

## Verification statement

### To the stakeholders of Grainger plc

EcoAct was engaged by Grainger plc, (Grainger) of Citygate, St James' Boulevard, Newcastle upon Tyne, NE1 4JE to provide independent third-party verification of its GHG emissions data. Grainger is a signatory to the World Green Building Council Net Zero Carbon Buildings Commitment. The Commitment requires that Signatories' emissions are verified in accordance with an appropriate standard.

### Objective & responsibilities

The Net Zero Carbon Buildings Commitment calls on the building and construction sector to take action to decarbonise the built environment, inspire others to take similar action, and to remove barriers to implementation.

The management of Grainger are responsible for the organisation's emissions sources and GHG related information and 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 of whether the GHG emissions calculated by EcoAct and reported by Grainger are fairly stated and free from material error or omission in accordance with the criteria outlined below.

### Criteria

- World Green Building Council Net Zero Carbon Buildings Commitment.
- 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).
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2021 (BEIS – Department for Business, Energy & Industries Strategy)

### Level of Verification and Materiality

Verification standard: ISO 14064-3:2019, Specification with guidance for the verification and validation of greenhouse gas statements, to the level of limited verification.

The organisational boundary of Grainger was established as including its operational offices and its owned assets. EcoAct calculated the 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.

### 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:

Scope	2020-21 Emissions (tCO <sub>2</sub> e)
Scope 1	1,014
Scope 2 Emissions (location-based)	838
Scope 2 Emissions (market-based)	212
<b>Total (Location-Based)</b>	<b>1,851</b>

### Description of activities

EcoAct completed the carbon footprint calculation on behalf of Grainger plc for inclusion in its 2021 annual report and accounts, and its subsequent response to the European Public Real Estate Association sustainability performance measures.

A separate team then verified the data and calculations related to Scope 1 emissions, (Combustion of fuels) and Scope 2 emissions (Electricity) for the period October 2020 to September 2021 using the main requirements of the ISO 14064-1:2018 standard. The assessment included the review and verification of Grainger’s material emissions-related data in its environmental and energy data management system and through discussions with Grainger about best practice in carbon reporting.



**Gavin Tivey**

Principal Consultant

London, June 2022

### **Statement of Independence**

EcoAct is an independent carbon management company. Our 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 personnel unconnected with the calculation. No member of the EcoAct 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.