



# LRQA Independent Assurance Statement

## Relating to Sysco Corporation for Calendar Year 2022

This Assurance Statement has been prepared for Sysco Corporation in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by Sysco Corporation (Sysco) to provide independent assurance on its assertion (“the Report”) for calendar year 2022 against the assurance criteria below to a limited level of assurance using LRQA’s verification procedure and ISO 14064 - Part 3 for greenhouse gas data. LRQA’s verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Sysco’s operations and activities in the United States and Canada and specifically the following requirements:

- Verifying conformance with:
  - Sysco’s reporting methodologies for the selected datasets: Scope 1, 2 and 3 GHG emissions and water use data; and
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data<sup>1</sup> and
- Evaluating the accuracy and reliability of data and information for only the selected indicators:
  - Direct (Scope 1) and Energy Indirect (Scope 2) GHG emissions;
  - Scope 3 GHG emissions verified by LRQA only include business travel (hotel stays, car rentals and air travel); and
  - Water withdrawn, discharged, and consumed.

Sysco’s data and information exclude International Food Group, Guest Supply, Sysco Ventures, Central Warehouse, and European Imports.

LRQA’s responsibility is only to Sysco. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Sysco’s responsibility is for collecting, analysing 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 Sysco.

### LRQA’s Opinion

Based on LRQA’s approach, we believe that Sysco has, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

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<sup>1</sup> <http://www.ghgprotocol.org/>

<sup>2</sup> 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.



**Table 1. Summary of Sysco GHG Emissions and Water Data for Calendar Year 2022**

Scope of GHG emissions	Quantity	Unit
Scope 1 GHG emissions	1,002,632	MT CO2e
Scope 2 GHG emissions (Location-based) <sup>1</sup>	241,424	MT CO2e
Scope 2 GHG emissions (Market-based) <sup>1</sup>	217,568	MT CO2e
Scope 3 GHG emissions – Business Travel	10,660	MT CO2e
Water Withdrawn	103.8	Million Ft3
Water Discharge (Sewer) <sup>2</sup>	76.8	Million Ft3
Water Consumed	27.0	Million Ft3

Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015

Note 2: Some site Water Discharge (Sewer) can include storm water that is discharged and metered to sewer where the local utility treats. Storm water is not included in Water Withdrawn.

**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:

- Interviewed relevant staff of the organization responsible for managing each data set;
- Checked the reported data against aggregated data and primary records provided by Sysco; and
- Recalculated a sample of GHG emissions and water data to confirm the reporting methodology.

**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: June xx, 2023

Andrea M. Bockrath  
 LRQA Lead Verifier  
 On behalf of LRQA, Inc.  
 201 City West Blvd.,  
 Houston, Texas 77042  
 LRQA reference: UQA00000995

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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