



LRQA Independent Assurance Statement

Relating to the greenhouse gas (GHG) emissions data in the Arqiva Limited Annual Report and Financial Statements for the year July 1, 2024-June 30, 2025.

This Assurance Statement has been prepared for Arqiva Limited in accordance with our contract and is intended for the readers of the Annual Report and Financial Statements for the year ended June 30, 2025.

Terms of engagement

LRQA was commissioned by Arqiva Limited (Arqiva) to provide independent assurance of its scope 1, 2 & 3 GHG emissions data for the reporting period July 1, 2024 – June 30, 2025 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using The Greenhouse Protocol – A Corporate Accounting and Reporting Standard (revised edition, Jan 2015) and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Arqiva's operations in the UK and France and specifically verified conformance with the following requirements:

- Verifying conformance with:
 - Arqiva's reporting methodology for the selected datasets
 - World Resources Institute (WRI)/ World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data.
 - WRI/WBCSD GHG Protocol Scope 2 Guidance.
 - WRI/WBCSD GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1) GHG emissions: Automotive fuels, natural gas, gas oil, propane and fugitive emissions
 - Indirect (Scope 2) GHG emissions: Electricity (location based and market based) and company vehicles
 - Other Indirect (Scope 3) GHG emissions:
 - Purchased goods and services
 - Capital goods
 - Fuel and energy related activities
 - Waste generated in operations
 - Business travel
 - Employee commuting
 - Upstream leased assets
 - Use of sold products
 - End of life treatment of sold products

Arqiva quantified direct biogenic emissions to be not material and excluded the indicator from the scope of our assurance engagement.

LRQA's responsibility is only to Arqiva. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Arqiva's responsibility is for collecting, aggregating, analysing, and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by and remains the responsibility of Arqiva.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Arqiva has not, in all material respects:



- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as no material errors or omissions were detected.

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. 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.

Table 1 Summary of Arqiva’s GHG Emissions for July 1, 2024-June 30, 2025

Scope of GHG emissions	Tonnes CO ₂ e*
Scope 1 GHG emissions	1,642
Scope 2 GHG emissions (Location-based)	32,264
Scope 2 GHG emissions (Market-based)	310
Scope 3 GHG emissions Category 1- Purchased Goods & Services	31,560
Scope 3 GHG emissions Category 2- Capital Goods	17,616
Scope 3 GHG emissions Category 3-Fuel and energy related activities	12,860
Scope 3 GHG emissions Category 5-Waste Generated in Operations	1,627
Scope 3 GHG emissions Category 6- Business Travel	674
Scope 3 GHG emissions Category 7- Employee Commuting	1,214
Scope 3 GHG emissions Category 8- Upstream Leased Assets	1,369
Scope 3 GHG emissions Category 11 – Use of Sold Products	19,163
Scope 3 GHG emissions Category 12- End of Life Treatment of Sold Products	2,991
Total GHG emissions (Location-based)	122,980
Total GHG emissions (Market-based)	91,026
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015	

LRQA’s approach

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Interviewing relevant employees of the organization responsible for managing GHG emissions data.
- Reviewing the data collection and consolidation processes used to compile the reported information, including assessing the calculations and GHG emission factors used, the appropriateness of assumptions made, and the data scope and reporting boundaries.
- Reviewing Arqiva’s 2025 Greenhouse Gas Accounting Methodology and data management systems to confirm they are designed to prevent significant errors, omissions, or misstatements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal quality control.

LRQA’s standards, competence, and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the



International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is Arqiva's certification body for ISO 9001, ISO 14001, ISO 27001 and ISO 45001. The verification and certification assessments are the only work undertaken by LRQA for Arqiva and as such does not compromise our independence or impartiality.

A handwritten signature in black ink, appearing to read 'S. J. Fletcher', is written in a cursive style.

Steve Fletcher
LRQA GROUP LIMITED Lead Verifier

Dated: 10 September 2025

On behalf of LRQA GROUP LIMITED Ltd
1 Trinity Park
Bickenhill Lane
Birmingham
B37 7ES

LRQA GROUP LIMITED reference: LRQ00006465

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