



LRQA Independent Assurance Statement

Relating to Travis Perkins plc for specific selected datasets in the Environmental Report 2023

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 to provide independent assurance on specific selected datasets disclosed in the Environmental Report 2023 to a limited level of assurance using LRQA's verification procedure. LRQA's verification procedure is based on current best practice, is in accordance with ISAE 3000 and ISAE 3410 and uses the following principles of - inclusivity, materiality, responsiveness and reliability of performance data.

Our assurance engagement covered Travis Perkins'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:

- carbon
- scope 3 GHG emissions – categories 1, 4, 9 and 11 (represents $>95\%$ of the full Scope 3 footprint)
- waste
- timber
- environmental incidents.

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

LRQA's responsibility is only to Travis Perkins. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Travis Perkins'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.

LRQA's Opinion

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

- Met the requirements above
- Disclosed accurate and reliable performance data and information as no errors or omissions were detected.

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 remotely Travis Perkins's data management systems, to confirm that there were no significant errors, omissions or mis-statements in the datasets. We did this by
 - reviewing the data reporting procedures and internal verification audits.
 - speaking with key people involved in collating the aggregated data.
 - checking aggregated data in the spreadsheets for unintentional transcription / accounting mistakes made when entering records.



- LRQA did not verify the specified selected datasets back to original sources, nor did it assess the accuracy and completeness of the data reported by individual locations or third-party suppliers. Travis Perkins has used the best available sales data at the time the report was produced for the normalisation of the carbon and waste data.

Observations

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

- **Reliability:**
Data management systems are well defined and there has been no change to personnel, controls or spreadsheets consolidating the data for disclosure.
LRQA endorses Travis Perkins's plans for 2024 to ensure assumptions used in calculating scope 3 GHG emissions; especially category 9, are current and valid.

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

Deborah Bartlett

LRQA Lead Verifier

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

Dated: 09 February 2024

LRQA reference: LRQ00003723

LRQA its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2024.