

INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of Linklaters LLP

1. Introduction and Objectives of Work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by Linklaters LLP (Linklaters) to provide reasonable assurance of its UK Scope 1, Scope 2 and limited Scope 3 Greenhouse Gas (GHG) Emissions for the Streamlined Energy and Carbon Reporting (SECR) submission (the 'Report'). The objective is to provide assurance to Linklaters and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for One Silk Street, London, EC2Y 8HQ and 310 The Crescent, Colchester Business Park, Colchester, CO4 9QH for the period 1st May 2023 to 30th April 2024 (the 'Selected Information'):

- Scope 1 (Direct GHG emissions)
- Scope 2 (Location-based) (Indirect GHG emissions from imported energy)
- Scope 2 (Market-based) (Indirect GHG emissions from imported energy)
- Scope 3 Business Travel – Grey Fleet (Indirect GHG emissions from transportation)

3. Reporting Criteria

The Selected Information has been prepared in accordance with the Linklaters' internal document on 'Greenhouse Gas Inventory Management Plan', with reference to the [Greenhouse Gas Protocol Corporate Accounting and Reporting Standard – revised version](#), [GHG Protocol Scope 2 Guidance](#) and the [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#).

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.
- Mileage for business travel (grey fleet) is derived from finance records, which are audited separately by an external financial auditor and are not addressed as part of this assurance.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Linklaters.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain reasonable assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Linklaters.

6. Assessment Standard

We performed our work to a reasonable level of assurance in accordance with the International Standard ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of Linklaters;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by Linklaters;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing Linklaters systems for quantitative data aggregation and analysis;
6. Reperforming aggregation calculations of the Selected Information; and
7. Reperforming greenhouse gas emissions conversions calculations.

A 5% materiality threshold was applied to this assurance.

8. Conclusion

On the basis of our methodology and the activities described above, it is our opinion that:

- The Selected Information has been presented in accordance with the Reporting Criteria and is, in all material respects, fairly stated.
- Linklaters has established appropriate systems for the collection, aggregation and analysis of quantitative data.

The table below is a copy of the Selected Information:

Linklater's Reported GHG Emissions – UK offices (London and Colchester)	FY2024 Emissions (tCO₂e)
Scope 1 (Direct GHG emissions)	1,330.7
Scope 2 (Location-based) (Indirect GHG emissions from imported energy)	2,491.6
Scope 2 (Market-based) (Indirect GHG emissions from imported energy)	0
Scope 3 Category 6 Business Travel (Indirect GHG emissions from transportation)	9.6

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code⁴.



Bureau Veritas UK Ltd

Registered in England & Wales, Company Number: 1758622

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London, 17th September 2024

¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants