

Independent Greenhouse Gas Verification Statement

Carbon Smart Ltd have prepared this Verification Statement for Linklaters LLP (Linklaters), through which it is confirmed that Linklaters' global reported scope 1, 2 and 3 greenhouse gas (GHG) emissions have received limited verification in accordance with the requirements of the ISO 14064 – part 3 standard.

The verification covers Linklaters' stated historic emissions for one reporting year – the 12 months ending 30th April 2016, as shall appear in Linklaters' wider environmental reporting.

Responsibilities of Linklaters and Carbon Smart

Linklaters were responsible for the preparation of the GHG emission assertions and the internal management controls governing the data collection process. Independent environmental software internally known as 'My Environment' has been used for data aggregation, estimations and extrapolations applied (as required) and GHG calculations performed.

Carbon Smart were responsible for carrying out a limited verification assessment in accordance with the ISO 14064 – part 3 standard, and providing an independently expressed conclusion on the reported GHG emissions totals, for each of the data sources included in the scope of this verification exercise.

Organisational scope and subject matter

The boundary of the verification process included 20 global markets in which Linklaters report their emissions on an operational control basis. Their GHG inventory excludes sub-let spaces where they pass through energy charges to tenants.

GHG sources included in the verification process:

- Scope 1: Company cars, refrigerant, natural gas, other fuels
- Scope 2: Electricity (market and location based methods), purchased district heat and cooling
- Scope 3: Business travel (air travel, non-company cars, taxis, waste, recycling, water)
- Types of GHGs included, as applicable: CO₂, N₂O, CH₄, and HFCs

Linklaters GHG assertion:

tCO ₂ e	Scope 1	Scope 2 (location based)	Scope 2 (market based)	Scope 3	Gross emissions/FTE
2016	1,390	10,899	13,498	10,227	3.56

Methodologies

Linklaters' GHG inventory has been completed in accordance with the WBCSC & WRI Greenhouse Gas Protocol GHG corporate and scope 3 standards; and adheres to the best practice reporting principles of relevance, completeness, consistency, transparency and accuracy.

Carbon Smart conducted the verification engagement in June-July 2017. We used the appropriate verification planning, validation, GHG assessment and evaluation steps in accordance with the requirements of ISO 14064:3. And in adherence to the standard's principles of independence, ethical conduct, fair presentation and due professional care.

Objectives

The objectives of the verification engagement were to ensure the Linklaters GHG assertion is free of material misstatements to an acceptable materiality threshold of 5% at the GHG source level and organisational level; and to ensure the GHG inventory provides the relevant, material information required by stakeholders for the purpose of decision making.

Carbon Smart's verification process

Our verification conclusions are based on the following activities:

- Agreement on the level of verification, objectives, criteria, organisational scope and materiality thresholds
- Review of the processes and procedures for establishing the organisational and operational boundary, ensuring relevance in emissions reporting across scope 1, 2 and 3 emissions sources
- Development of the verification project plan and data sampling plan (based on risk and materiality)
- Assessment of the GHG data collection system and controls through interviews by phone and face-to-face
- Assessment of the data collection process from raw data comparison with primary evidence, through to local and global collation in the environmental software system. This step included assessment of estimations and extrapolation systems in place within and outside of the software
- Review of the appropriateness and application of the methodologies and calculations used for conversion of activity data to CO₂e emissions
- Evaluation of the internal quality assurance procedures and results
- Our activities included a site visit to Linklaters' Head Office at Silk Street, London

Limited verification statement

Based on the verification procedures followed by Carbon Smart of Linklaters' scope 1, 2 and 3 emissions across the 2016 reporting period, we have found no evidence to suggest that the GHG emissions assertions of Linklaters' operational GHG inventory are not:

- prepared in accordance with relevant internal GHG emissions reporting methodologies, which adhere to the internationally recognized *WBCSC & WRI Greenhouse Gas Protocol* GHG *corporate* and *scope 3* standards
- materially correct and a fair representation of their GHG emissions
- prepared in adherence to the best practice reporting principles of relevance, completeness, consistency, transparency and accuracy
- worthy of the award of limited verification

Carbon Smart's independence and team competencies

We can confirm our independence and objectivity as follows:

- We are independently appointed by Linklaters - no member of the verification team has a personal or alternative business relationships or reason for bias in regard to Linklaters
- Our team is experienced in GHG reporting to WRI GHG protocol and ISO 14064:1 standards; and have extensive experience of verification using ISO 14064:3

Recommendations for improvement

In future Linklaters should:

- Continue to train their global environmental data collection representatives on how to improve the coverage of evidence uploaded to 'My Environment' to enable earlier verification of data
- Develop greater understanding in global locations' refrigerant top-ups to air conditioning systems within Linklaters' operational control
- Work to increase the quality, and reduce estimations in waste and water data across the global estate

I declare that Linklaters have received limited verification for their scope 1, 2 and 3 emissions for the reporting year 1st May 2015 – 30th April 2016.

Julie Craig, Director



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