

# ESG ASSURANCE

## Independent limited assurance report to RS Group plc

ERM Certification and Verification Services Limited (ERM CVS) was engaged by RS Group plc (the Group) to provide limited assurance in relation to the selected information set out below and presented in RS Group's Annual Report and Accounts 2024 (the Report).

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2023/24 data for the following ESG KPIs on pages 41 to 47 and 54 of the Report are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> <li>– Total Scope 1 and Scope 2 GHG emissions (tonnes CO<sub>2</sub>e)</li> <li>– Carbon intensity (total Scope 1 and Scope 2 (market-based) GHG emissions in tonnes CO<sub>2</sub>e per £ million revenue)</li> <li>– Total Scope 3 GHG emissions from the following categories (tonnes CO<sub>2</sub>e): <ul style="list-style-type: none"> <li>◦ Category 1 – Purchased goods and services</li> <li>◦ Category 4 – Upstream transportation and distribution</li> <li>◦ Category 11 – Use of sold products (RS PRO products only)</li> </ul> </li> <li>– Product transportation emissions intensity (tonnes CO<sub>2</sub>e per tonne of product sold)</li> <li>– In-use carbon intensity (RS PRO products only) (tonnes CO<sub>2</sub>e per tonne of product sold)</li> <li>– Packaging intensity (tonnes packaging per £ million revenue)</li> <li>– Percentage of management that are women (percentage)</li> </ul> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	– 2023/24 (1 April 2023 – 31 March 2024)
Reporting criteria	<ul style="list-style-type: none"> <li>– WBCSD/WRI GHG Protocol Corporate Accounting and Reporting Standard (2004, as updated in 2015 with the Scope 2 Guidance) for the Scope 1 and Scope 2 GHG emissions</li> <li>– WBCSD/WRI GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard for the Scope 3 GHG emissions</li> <li>– The Group's internal definitions (basis of reporting) for the KPIs, as described in the Group's ESG basis of reporting 2023/24 (see: <a href="https://rsgroup.com/sustainability">rsgroup.com/sustainability</a>)</li> </ul>
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and 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.</p>
Respective responsibilities	<p>The Group is responsible for preparing the Report and for the collection and presentation of the information within it and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the selected performance data.</p> <p>ERM CVS' responsibility is to provide a conclusion to the Group on the agreed scope based on our engagement terms with the Group, the assurance activities performed and exercising our professional judgement.</p>

### Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023/24 data for the ESG KPIs listed under Scope of our assurance engagement on page 68 are not fairly presented on pages 41 to 47 and 54 of the Report, in all material respects, in accordance with the reporting criteria.

### Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the 2023/24 data and information for the selected disclosures a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the selected disclosures
- Interviews with RS Group management personnel and external consultants responsible for the management of the ESG KPI data to understand and evaluate the data management systems and processes (including internal review processes) used for measuring, collecting and reporting the ESG KPI data
- In-person site visits to RS Group facilities in Mexico, Italy and the UK to review the data measurement, collection and reporting

processes at the facility level and to test the consistency of reported 2023/24 data for the energy and fuel use underlying the Scope 1 and Scope 2 GHG emissions and for packaging with underlying source data and related documentation

- An analytical review of the 2023/24 data for all the Group locations included in the reporting boundary, including a review of the completeness of the data and of the mathematical accuracy of the consolidation of the data
- A review of the unit conversion and emission factors used in the calculation of the GHG emissions data and the alignment of these factors with the relevant sources
- A review of the definition of management roles applied by the Group in the calculation of the percentage of management that are women and a review of employee data by gender and grade
- A review of the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings

### The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

For the carbon and packaging intensity KPIs, we reviewed the accuracy of the calculations based on the final, assured GHG emissions and packaging data for 2023/24 and the audited revenue figure for 2023/24 provided by the Group; we have not separately audited the revenue figure used in the calculation of these KPIs.

For the Scope 3 GHG emissions from categories 1 and 11 and the in-use carbon intensity for RS PRO products, our work consisted of reviewing the calculations of the GHG emissions and the carbon intensity based on purchase and sales transactions extracted from the Group's financial systems and applying the methodology developed by the Group; we have not separately audited the purchase and sales transactions underlying these GHG emissions and carbon intensity.

### Our observations

We have provided the Group with a separate Management Report with our detailed observations. Without affecting our assurance conclusion, we make the following observation:

- As disclosed on page 47 of the Report and in the ESG basis of reporting 2023/24, the Group accounts for product transportation (Scope 3 Category 4) GHG emissions from inbound, outbound and inter-site deliveries where these are controlled by RS Group

### Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by the United Kingdom Accreditation Service to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes and provides no consultancy related services to the Group in any respect.

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