

ESG ASSURANCE

Independent limited assurance statement 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 2022/23 Annual Report and Accounts (the Report).

Engagement summary	
Scope of our assurance engagement	<p>Whether 2022/23 data for the following ESG key performance indicators (KPIs) shown on pages 53 to 55 and 64 of the Report are fairly presented, in all material respects, with the reporting criteria:</p> <ul style="list-style-type: none"> - Total Scope 1 and Scope 2 GHG emissions (tonnes CO₂e) - Total Scope 3 GHG emissions from the following categories (tonnes CO₂e): <ul style="list-style-type: none"> o Category 1 – Purchased goods and services o Category 4 – Upstream transportation and distribution - Carbon intensity (tonnes of Scope 1 and 2 CO₂e per £ million revenue) - Product transportation emissions intensity (tonnes CO₂e per tonne of product sold) - Packaging intensity (tonnes per £ million revenue) - Percentage of management that are women (percentage)
Reporting period	- 2022/23 (1st April 2022 – 31st March 2023)
Reporting criteria	<ul style="list-style-type: none"> - 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 - WBCSD/WRI GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard for the Scope 3 GHG emissions - The Group's internal definitions (basis of reporting) for the packaging intensity and percentage of management that are women KPIs, as described on pages 54 and 64 of the Report
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 Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than 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 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's responsibility is to provide conclusions to the Group on the agreed scope based on our engagement terms with the Group, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than the Group for the conclusions we have reached.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022/23 data for the ESG KPIs listed under Scope above and shown on pages 53 to 55 and 64 of the Report are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

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

- Assessing the appropriateness of the reporting criteria for the selected ESG KPIs
- Interviews with the 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 three RS Group operating facilities in the United Kingdom, Germany and France to review the data measurement, collection and reporting processes at the facility level and to test the consistency of reported 2022/23 data for the energy and fuel use underlying the GHG emissions and for packaging with underlying source data and related documentation
- An analytical review of the 2022/23 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 in the Report of the data relevant to the scope of our work, to ensure consistency with our findings



ERM Certification and Verification Services Limited
www.ermcvs.com
Email: post@ermcvs.com

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.

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 Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement 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.

Gareth Manning
Partner, Corporate Assurance
UK, London

19 May 2023