



LRQA Independent Assurance Statement

Relating to specific datasets of Wickes Building Supplies Limited Annual Report for the calendar year 2022.

This Assurance Statement has been prepared for Wickes Building Supplies Limited in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA was commissioned by Wickes Building Supplies Limited (Wickes) to provide independent assurance on specific selected datasets disclosed within their Annual Report for the calendar year 2022 (the Assertion) to a limited level of assurance using LRQA's verification procedure.

Our assurance engagement covered Wickes' operations and activities and specifically the following requirements:

- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Scope 1, 2 and 3 GHG emissions¹ as defined in the World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol²
 - Waste generation and disposal
 - Water consumption

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

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

LRQA's Opinion

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

- Met the requirements above
- Disclosed accurate and reliable performance data and information as no material 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.

¹ GHG quantification is subject to inherent uncertainty.

² <http://www.ghgprotocol.org/>



Table 1. Summary of Wickes' Assertion for Calendar Year 2022:

Type	Quantity	Units
Scope 1 GHG emissions		Tonnes CO ₂ e
Gaseous fuels	10,649	
Mobile emissions	6,613	
Refrigerant losses	222	
Scope 2 GHG emissions		Tonnes CO ₂ e
Location-based	8,585	
Market-based	15,722	
Scope 3 GHG emission categories		Tonnes CO ₂ e
1: Purchased goods & services	1,590,648	
2: Capital goods	7,878	
3: Fuel & energy related	8,500	
4: Upstream transport & distribution	12,056	
5: Waste generated in operations	1,198	
6: Business travel	1,749	
7: Employee commuting	4,098	
9: Downstream transport and distribution	7,461	
11: Use of sold products	294,996	
12: End-of-life treatment of sold products	119,973	
Waste generation and disposal		Tonnes
<i>Total waste</i>	60,007	
Energy from waste	2,743	
Landfill	1,586	
Recycling	55,678	
<i>Operational waste only (Stores and DCs)</i>		
Energy from waste	2,743	
Landfill	202	
Recycling	5,506	
Water consumption	Not Verified	m ³
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015		

LRQA's approach

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



- Speaking with key people involved in collecting and analysing the data;
- Checking the specific selected datasets' spreadsheets for errors, omissions or mis-statements resulting from incorrect internal links, formulae and calculations as well as challenging any data outliers. For Scope 3 emissions, LRQA sampled Wickes' data as supplied to their third-party specialist consultancy and, where practicable, confirmed emission factors.

Observations

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

- **Materiality:**
We are not aware of any material issues concerning Wickes's Assertion that have been excluded from the data set.
- **Reliability:**
Data management systems are considered to be well defined for the majority of GHG emissions and for waste. Water consumption requires further work to provide a verifiable figure with confidence next year. The use of spend-based conversion factors during the recent economic inflationary period means that some calculated Scope 3 emissions may have risen faster than expected.

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.

Graham Colebeck

Dated: 2 March 2023

A handwritten signature in blue ink, appearing to read 'G. Colebeck', is written over a light blue circular watermark.

LRQA Lead Verifier

On behalf of LRQA Group Limited, 1 Trinity Park, Bickenhill Lane, Birmingham, B37 7ES

LRQA reference: LRQ00004445/5018574

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