

# INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of Informa plc

## 1. Introduction and Objectives of Work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by Informa plc (Informa) to provide limited assurance of selected Key Performance Indicators (KPIs) within the Informa Sustainability Report 2022 and the Sustainability KPIs Summary table (2022) which can be found [here](#) (the 'Report'). The objective is to provide assurance to Informa and its stakeholders over the accuracy and reliability of the reported information and data.

## 2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period 1 January 2022 to 31 December 2022 (the 'Selected Information'):

- Colleagues
  - Spend on training
  - Absenteeism rate
  - Global gender diversity
    - Colleague gender split
    - All management gender split
    - Leadership group gender split
    - Directors gender split
    - Promotions gender split
    - Gender pay gap (median)
- Environment
  - Waste
    - Office waste
    - Books and journals sent for pulping
  - Total energy consumption
  - Total renewable energy use
  - Greenhouse Gas (GHG) emissions
    - Scope 1
    - Scope 2 location based
    - Scope 2 market based
    - Intensity ratio (Scope 1 & 2 location based) – (tCO<sub>2</sub>e/Colleague)
    - Selected Scope 3 emissions, limited to:
      - Transmission and distribution electricity losses
      - Business travel
      - Office waste
      - Homeworking
  - Water consumption

## 3. Reporting Criteria

The Selected Information needs to be read and understood together with the Informa Sustainability Reporting Methodology as set out [here](#).

## 4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions;
- The appropriateness of Informa's Reporting Criteria for the Selected Information; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.
- A non-material (<1%) variance was identified in the consolidated value of Spend on training, derived from different data management sources, which appears to relate to currency exchange rate fluctuations.
- For Scope 3 GHG emissions, two different conventions are used in the Sustainability Report and KPI Summary Table for statement of values, one rounding to the nearest 500, the other rounding to the nearest tonne, respectively.

## 5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Informa.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Informa.

## 6. Assessment Standard

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

## 7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting virtual interviews with relevant personnel of Informa responsible for compiling and reporting the Selected Information at Group level ;
2. Undertaking two remote site interviews at UK London Blackfriars and US Boca Raton;
3. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Informa;

5. Agreeing a selection of the Selected Information to the corresponding source documentation;
6. Reviewing Informa systems for quantitative data aggregation and analysis, including confirmation of selected calculation inputs with a relevant third party;
7. Reperforming a selection of aggregation and conversions calculations of the Selected Information; and
8. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

A 5% materiality threshold was applied to this assurance. It should be noted that 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.

## 8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

## 9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2<sup>2</sup>.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>3</sup>, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code<sup>4</sup>.



### Bureau Veritas UK Ltd

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**London, 8<sup>th</sup> June 2023**

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<sup>1</sup> Certificate available on request

<sup>2</sup> International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

<sup>3</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition

<sup>4</sup> Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants