



# LRQA Independent Assurance Statement

## Relating to Wickes Building Supplies Limited for the calendar year 2021.

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 2021 (the Assertion) to a limited level of assurance using LRQA's verification procedure.

Our assurance engagement covered Wickes's operations and activities in the UK 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 emissions<sup>1</sup> as defined in the World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol<sup>2</sup>
  - Waste generation and disposal
  - Water consumption.

Our assurance engagement excluded the data and information of Wickes's 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'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 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 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:

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<sup>1</sup> GHG quantification is subject to inherent uncertainty.

<sup>2</sup> <http://www.ghgprotocol.org/>



- Speaking with key people involved in collecting and analysing the data
- Checking the specific selected datasets' spreadsheets for errors, omissions or misstatements resulting from incorrect internal links, formulae and calculations as well as challenging any data outliers. For Scope 3 emissions, LRQA sampled Wickes's 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. The processes for capturing site-level refrigerant data and water consumption are immature and Wickes should strengthen data gathering to reduce reliance on estimation in future years.

### **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: 18 February 2022

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

LRQA Lead Verifier

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

LRQA reference: LRQ00004445/4896302

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