

**Greenhouse gas emissions – Independent Limited Assurance Report to the British Broadcasting Corporation**

Independent limited Assurance Report by Deloitte LLP to the British Broadcasting Corporation Board (“BBC Board”) on selected sustainability metrics (the “Selected Information”) within the Group Annual Report and Accounts for the reporting year ended 31 March 2024.

**Our assurance conclusion**

Based on our procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 March 2024, and as listed below and indicated with a \* in the Group Annual Report and Accounts has not been prepared, in all material respects, in accordance with the Basis of Reporting defined by the BBC Board as set out in the below:

<https://www.bbc.com/aboutthebbc/reports/reports/GHGBor2024/https://www.bbc.com/aboutthebbc/reports/reports/GHGBor>.

**Scope of our work**

The British Broadcasting Corporation (“BBC”) has engaged us to perform an independent limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (“ISAE 3000” (Revised)), Assurance Engagements on Greenhouse Gas Statements (“ISAE 3410”) issued by the International Auditing and Assurance Standards Board (“IAASB”) and our agreed terms of engagement.

The Selected Information in scope of our engagement for the year ended 31 March 2024, as indicated with a \* in the Group Annual Report and Accounts, is as follows:

Selected Information	Assured Value	Unit
Total Scope 1 emissions	14,897	tCO2e
Total Scope 2 emissions (Location based)	33,813	tCO2e
Total Scope 2 emissions (Market based)	6,494	tCO2e
Total Scope 3 emissions Categories 1-8 and 12-15	352,672	tCO2e
Emissions Intensity (Scope 1&2 emissions, Market based)	4.0	tCO2e / total group income £m

The Selected Information, as listed in the above table, needs to be read and understood together with the Basis of Reporting prepared and published by the BBC at:

<https://www.bbc.com/aboutthebbc/reports/reports/GHGBor2024/https://www.bbc.com/aboutthebbc/reports/reports/GHGBor>.

## **Inherent limitations of the Selected Information**

We obtained limited assurance over the preparation of the Selected Information in accordance with the Basis of Reporting. Inherent limitations exist in all assurance engagements.

Any internal control structure, no matter how effective, cannot eliminate the possibility that fraud, errors or irregularities may occur and remain undetected and because we use selective testing in our engagement, we cannot guarantee that errors or irregularities, if present, will be detected.

The self-defined Basis of Reporting, the nature of the Selected Information, and absence of consistent external standards allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact comparability of the Selected Information reported by different organisations and from year to year within an organisation as methodologies develop.

We draw your attention to the specific limitations, due to the nature of the Selected Information, set out in the “Key procedures performed” section below.

## **BBC Board’s responsibilities**

The BBC Board is responsible for preparing a Group Annual Report and Accounts which complies with the requirements of the Royal Charter for the continuance of the British Broadcasting Corporation and Secretary of State directions issued thereunder; the Companies Act 2006 in so far as it is applicable to the BBC; and for being satisfied that the Annual Report and Accounts, taken as a whole, is fair, balanced and understandable.

The Board is also responsible for:

- Selecting and establishing the Basis of Reporting.
- Preparing, measuring, presenting and reporting the Selected Information in accordance with the Basis of Reporting.
- Publishing the Basis of Reporting publicly in advance of, or at the same time as, the publication of the Selected Information.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.
- Providing sufficient access and making available all necessary records, correspondence, information and explanations to allow the successful completion of our limited assurance engagement.
- Confirming to us through written representations that you have provided us with all information relevant to our Services of which you are aware, and that the measurement or evaluation of the underlying subject matter against the Basis of Reporting, including that all relevant matters, are reflected in the Selected Information.

## **Our responsibilities**

We are responsible for:

- Planning and performing procedures to obtain sufficient appropriate evidence in order to express an independent limited assurance conclusion on the Selected Information.

- Communicating matters that may be relevant to the Selected Information to the appropriate party including identified or suspected non-compliance with laws and regulations, fraud or suspected fraud, and bias in the preparation of the Selected Information.
- Reporting our conclusion in the form of an independent limited Assurance Report to the Board.

### **Our independence and competence**

In conducting our engagement, we complied with the independence and other ethical requirements of the ICAEW Code of Ethics. The ICAEW Code is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We applied the International Standard on Quality Management 1 (“ISQM 1”) issued by the International Auditing and Assurance Standards Board. Accordingly, we maintained a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Key procedures performed**

We are required to plan and perform our work to address the areas where we have identified that a material misstatement in respect of the Selected Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement in respect of the Selected Information, we performed the following procedures:

- Performed analytical review procedures and considered the risks of material misstatement of the Selected Information;
- Through inquiries of management, we obtained an understanding of the BBC, its environment, processes and information systems relevant to the preparation of the Selected Information sufficient to identify and assess risks of material misstatement in the Selected Information and provide a basis for designing and performing procedures to respond to assessed risks and to obtain limited assurance to support a conclusion;
- Through inquiries of management, we obtained an understanding of internal controls relevant to the Selected Information, the quantification process and data used in preparing the Selected Information, the methodology for gathering qualitative information, and the process for preparing and reporting the Selected Information. We have not evaluated the design of particular internal control activities, obtained evidence about their implementation or tested their operating effectiveness;
- Inspected documents relating to the Selected Information, including board committee minutes to understand the level of management awareness and oversight of the Selected Information;
- Performed procedures over the Selected Information, including recalculation of relevant formulae used in manual calculations and assessed whether the data had been appropriately consolidated;
- Performed procedures over underlying data on a statistical sample basis to assess whether the data was collected and reported in accordance with the Basis of Reporting, including verifying to source documentation;
- Conducted site visits at a sample of sites, selected on a judgemental basis to determine consistency in understanding and application of the Basis of Reporting;
- Assessed a sample of management’s assumptions and estimates in relation to the Selected Information;

- Accumulated misstatements and control deficiencies identified and assessed whether material; and
- Read the narrative accompanying the Selected Information with regard to the Basis of Reporting, and for consistency with our findings.

The 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.

We performed our engagement to obtain limited assurance over the preparation of the Selected Information in accordance with the Basis of Reporting. We draw your attention to the following specific limitation:

- The Emissions Intensity metric is defined as total Scope 1 and 2 (tCO<sub>2</sub>e emissions)/total group income (£m). Our procedures over the revenue portion of the Emissions intensity metric did not include verification of the group income figure beyond tie back procedures.
- The Scope 3 emissions as defined in the Scope of our work include information provided by suppliers and third party sources. Our procedures did not include obtaining assurance over the information provided by suppliers or third parties.

#### **Use of our report**

This report is made solely to the BBC Board in accordance with ISAE 3000 (Revised) and ISAE 3410 and our agreed terms of engagement. Our work has been undertaken so that we might state to the Board those matters we have agreed to state to them in this report and for no other purpose.

Without assuming or accepting any responsibility or liability in respect of this report to any party other than BBC and the BBC Board, we acknowledge that the BBC Board may choose to make this report publicly available for others wishing to have access to it, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BBC and the BBC Board as a body, for our work, for this report, or for the conclusions we have formed.

*Deloitte LLP*

**Deloitte LLP**  
London, UK  
10<sup>th</sup> July 2024