

Verification statement

Objective & Responsibilities

SE Advisory Services was engaged by Grainger plc.(Grainger) to provide independent verification of its direct (Scope 1) and indirect (Scope 2 and selected Scope 3) greenhouse gas emissions as detailed in the company's Annual Report and Accounts for the period 1st October 2024 to 30th September 2025.

Grainger is 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 SE Advisory Services verification team's responsibility is to express an independent verification opinion on the accuracy of the GHG emissions reported by Grainger and the supporting processes and procedures in place to aggregate and analyse data.

Criteria

Criteria against which the verification assessment was undertaken:

- Calculation methodology: the main requirements of the World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol);
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2025 (DESNZ – Department of Energy Security and Net Zero); other emissions factors datasets as applicable.

Level of verification and materiality

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.

The objective of the verification was to confirm whether the GHG statements as reported in Grainger plc's Annual Report and Accounts for FY25 were fairly stated and free from material error or omission in accordance with the criteria outlined above.

The organisational boundary of Grainger was established as to include its operational and tenanted sites in FY25. Grainger's emissions were calculated using the operational control approach. The verification team reviewed the source data from Grainger's emissions calculations to identify emissions sources material to the carbon footprint.

Description of activities

In accordance with the limited verification requirement, SE Advisory Services selected and verified sufficient and appropriate evidence, data, and calculations to form the basis for our verification opinion. Selected data for verification included: Scope 1 emissions (combustion of fuels, company owned vehicles), Scope 2 emissions (purchased electricity, district heating) and Scope 3 emissions (purchased goods & services, capital goods, T&D & WTT emissions, business travel, downstream use of leased assets (tenanted properties)).

The verification of Grainger's emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence. We also conducted interviews with stakeholders involved in data gathering and reporting to discuss systems, processes and methodologies used to compile the GHG report for FY25.

Amendments to the carbon footprint calculation, to correct data and calculation errors and discrepancies, were made during the verification process by the SE Advisory Services calculation teams prior to the finalisation of the GHG emissions totals. These discrepancies were not material to the data reported above. On completion, the verification work was independently reviewed against the requirements of the ISO 14064-3 standard by a senior member of the SE Advisory Services UK team.

Verification opinion

Based on the data and information provided by Grainger and the processes and procedures followed, nothing has come to SE Advisory Service's attention to indicate that:

- the GHG emissions totals reported for FY25 are not materially correct and are not a fair representation of the GHG data and information provided.
- have not been prepared in accordance with the criteria outlined above.

Verified emissions totals (tCO₂e)

Scope 1	207
Scope 2 (location based)	1,248
Scope 2 (market based)	83
Scope 3 Category 1 (Purchased Goods & Services)	7,789
Scope 3 Category 2 (Capital Goods)	25,364
Scope 3 Category 6 (Business Travel)	*125
Scope 3 Category 13 (Downstream Use of Leased Assets)	18,828

** plus 9.5 tCO₂e from hotel stays not included in ARA reporting*

Findings and recommendations about Grainger's emission calculations and emissions data were made to the management of Grainger throughout the verification.

Verified by:

SE ADVISORY SERVICES

November 2025

(London, UK)

SEAdvisoryServices.com

Statement of independence

SE Advisory Services is part of Schneider Electric, an independent company. Our team has extensive experience in the verification of carbon data, information, systems and processes.

The data required for the greenhouse gas calculations described herein were compiled by Grainger. The emissions were calculated by SE Advisory Services. The SE Advisory Services verification team operated independently of the SE Advisory Services calculation teams to verify the data compiled by Grainger and, separately, the emissions calculations of the calculation teams. No member of the SE Advisory Services team has a business relationship with Grainger, its Directors or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.