

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 2021 to September 2022.

Objective & responsibilities

The objective of this verification was to confirm whether the GHG statements as reported in Grainger's Annual Report for FY22 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 2022 (BEIS – Department for Business, Energy & Industries Strategy)².

Level of Verification

A limited level of verification was conducted, aligned with the ISO 14064-3:2019 standard³ with specification and guidance for the verification and validation of greenhouse gas statements.

The organisational boundary of Grainger was established as including its operational offices and its private rental homes. A separate EcoAct team 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:

GHG emissions	FY22 GHG emissions (tCO ₂ e)
Scope 1 Emissions	810
Scope 2 Emissions (location-based)	959
Scope 2 Emissions (market-based)	249
Scope 3 Emissions (Categories 3 & 6)	621
Total (Location-Based)	2,390

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

² <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>

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

Description of activities

In accordance with the limited verification requirement, EcoAct selected and verified a sample of calculations and supporting evidence to inform its verification opinion. 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 (business travel and other energy related emissions not accounted for in Scope 1 & 2).

The verification of Grainger's emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence.

Amendments to the carbon footprint calculation, to correct minor data discrepancies, were made during the verification process by the Grainger team prior to the finalization of the GHG emissions totals. These discrepancies were not material to the data reported above. The final, verified emissions total was **2,390 tCO₂e**.


Recommendations

Grainger plc should:

- Consider implementing a validation process when entering data to the current data management platform, to minimise the likelihood of human error and to ensure that data is correctly input and extrapolated.
- Consider improving the current primary data log, used for the capture of meter readings, to include all operational sites and to review and update this on regular basis.
- Conduct regular data audits to identify and resolve site and activity data issues prior to the year-end reporting cycle, to improve the accuracy of reported data and avoid data restatements.

Further detailed findings and recommendations about Grainger's GHG emissions data were made to the management of Grainger throughout the verification process.

Verified by



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Senior Consultant



Rebecca Doran
Consultant

EcoAct, an Atos Company
London, April 2023

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.