

Independent Assurance Statement to Univar Solutions

ERM Certification and Verification Services (ERM CVS) was engaged by Univar Solutions to provide assurance in relation to the information set out below and presented in the Univar Solutions 2019 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 2019 data 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] Number of significant releases (>90 kg/200 lbs) from primary containment Total Case Incident Rate (TCIR) per 200,000 hours worked in 2019
Reporting criteria	<p>Global Reporting Initiative (GRI) Standards (2016)</p> <p>SASB for the Chemicals industry</p> <p>WBCSD/WRI GHG Protocol (2004, as updated January 2015) for Scope 1 and 2 GHG emissions</p> <p>Occupational Safety and Health Administration (OSHA)</p>
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's 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 2019 data and information for the disclosures 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 Solution 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 year-end data submitted by the countries included in the consolidated 2019 Group data for the selected disclosures which included testing the completeness and accuracy of data;
- 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 requirement 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;
- 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.

Force Majeure – COVID-19

During our assurance engagement, due to travel restrictions following the outbreak of COVID-19, we changed our planned 'in person' head office visit for our systems review and interviews to 'virtual' visit via video calls. We also did not visit any operational sites for this year's assurance engagement.

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 inputs from internal and external stakeholders to determine the material sustainability issues and to address key stakeholder concerns;
- We recommend Univar Solutions increases its attention for the balance of future reports in terms of geographical coverage, topics covered and the sustainability challenges of their business;
- A globally aligned database collecting data for all operations would facilitate the efficiency of regular monitoring and reporting of corporate performance against global goals, and the consistency of the reporting boundary across reported metrics;
- The reported Scope 1 and Scope 2 emissions contain assumptions, estimates and exclusions which Univar has explained in the '*Behind the figures*' section of the Report. We recommend that Univar Solutions continues to focus on strengthening its GHG emissions reporting methodology and data collection processes.



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