

REPORT OF INDEPENDENT ACCOUNTANTS ON REVIEW OF NONFINANCIAL INFORMATION



The Board of Directors and Stockholders of The Clorox Company

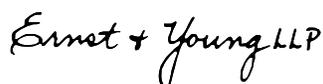
We have reviewed selected quantitative performance indicators (the "Subject Matter") included in Exhibit A and as identified by the "◆" symbol presented in The Clorox Company's ("Clorox" or "the Company") Annual Report (the "Report") for the year ended June 30, 2019, or otherwise noted, in accordance with the criteria also set forth in Exhibit A (the "Criteria"). We did not review all information included in the Report. We did not review the narrative sections of the Report, except where they incorporated the Subject Matter. The Clorox Company's management is responsible for the Subject Matter included in Exhibit A and as also presented in the Report, in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. A review consists principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. A review also does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have also complied with the independence and other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

As described in Exhibit A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Based on our review, we are not aware of any material modifications that should be made to the selected quantitative performance indicators for the year ended June 30, 2019, or otherwise noted, in order for it to be in accordance with the Criteria.

The logo for Ernst & Young LLP is written in a cursive, handwritten-style font.

San Francisco, CA
October 2, 2019

Indicator Name	Scope	Unit	Value ¹	Criteria
Scope 1, 2, 3 GHG emissions ^{2,3,4,5,6}	Global	Percentage reduction of tCO2e per stat case sold over baseline year (2011) ⁷	33%	The World Resources Institute ("WRI") / World Business Council for Sustainable Development's ("WBCSD") Greenhouse Gas ("GHG") Protocol Corporate Accounting and Reporting Standard, the GHG Protocol Scope 2 Guidance and the GHG Protocol Corporate Value Chain (Scope 3) Standard
Energy consumption, ^{2,3,4,5}	Global	Percentage reduction of MWh per stat case sold over baseline year (2011) ⁷	18%	WRI/WBCSD's GHG Protocol Corporate Accounting and Reporting Standard, the GHG Protocol Scope 2 Guidance
Water consumption ^{2,4}	Global	Percentage reduction of gallons of water consumed per stat case sold over baseline year (2011) ⁷	21%	Management's criteria as follows: Water consumption includes water at all global manufacturing sites, offices and research development centers used in 1) products sold to customers 2) the manufacturing process 3) irrigation and 4) water consumed by employees during office hours for personal needs (e.g., restrooms, break rooms). Water sources include city/municipal, well, lake, river and stormwater.
Sustainability improvements to product portfolio since January 2012 ⁸	Global	Percentage of product portfolio	58%	Management's criteria as follows: There are four types of sustainability improvement criteria that can be met either by fully meeting one or by partially meeting two or more: 1) a 5 percent or more reduction in product or packaging materials on a per-consumer-use basis; 2) an environmentally beneficial change to 10 percent or more of packaging or active ingredients on a per-consumer-use basis; 3) a 10 percent reduction in required usage of water or energy by consumer; or 4) an environmentally beneficial sourcing change to 20 percent or more of active ingredients or packaging on a per-consumer-use basis.
Workforce demographics/ diversity metrics ⁹	See right for metric scope	Percentage minority nonproduction employees in U.S. ¹⁰	33%	OSHA Regulation 1920.2(d) defines "Employee" as an individual who is employed in a business of his employer which affects commerce. The Equal Employment Opportunity Commission defines "Minority" as any race that is not white (Asian; Black; Latino; Native American; Native Hawaiian; or Two or More).
		Percentage minority nonproduction managers in U.S. ¹⁰	28%	
		Percentage female nonproduction employees globally ¹⁰	51%	
		Percentage female nonproduction managers globally ¹⁰	43%	
		Percentage female Board of Directors	33%	
		Percentage minority Board of Directors	33%	
Percentage female Executive Committee members	33%			
U.S. product donations ^{9,11}	U.S. only	Fair market value of products donated in U.S. dollars	\$6.1 million	Management's criteria as follows: U.S. product donations refer to those donations used to aid in disaster relief or to support schools, food banks and other nonprofit organizations. Fair Market Value is derived from current-year average truckload price of the product donated. Truckload prices are based on volume ordered and shipped.
Recordable incident rate ¹²	Global	Recordable incident rate (RIR)	0.86	Occupational Health and Safety Administration (OSHA) Regulation (Standards – 29 CFR) Part 1904 "Recording and Reporting Occupational Injuries and Illness."
Employee engagement score ¹³	Global	Percentage of employee engagement	87%	Management's criteria as follows: Engagement is defined as the intensity of employees' connection to Clorox, marked by committed effort to achieve work goals ('being engaged') in environments that support productivity ('being enabled') and maintain personal well-being ('feeling energized').

Note 1: Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different techniques may also vary.

- 1 All percentages are rounded to the nearest whole number in the Annual Report. In alignment with the GHG Protocol, Clorox revises its baseline consumption in years of structural changes to appropriately reflect acquisitions and divestitures.
- 2 For all locations where Clorox maintains operational control and for the calendar year ended Dec. 31, 2018.
- 3 Scope 1 emissions include direct energy used by Clorox in its operations, categorized by stationary combustion, mobile combustion, refrigerant use, direct VOC loss and direct wood pyrolysis. The last two sources relate mainly to Clorox's Kingsford business unit, and wood pyrolysis is considered to be a mostly carbon neutral process; therefore, CO2 emissions from wood pyrolysis are not included in total tCO2e, but CO2 equivalent emissions from CH4 and N2O are included. Natural gas emissions, the largest Scope 1 emission source, are calculated using factors from EPA Mandatory GHG Reporting for Stationary Fuel Sources (June 2017) and Global Warming Potential (GWP) rates from the Intergovernmental Panel on Climate Change's (IPCC) Fourth Assessment Report.
- 4 Clorox's natural gas, electricity and municipal water consumption data for U.S. sites are tracked by Clorox's third-party utility management company. Other sources of energy and water consumption in the U.S. are tracked manually on a site-by-site basis and reported to Clorox's corporate team on an annual basis. For international sites, all energy and water consumption data is tracked manually and reported annually to Clorox's corporate team.
- 5 Scope 2 includes indirect emissions resulting from Clorox's purchased electricity use and is calculated using the Environmental Protection Agency's (EPA) 2016 eGRID emission factors for U.S. locations and the Energy Information Administration's (EIA) Foreign Electricity Emission Factors published in 2007 for international locations. Clorox applies GWPs from the IPCC's Fourth Assessment Report. For the Scope 2 market-based method, Clorox contacted its largest utility suppliers, however was unable to obtain reliable supplier-specific emission factors. Clorox's renewable energy certificates are not retired, and other contractual instruments and residual mix factors are not currently available in the locations in which Clorox operates. Due to the lack of market-based data available, Clorox's market-based emissions were calculated following the same process as the location-based-method emissions.
- 6 Scope 3 includes finished goods transportation in the U.S. only and global employee business travel. Employee business travel includes emissions from commercial air flights and rental car use by Clorox's employees. Commercial air flights are limited to business travel booked in the United States, United Kingdom, Hong Kong, Argentina, Chile, Mexico, Peru and Canada. Scope 3 emissions for business travel are calculated using 'per vehicle-mile traveled' and 'per passenger-mile traveled' emissions factors from the EPA's Center for Corporate Climate Leadership guidance, published in 2018. Emissions from finished goods transportation are calculated using 'per ton-mile' emission factors, from the same guidance.
- 7 A stat case is the number of cases sold or produced, multiplied by a stat factor which normalizes case value between brands and provides a common denominator of the revenue generated by cases across various brands.
- 8 Once a product meets the sustainability improvement criteria, it is reported to the Clorox Eco Team by each business unit, and the sustainability improvement percentage is calculated for that product using its fiscal year net customer sales as a percentage of Clorox's total fiscal year net customer sales. The total sustainability improvements percentage represents the summation of all reported sustainability improvement percentages for products that met the criteria between Jan. 1, 2012 and June 30, 2019.
- 9 For the fiscal year ended June 30, 2019.
- 10 Based on headcount data of employees with reported gender and ethnicities.
- 11 U.S. product donations include donations made by any U.S. business unit.
- 12 Recordable incident rate was determined as of July 29, 2019, for the fiscal year ended June 30, 2019. The recordable incident rate includes all reportable incidents that occurred at Clorox facilities globally. It does not include workers at offices with fewer than 30 employees, but it does include remote workers.
- 13 Clorox adopts Willis Towers Watson's definition of employee engagement in terms of 'sustainable' engagement. Employee engagement is measured by a survey administered April 8, 2019 through April 26, 2019. 6,233 Clorox employees responded to the survey.