

Verification statement

To the stakeholders of Grainger plc

EcoAct was commissioned by Grainger plc (Grainger) of Citygate, St James' Boulevard, Newcastle upon Tyne, NE1 4JE, to provide independent third-party verification of its direct (Scope 1), indirect (Scope 2) and selected other indirect (Scope 3) greenhouse gas emissions data for the period October 2023 to September 2024.

Objective & responsibilities

The objective of this verification was to confirm whether the GHG statements as reported in Grainger's Annual Report for FY24 were fairly stated and free from material error or omission in accordance with the criteria outlined below.

The management of Grainger are responsible for the organisation's emissions sources and GHG related information as well as the development and maintenance of records and procedures in accordance with its reporting requirements. The EcoAct verification team's responsibility is to express an independent verification opinion on the accuracy of the GHG emissions reported by Grainger and supporting processes and procedures in place to aggregate and analyse data.

Criteria

- Calculation methodology: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol)¹;
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2024 (DESNZ – Department for Energy Security & Net Zero)²; CEDA by Watershed emissions factors 2023.

Level of Verification

A limited level of verification was conducted, aligned with the ISO 14064-3:2019 standard with specification and guidance for the verification and validation of greenhouse gas statements.³

Description of activities

In accordance with the limited verification requirement, EcoAct selected and verified sufficient and appropriate evidence, data and calculations to form the basis of our opinion.

The organisational boundary of Grainger was established as including its operational offices, its private rental homes and its construction and development activities. A separate EcoAct team calculated the Grainger carbon footprint using the operational control approach. Under this approach, a company accounts for 100 percent of the GHG emissions over which it has operational control.

The verification of Grainger's emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence. Selected data for verification included activity related to Scope 1 emissions (on site combustion of fuels and refrigerants), Scope 2 emissions (imported electricity) and Scope 3 emissions (Category 1 – Purchased Goods &

¹ <https://ghgprotocol.org/corporate-standard>

² <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>

³ <https://www.iso.org/standard/66455.html>

Services, Category 2 – Capital Goods, Category 6 – Business Travel, Category 13 – Downstream Use of Leased Assets).

Verification Opinion

Based on the data and information provided by Grainger and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the following GHG emissions totals are not fairly stated and free from material error:

| GHG emissions source | tCO ₂ e |
|--|--------------------|
| Scope 1 Emissions | 434 |
| Scope 2 Emissions (location-based) | 1,323 |
| Scope 2 Emissions (market-based) | 111 |
| Total (Location-Based) | 1,757 |
| Total (Market-Based) | 545 |
| Scope 3 Emissions, Category 1 (Purchased Goods & Services) | 10,933 |
| Scope 3 Emissions, Category 2 (Capital Goods) | 43,545 |
| Scope 3 Emissions, Category 6 (Business Travel) | 153 |
| Scope 3 Emissions, Category 13 (Downstream Leased Assets) | 21,312 |

Minor updates to the carbon footprint source data and calculation were made during the verification process by the Grainger team and the EcoAct calculation team prior to the finalization of the GHG emissions totals. Findings and recommendations about Grainger's GHG emissions data were made to the management of Grainger throughout the verification process.



Gavin Tivey

Principal Consultant

EcoAct

London, November 2024

Statement of Independence

EcoAct is an independent carbon management company. Its team has extensive experience in the verification of carbon data, information, systems, and processes. The greenhouse gas emissions described in this statement were calculated by EcoAct. The emissions were verified by EcoAct staff unconnected with the calculation. No member of the EcoAct team has a business relationship with Grainger Plc, its Directors or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.