

## Independent Assurance Statement to Ferguson

ERM Certification and Verification Services (ERM CVS) was engaged by Ferguson to provide limited assurance in relation to specified 2018/2019 environmental data in the Ferguson 2018/2019 Annual Report as set out below.

Engagement summary	
Scope of our assurance engagement	Whether Ferguson's total 2018/2019 absolute data for the following indicators are fairly presented, in all material respects, with the reporting criteria: <ul style="list-style-type: none"><li>Total GHG emissions (Scope 1, Scope 2, Scope 3) [metric tonnes CO<sub>2</sub>e]</li><li>Total GHG emissions (Scope 1, Scope 2, Scope 3) [metric tonnes CO<sub>2</sub>e/\$m revenue]</li><li>Total Waste Generation [tons]</li><li>Total Waste Generation [tons/\$m revenue]</li><li>Total Waste Recycling Rate [% of total waste]</li></ul>
Reporting criteria	Current Ferguson Basis of Reporting: Environmental Data Document
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	Ferguson is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

### Our conclusions

Based on our activities, nothing has come to our attention to indicate that Ferguson's 2018/2019 absolute data for the indicators, as listed above, are not fairly presented, in all material respects, with the reporting criteria.

### Our assurance activities

Our objective was to assess whether the selected data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
- A review of the internal indicator definitions and conversion factors;
- Visits to three sites (regional headquarters, US; regional headquarters and distribution center, UK; regional headquarters and distribution center, Canada) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We interviewed relevant staff, reviewed site data capture and reporting methods, checked calculations and assessed the local internal quality and assurance processes;
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation;
- Year-end assurance activities at corporate level including the results of internal review procedures and the accuracy of the consolidation of the data for the selected indicators from the site data; and
- Reviewing 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 data 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.



Jennifer Iansen-Rogers  
Head of Corporate Assurance  
28 October 2019



ERM Certification and Verification Services, London  
www.ermcvs.com; email: [post@ermcvs.com](mailto:post@ermcvs.com)

*ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to Ferguson in any respect*