

Greenhouse gas emissions Independent Limited Assurance Report the British Broadcasting Corporation

Independent limited Assurance Report by Deloitte LLP to the British Broadcasting Corporation Board on selected sustainability metrics in 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, we have concluded that the Selected Information in 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 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 (Revised) Assurance Engagements. This report was issued in accordance with the terms of our engagement.

The Selected Information in scope of our engagement

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 -B and 1215	352,672	tCO2e

Emission Intensity (Scope 1&2 emissions, Market based)

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.

psii Any internal control structure may not be designed or implemented to prevent or detect all errors or fraud.

{ Accumulated misstatements and control deficiencies identified and assessed whether material;
and
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