

DLA Piper UK LLP

Verification Statement – Limited Assurance

Reporting Year:
1st May 2023 – 30th April 2024

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Table of Contents

Introduction.....	2
Declaration of Independence	2
Roles and Responsibilities	2
Description of Activities.....	2
Objectives	3
Criteria	3
Level of Assurance and Materiality.....	3
Verification Opinion	3
Observations	5
Attestation	5



Introduction

Accenture (UK) Limited (“Accenture”) has been contracted by DLA Piper UK LLP (“DLA Piper”) for the independent third-party verification of direct and indirect carbon dioxide equivalent emissions (CO₂e), as provided in DLA Piper’s 2023/24 GHG assertion, to a limited level of assurance. This verification exercise has been performed according to the ISO 14064-3:2019 standard.

Declaration of Independence

The Accenture verification team acted independently from DLA Piper. We performed an objective review, safeguarded against potential self-interest threats by:

- i. Ensuring no member of the verification team has a business relationship or mutual business interest with DLA Piper, its directors, or managers beyond that required of this assignment;
- ii. Ensuring no member of the verification team holds a direct or indirect financial interest in DLA Piper; and
- iii. Establishing there is no known conflict of interest between Accenture and DLA Piper, including any close connections or previously held positions of employment.

Roles and Responsibilities

The management of DLA Piper is responsible for the organisation’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information.

It is Accenture’s responsibility to express an independent GHG verification opinion on the emissions as provided in DLA Piper’s 2023/2024 GHG assertion for the periods: 1st May 2023 – 30th April 2024.

Description of Activities

The operational boundary being considered for this exercise is defined as the following emissions sources:

- **Scope 1 (Direct)** – Emissions arising from the stationary combustion of gaseous and liquid fuels in facilities and operations, mobile combustion of vehicles and transport equipment, and refrigerant emissions
- **Scope 2 (Energy Indirect)** – Emissions arising from purchased electricity (location- and market-based)
- **Scope 3 (Other Indirect)**
 - Purchase goods and services
 - including water supply
 - Capital goods
 - Fuel- and energy-related activities
 - Upstream transportation & distribution
 - Waste generated in operations
 - including water treatment
 - Business travel
 - Employee commuting
 - including working from home activities



Objectives

The objectives of this verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions, as declared in the organisation’s GHG assertion were not: accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Criteria

Criteria against which the verification assessment was undertaken:

- i. **Reporting standard:** World Resource Institute’s Greenhouse Gas Protocol Corporate Accounting and Reporting Standard
- ii. **Reference calculation methodologies:**
 - a. Scope 1 emissions – World Resources Institute/World Business Council for Sustainable Development: *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* (the GHG Protocol);
 - b. Scope 2 emissions: World Resources Institute: *GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard*
 - c. Scope 3 emissions - World Resources Institute/World Business Council for Sustainable Development: *GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard*

Level of Assurance and Materiality

The chosen level of assurance must reflect the needs of intended users of the GHG assertion, as well as the relative degree of confidence required by Accenture in order to provide our conclusions.

Accenture and DLA Piper agreed that a limited level of assurance would be applied during this verification exercise. For this level of assurance, Accenture provides a limited assurance statement asserting that there is no evidence in the GHG assertion is not materially correct.

Through both qualitative and quantitative consideration, it was agreed that the Accenture verification team shall establish a materiality threshold of 5% at the gross organisational level for this exercise.

Verification Opinion

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted.

We conducted our verification of DLA Piper’s GHG assertion, which included assessment of the company GHG information system, monitoring and reporting methodology. This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria. This statement shall be interpreted with the GHG assertion of DLA Piper International LLP, inclusive of all operating entities, excluding DLA Piper Americas. Please note this is different to the contracting entity, DLA Piper UK LLP.



Accenture’s approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emissions information.

Based on the data and information provided by DLA Piper and the processes and procedures conducted, Accenture concludes with limited assurance there is no evidence that the GHG assertion:

- is not materially correct,
- is not a fair representation of the GHG emissions data and information, and
- is not prepared in accordance with the criteria listed above.

It is our opinion that DLA Piper has established sufficient systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

The GHG information for the period 01/05/2023 – 30/04/2024 is verified by Accenture to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. 100% of emissions by scope are verified as:

Reporting Period: 01/05/2023 – 30/04/2024			
Scope 1	Scope 2 (Location-Based)	Scope 2 (Market-Based)	Scope 3*
Reported Emissions: 1,180 tCO ₂ e	Reported Emissions: 3,839 tCO ₂ e	Reported Emissions: 1,647 tCO ₂ e	Reported Emissions: 74,082 tCO ₂ e
Total Scope 1, 2 & 3 (Location-Based): 79,101 tCO₂e			
Total Scope 1, 2 & 3 (Market-Based): 76,909 tCO₂e			

* Includes emissions arising from activities listed under ‘Description of Activities’



Observations

- Based on our work, Accenture considers that material GHG sources are appropriately identified and reported on.
- All material errors (>5% variance) in reported data identified during the verification process have been duly corrected.
- Immaterial inconsistencies between the sample set evidence provided and the reported figures have been flagged and recommendations for future improvement have been provided.
- The IEA electricity emission factors used herein are outdated and have been recognized. However, the materiality of this difference is minimal and the most up-to-date set of emission factors will be used in the next reporting period.

Attestation

Tegan Cathrall

Lead Verifier

On behalf of Accenture

No member of the verification team has a business relationship with DLA Piper, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.



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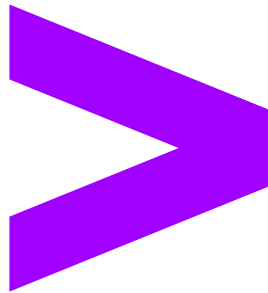
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