

## ISO 14064-3 GHG VERIFICATION STATEMENT – LIMITED ASSURANCE

Carbon Credentials Energy Services Ltd (Carbon Credentials) has been contracted by Inmarsat plc of 99 City Road, London SW1E 6SQ for the independent third-party verification of direct and indirect carbon dioxide equivalent emissions (CO<sub>2</sub>e) as provided in the company annual report and accounts 2018 to a limited level of assurance. This verification exercise has been performed to the ISO 14064-3 standard.

### ROLES AND RESPONSIBILITIES

The management of Inmarsat plc is responsible for the organisation's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information.

It is Carbon Credentials' responsibility to express an independent GHG verification opinion on the emissions as provided in 2018 Annual Report and Accounts and the 2019 CDP Climate Change submission for the period 1<sup>st</sup> January 2018 – 31<sup>st</sup> December 2018.

### DESCRIPTION OF ACTIVITIES

The organisational boundary was established following the operational control approach. Before the 2018 reporting year, emissions from locations with fewer than 15 staff on-site are considered to be immaterial and therefore are excluded from Inmarsat's GHG disclosure. This was reviewed and updated in 2018 due to improved data availability which resulted in the addition of two additional offices being included in the organisational boundary (Nyon and Auburn).

The scope of this engagement covered the assessment of 100% emission sources required for disclosure by *The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013* plus additional Scope 3 sources:

#### Scope 1 Emissions

- Combustion of gaseous fuels
- Combustion of liquid fuels
- Fugitive refrigerant gases

#### Scope 2 Emissions

- Purchased electricity consumption

#### Scope 3 Emissions

- Business travel (flights, rail, coach, grey fleet)
- Electricity transmission and distribution losses
- Well to tank emissions associated with electricity generation
- Upstream extraction, refining and transportation of fuels for electricity generation prior to the point of combustion
- Water supply and treatment
- Waste disposal

### OBJECTIVES

The objectives of this verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions as declared in the organisation's GHG assertion were not: accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

## CRITERIA

Criteria against which the verification assessment was undertaken:

### Reporting standard:

- World Resources Institute/World Business Council for Sustainable Development: *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* (the GHG Protocol);
- World Resources Institute: *GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard*

### Reference calculation methodologies:

- DEFRA (2013) Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance

## LEVEL OF ASSURANCE AND MATERIALITY

The level of assurance agreed is that of limited assurance. A materiality level of 5% was applied. Note that assessment of compliance and materiality was undertaken against the stated calculation methodology.

## CONCLUSION & VERIFICATION OPINION

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted.

We conducted our verification with regards to the GHG assertion of Inmarsat plc, which included assessment of the company GHG information system and monitoring and reporting methodology. This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria. This statement shall be interpreted with the GHG assertion of Inmarsat plc as a whole.

Carbon Credentials' approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information.

Based on the data and information provided by Inmarsat plc and the processes and procedures conducted, Carbon Credentials concludes with limited assurance there is no evidence that the GHG assertion:

- is not materially correct;
- is not a fair representation of the GHG emissions data and information; and
- is not prepared in accordance with the criteria listed above.

It is our opinion that Inmarsat plc has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

The GHG information for the period 01/01/2018 – 31/12/2018 is verified by Carbon Credentials to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. 100% of emissions by scope are verified as follows:

Reporting Period: 01/01/2018– 31/12/2018			
<b>Scope 1</b> Reported Emissions: 849 tonnes of CO <sub>2</sub> e	<b>Scope 2 (location-based)</b> Reported Emissions: 11,053 tonnes of CO <sub>2</sub> e	<b>Scope 2 (market-based)</b> Reported Emissions: 7,756 tonnes of CO <sub>2</sub>	<b>Scope 3</b> Reported Emissions: 15,117 tonnes of CO <sub>2</sub> e

## OBSERVATIONS

- Based on our work, Carbon Credentials considers that material GHG sources are appropriately identified and reported on.
- Implementation of a structured database system for emissions information will improve reporting efficiency, reduce risk of misreporting and improve the quality of management information available to decision-makers.
- All errors in reported data identified during the verification process have been duly corrected.

### Attestation:



**Kyna Huysmans**  
Lead Verifier  
*On behalf of Carbon Credentials Energy Services Ltd*

 CarbonCredentials

*No member of the verification team has a business relationship with Inmarsat plc, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.*