

## Wickes Group plc

### Base Year Emissions Recalculation Policy

#### Context

We have Science Based Targets that were validated by the Science Based Targets initiative (SBTi) in 2022, and reapproved in 2025:

- Wickes commits to reduce absolute scope 1 and 2 GHG emissions 42% by 2030 from a 2021 base year.
- Wickes commits to reduce absolute scope 3 GHG emissions from the use of sold products 42% by 2030 from a 2021 base year.
- Wickes commits that 77.5% of its suppliers by emissions covering purchased goods and services, will have science-based targets by 2027.

#### Recalculation Guidance

To consistently track emissions over time, the Greenhouse Gas (GHG) Protocol and SBTi guidance require companies to review and recalculate base-year emissions every five years or when significant changes in their company structure or calculation methodology occur. Doing so upholds the integrity and relevance of the data over time.

#### Approach to Recalculation of the Base Year

Wickes' Base Year Emissions Recalculation Policy is aligned with the expectations of the GHG Protocol and SBTi. The following changes will trigger a baseline review and recalculation prior to the standard 5-year review:

- Material changes in activity data.
- Changes in our calculation methodology, or improvements in the accuracy of emission factors or activity data, that could result in a significant impact on the base year emissions data.
- Changes in emissions boundaries, including the transfer of ownership or control of emissions-generating activities or operations from the Group to another company, or vice versa.
- Changes in company structure or core business activities that have a significant impact on the Group's base year emissions.
- Discovery of any significant errors, or a number of cumulative errors that are collectively significant.

If any structural, methodological or boundary changes result in the Group's Scope 1 and 2 or Scope 3 emissions changing by 5% or more, the Group will recalculate and restate the base year inventory in accordance with the GHG protocol and SBTi requirements.

If any structural, methodological or boundary changes result in the company's Scope 1 and 2 or Scope 3 emissions changing by less than 5% then the Group may choose to recalculate and restate the base year to support the consistent and meaningful comparison of the inventory over time. This decision will be taken by the Executive Board.