



## BASIS OF REPORTING ESG DATA

### 1. Introduction

This document sets out Intertek Group plc's ('Intertek') reporting principles, methodologies, and assumptions which underpin our commitment to disclose our environmental, social, and governance ('ESG') data and performance in Intertek's Annual Report & Accounts 2025 ('ARA25'), book two Sustainability Report.

We are committed to providing our stakeholders with accurate and timely updates on our sustainability activities and performance and make every effort to produce reporting that is balanced and transparent and meets their needs.

We do this through our Annual Report, Sustainability Report, our website and by reporting against voluntary external indices.

### 2. Reporting Boundaries

Intertek is a British multinational company headquartered in London, England. Intertek has around 45,000 employees in more than 1,000 laboratory and office locations in over 100 countries. The services we provide include assurance, testing, inspection and certification, and our businesses and operations fall under five divisions: Consumer Products, Corporate Assurance, Health and Safety, Industry and Infrastructure, and World of Energy. The majority of our services are carried out in our laboratories and offices, though our inspectors and auditors perform field work at client sites or other sites in our clients' supply chains.

The scope of our ESG data covers all countries and business lines for the period 1 January to 31 December. Environmental data is reported from 1 October to 30 September, also called Environmental Year ('EY').

For our Group greenhouse gas ('GHG') emissions reporting, we have set organisational boundaries based on the financial control approach, as defined by the Greenhouse Gas Protocol. Our reporting includes all main sources of emissions from our laboratories and offices. We do not report on a legal entity basis.

All other metrics are reported using the financial control approach, consistent with the organisational boundary applied for GHG emissions.



### 3. Reporting Principles and Standards

We believe that accountability for sustainability matters depends on transparency, robust disclosures, and clear targets that are integrated into overall business strategy.

Our sustainability disclosures map to our own Total Sustainability Assurance ('TSA') standards, the Global Reporting Initiative ('GRI') Standards and applicable Sustainability Accounting Standards Board ('SASB') requirements.

SASB sets out sustainability reporting standards for various sectors, our reporting is based on the Professional and Commercial Services industries.

Intertek's GHG emissions reporting complies with the methodologies outlined by the GHG Protocol 'Corporate Accounting and Reporting Standards', ISO 140064-1 and the UK Government's 'Environmental Reporting Guidelines: including mandatory Greenhouse Gas emissions reporting guidance'.

### 4. Materiality Assessment

In 2019, we conducted our first independent materiality assessment covering all scope 3 categories under the GHG Protocol Corporate Value Chain (Scope 3) Standard, with subsequent annual reviews conducted to confirm its validity.

We disclose all relevant scope 3 categories that are currently tracked within our operational boundary. Category 1 – Purchased Goods and Services has been considered and calculated as part of our Science Based Targets initiative submission. However, given current guidance and differing calculation methodologies, and the risk of overlap/duplication with emissions captured and reported elsewhere in the value chain, reporting Category 1 – Purchased Goods and Services at this stage would not result in decision-useful information and could reduce overall clarity of the disclosures. We continue to engage with suppliers to support emissions transparency and may revisit the scope of reporting in future periods as guidance and methodologies evolve.

In 2025, we strengthened our double materiality assessment by building on the preliminary work undertaken in 2024.

### 5. Data Collection

Our ESG data is gathered directly from our regional teams across a range of functions and departments. All data points are consolidated, rolled up into reporting packs, and used to track performance against targets.

Environmental data is collected monthly by over 120 superusers globally, whereas all other sustainability data is consolidated annually. Actual data is sourced from HR systems, training platforms, meter readings, utility bills and invoices, statements from utility providers, landlords, business travel service agents or through an annual employee commuting survey.



## 6. Unavailable Data

If actual data is not available, an estimation based on extrapolated calculations is applied centrally. We make every effort to ensure that all data included in our reporting is accurate.

### GHG emissions

- **Scope 1 and scope 2 extrapolations**

- ❖ If actual data is not available, an extrapolation is applied to the specific site activity where estimations based on Commercial Buildings Energy Consumption Survey (CBECS) rates are applied based on floorspace.
- ❖ In rare situations where floorspace is unknown, an average floorspace per headcount ratio is used. We keep this option to a minimum.

Extrapolations used by Intertek for EY25 are below the 5% threshold of the total scope 1 and scope 2 emissions.

- **Scope 3 (employee commuting and business travel) extrapolations**

- ❖ Where Employee Business Travel data is unavailable at country level, the average CO<sub>2</sub> emissions per employee for that geographical region are extrapolated by using the actual headcount of that country.
- ❖ Any data not collected through the Employee Commuting Survey is scaled up at country level based on headcount and average CO<sub>2</sub> emissions per employee.

## 7. Assurance

### Internal validation procedures

Regional finance teams are responsible for the validation, quality and integrity of their own data submissions. Periodic data validation and quality assurance are performed by the Group Sustainability team. This process involves a review of the reported data, source checks, trend analysis, and sample testing over material changes.

### Third-party assurance

To enhance the credibility of our reported information, selected sustainability data is subject to independent third-party limited assurance.

In 2025, we engaged Grant Thornton UK LLP to provide independent limited assurance over selected sustainability data, in accordance with ISAE 3000 (Revised) and for GHG-related information, ISAE 3410. Grant Thornton issued a limited assurance conclusion over the selected data. Their full assurance report is available in the Sustainability Report section of our ARA25.



## 8. Restatements of Historical Data

We have set a 5% threshold at Group level which will trigger recalculations of historical data. Any data restatements will be accompanied with the appropriate explanations. No restatement will be applied to variations due to organic growth or decline.

- Acquisitions and site closures**

Acquired or new sites are included in GHG reporting from the date the acquisition becomes effective. However, sometimes newly acquired companies may need time to collect and validate data, which can delay reporting until reliable information is available. Closing sites are reported up to the date of closure. Historical performance is evaluated for acquired/divested sites, with historical data restated only if it exceeds the 5% threshold.

- Changes in methodology or improved data quality**

Where data quality and accuracy can be improved retrospectively and the change exceeds the 5% threshold, Intertek will include the updated historical figures into subsequent annual reporting. Updated emissions factors do not trigger historical data recalculations.

- Baseline restatement**

Significant changes in company structure and activities are assessed on an annual basis. If a net change exceeds our 5% threshold, the activity data will be restated for all relevant historical years including the base year. Our baseline is EY19, this has been determined based on the work done to set science-based carbon reduction targets which were approved by the Science Based Targets initiative (SBTi).

## 9. Key Metrics, Standards, Methodology and Definitions

ESG metrics are reported in the ARA25 in line with the relevant standards and GRI mapping as stated in the table below.

METRIC	STANDARD / GRI MAPPING	METHODOLOGY AND DEFINITION	ASSURANCE
<b>Environmental topics</b>			
<b>GHG emissions</b>			
Scope 1 emissions	GHG Protocol Corporate Standard, GRI 305-1	Total emissions from sources which Intertek owns or controls, including process cooling and refrigerants used in testing; fuels used in owned or leased vehicle fleet powered by internal combustion engine; and natural gas used in facility heating and fuels used in testing.	Third-party assured



Scope 2 emissions	GHG Protocol Corporate Standard, GRI 305-2	<p><b>Location-based</b> – emissions from purchased and used electricity, heat and steam reflecting the average emission intensity of local grid mix.</p> <p><b>Market-based</b> – emissions from purchased and used electricity, heat and steam reflecting supplier-specific, residual mix or grid average factors.</p>	Third-party assured
Scope 3 emissions: Employee Business Travel	GHG Protocol Corporate Standard, GRI 305-3	Emissions include air travel by employees and contractors working on behalf of Intertek, where travel expenses are covered by the company. GHG emissions are calculated using standard conversion factors, including those accounting for radiative forcing.	Third-party assured
Scope 3 emissions: Employee Commuting	GHG Protocol Corporate Standard, GRI 305-3	Emissions from employee commuting, applicable to employees based in Intertek offices and laboratories, are estimated using a Commuting Survey. The accuracy of the data depends on the completeness and quality of the information provided by employees.	Third-party assured
Scope 3 emissions: Fuel- and energy-related activities not included in scope 1 or scope 2	GHG Protocol Corporate Standard, GRI 305-3	Activity C: Transmission and distribution (T&D) losses – Transmission and distribution (T&D) losses that happen during the transmission of electricity, steam, heating, and cooling from the energy provider to our facilities. Scope 2 market-based methodology is used.	Third-party assured
GHG Intensity	GHG Protocol Corporate Standard, GRI 305-4	Operational GHG emissions intensity measured in tCO <sub>2</sub> e per million pounds (£m) of revenue. Operational GHG emissions comprise of scope 1, scope 2 (market-based) and scope 3 (business travel and employee commuting).	Third-party assured
Emission factors (EFs)	GHG Protocol Corporate Standard, GRI 305-1, GRI 305-2, GRI 305-3	<p>Our carbon accounting uses EFs sourced from relevant government departments, such as UK DEFRA, AIB Residual Mix, the International Energy Agency (IEA) and the US Environmental Protection Agency (US EPA).</p> <p>EFs are location-based, market-based, residual mix or supplier specific as applicable and are selected to reflect the appropriate geography, activity, and reporting period. Updates follow a defined cut-off date, so some EFs may be up to 3 years old.</p> <p>Emissions are calculated by applying these factors to activity data which is reported in tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).</p>	



Energy use			
Electricity, heat and steam consumption	GHG Protocol Corporate Standard, GRI 302-1	Energy acquired for consumption in our offices and labs from a third party reported in MWh.	
Renewable electricity purchased and produced onsite	GHG Protocol Corporate Standard, GRI 302-1	Renewable electricity at site level purchased from green tariffs, Energy Attribute Certificates ('EAC'), Renewable Energy Guarantees of Origin ('REGO') and solar PV generation reported in MWh.	
Mobile combustion	GHG Protocol Corporate Standard, GRI 302-1	Energy from vehicle fuel reported in MWh.	
Stationary combustion	GHG Protocol Corporate Standard, GRI 302-1	Gas and fuels used for heating and in testing reported in MWh.	
Total energy use		The summation of all the above metrics reported in MWh.	Third-party assured

## Social and Governance topics

### Engagement and satisfaction

ATIC Engagement Index	GRI 2-29 SV-PS-330a.3	Intertek is assessed and scored across five categories of engagement (NPS score, Customer Retention, Rework Rate, Employee Turnover and TRIR). The total score represents the average of the five categories assessed at Group level.	
Voluntary permanent turnover	GRI 401-1 SV-PS-330a.2	<p>Voluntary permanent leavers are employees who choose to leave the company themselves throughout the calendar year, e.g. found a job with another company or retirement. This includes full time employees and does not include employees on a fixed term contract.</p> <p>Voluntary Permanent Turnover % = Voluntary Permanent Leavers / Average Total Headcount</p>	Third-party assured



Business ethics			
Completion of compliance training		<p>Percentage completion of annual compliance training by eligible employees (online or face to face, when available) during the training window. The training module is available in our internal learning platforms and is compulsory for all eligible employees.</p> <p>Completion of compliance training % = Number of completions / Eligible employees</p>	Third-party assured
Customer satisfaction			
Net Promoter Score ('NPS')	GRI 2-29	<p>Measurement of customer satisfaction and key source of feedback. Promoters (score 9-10), Passives (score 7-8), Detractors (score 0-6).</p> <p>NPS score = (Customers who are Promoters – Detractors) / Average number of NPS interviews per month</p>	
Average NPS interviews per month	GRI 2-29	Monthly average number of NPS interviews logged via feedback forms completed by employees whilst interviewing customers.	Third-party assured
Customer retention	GRI 2-29	<p>Percentage of customers Intertek lost in a 12-month cycle.</p> <p>Customer retention % = (total active customers – number of customers lost) / (total active customers)</p>	
Rework rate		Measures the accuracy and quality of work completed. Measures work re-performed (outside of planned re-performance for QMS reasons) as a percentage of total transactions.	
Occupational health & safety			
Hazard observations	GRI 403-9	Identified and reported incidents of unsafe conditions that may endanger people, equipment or the environment.	
Near miss	GRI 403-9	A work-related undesired event, which was avoided by circumstance, and did not result in injury or loss.	



First aid injury	GRI 403-9	Any personal harm that requires first aid, medical treatment or results in lost time and/or job restriction.	
Lost time incident	GRI 403-9	A work-related injury or illness that requires time away from work excluding the day of the incident	
Medical treatment incident	GRI 403-9	A work-related injury or illness that requires medical treatment from a medical professional beyond first aid.	
Fatality	GRI 403-9	A work-related death of an employee.	
Total recordable incident rate ('TRIR')	GRI 403-9	Rate of recordable incidents per 200,000 hours worked. Recordable incidents include medical treatment incidents, lost time incidents, and fatalities.  TRIR = ((Lost time incidents + Medical treatment incidents + Fatalities) * 200,000 hours) / (Total number of hours worked)	Third-party assured

**Other terms**

Near-term targets		Climate-related targets approved by the Science-based Target initiative ('SBTi').	
Client sites		Locations, which Intertek does not own or lease and does not pay for utilities. Client sites are added to the reporting structure for any possible scope 3 impact activities only.	
Number of employees		Number of employees per our Cognos financial system. Basis is people included on the payroll, so can include full-time, part-time and people on fixed-term contracts. Number of employees is used for intensity ratios and extrapolations.	
Total headcount		Total headcount as reported in our 5x5 system. Headcount is used for our turnover metric.	
Work-related incidents		Those that occur when travelling during work activities but not when commuting from/to home to/from a normal place of work.	



Eligible employees		Those with access to the LUCIE training or any other learning platforms and those receiving compliance training face to face. New joiners complete training throughout the year as part of their induction. Eligible employees are determined as of a point in time when the training goes live and excludes employees on long-term leave.	
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