

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 limited verification of its indirect Scope 3 (Category 1, 2 and 13) greenhouse gas emissions as detailed in the company's Scope 3 inventory for the period October 2021 to September 2022 (FY22).

Objective & responsibilities

The objective of this verification was to confirm whether the Scope 3 Category 1, 2 and 13 emissions as reported in Grainger's Scope 3 emissions inventory 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 and the development and maintenance of records and procedures in accordance with its reporting requirements. The EcoAct calculation team are responsible for the calculation of Grainger's Scope 3 emissions totals. The EcoAct verification team's responsibility is to express an independent verification opinion of whether the GHG emissions reported by Grainger are fairly stated and free from material error or omission in accordance with the criteria outlined below.

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);
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2022 (BEIS – Department for Business, Energy & Industrial Strategy), CEDA Global 2022.

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 organisational boundary of Grainger was established using the operational control approach, which included occupied properties in FY22. The reporting boundary within the scope of this verification includes purchased goods and services, capital goods (CAPEX) and energy usage in Grainger's downstream leased assets. The verification team reviewed the source data from Grainger's Scope 3 emissions inventory FY22, to identify emissions sources material to the carbon footprint.

Verification Opinion

Based on the data and information provided by Grainger plc and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the following Scope 3 emissions totals for Category 1, 2 and 13 reported in FY22 are not fairly stated and free from material error:

Grainger's Scope 3 Emissions	2022 Emissions (tCO ₂ e)
1. Purchased Goods and Services	8,384
2. Capital Goods	62,063
13. Downstream leased assets	23,403
Total (tCO₂e) verified	93,850

Description of activities

In accordance with the Limited Verification requirement, EcoAct selected and verified a sufficient and appropriate level of evidence and data calculations to form the basis of our verification opinion. Selected data for verification included: Scope 3 emissions Category 1 (Purchased Goods and Services), Category 2 (Capital Goods) and Category 13 (Downstream leased assets).

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 reviewed systems, processes and methodologies used to compile the Scope 3 Emissions Inventory for FY22.

Amendments to the Scope 3 emissions calculation were made during the verification process by the Grainger and EcoAct calculation team prior to the completion of the verification assessment. Further detailed findings and recommendations about Grainger's emissions data have been made to the management of Grainger throughout the verification engagement.

Verified by



Gavin Tivey
Principal Consultant
EcoAct
London, November 2023

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 data required for the Scope 3 emissions inventory described herein were compiled by Grainger plc. The calculation of the Scope 3 emissions for the categories described in this statement were calculated by EcoAct. No member of the verification team was involved in the Scope 3 footprint calculation process. 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.