



LRQA Independent Assurance Statement

Relating to National Grid Electricity Transmission PLC's Annual Environmental Report Commitments for the Fiscal Year 2026

This Assurance Statement has been prepared for National Grid Electricity Transmission PLC in accordance with our contract.

Terms of Engagement

LRQA was commissioned by National Grid Electricity Transmission PLC (NGET abbreviated) to provide independent assurance of a selection of its Annual Environmental Report Commitments for the Fiscal Year 2026 (April 1st, 2025, to March 31st, 2026) against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier. The verification was carried out against LRQA's Report Assurance Procedures based on current best practice, which are in accordance with ISAE 3000 and ISAE 3410 and used the following principles of inclusivity, materiality, responsiveness and reliability of performance.

Our assurance engagement covered NGET's global operations and activities and specifically:

- Confirmed that the report includes metrics consistent with environmental reporting; and
- Evaluated the accuracy and reliability of data and information for only the selected commitments listed below:
 - 1.3 Create a substation energy efficiency programme
 - 1.7 Deliver low-carbon construction and compensate for ongoing emissions from T2 construction projects.
 - 1.8 Encourage 80% of National Grid's top suppliers (by emissions) to have science-based targets (SBT)
 - 1.9 Install 1,430 ac EV charging bays and 40 dc EV chargers in support of the commercial fleet electrification programme
 - 1.10 All band A-C company cars to be Zero Emission Vehicles (ZEVs)
 - 1.11 Phase out the use of diesel generators where commercially and technical viable
 - 2.1 Achieve zero waste to landfill across our construction projects
 - 2.2 All construction projects to report on waste avoidance opportunities
 - 2.6 Pilot and implement circular economy principles by aligning our business to international recognised standards, e.g. BS 8001 - circular economy standards
 - 2.7 Align our Procurement Strategy to international recognised standards, e.g. ISO20400 Sustainable Sourcing Standard
 - 2.8 Maintain our high standards of oil containment and pollution management.
 - 3.3 Work collaboratively with other transmission owners to agree a consistent approach to measure biodiversity impact and dependencies in the supply chain (inc. water)
 - 3.4 Identify species-focused initiatives aligned with local priorities as part of construction delivery
 - 4.1 Have an engaged workforce on environmental issues that lead by example
 - 4.2 Take bold steps to tackle our SF6 emissions and stimulate the market to more rapidly meet our stakeholders needs
 - 4.3 Work collaboratively with the other Transmission Owners to find common solutions and develop a consistent approach to sustainability issues
 - 4.4 Be an environmental leader for the energy industry by actively contributing and shaping the discussions in external working groups
 - 4.5 Maintain a certified Environmental Management System



Our assurance engagement excluded the data and information of NGET's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to NGET. LRQA disclaims any liability or responsibility to others as explained in the end footnote. NGET's responsibility is for collecting, aggregating, analyzing, and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of NGET.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that NGET has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information for only the commitments listed on this assurance statement;

The opinion expressed is formed on the basis of a limited level of assurance¹ and at the materiality of the professional judgement of the verifier.

Table 1. Summary of NGET's Key Commitments for FY26:

FY26 Report Commitment	Status
1.3 Create a substation energy efficiency programme	Achieved
1.7 Deliver low-carbon construction and compensate for ongoing emissions from T2 construction projects.	Achieved
1.8 Encourage 80% of National Grid's top suppliers (by emissions) to have science-based targets (SBT)	61% of suppliers have set a target, vs commitment of 80%.
1.9 Install 1,430 ac EV charging bays and 40 dc EV chargers in support of the commercial fleet electrification programme	Achieved
1.10 All band A-C company cars to be Zero Emission Vehicles (ZEVs)	Achieved
1.11 Phase out the use of diesel generators where commercially and technical viable	Achieved
2.1 Achieve zero waste to landfill across our construction projects	Achieved
2.2 All construction projects to report on waste avoidance opportunities	Waste avoidance opportunities were identified and reported by one project in FY26, among 103 projects reporting waste data.
2.6 Pilot and implement circular economy principles by aligning our business to international recognised standards, e.g. BS 8001 - circular economy standards	Achieved

¹ The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



2.7 Align our Procurement Strategy to international recognised standards, e.g. ISO20400 Sustainable Sourcing Standard	Achieved
2.8 Maintain our high standards of oil containment and pollution management.	Achieved
3.3 Work collaboratively with other transmission owners to agree a consistent approach to measure biodiversity impact and dependencies in the supply chain (inc. water)	Achieved
3.4 Identify species-focused initiatives aligned with local priorities as part of construction delivery	Achieved
4.1 Have an engaged workforce on environmental issues that lead by example	Achieved
4.2 Take bold steps to tackle our SF6 emissions and stimulate the market to more rapidly meet our stakeholders needs	Achieved
4.3 Work collaboratively with the other Transmission Owners to find common solutions and develop a consistent approach to sustainability issues	Achieved
4.4 Be an environmental leader for the energy industry by actively contributing and shaping the discussions in external working groups	Achieved
4.5 Maintain a certified Environmental Management System	Achieved

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing NGET's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through interviews with management and a review of procedures and processes in place to manage stakeholder engagement;
- Reviewing NGET's process for identifying and determining material issues to confirm that the right issues were included in their Report. We did this by independently reviewing NGET's internal materiality process, reviewing reports written by NGET to ensure that sector specific issues were included for comparability, referencing the OFGEM Environmental Reporting Guidance;
- Auditing NGET's data management systems to confirm that there were no significant errors, omissions or misstatements in the Report. We did this by:
 - sampling specific source and aggregated data points referenced in the Report;
 - speaking with key people responsible for compiling the data and drafting the Report; and
 - interviewing members of the executive committee, senior management, and various other roles within the company by virtual meeting.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the



International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 23rd September 2026

A handwritten signature in black ink, appearing to read 'A. Peirce', is written over a light blue horizontal line.

Alexander Peirce
LRQA Lead Verifier
On behalf of LRQA, Inc.
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