



# Independent Limited Assurance Report

to the Directors of Wickes Group plc

DNV Business Assurance Services UK Limited (“DNV”, “us” or “we”) were commissioned by Wickes Building Supplies Limited to provide limited assurance to Wickes plc (“Wickes”) over Selected Information presented in the Annual Report and Accounts 2025 (the “Report”) for the reporting years ended 31 December 2021 (baseline year) and 31 December 2025.



**Our Conclusion:** On the basis of the work undertaken, nothing came to our attention to suggest that the Selected Information is not fairly stated and has not been prepared, in all material respects, in accordance with the Criteria.

This conclusion relates only to the Selected Information, and is to be read in the context of this Independent Limited Assurance Report, in particular the inherent limitations explained below.

## Selected Information

The scope and boundary of our work is restricted to the selected metrics included within the Report (the “Selected Information”) for the 2021 (baseline year) and 2025 reporting years, listed in the Appendix.

To assess the Selected Information, which includes an assessment of the risk of material misstatement in the Report, we have used the Wickes “2021, 2022 and 2023 GHG Accounting Methodology”, “GHG Accounting Methodology 2025”, “GHG Emissions Supplier Engagement Methodology Statement 2025” and “Gender and Ethnicity Balance Methodology Statement 2025” (together the “Criteria”), which can be found on the Wickes website [here](#).

## Standard and level of assurance

We performed a **limited** assurance engagement of specified data and information using the ‘Greenhouse Protocol – A Corporate Accounting and Reporting Standard’ (revised 2015) and international assurance best practice including the International Standard on Assurance Engagements (ISAE) 3000 – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ (revised) issued by the International Auditing and Assurance Standards Board. To ensure consistency in our assurance process, we conducted our work in accordance with DNV’s assurance methodology, Verisustain™, applying only the pertinent sections of the protocol relevant to the specific purpose of the activity. This methodology ensures compliance with ethical requirements and mandates planning and execution of the assurance engagement to obtain the desired level of assurance.

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 - Conformity Assessment - General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and are shorter in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

## Inherent limitations

DNV’s assurance engagements are based on the assumption that the data and information provided by Wickes to us as part of our review have been provided in good faith, are true, and are free from material misstatements. Because of the selected nature (sampling) and other inherent limitation of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected. The engagement excludes the sustainability management, performance, and reporting practices of Wickes’ suppliers, contractors, and any third parties mentioned in the Report. We did not interview external stakeholders as part of this assurance engagement. We understand that the reported financial data, governance and related information are based on statutory disclosures and Audited Financial Statements, which are subject to a separate independent statutory audit process. We did not review financial disclosures and data as they are not within the scope of our assurance engagement. The assessment is limited to data and information in scope within the defined reporting period. Any data outside this period is not considered within the scope of assurance. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Limited Assurance Report.

**Basis of our conclusion**

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information; our work included, but was not restricted to:

- Conducting interviews with Wickes’ management to obtain an understanding of the key processes, systems and controls in place to generate, aggregate and report the Selected Information;
- Performing limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported;
- Reviewing that the evidence, measurements and their scope provided to us by Wickes for the Selected Information is prepared in line with the Criteria;
- Assessing the appropriateness of the Criteria for the Selected Information; and
- Reading the Report and narrative accompanying the Selected Information within it with regard to the Criteria.

In performing these activities, we came across the following limitations:

- For the 2021 (baseline year) “Scope 3 GHG emissions - Other (Categories 3, 5, 7, 9 and 13)” metric, the “Scope 3 Category 2 - Capital Goods” and “Scope 3 Category 6 - Business travel” Categories were removed from scope due to Wickes’ internal resource constraints.
- For the 2021 (baseline year) “Scope 3 Category 1 – Purchased goods and services” metric, Wickes were unable to provide source data for the Goods Not for Resale (GNFR) component. The total emissions from GNFR were immaterial in relation to the assured metric data reported.

We found a limited number of non-material errors and these were corrected prior to inclusion in the Report.

**Disclaimers**

The assurance provided by DNV is limited to the selected indicators and information specified in the scope of the engagement. DNV has not conducted an assessment of the reporting organisation’s overall adherence to reporting principles or the preparation of the Report. Therefore, no conclusions should be drawn regarding the reporting organization’s compliance with reporting principles or the quality of the overall Report. The assurance provided by DNV is based on the selected indicators and information made available to us at the time of the engagement. DNV assumes no responsibility for any changes or updates made to the indicators or information after the completion of the assurance engagement.

**For and on behalf of DNV Business Assurance Services UK Limited**

London, UK  
17 March 2026

Holly Wallis-Copley  
Lead Verifier  
DNV Business Assurance Services UK Limited

Paul O’Hanlon  
Technical Reviewer  
DNV Business Assurance Services UK Limited

**Our competence, independence and quality control**

DNV established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. Our multi-disciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.

**Responsibilities of the Directors of Wickes and DNV**

The Directors of Wickes have sole responsibility for:

- Preparing and presenting the Selected Information in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the Selected Information that is free from material misstatements;
- Measuring and reporting the Selected Information based on their established Criteria; and
- Contents and statements contained within the Report and the Criteria.

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Criteria and to report to Wickes in the form of an independent limited assurance conclusion, based on the work performed and the evidence obtained. Our Independent Limited Assurance Report represents our independent conclusion and is intended to inform all stakeholders. DNV was not involved in the preparation of any statements or data included in the Report except for this Independent Limited Assurance Report.

**DNV Business Assurance Services UK Limited**

DNV Business Assurance Services UK Limited is part of DNV Group AS. DNV is an independent assurance and risk management provider, operating in more than 100 countries. Through its broad experience and deep expertise, DNV advances safety and sustainable performance, sets industry standards, and inspires and invents solutions.

**Appendix: Selected Information**

The scope and boundary of our work are restricted to the Selected Information for the reporting years 2021 (baseline year) and 2025, listed below.

Metrics	Unit	2021 (baseline year) reported value	2025 reported value
Scope 1	tCO <sub>2</sub> e	17,333	12,962
Scope 2 (location-based)	tCO <sub>2</sub> e	9,410	7,149
Scope 2 (market-based)	tCO <sub>2</sub> e	15,937	15
Total Scope 1 and 2 (location-based)	tCO <sub>2</sub> e	26,743	20,111
Total Scope 1 and 2 (market-based)	tCO <sub>2</sub> e	33,270	12,977
Scope 3 Category 1 – Purchased goods and services	tCO <sub>2</sub> e	1,168,178	979,228
Scope 3 Category 4 – Upstream transportation and distribution	tCO <sub>2</sub> e	121,020	95,311
Scope 3 Category 11 – Use of sold products	tCO <sub>2</sub> e	239,911	175,911
Scope 3 Category 12 – End of life treatment	tCO <sub>2</sub> e	129,294	141,750
Scope 3 Other (Categories 3, 5, 7, 9 and 13)	tCO <sub>2</sub> e	30,806	-
Scope 3 Other (Categories 2, 3, 5, 6, 7, 9 and 13)	tCO <sub>2</sub> e	-	42,118
Scope 3	tCO <sub>2</sub> e	1,689,209*	1,434,318
Total Scope 1, 2 and 3 (location-based)	tCO <sub>2</sub> e	1,715,952*	1,454,429
Total Scope 1, 2 and 3 (market-based)	tCO <sub>2</sub> e	1,722,479*	1,447,295

\*excluding Scope 3 Category 2 – Capital goods and Category 6 – Business travel

Metrics for the 2025 reporting period	Unit	Reported value
Emissions intensity: Scope 1 and 2 (location-based)	tCO <sub>2</sub> e / 1,000 sq ft	2.8
Emissions intensity: Scope 1 and 2 (market-based)	tCO <sub>2</sub> e / 1,000 sq ft	1.8
Annual energy use	kWh	99,912,212
Reduction in absolute Scope 1 and 2 (market-based) emissions in 2025 versus 2021	%	61.0
Reduction in absolute Scope 3 Category 11 - Use of sold products emissions in 2025 versus 2021	%	26.7
Percentage of Scope 3 Category 1 - Purchased goods and services emissions from suppliers with a science-based target (in 2025)	%	54.0
Percentage of all Scope 3 emissions from a supplier with a science-based target (in 2025)	%	36.9
The % of females in the entire population	%	38.89
The % of UEM colleagues in the entire population	%	15.05