



Sustainability Report

Statement from the Chief Executive

For DCC, sustainability is a systematic approach to identifying and managing the key economic, social and environmental drivers that will ensure the resilience of our business and deliver long term sustainable shareholder value.

The Sustainability Committee has continued to focus on the aspects of sustainability that are material to the Group and our activities and performance in these areas is reported in more detail below. We are determined to ensure that sustainability is integrated into existing business processes, such as strategic planning and monthly reporting, and are working to identify how best to achieve this in the current year.

The talent, innovation and entrepreneurial flair of our employees have been essential to DCC's strong growth and achievements to date. Their continued engagement, motivation and development will be fundamental to the future success of our businesses. We are currently developing Group wide metrics on this important aspect of our sustainability approach.

Health and safety receives significant management attention with regular monitoring and review of performance at all levels. We continue to improve management systems, provide appropriate training and raise safety awareness through promotional campaigns. We are pleased to report that both measures of lost time injury rates have decreased significantly since last year, but we are not complacent and zero lost time injuries remains our ultimate goal.

The long term impact of climate change is a global challenge. Government policies, customer concerns and extreme weather patterns impact consumption demand, global supply chains and commodity prices. Internally

we rigorously monitor our operational carbon emissions and improve energy efficiency where cost effective and practical. We have retained our position in the Carbon Disclosure Project (CDP) Irish Climate Leaders index for the second year, based on our response to CDP's investor questionnaire which covered all of the Group's operations.



As a successful business, DCC makes a significant contribution to the economy, creating value which is distributed to stakeholders as outlined in the graphic on page 55.

The new version of the Global Reporting Initiative (GRI) Guidelines was published in May this year and the final version of an Integrated Reporting Framework is expected from the International Integrated Reporting Council (IIRC) later this year. The release of these standards will provide us with a timely opportunity to review the format of reporting to investors and other stakeholders.

Profile, Boundary and Scope of Sustainability Reporting

This Sustainability Report follows the same reporting cycle and fiscal year as the Annual Report, to 31 March 2013, and includes all Group subsidiaries. Joint ventures are not included in the carbon emissions or LTI data. There are no significant changes from previous

reporting periods in the scope, boundary or measurement methods applied in the report and there is no restatement of data from the 2012 Sustainability Report. We continue to report consistently on those aspects of sustainability that are material at a Group level: people, health and safety, environment and economic contribution, as we have done for the past three years. Within these headings we report on key issues common to all of our businesses. Given the diversity of the Group's business activities, at a subsidiary level some aspects may take on more importance than others, for example community relationships in a waste management business or product safety in a healthcare business.

The impact of new reporting standards from GRI and IIRC remains to be seen but they will certainly inform developments in corporate reporting into the future. Reflecting this trend towards integration, each divisional operating review in this Annual Report includes commentary on areas of sustainability relevant to their businesses and non-financial KPIs are included in the Group Key Performance Indicators section on page 14.

This Report meets the requirements of the GRI level C+ standard, as identified in the content table on page 56. Summary criteria for the recording and reporting of lost time injuries and carbon emissions are available on the DCC website. Feedback on this Report is welcome and should be addressed to John Barcroft, Head of Group Sustainability or David Byrne, Deputy Chairman and Senior Independent Director.

Sustainability Report (continued)

Governance, Structures and Processes

The Sustainability Committee, chaired by the Chief Executive, met five times during the year. The Committee includes divisional and subsidiary managing directors and senior Group executives and is tasked with identifying how the concepts of corporate sustainability can be used to augment and strengthen our businesses.

During 2012, Forum for the Future¹, was engaged to facilitate a workshop with the Sustainability Committee. The purpose was to develop a standard framework which provided a consistent, systematic approach to sustainability while at the same time being flexible enough to be applied at all levels across our diverse businesses.

The process of developing this framework, at Group and divisional levels, has confirmed the key values, enablers and aspects of our businesses and challenged us to set clear objectives to enhance them and to measure and report on their performance. Currently, the framework is being finalised and the outputs will be integrated into regular planning, budgeting and reporting processes in the current year.

Stakeholder Engagement

Stakeholder input is important to our work on sustainability and we welcome all opportunities to engage in that regard.

During the year we engaged with a number of shareholders and continue to benefit from their input and observations on sustainability reporting. In addition, we have begun to review the criteria set out by EIRIS who collect environmental, social and governance data for fund managers and other clients, including the FTSE Group for the FTSE4Good responsible investment index.

Sustainability is an agenda item at divisional and subsidiary board meetings and is the principal means of engaging with these management teams. As key stakeholders in our approach to sustainability, subsidiary management are essential to embedding the approach into business processes.

Material Aspects

Material aspects were initially determined in 2010 by the Corporate Sustainability Working Group (the forerunner to the Sustainability Committee), following consultations with senior executives around the Group. A materiality matrix, with levels of importance to stakeholders and to DCC forming the two axes, was used to rate a wide spectrum of sustainability issues, allowing those that ranked highly on both axes to be prioritised for reporting. Over time these have evolved and currently four key aspects - people, health and safety, environment and economic contribution - are considered to be material at Group level.

Divisions and individual subsidiaries have additional aspects that are of particular relevance to them dependent on their business sector - for example customer engagement, supply chains, employee training and development, waste reduction, water conservation and resource scarcity.

Our People

At 31 March 2013, DCC employed 9,803 people across the Group, approximately 90% of whom are in permanent employment. This figure has increased by approximately 10% from the prior year due to a number of recent acquisitions, in particular the acquisitions by DCC Energy of LPG distribution businesses in the UK, Benelux and Scandinavia and by DCC Healthcare of Kent Pharmaceuticals.

An analysis of DCC employment by division and by geographic area is as follows:

Division	Employee numbers	%
DCC Energy	4,715	48
DCC SerCom	1,661	17
DCC Healthcare	1,576	16
DCC Food & Beverage	911	9
DCC Environmental	887	9
DCC Corporate	53	1
	9,803	100

Geography	Employee numbers	%
UK	7,232	74
Ireland	1,797	18
Continental Europe	640	7
Other	134	1
	9,803	100

Graduate Recruitment Programme

The DCC graduate recruitment programme is now in its third year with the first tranche of graduates preparing to complete the programme in August. Due to the success of the programme in its first year, we are delighted to be in a position to offer all seven of the 2011 graduates permanent roles; they will begin the next stage of their careers with a number of our companies in September 2013. The 2012 graduates have now completed their first placement and are commencing their second placement in another DCC company. The 2013 recruitment campaign has been completed and seven graduates will be commencing the next graduate cycle in September 2013.

gradIreland is Ireland's leading graduate advice and employment company and presents graduate recruitment awards each year. DCC entered for the first time this year and was shortlisted in the Best Graduate Training and Development Programme category.



Business Ethics

The Group Compliance function provides support for leadership teams across the Group to ensure that all our activities are conducted in a compliant and ethical manner.

During the year, detailed compliance workshops were held with subsidiaries across the Group, at which controls in a range of important legal and regulatory areas were reviewed. A programme of training and other improvements has been put in place on foot of those workshops, focusing on key areas such as competition law, data protection law and consumer protection rules.

These recent improvements build on previous initiatives in this area, including the introduction of Group Business Conduct Guidelines, Whistleblowing Policy and Anti-Bribery and Corruption Policy. We commenced online training during the year, aimed at reminding employees across the Group of the importance of our Business Conduct Guidelines and Whistleblowing Policy and of ethical and fair behaviour in all areas of our business. This training is continuing and will be provided in all Group subsidiaries during 2013.

Diversity and Equal Opportunities

DCC recognises and appreciates the variety of characteristics which make individuals unique and embraces the benefits of bringing together people from a wide range of backgrounds and with diverse skills, qualities and experiences. DCC also promotes the fostering of a working culture which is fair and inclusive, enabling all employees to make their distinctive contributions to the benefit of the Group. A diverse workforce not only benefits individuals by helping to create a positive working environment in which DCC employees can develop rewarding careers but also enriches our pool of talent, bringing new ways of thinking and enabling us to understand better the needs of all of our customers and provide outstanding service.

DCC's employment practices provide for equal opportunities to all existing and prospective employees recognising that our success is dependent upon the quality, effectiveness and skill base of our employees. We are committed to the fair and equitable treatment of all our employees.

In recognising the value of a diverse workforce to our business, we felt it important to bring additional focus to diversity and to ensure that its principles were consistently applied across the Group. In order to do this we created a Group policy statement on diversity and equal opportunities and distributed it to all Group companies, with the objective of ensuring that subsidiary policies accurately reflect the Group's overall commitment to the principles of diversity and equal opportunities. We plan to follow up with all Group companies to ensure that, where appropriate, relevant awareness and training programmes are in place in support of this commitment.

Health & Safety

The safety of our employees, customers and the general public is of paramount importance. Line managers are responsible for health and safety and are supported by experienced health and safety professionals in the implementation of policies and procedures. Risk control measures – including maintenance and inspections, training, design standards and emergency systems – are continuously reviewed, audited and monitored to confirm their effectiveness and to identify improvement opportunities.



"GB Oils employs over 2,700 people. Their safety is a constant focus within the company and is fundamental to our values and long term business success. In 2012 we launched the Safety First campaign and are committed to maintaining the positive momentum it is generating to build a stronger safety culture." Paul Vian, Managing Director, GB Oils.

Safety First is about changing attitudes and behaviour towards safety. It is the company's commitment to continuous improvement in health and safety and everyone within the business is charged with making sure it is highly visible and regularly discussed in every area and at every level. Safety First is a commitment to always support staff when they choose to work safely.

Five safety essentials were introduced - simple behaviours that help to focus attention on the safety of activities carried out on a daily basis. In addition, new Golden Rules establish specific task based rules to prevent the most common causes of accidents in the business.

Sustainability Report (continued)

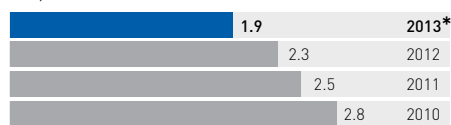
Health and Safety Performance

The lost time injury frequency rate (LTIFR) decreased for the third year in succession. While this is positive, we are still on a journey towards zero LTIs – an objective that benefits both employees and the businesses. The improvement in the LTIFR was driven by good results from, in particular, GB Oils, Allied Foods, the William Tracey Group and the businesses in the Healthcare division. Key themes for maintaining our objective of further reductions in LTIs include leadership activities, for example completing safety tours and encouraging a positive safety culture, and a focus on near miss reporting as a proactive approach to addressing below standard conditions before they become accidents.

The historical upward trend in the number of days lost as a result of lost time injuries (LTISR) has been reversed in the reported year by a reduction in the seriousness of the lost time injuries themselves and through active management of the return to work process.

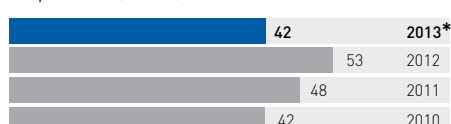
KPI - LTIFR

Number of lost time injuries² per 200,000 hours worked



KPI - LTISR

Number of calendar days lost per 200,000 hours worked



Process Safety

In common with other businesses handling high hazard products, process safety has been an increasing area of senior management attention over the

past number of years. Process safety is a blend of engineering and management skills focused on preventing catastrophic accidents caused by the loss of containment of dangerous substances such as oil or LPG.

Reflecting the potential for a major incident at one of our top tier COMAH³ sites in Ireland or the UK, more than twenty senior divisional and subsidiary directors within DCC Energy participated in process safety leadership training in 2012. The training covered core principles of process safety management including increasing board level understanding, development of process safety improvement plans and the monitoring of process safety performance. A follow up session will be completed in the current year to formally assess progress on the divisional, subsidiary and individual actions arising from the training courses.

Environment

Climate Change

The challenge of climate change continues unabated as global emissions continue to rise, increasing the frequency and intensity of extreme weather events over the longer term. While uncertainties remain, it is clear that economic growth and carbon emissions must be decoupled if there is any chance of keeping a global temperature increase to a manageable level. As this change occurs all businesses will need to assess where they are vulnerable and where there is opportunity to be part of the solution to climate change. As noted in the case study from Laleham Healthcare on page 53, leading multinationals are increasingly focusing on carbon in their supply chains.

At the UN Rio+ Earth Summit in June 2012, the UK Deputy Prime Minister announced that companies listed on the London Stock Exchange would be required to report their greenhouse gas emissions. DCC has already been publicly reporting emissions

for a number of years so we are well positioned to meet this mandatory reporting requirement.

Greenhouse Gas Emissions

Details of our energy use and greenhouse gas emissions are set out in the table on page 54. The DCC Energy and Carbon Reporting Guidelines, based on the Greenhouse Gas Protocol, set out in detail the scope and sources included in the DCC Group carbon footprint⁴.

Total carbon emissions for the Group increased by 6% from the prior year. The increase in emissions is principally due to three factors:

- acquisitions in the year and full year contributions from acquisitions made in the year ended 31 March 2012 (in particular Butler Fuels and Oakwood Fuels),
- increase in diesel fuel use in the Energy division given the lower winter temperatures, and
- increase in heating fuels (natural gas and heating oils) used in our facilities due to a colder winter compared to the prior year.

The full year impact of reduced activity in Allied Foods resulted in a decrease of 3,220 tonnes CO₂e and challenging trading conditions in the Environmental division reduced emissions by approximately 1,600 tonnes CO₂e.

Subsidiaries continue to identify opportunities to reduce energy usage through greater efficiency in vehicle routing, improving driving techniques, engine monitoring and the use of energy efficient technologies. Through these initiatives, progress is being made towards our targeted reduction in carbon intensity of 15% by 2015 against a 2011 baseline. In 2013 we will be updating our online carbon reporting IT platform to a system which will improve the efficiency of reporting and provide management with more sophisticated tools to monitor performance against out targets.



Transport and heating fuels from non-renewable sources make up the direct sources of primary energy purchased within the Group. In total they represented 1,214,321 Gigajoules (GJ) of energy with road diesel and natural gas accounting for 80% and 10% respectively of the total and other fuels contributing 10%. Indirect energy consumption amounted to 172,402 GJ from electricity purchased. Green tariff electricity accounts for less than 1% of indirect energy purchased.

Scope 3 emissions are indirect emissions outside of our immediate operational or financial control, for example business travel, extraction of raw materials, supplier emissions, consumption of products and waste disposal. While we have not systematically quantified Scope 3 emissions, the use of products sold within the Energy division is a significant source of carbon emissions. The use of oils, LPG and natural gas sold by DCC Energy subsidiaries accounted for approximately 26 Mtonnes of CO₂e emissions, an increase from 21 Mtonnes in the prior year reflecting increased volumes of products sold in the year.

Carbon Disclosure Project

In 2012, DCC maintained its position in the Irish Climate Leaders index which is based on responses to the Carbon Disclosure Project (CDP) investor questionnaire. The CDP is a global initiative, funded by the investment community, which encourages companies to formally report their carbon emissions and the steps they are taking to address the challenge of climate change.



Gem Distribution is the UK's exclusive Xbox distributor and largest UK distributor of Logitech, Microsoft and Symantec products to all the major retailers and E-tailers.

Gem's 135,000 square foot warehouse facility in Altham has 9,500 pallet locations and 8,500 picking locations. In 2012, company management reviewed options to replace the existing lighting with energy efficient fluorescent lamps. The replacement project was completed in January 2013 and includes PIR sensors which detect abrupt changes in temperature/motion at a given point and also react to the amount of daylight within the warehouse. Energy use has reduced by over 40% compared to the same period in the prior year. Annualised carbon savings are estimated at 150 tonnes and payback for the project will be approximately 3 years.

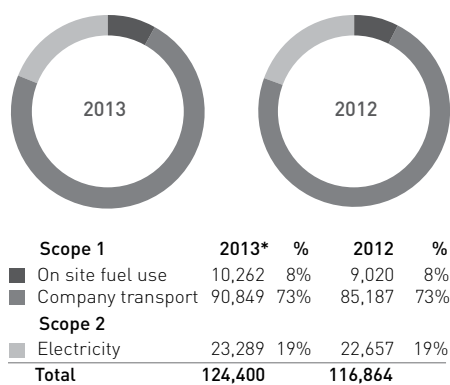
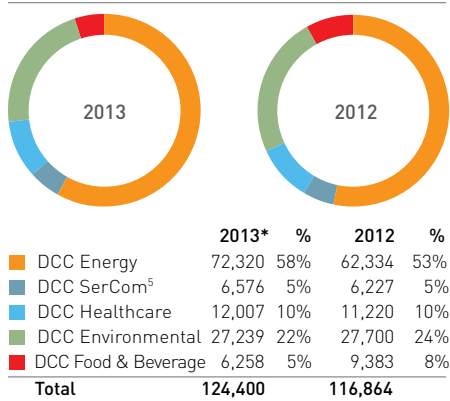


Laleham Healthcare develops and manufactures a wide range of cosmetic products for a number of health and beauty brand owners, including L'Oréal, owner of The Body Shop. During 2012 Laleham was invited as one of L'Oréal's top 150 suppliers to participate in the Carbon Disclosure Project's Supply Chain Program.

"In responding to L'Oréal's invitation we were able to demonstrate a common set of values and goals with one of our key customers which by working together will enhance our ability to achieve better results". Tim O'Connor, Managing Director, Laleham Healthcare.

Reporting data to the CDP has enabled Laleham as a business to focus efforts on key sustainability objectives, investing in water and energy efficient equipment and changes to work practices to meet multi year reduction targets for carbon emissions, water consumption and waste arising on site.

Sustainability Report (continued)

CO₂e emissions (tonnes) by sourceCO₂e emissions (tonnes) by division

Compliance and spills

No fines for non-compliance with environmental laws and regulations (for example in relation to waste packaging, waste electronic and electrical equipment, pollution or environmental licencing) have been incurred in the reporting period and no environmental cases have been brought through dispute resolution mechanisms. However, across our twenty one sites with waste management licences, four instances of non-compliance were identified by regulators during the year at four locations, resulting in a lower compliance rating being applied by the regulator to those sites. While disappointing, no enforcement action was taken and steps have been taken to strengthen the understanding and controls of licencing conditions and regain our previously excellent site ratings in the current year.

Potential for significant environmental impact from loss of containment of products arises principally in our oil businesses, specifically from sea fed oil terminals. These terminals are regulated under the EU Seveso II Directive and are subject to regular inspection by the regulatory authorities. No significant spills were recorded in the reporting period⁶. Given the potential impact on the environment from even a relatively small quantity of oil, all spills are treated seriously and responded to appropriately in accordance with established emergency procedures.

Carbon Reduction Commitment Energy Efficiency Scheme

Following a consultation review, the UK Government has simplified the CRC Scheme to reduce the reporting requirements on participants. While this is welcome, there is no net impact on the CRC levy payable by DCC's UK subsidiaries, in the order of Stg£250,000 per annum. All energy efficiency measures taken by subsidiaries to reduce consumption of electricity and natural gas save not only on the cost of the energy itself, but also on the CRC levy of Stg£12/tonne of carbon emissions.

Ozone depleting substances

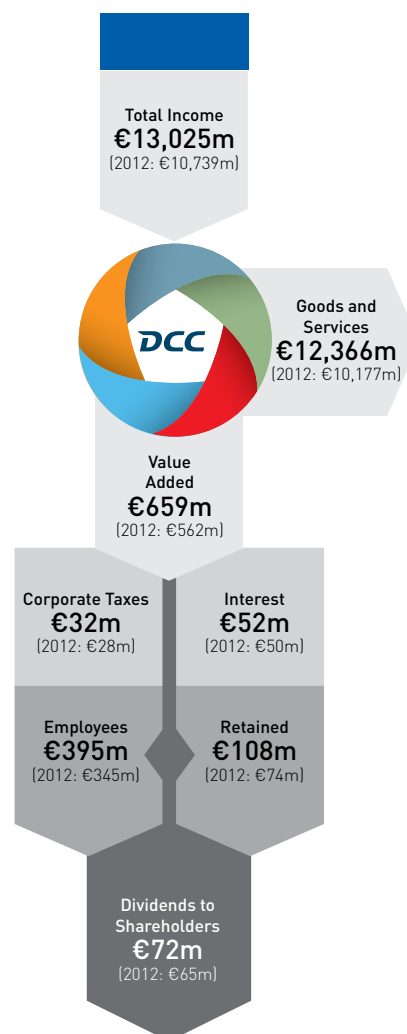
Very few of our businesses now use ozone depleting substances (ODS) in their refrigeration or cooling systems. As ODS continue to be phased out in accordance with international agreements, fugitive emissions of ODS from DCC subsidiaries continue to decrease to immaterial levels.

In the year, a total of 22 kgs of R22 was lost to the atmosphere. This is equivalent to 0.00121 tonnes of CFC-11 (0.0114 in prior year), the international metric for measuring ODS. Ammonia gas and other refrigerates used (e.g. R404A, R410A, R407C) have an ozone depletion potential of zero.

Economic Contributions

A key measure of our sustainability is the economic value generated from our activities over the long term. Other sections of the Annual Report present detailed financial information, which is summarised in the graphic to represent the principal value added to stakeholders.

In the year ended 31 March 2013, €659 million of added value was created, taking account of the cost of inputs from suppliers of €12,366 million and revenue of €13,025 million. This value added is distributed in the form of remuneration to employees of €395 million, corporate taxes of €32 million, interest to lenders of €52 million and dividends⁷ to shareholders of €72 million. €108 million is retained in the business to fund further growth.





Community Support

Across the DCC Group, subsidiaries are involved in activities to support local communities and charities. Employees are actively involved in fundraising and giving their time and effort to these campaigns, supported by direct financial contributions.

Our partnership with Social Entrepreneurs Ireland – an independent, non-profit organisation which identifies and supports social entrepreneurs in growing their ideas from concept to reality – is in its third year. Last year saw an exceptional and diverse group of finalists demonstrate the potential of their projects. They are now receiving tangible assistance from SEI to scale up their ideas. One of the finalists, James Whelton of Coder Dojo, is profiled below.



social
entrepreneurs
IRELAND

As the importance of computer literacy and IT skills increases in the modern economy, there is a challenge to find appropriate ways to teach these complex and ever changing skills. At the same time, there is a growing body of children who have a strong interest in this area. While children who are interested in sports or who thrive in the traditional school environment are well catered for, there is little support available for children who enjoy coding or other IT related activities.

When he was still in school, James Whelton started a computer club for his classmates to teach them about computers and coding. So popular was the initial class that there was soon interest from neighbouring schools and James realised the latent demand that existed. In response to the overwhelming demand, James founded Coder Dojo, an Irish led, global network of free not-for-profit computer clubs where young people learn to code and develop websites, apps, games and more. Coding is taught by professionals who volunteer their time and is entirely free. Coder Dojo has proven to be hugely popular and highly scalable. There are now 53 Dojos in Ireland and 126 Dojos in total around the world, from San Francisco to Melbourne to Tokyo. The young people who attend Coder Dojo make friends, build confidence and develop a stronger sense of purpose.

¹ Forum for the Future is a UK based independent, non-profit organisation who work internationally with businesses on strategies for sustainability.

² A Lost Time Injury is defined as any injury that results in at least one day off work following the day of the accident.

³ Control of Major Accident Hazards

⁴ Carbon dioxide emissions make up over 99% of the Group's greenhouse gas emissions. Other greenhouses gases emissions include fugitive refrigerant gases (198 tonnes CO₂e) and fugitive landfill gas emissions from a closed landfill in Scotland where 80% of the methane is captured to generate renewable energy (832 tonnes CO₂e).

⁵ Including DCC head office emissions (114 tonnes CO₂e)

⁶ Significant is defined as a major environmental event which exceed EC reporting thresholds under Control of Major Accident Hazards (COMAH) regulations.

⁷ Paid and proposed for the year ended 31 March 2013

Sustainability Report (continued)

Report Application Level			C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures	OUTPUT	Report on: 1.1 2.1 - 2.10 3.1- 3.8,3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assessed	Report on all criteria listed for level C plus: 1.2 3.9, 3.13 4.5 -4.13, 4.16 - 4.17	Report Externally Assessed	Same as requirement for Level B	Report Externally Assessed
	G3 Management Approach Disclosures	OUTPUT	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach Disclosures for each Indicator Category	
	G3 Performance Indicators & Sector Supplement Performance Indicators	OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of Economic, Social and Environmental		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human Rights, Labor, Society, Product Responsibility		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a)reporting on the Indicator or b) explaining the reason its omission	
*Sector supplement in final version								

Content table for GRI Level C

GRI Section No.	Standard Disclosure	Reported	Report Page
1.1	Statement from Chief Executive	Fully	49
2.1 - 2.10	Organisational Profile	Fully	2-5
3.1 - 3.8	Profile, Boundary and Scope	Fully	49
3.10 - 3.12	Restatement	Fully	49
4.1 - 4.4	Governance	Fully	68-73
4.14 - 4.15	Stakeholder Engagement	Fully	50
EC1	Direct Economic Value	Fully	55
EN3	Direct Energy Consumption	Fully	53
EN4	Indirect Energy Consumption	Fully	53
EN16	Greenhouse Gases	Fully	54
EN17	Other Indirect Sources	Fully	53
EN19	Ozone Depleting Substances	Fully	54
EN23	Spillage	Fully	54
EN28	Non-Compliance	Fully	54
LA1	Workforce	Partially	50
LA7	Rates of Injury	Partially	52
SO2	Corruption	Fully	51
SO6	Political Contributions	Fully	67

Independent Assurance Report to the Directors of DCC plc

We have been engaged by the directors of DCC plc (DCC) to perform an independent assurance engagement in respect of selected aspects of DCC's sustainability performance, disclosed in its Sustainability Report for the year ended 31 March 2013 ('the Report').

What we did and our conclusions

We planned and performed our work, summarised below, to obtain the evidence we considered necessary to reach our assurance conclusions on the Selected Sustainability Data.

What we are assuring (Selected Sustainability Information)

- The selected sustainability data for the year ended 31 March 2013 marked with the symbol * presented in the Report (the Selected Sustainability Data).
- DCC's declared Global Reporting Initiative (GRI) application level of C+ of the GRI "G3" Guidelines as stated on page 49 of the Report.

The scope of our work was restricted to the Selected Sustainability Information for the year ended 31 March 2013 and does not extend to information in respect of earlier periods or to any other information in the Report.

How the information is assessed (Reporting Criteria)

DCC's Reporting Criteria at <http://www.dcc.ie/~media/Files/D/DCC-Group-Plc/pdfs/carbon-LTI-reporting-criteria.pdf> and the GRI G3 Guidelines



at <https://www.globalreporting.org/reporting/guidelines-online/G3Online/Pages/default.aspx> set out how the Selected Sustainability Data is measured, recorded and reported.

Assurance standard applied¹
ISAE 3000.

Level of assurance²
Limited Assurance.

Understanding DCC's reporting and measurement methodology

There is not yet an established practice for evaluating and measuring sustainability performance information. The range of different, but acceptable, techniques used can result in materially different reporting outcomes which may affect comparability with other organisations. It is therefore important to read and understand the Reporting Criteria at <http://www.dcc.ie/-/media/Files/D/DCC-Group-Plc/pdfs/carbon-LTI-reporting-criteria.pdf> and the GRI G3 Guidelines at <https://www.globalreporting.org/reporting/guidelines-online/G3Online/Pages/default.aspx> that DCC has used to evaluate and measure the Selected Sustainability Data.

Limited assurance work performed on the Selected Sustainability Information

We performed the following activities:

- Evaluated the design and implementation of key processes and controls over the Selected Sustainability Data;
- Assessed the source data used to prepare the Selected Sustainability Data for 2012/2013, including re-performing a sample of calculations;
- Carried out analytical procedures over the Selected Sustainability Data;
- Examined on a sample basis the preparation and collation of the Selected Sustainability Data, as well as making inquiries of management and others;
- Performed site visits to eight sites to review systems and processes in place for managing and reporting on sustainability activities, and examined source documentation on a sample basis;

- With respect to the carbon figures disclosed on page 54 of the Report, we evaluated the methodology and basis of converting the original reported unit into carbon emission equivalent tonnes. We agreed a sample of emission factors back to the stated source (as detailed in the Reporting Criteria);
- Reviewed the Selected Sustainability Data disclosures; and
- Assessed the GRI Index on page 56 of the Report for compliance with the GRI application level requirements for C+. This consisted of examining supporting documentation, on a sample basis, where relevant.

Our conclusions

As a result of our procedures nothing has come to our attention that indicates:

- The Selected Sustainability Data for the year ended 31 March 2013 is not prepared in all material respects with the Reporting Criteria; and
- DCC's declared GRI application level of C+ on page 49 of the Report is not fairly stated in all material respects.

DCC's responsibilities

The directors of DCC are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the Selected Sustainability Data;
- establishing objective assessment and Reporting Criteria for preparing the Selected Sustainability Data;
- measuring DCC's performance based on the Reporting Criteria; and
- the content of the Annual Report.

Our responsibilities

We are responsible for:

- forming independent conclusions, based on our limited assurance procedures;
- reporting our conclusions to the directors of DCC; and
- reading the other information included in the Report as well as the Chief Executive's Review, Group at a Glance, Business Model and Strategy, Corporate Governance Statement and

Report of the Directors of the DCC plc Annual Report, and considering the consistency of that other information with the understanding gained from our work, and considering the implications for our report if we become aware of any material inconsistencies. Our responsibilities do not extend to any information other than the Selected Sustainability Data in the Report.

This report, including our conclusions, has been prepared solely for the directors of DCC as a body in accordance with the agreement between us, to assist the directors in reporting DCC's sustainability performance and activities. We permit this report to be disclosed in the Annual Report for the year ended 31 March 2013, to enable the directors to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Sustainability Data. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors as a body and DCC plc for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers
Chartered Accountants
Dublin, Ireland
13 May 2013

Notes

1. International Standard on Assurance Engagements 3000 (Revised) – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' issued by the IAASB.

2. Assurance, defined by the International Auditing and Assurance Standards Board (IAASB), gives the user confidence about the subject matter ("Sustainability Information") assessed against the Reporting Criteria. Reasonable assurance gives more confidence than limited assurance. The evidence gathered to support a reasonable assurance conclusion is greater than that gathered to support a limited assurance conclusion.

3. We comply with the applicable independence and competency requirements of the Chartered Accountancy Regulatory Board (CARB) Code of Ethics.