

Independent Assurance Statement to Univar Solutions Inc.

ERM Certification and Verification Services ('ERM CVS') was engaged by Univar Solutions Inc. ('Univar') to provide assurance in relation to the information set out below and presented in the Univar Solutions 2020 Sustainability Report ('the Report').

Engagement summary	
Scope of our assurance engagement	<ol style="list-style-type: none"> Whether the Report is fairly presented in accordance with the Global Reporting Initiative (GRI) Standards Core option Whether the Report fulfils the SASB reporting requirements for the Chemical industry Whether the 2020 data ('1 January 2020 – 31 December 2020') for the following indicators are fairly presented, in all material respects, with the reporting criteria: <ul style="list-style-type: none"> Total Scope 1 GHG emissions [metric tonnes CO₂e] Total Scope 2 GHG emissions (location-based) [metric tonnes CO₂e]
Reporting criteria	<ul style="list-style-type: none"> Global Reporting Initiative (GRI) Standards (2016) SASB for the Chemicals industry (2018) WBCSD/WRI GHG Protocol (2004, as updated January 2015) for Scope 1 and 2 GHG emissions
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	<p>Univar Solutions is responsible for preparing the Report and for the collection and presentation of the information within it.</p> <p>ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusions

Based on our activities:

- nothing has come to our attention to indicate that the Report is not fairly presented in accordance with the Global Reporting Initiative (GRI) Standards Core Option;
- nothing has come to our attention to indicate that the Report does not fulfil the SASB reporting requirements for the Chemical industry;
- nothing has come to our attention to indicate that the 2020 GHG performance data for the indicators listed under 'Scope' above are not fairly presented, in all material respects, with the reporting criteria.

Our assurance activities

A multi-disciplinary team of sustainability, GHG and assurance specialists performed the following activities:

- A review of external media reporting relating to Univar Solutions to identify relevant sustainability issues in the reporting period;
- A review of the internal reporting guidelines, including conversion factors, estimations and assumptions used;
- An analytical review and desktop testing of the 2020 GHG data submitted by the countries within Univar Solutions' operational control which included testing the completeness and accuracy of data;
- Virtual regional visits to four countries (Canada, Mexico, UK and US) to understand local reporting processes, data management and reporting;

- A review of selected evidence related to the content and quality of the Report and the GRI Content Index against the reporting requirements of the GRI Standards (core option);
- A review of Report content against the SASB reporting requirements for the Chemical industry;
- Interviews with corporate and regional management representatives responsible for managing selected indicators and topics;
- Interviews with staff to understand and evaluate the relevant management systems and processes (including internal review processes) used for collecting and reporting the selected disclosures; and
- 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.

Our Observations

We have provided Univar Solutions with a separate Management Report with our detailed findings and recommendations. Without affecting the conclusions presented above, we have the following key observations:

- Univar Solutions' materiality assessment and stakeholder engagement process would benefit from broader direct inputs from internal and external stakeholders to determine the material sustainability issues and to address key stakeholder concerns;
- We recommend Univar Solutions improves the balance of future reports by sharing more around the sustainability impacts and challenges its business faces. Univar Solutions should also consider broadening its GRI topic disclosures with particular focus on quantitative measures for the most material topics;
- A globally aligned database collecting data for all operations would facilitate the efficiency of regular monitoring and reporting of corporate performance against global goals. We recommend that Univar Solutions continues to focus on strengthening its GHG emissions reporting methodology and data collection processes; and
- Univar Solutions could benefit from adding dedicated sustainability resources at the business unit and regional level to help manage sustainability initiatives, improve data quality and achieve sustainability targets.

Beth C. B. Wyke

Beth C. B. Wyke
Partner, Head of Corporate Assurance
15 June 2021

ERM Certification and Verification Services, London
www.ermcvs.com
post@ermcvs.com

ERMCVS

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 staff that have undertaken work on this assurance exercise provide no consultancy related services to Univar Solutions Inc. in any respect.