

# DLA PIPER VERIFICATION STATEMENT - LIMITED ASSURANCE YEAR ENDED 30<sup>TH</sup> APRIL 2023

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**Date:**

24<sup>th</sup> July 2023

**Client:**

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DLA Piper

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## INTRODUCTION

Carbon Intelligence, Part of Accenture (Carbon Intelligence) has been contracted by DLA Piper UK LLP (DLA) of 160 Aldersgate Street, London, EC1A 4HT, for the independent third-party verification of direct and indirect carbon dioxide equivalent emissions (CO<sub>2</sub>e) as provided in the 2022/23 company annual report and accounts to a limited level of assurance. The scope of the verification covers sites and operations associated with DLA Piper's International and Brand Integrated Firms and this exercise has been performed to the ISO 14064-3 standard.

## DECLARATION OF INDEPENDENCE

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.

## 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 Carbon Intelligence's responsibility to express an independent GHG verification opinion on the emissions as provided in DLA Piper's 2022/23 Annual Report for the period 1<sup>st</sup> May 2022 – 30<sup>th</sup> April 2023.

## DESCRIPTION OF ACTIVITIES

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

- Scope 1 (Direct) – Emissions arising from combustion of gaseous fuels (natural gas), combustion of liquid fuels (owned and leased vehicles), and refrigerants.
- Scope 2 (Energy Indirect) – Emissions arising from purchased electricity and district heat, steam and cooling.
- Scope 3 Emissions (Indirect) – Emissions arising from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste generated in operations, business travel and employee commuting (including homeworking).



## 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: 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:

### Reporting standard:

- i. Scope 1 & 2 emissions - World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol)
- ii. Scope 3 emissions - World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: Corporate Value Chain (Scope 3)

## 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 Carbon Intelligence in order to provide our conclusions.

Carbon Intelligence and DLA Piper agreed that a limited level of assurance will be applied during this verification exercise. For this level of assurance, Carbon Intelligence provides a limited assurance statement asserting that there is no evidence that an emissions report is not materially correct.

Through both qualitative and quantitative consideration, it was agreed that the Carbon Intelligence 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 and 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 as a whole.

Carbon Intelligence’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 emission information.

Based on the data and information provided by DLA Piper and the processes and procedures conducted, Carbon Intelligence 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 01/05/2022 – 30/04/2023 is verified by Carbon Intelligence 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: 01/05/2022 – 30/04/2023		
Scope	Category	tCO <sub>2</sub> e
Scope 1	Stationary Fuels (including refrigerants)	1,327
	Mobile Fuels	77
Scope 2	Location Based	3,606
	Market Based	2,327
Scope 3	Purchased Goods and Services	41,552
	Capital Goods	9,244
	Fuel and Energy Related Activities	1,808
	Upstream Transportation and Distribution	347
	Business Travel	10,196
	Employee Commuting	2,944
	Working from home	2,617
	Waste (including water treatment)	153
Water Supply	10	



## OBSERVATIONS

- Based on our work, Carbon Intelligence considers that material GHG sources are appropriately identified and reported on.
- Implementation of a structured software for emissions information has improved data collection efficiency.
- All material errors in reported data identified during the verification process have been duly corrected.

## ATTESTATION

**Amanda Myers**

**Lead Verifier**

*On behalf of Carbon Intelligence, Part 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.

This Verification Statement is made solely to the company named in the report, and for the use of the company's directors and employees. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors, for our services, for this report, or for the opinions we express within.



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