific sustainability performance data used ISO14064-3 as a guideline under the AA1000AS standard as the umbrella standard. Currently there is no assurance guideline specifically for water, waste, or energy. Therefore, WSP has applied the principles from ISO14064-3 to the Greenhouse gas emissions, water, waste, and energy assurance. The performance data review has been conducted to a limited level of assurance including evaluation of the adequacy of the collection, processing, consolidation and internal reporting of data. The WSP inventory and management system review consisted of a desktop review of supporting data and an output of the 2018 inventory and data files from the Kimberly-Clark internal sustainability data management system.

WSP Opinion

On the basis of the work conducted, nothing came to our attention to suggest that the Sustainability Report does not meet the principles, content and quality requirements of AA1000AS for a Type 2 Moderate Level of Assurance and the GRI Reporting Principles.

We have made the following findings and conclusions with respect to the AA1000 (2008) principles and the GRI Reporting Principles.

INCLUSIVITY – Kimberly-Clark has systems in place for internal and external stakeholders to participate in the development of the organization's response to sustainability issues.

The 2016 materiality assessment process helped identify the links between stakeholder participation and the determination of Kimberly-Clark's sustainability issues. Stakeholders also have opportunity for engagement in relation to the Sustainability Program via regular internal and external stakeholders' interactions throughout the year. Stakeholder participation continues to be encouraged across all regions and sites through the network of sustainability coordinators. It will be important to include needs and expectations of local as well as global stakeholders in evaluation of material issues to report in future.

SUSTAINABILITY CONTEXT and MATERIALITY- The report presents performance information for Kimberly-Clark's direct activities as well as its value chain. Geographic contexts are referenced where appropriate, however, it is noted that in general the report presents the global activities and performance.

Kimberly-Clark completed a sustainability materiality assessment in 2016 which determined the relevance and significance of issues that are material to its sustainability performance. This materiality assessment followed a clear process for identifying business risks which was informed by engagement with stakeholders, societal and peer-based norms, financial considerations and policy-based performance. The materiality assessment process was reviewed during 2018 to check current stakeholder interests and expectations were identified and represented the issues for inclusion in the 2018 Sustainability report. There is a commitment to conduct a refresh of the sustainability materiality process during 2019. Consideration should be made to producing regional materiality matrices in addition to the global materiality matrix to ensure that regional variations can be documented and addressed as appropriate.

RESPONSIVENESS and REPORT QUALITY - The Kimberly-Clark Sustainability Report provides stakeholders with a globally representative explanation of changes in the organization throughout the year, and reports on performance on all the key material issues. Data is provided to support qualitative statements where available and the accuracy of data is audited internally before it is



presented in the Sustainability Report. Assumptions and techniques used for estimation are included as part of this review process. In addition, the Kimberly-Clark Internal Audit team conducted an audit of internal compliance with Kimberly-Clark's policy on Global Fiber Procurement.

Kimberly-Clark also communicates with employees on a variety of sustainability issues through team meetings, email communication, noticeboards and the intranet. Responses are made to sustainability requests from customers and other stakeholders as they arise.

GRI REPORTING PRINCIPLES FOR DEFINING REPORT QUALITY - It is our opinion that the Sustainability Report meets the GRI Reporting Principles for defining report quality of accuracy, balance, clarity, comparability, reliability and timeliness.

Completeness – The report includes coverage of material topics and their boundaries, sufficient to reflect significant economic, environmental, and social impacts, and to enable stakeholders to assess the reporting organization's performance in the reporting period.

Accuracy – The reported information is considered sufficiently accurate and detailed for stakeholders to assess the reporting organization's performance.

Balance – The reported information reflects positive and negative aspects of the reporting organization's performance to enable a reasoned assessment of overall performance. Performance information is presented to show year on year comparison and the achievement or otherwise towards goals set.

Clarity – The report presents information in a manner that is understandable and accessible to stakeholders with the appropriate use of tables and diagrams and stories to help present information.

Comparability – Sustainability data are selected, compiled and reported in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards, Core level which are best practice benchmarks which allow for comparison relative to other organizations on a year by year basis.

Reliability – The reported information is gathered, recorded, compiled, and analyzed in a way that it can be subject to examination, and that establishes the quality and materiality of the information. The information and data in the report is subject to rigorous internal audit review. The internal audit process together with the external assurance of the Sustainability report and specified reporting information using a recognized best practice standard ensures that the report can be relied upon.

Timeliness – The information in the report clearly indicates the time period to which it relates and this is presented alongside data from previous years to aid comparability of data year on year.

RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

We have evaluated the systems and processes used to collate and report the scope 1 and 2 GHG, select Scope 3 emissions (purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste generated in operations, end of life treatment of sold products, and investments), energy, water, and waste performance data for 2018 and have been able to obtain an AA1000:2008 moderate level of assurance in respect of the data which is reported in the Sustainability Report. This level of assurance is equivalent of a limited assurance under ISO 14064-3.



The findings of the assurance engagement provide confidence in the systems and processes used for managing and reporting sustainability performance information. Data trails selected were identifiable and traceable, and the personnel responsible were able to reliably demonstrate the origin(s) and interpretation of data.

The internal sustainability data management system compares data entries against a band of expected values to flag significant anomalies in the data. Kimberly-Clark collects the specified performance data monthly. Quarterly reviews by the Kimberly-Clark Sustainability Corporate team enables data to be analyzed more frequently, and as a result, Kimberly-Clark can more actively identify data anomalies and improvement opportunities for sites not meeting their improvement goals.

A few errors in the reporting of waste, water or energy were identified during the assurance exercise; These include misallocation of renewable energy for market-based emissions and misreported or missing energy data. However, these did not have a material impact on reporting at Kimberly-Clark Group level. All errors were corrected prior to the Sustainability Report being published.

Recommendations for Kimberly-Clark to consider implementing for future reporting have been provided in a separate “Data Assurance Review Findings Report”. Kimberly-Clark has addressed all requests for clarification and has completed all necessary corrective actions. The details of the scope of this assurance review can be found in the tables below.

Assurance Scope: GHG and Energy

Assurance Parameter	Relevant Inventory	Specification
Calculation and Reporting Protocol	GHG	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
Verification Standard	GHG	ISO 14064-3
Type of Assurance	GHG	Limited
Organizational Boundary	GHG	Operational control
Geography	GHG	Global operations
Inventory Period and Emissions Covered	GHG	January 1, 2018 to December 31, 2018
Scope 1	GHG	2,078,281 metric tons CO ₂ e (all Scope 1 sources)
Scope 2 Location-Based	GHG	2,387,014 metric tons CO ₂ e (all Scope 2 sources)
Scope 2 Market-Based	GHG	1,987,158 metric tons CO ₂ e (all Scope 2 sources)
Scope 3	GHG	Category 1 Purchased Goods & Services: 7,211,326 metric tons CO ₂ e
Scope 3	GHG	Category 2 Capital Goods: 566,569 metric tons CO ₂ e
Scope 3	GHG	Category 3 Fuel & Energy Related Activities: 1,367,852 metric tons CO ₂ e
Scope 3	GHG	Category 4 Upstream Transportation and Distribution: 292,147 metric tons CO ₂ e ¹
Scope 3	GHG	Category 5 Waste generated in Operations: 299,440 metric tons CO ₂ e

¹ Upstream transportation emissions include outbound product transport only.



Assurance Parameter	Relevant Inventory	Specification
Scope 3	GHG	Category 12 End of Life sold products: 1,953,082 metric tons CO ₂ e
Scope 3	GHG	Category 15 Investments: 346,068 metric tons CO ₂ e
Supporting Documents Reviewed	GHG	Scope 1, 2, and 3 Inventory activity data and calculations in SoFi Energy purchasing data, spend data, product transportation data, waste and water inventory and invoice data, production volumes, and investment allocations.
Date Review Complete		May 23, 2019

Assurance Scope: Waste and Water

Assurance Parameter	Relevant Inventory	Specification
Calculation and Reporting Protocol	Waste	Guidance adapted for waste from: The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard and The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).
	Water	Guidance adapted for water from: The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).
Verification Standard	Waste and Water	Verification guidance adapted for waste and water from: ISO 14064-3.
Type of Assurance	Waste and water	Limited
Organizational Boundary	Waste and water	Operational control
Geography	Waste and water	Global operations
Inventory Period and Emissions Covered	Waste and water	January 1, 2018 to December 31, 2018
Waste	Waste	1,144,475 Metric Tons Non-Hazardous 919 Metric Tons Hazardous
Water	Water Withdrawal and Discharge	Total Influent: 91,440,474 cubic meters Municipal Influent: 33,389,990 cubic meters Ground Influent: 19,534,052 cubic meters Surface Influent: 38,516,432 cubic meters Total Effluent: 85,777,006 cubic meters Surface Discharge: 74,700,848 cubic meters Municipal Discharge: 11,076,158 cubic meters
Supporting Documents Reviewed	Waste and water	Inventory Calculation Methodology Document Water purchasing data Waste vendor data
Date Review Complete		May 23, 2019



Rachel Jones

A handwritten signature in blue ink that reads 'R Jones'.

Technical Director
London, May 2019



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