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Independent assurance statement

To The British Standards Institution Management

Scope

We have been engaged by The British Standards Institution (hereafter “BSI”) to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on BSI Group greenhouse gas emissions data as follows (the “Subject Matter”) presented within the GHG Disclosures for 2024 section on page 48 of the BSI Annual Report 2024 (the “Report”).

The Subject Matter includes the following greenhouse gas (GHG) emissions data:

- Scope 1 GHG emissions (location- and market-based);
- Scope 2 GHG emissions (location- and market-based);
- Scope 3 GHG emissions:
 - Category 3: Fuel and energy related emissions;
 - Category 6: Business Travel;
 - Category 7: Employee Commuting (including homeworking);
 - Category 8: Leased Assets.

Please refer to Appendix A for the final Subject Matter information for the year ended 31 December 2024.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by BSI

In preparing the Subject Matter, BSI applied the WRI/WBCSD The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised edition) and the UK Streamlined Energy and Carbon Reporting (SECR) requirements as stipulated by the Companies Act 2006 (Strategic Report and Director’s Report) Regulations 2013 and the Companies (Director’s Report) and Limited Liability Partnership (Energy and Carbon Report) Regulations 2018 as further detailed in the BSI GHG Emissions Reporting Framework (“the Criteria”) available at <https://www.bsigroup.com/ghgmeasurement24/>.

BSI’s responsibilities

BSI’s management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.



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EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)') and International Standard on Assurance Engagements on Greenhouse Gas Statements ('ISAE 3410'), and the terms of reference for this engagement as agreed with BSI on 02 October 2024, as amended 24 March 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance review.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems. The GHG quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally,



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GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other relevant procedures.

Our procedures included:

- Interviews with BSI Operational Sustainability Excellence team responsible for guidance on data reporting, managing the data systems, review and quality assurance activities, and presentation of the data on the Subject Matter information in the Report;
- Walk-through data reported from a sample of locations and activities to test the process of consolidation;
- Analytical procedures to support the reasonableness of the Subject Matter data;
- Testing, on a sample basis, Subject Matter data from across the business and seeking documentary evidence to support the accuracy of the data;
- Considering the presentation of the Subject Matter in the Report.

We also performed such other procedures as we considered necessary in the circumstances.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter for the year ended 31 December 2024, in order for it to be in accordance with the Criteria.

Use of our Assurance Statement

We disclaim any assumption of responsibility for any reliance on this assurance report or its conclusions to any other persons, or for any purpose other than that for which it was prepared. Accordingly, we accept no liability whatsoever, whether in contract, tort or otherwise, to any third party for any consequences of the use or misuse of this assurance report or its conclusions.

Ernst & Young LLP
27 March 2025
London



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Appendix A

The Subject Matter information for the year ending 31 December 2024 is presented in the table below. The information in this Appendix needs to be read together with the Independent assurance statement and the Criteria defined therein.

BSI Group Global GHG emissions (tCO₂e)

KPI	2024
Scope 1 emissions (market-based)	766
Scope 1 emissions (location-based)	816
Scope 2 emissions (market-based)	242
Scope 2 emissions (location-based)	686
Scope 3 (Cat. 3, 6 & 8) emissions	13,980
Sub-total (market-based) including Cat. 3, 6 & 8	14,989
Sub-total (location-based) including Cat. 3, 6 & 8	15,483
Scope 3 Category 7 emissions	4,434
Total (market-based) including Cat. 3, 6, 7 & 8	19,423
Total (location-based) including Cat. 3, 6, 7 & 8	19,917