

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Univar Solutions Inc. ("Univar") to provide limited assurance in relation to the Selected Information set out below and presented in Univar's 2024 ESG Report (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement

Whether the following Selected Information for 2024 is fairly presented in the Report, as indicated on Pages 24-26, in all material respects, in accordance with the reporting criteria.

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Selected Information

- Total Scope 1 GHG emissions [tonnes CO₂e]
- Total Scope 2 GHG emissions (market-based) [tonnes CO₂e]
- Total Scope 2 GHG emissions (location-based) [tonnes CO₂e]
- Total Scope 3 GHG emissions consisting of all reporting categories [tonnes CO₂e]
- \bullet Scope 3 (Category 1) GHG emissions: Purchased Goods and Services [tonnes CO_2e]
- Scope 3 (Category 3) GHG emissions: Fuel and Energy-related activities [tonnes CO₂e]
- Scope 3 (Category 4) GHG emissions: Upstream Transportation and Distribution [tonnes CO₂e]
- Scope 3 (Category 5) GHG emissions: Waste Generated in Operations [tonnes CO₂e]
- Scope 3 (Category 6) GHG emissions: Business Travel [tonnes CO₂e]

Reporting period

2024 (1st January 2024 - 31st December 2024)

Reporting criteria

- Univar's Basis of Reporting in the 'Behind the Report' section of the Report
- The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions
- GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions

Assurance standard and level of assurance

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' by the International Auditing and Assurance Standards Board.

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.

Respective responsibilities

Univar 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 Information.

ERM CVS' responsibility is to provide a conclusion to Univar on the agreed assurance scope based on our engagement terms with Univar, the assurance activities performed and exercising our professional judgement.

DISCLAIMER OF CONCLUSION

Because of the matter described in the **Basis for Disclaimer of Conclusion** section below, we have not been able to obtain sufficient appropriate evidence to form a conclusion on whether the 2024 data for **Scope 3 Category 4 GHG emissions** are fairly presented in the Report. Accordingly, we do not express a conclusion on this metric.

With the exception of the matter described above, nothing has come to our attention to indicate that the remainder of the 2024 data for the indicators listed under 'Selected Information' are not fairly presented, in all material respects, in accordance with the reporting criteria.

BASIS OF DISCLAIMER OF CONCLUSION

We draw attention to Univar Solutions' disclosure on page 26 and accompanying explanatory notes on page 69 of the Report to the fact that issues with the data completeness and quality were identified relating to the **Scope 3 Category 4 upstream Transportation and Distribution GHG emissions data** and that ERM CVS was not able to form an assurance conclusion on the 2024 data for this metric.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information 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 Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at group level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting virtual visits to three Univar Business Units in Canada,
 France and Mexico to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



3 June 2025 London, United Kingdom

ERM Certification and Verification Services Limited

www.ermcvs.com | post@ermcvs.com

THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected 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 UKAS 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 Univar in any respect.