



# LRQA Independent Assurance Statement

## Relating to Travis Perkins's plc specific selected datasets disclosed within the Environment Report for the calendar year 2021.

This Assurance Statement has been prepared for Travis Perkins plc in accordance with our contract but is intended for the readers of this Report.

### Terms of engagement

LRQA was commissioned by Travis Perkins plc to provide independent assurance on specific selected datasets<sup>1</sup> disclosed within their Environment Report for the calendar year 2021 to a limited level of assurance using LRQA's verification procedure.

Our assurance engagement covered Travis Perkins plc's operations and activities where they have a controlling share (i.e.  $\geq 51\%$ ) and operational control and specifically evaluating the accuracy and reliability of data for only the specific selected datasets listed below:

- Energy and carbon emissions (scopes 1, 2 and 3)
- Environmental incidents
- Timber
- Waste and recycling.

Our assurance engagement excluded the data and information of Travis Perkins plc's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to Travis Perkins plc. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Travis Perkins plc's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of Travis Perkins plc.

### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Travis Perkins plc has not, in all material respects:

- Met the requirements above
- Disclosed accurate and reliable performance data as no errors were detected
- Covered all the issues that are important to the stakeholders and readers of this report.

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

**Note:** The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing Travis Perkins plc's data management systems remotely, due to ongoing coronavirus restrictions, to confirm that there were no significant errors, omissions or mis-statements in the specific selected datasets. We did this by reviewing the effectiveness of data reporting procedures and internal verification audits.
- Speaking with key people involved in collecting the data for disclosure in the Environment Report.
- Checking the specific selected datasets' spreadsheet for errors, omissions or mis-statements resulting from incorrect internal links, formulae and calculations as well as challenging any data outliers. For scope 3

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<sup>1</sup> For the "Ongoing data" post demerger of Wickes and P&H in 2021.



emissions, LRQA sampled only Travis Perkins plc's material categories (from the *GHG Technical Guidance for Calculating Scope 3 Emissions*<sup>2</sup>). LRQA did not verify source data entered into Travis Perkins plc's spreadsheets, nor did it assess the accuracy and completeness of the data reported by individual locations.

**Note:** Travis Perkins plc has:

- used the best sales data available for the normalisation of its carbon and waste data, when producing this report.
- estimated a proportion of the waste data.
- used the UK's Office for National Statistics consumer price inflation data to calculate the intensity for carbon and waste numeric data.

### Observations

Further observations and findings, made during the assurance engagement, are:

- Travis Perkins plc's internal verification process is thorough and reinforces the well-established reporting procedures. However, as reporting of scope 3 emissions is in its infancy, Travis Perkins should consider:
  1. Increasing the detail within its Scope 3 Report - Method Statement procedure; especially capturing the specifics for where assumptions are sourced, not just a general reference to a third-party's website. This will allow Travis Perkins to:
    - track and record developments in more scientific-based monitoring approaches, and
    - understand current indicative data against more quantitative data in the future.
  2. Removing uncertainty in current calculations. For example, strengthening accounting systems to collect more applicable primary data as detailed in the *GHG Technical Guidance for Calculating Scope 3 Emissions*.

### LRQA's standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is Travis Perkins plc's certification body for ISO 14001. The verification and certification assessments are the only work undertaken by LRQA for Travis Perkins plc and as such does not compromise our independence or impartiality.

A handwritten signature in black ink, appearing to read 'De Bartlett', with a horizontal line underneath.

Deborah Bartlett

LRQA Lead Verifier

On behalf of LRQA Ltd, 1 Trinity Park, Bickenhill Lane, Birmingham, B37 7ES, UK

Dated: 28 January 2022

LRQA reference: LRQ00003723

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<sup>2</sup> [Scope3 Calculation Guidance\\_0.pdf\(ghgprotocol.org\)](#)