

## Statement of verification

Herbert Smith Freehills Kramer LLP  
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### Scope

Herbert Smith Freehills Kramer LLP (henceforth referred to as HSF Kramer), engaged Carbon Footprint Ltd to verify its carbon footprint assessment and supporting evidence for the period **1<sup>st</sup> May 2025 to 30<sup>th</sup> April 2026**. HSF Kramer is responsible for the information within the GHG inventory. The responsibility of Carbon Footprint Ltd is to provide a conclusion as to whether the statements made are in accordance with the GHG Protocol Corporate Standard.

### Methodology

The verification was led by Georgina Whitlock, Senior Environmental Consultant, Carbon Footprint Ltd. Carbon Footprint Ltd completed the review in accordance with the [‘ISO 14064 Part 3 \(2019\): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements’](#). The work was undertaken to provide a limited level of assurance with respect to the GHG statements made. Carbon Footprint Ltd believes that the review of the assessment and associated evidence, coupled with this subsequent report, provides a reasonable and fair basis for our conclusion. The following data was within the scope of the verification (below shows the post-audit results):

|                               | GHG emissions source                           | Market-based tonnes CO <sub>2</sub> e | Location-based tonnes CO <sub>2</sub> e |
|-------------------------------|------------------------------------------------|---------------------------------------|-----------------------------------------|
| <b>Scope 1:</b>               | Natural gas, diesel fuel, refrigerants         | 580                                   | 580                                     |
| <b>Scope 2:</b>               | Purchased electricity & district heating       | 2,514                                 | 4,683                                   |
| <b>Scope 3:</b>               | Cat. 1. Purchased goods and services           | 34,264                                | 34,264                                  |
|                               | Cat. 2. Capital goods                          | 5,751                                 | 5,751                                   |
|                               | Cat. 3. Fuel- and energy related activities    | 1,318                                 | 1,377                                   |
|                               | Cat. 4. Upstream transportation & distribution | 573                                   | 573                                     |
|                               | Cat. 5. Waste generated in operations          | 770                                   | 770                                     |
|                               | Cat. 6. Business travel                        | 13,207                                | 13,207                                  |
|                               | Cat. 7. Employee commuting & home-working      | 5,496                                 | 5,329                                   |
|                               | Cat. 8. Upstream leased assets                 | 1,800                                 | 1,654                                   |
|                               | Cat. 14. Franchises                            | 429                                   | 429                                     |
| <b>Scopes 1,2 and 3 Total</b> |                                                | <b>66,704</b>                         | <b>68,618</b>                           |

### Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with the GHG Protocol Corporate Standard.

It is our opinion that HSF Kramer has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

**Georgina Whitlock, MEnvSci (Hons)**  
**Senior Environmental Consultant**  
**Carbon Footprint Ltd**