

# **BNP Paribas**

Société Anonyme

16 boulevard des Italiens  
75009 Paris

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## **Reasonable assurance report of one of the Statutory Auditors on selected environmental information of BNP Paribas UK**

Year ended December 31, 2022

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Year ended December 31, 2022

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To the Executive Management,

Pursuant to your request and in our capacity as Statutory Auditor of BNP Paribas SA (hereinafter the “Company”), we performed a review with the aim of providing reasonable assurance on the environmental information of BNP Paribas UK selected by the Company and presented in the document in appendix named “UK Environmental Performance Data 2022” (hereinafter “the Information<sup>1</sup>”) for financial year ended December 31, 2022.

#### Conclusion

In our opinion, the Information selected by the Company has been prepared, in all material aspects, in accordance with the methodology and procedures used by the Company (hereinafter the “Guidelines”).

#### Preparation of the Information

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of the Information enables the use of different but acceptable measurement techniques that may impact comparability between entities and over time.

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<sup>1</sup>Absolute GHG emissions - Total Scope 1, 2 & 3 (location-based), Total Energy Consumption (Naturas gas, Electricity, District Heat), and Total business travel (rail, air, road) for BNP Paribas activities on the UK Territory and its detail for a selection of seven specific UK entities (Arval, Asset Management, CIB, Leasing Solutions, Personal Finance, Real Estate, OVF); Total Paper Consumption and Responsible Paper Purchased (%) for BNP Paribas activities on the UK Territory.

Accordingly, the Information must be read and interpreted with reference to the Guidelines, summarised in sections “Organisation Boundary” and “Methodology” of the document named “UK Environmental Performance Data 2022”.

## **Limits inherent in the preparation of the Information**

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some data is sensitive to the choice of methodology and the assumptions and/or estimates used for its preparation and presented in the document named “UK Environmental Performance Data 2022”.

## **Responsibility of the Company**

The Company is responsible for:

- Selecting or establishing suitable criteria and procedures for preparing the Guidelines;
- Preparing the Information in accordance with the Guidelines;
- Implementing internal control relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

## **Responsibility of the Statutory Auditor**

The conclusion presented in this assurance report only covers the Information and does not extend to other environmental information disclosed by the Company.

Based on our work, we are responsible for:

- Expressing reasonable assurance on the fact that the Information has been prepared, in all material respects, in accordance with the Guidelines and are free from material misstatement, whether due to fraud or error;
- Forming an independent opinion, based on the evidence we have obtained; and
- Reporting our opinion to the management of the Company.

As it is our responsibility to issue an independent conclusion on the Information prepared by the Company, we are not authorised to participate in the preparation of the Information, as this could compromise our independence.

## **Applicable regulatory provisions and professional guidance**

The work described below was performed in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement and with the international standard ISAE 3000 (revised) « *Assurance Engagements other than Audits and Reviews of Historical Financial Information* » issued by the IAASB (*International Auditing and Assurance Standards Board*).

## **Independence and quality control**

Our independence is defined by regulatory texts (article L.822-11 of the French *code de commerce*), and the French Code of Ethics for Statutory Auditors (*code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, professional ethical requirements, and French professional standards applicable for this assignment.

## Nature and scope of procedures

We planned and performed our work in order to express a reasonable assurance regarding the following Information:

- Concerning BNP Paribas activities on the UK Territory:
  - o Absolute GHG emissions - Total Scope 1, 2 & 3 (location-based);
  - o Total Energy Consumption (Naturas gas, Electricity, District Heat);
  - o Total business travel (rail, air, road);
  - o Total Paper Consumption;
  - o Responsible Paper Purchased (%).
- Concerning the details for Arval, Asset Management, CIB, Leasing Solutions, Personal Finance, Real Estate and OVF:
  - o Absolute GHG emissions - Total Scope 1, 2 & 3 (location-based);
  - o Total Energy Consumption (Naturas gas, Electricity, District Heat).
  - o Total Business Travel (rail, air road).

The nature, timing and extent of procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error, in the Information. In making those risk assessments, we considered internal control relevant to the Company's preparation of the Information.

We also:

- assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability;
- verified the set-up of a process to collect, compile, process, and check the completeness and consistency of the Information;
- interviewed the relevant staff from the Company's Departments at its headquarters and for a selection of contributing entities in order to analyse the deployment and application of the Guidelines;
- performed analytical procedures on the Information and verified, the calculations as well as the consolidation of the data and the consistency of its evolution;
- carried out substantive tests using sampling techniques, for a representative selection of entities that we selected to verify the correct application of the definitions and procedures and reconcile data with supporting evidence.

We consider that the sampling techniques and sample sizes we have used in exercising our professional judgement enable us to express a reasonable assurance conclusion.

Paris-La Défense, April the 5th, 2023  
One of the Statutory Auditors,  
Deloitte & Associés

 *Laurence Dubois*

Laurence Dubois  
Partner, Audit

 *Julien Rivals*

Julien Rivals  
Partner, Sustainability

## Appendix

### 2022 UK Environmental Performance Data

#### Organisation & Boundary

An operational control approach has been used in order to define the organisational boundary and is the basis for determining the Scope 1, Scope 2 and Scope 3 emissions for which the BNP Paribas Group is responsible. The data contained within this report covers a 12-month period from from 01/10/2021 to 30/09/2022 and covers 100% of the UK FTE workforce managed at 31 December 2022. The data collection, processing and verification periods do not allow reporting on a current calendar year.

#### Methodology

An environmental reporting system is in place across the BNP Paribas Group to quantify and calculate the Greenhouse Gas (GHG) emissions associated with its operations. An internal protocol is reviewed and communicated annually to all employees contributing to this reporting. The measuring and reporting of environmental performance data is carried out in line with the GHG Protocol issued by the WRI and WBCSD, the general principles of the GRI and ISO standards on environmental communication. Where available data covers only part of the reporting scope, missing data has been extrapolated using a uniform methodology across the BNP Paribas Group. For energy, if there is a value for at least one reporting unit at country level, it is used to calculate the ratio m<sup>2</sup>/building type and this country ratio is then applied. For business travel, similarly this is extrapolated using a country ratio/FTE approach.

<b>Absolute GHG Emissions</b>		<b>UK TERRITORY</b>
Scope 1: Direct GHG emissions from natural gas (tCO <sub>2</sub> e)		<b>1330.80</b>
Scope 2: Indirect GHG emissions from purchased electricity and district heat (tCO <sub>2</sub> e)	<i>Market-based</i>	<b>21.885</b>
	<i>Location-based</i>	<b>9215.742</b>
<b>Total Scope 1 and 2 (tCO<sub>2</sub>e)</b>	<i>Market-based</i>	<b>1352.686</b>
	<i>Location-based</i>	<b>10546.54</b>
Scope 3: Indirect emissions from business travel including air, rail, company-leased and employee owned vehicles (tCO <sub>2</sub> e)		<b>6888.67</b>
<b>Total Scope 1, 2 &amp; 3 (tCO<sub>2</sub>e)</b>	<i>Location-based</i>	<b>17435.22</b>
<b>Emissions Intensity</b>		
Total emissions intensity (tCO <sub>2</sub> e per FTE)	<i>Scopes 1, 2 and 3 location-based emissions per full-time equivalent employee</i>	<b>2.33</b>

<b>Absolute Energy Consumption</b>	<b>UK TERRITORY</b>
Natural gas (kWh)	6,571,827
Electricity (kWh)	40,173,676
District Heat (kWh)	39,195
<b>Total Energy Consumption (corresponding to Scope 1 &amp; Scope 2 emissions) (kWh)</b>	<b>46,784,698</b>

<b>Energy Intensity</b>	
Occupied premises energy intensity (kWh per m <sup>2</sup> )	430
<i>Scope 1 &amp; 2 Energy Consumption from occupied premises per m<sup>2</sup> of floor area</i>	

<b>Paper Consumption</b>	<b>UK TERRITORY</b>
Total Paper Consumption (tonnes)	198
Total Paper Consumption per FTE (kg)	26
Responsible Paper Purchased (%)	59%

Deloitte has verified the data contained in this performance summary to a reasonable level of assurance.

**Emission Factors:** **Scope 1:** WRI (2008) GHG Protocol tool for stationary combustion. Version 4.0 GWP from IPCC AR4 (2007). **Scope 2:** **Location-based** IEA (CO<sub>2</sub> Highlights) 2021 – Données 2019; **Market based** RE-DISS II; AIB European Residual Mix (2020). Version 1.0 2021-05-31. **Scope 3: Air & Road** UK DEFRA, Passenger Vehicles 2019. **Rail** ADEME V21.2.

**2022 Environmental Performance Data disclosed in order to comply with the UK Streamlined Energy & Carbon Reporting (SECR) requirements:**

<b>Absolute Emissions</b>		<b>Arval</b>	<b>Asset Management</b>	<b>Leasing Solutions</b>	<b>Personal Finance</b>	<b>Real Estate</b>	<b>Vauxhall Finance</b>
Scope 1: Direct GHG emissions from natural gas (tCO <sub>2</sub> e)		359.04	35.64	84.27	79.28	234.93	92.66
Scope 2: Indirect GHG emissions from purchased electricity and district heat (tCO <sub>2</sub> e)	<i>Market-based</i>	0	0	0.00	0	10.83	0
	<i>Location-based</i>	229.37	209.05	82.79	81.82	823.52	67.07
<b>Total Scope 1 and 2 (tCO<sub>2</sub>e)</b>	<i>Market-based</i>	359.04	35.64	84.27	79.28	245.76	92.66
	<i>Location-based</i>	588.41	244.70	167.05	161.11	1058.46	159.73
Scope 3: Indirect emissions from business travel including air, rail, company-leased and employee owned vehicles (tCO <sub>2</sub> e)		56.25	121.12	214.26	68.20	696.43	393.15
<b>Total Scope 1, 2 &amp; 3 (tCO<sub>2</sub>e)</b>	<i>Location-based</i>	644.66	365.82	381.31	229.30	1754.88	552.88

<b>Emissions Intensity</b>		<b>Arval</b>	<b>Asset Management</b>	<b>Leasing Solutions</b>	<b>Personal Finance</b>	<b>Real Estate</b>	<b>Vauxhall Finance</b>
Occupied premises emissions intensity (tCO <sub>2</sub> e)	<i>Scope 1 &amp; 2 location-based emissions from occupied premises per full-time equivalent employee</i>	0.82	1.56	0.35	0.23	0.79	0.45
Occupied premises emissions intensity (tCO <sub>2</sub> e)	<i>Scope 1 &amp; 2 location-based emissions from occupied premises per m<sup>2</sup> of floor area</i>	0.07	0.15	0.04	0.04	0.06	0.02
Total emissions intensity (tCO <sub>2</sub> e per FTE)	<i>Scopes 1, 2 and 3 location-based emissions per full-time equivalent employee</i>	0.90	2.33	0.81	0.32	1.31	1.56

<b>Absolute Energy Consumption</b>		<b>Arval</b>	<b>Asset Management</b>	<b>Leasing Solutions</b>	<b>Personal Finance</b>	<b>Real Estate</b>	<b>Vauxhall Finance</b>
Natural gas (kWh)		1,773,044	176,020	416,121	391,524	1,160,158	457,583
Electricity (kWh)		1,000,721	912,096	361,206	356,992	3,558,402	292,630
District Heat (kWh)		-	-	-	-	39,195	-
Fuel used for emergency generators (kWh)		-	-	-	-	-	-
<b>Total Energy Consumption (corresponding to Scope 1 &amp; Scope 2 emissions) (kWh)</b>		2,773,765	1,088,938	777,327	748,516	4,757,755	750,213

<b>Energy Intensity</b>		<b>Arval</b>	<b>Asset Management</b>	<b>Leasing Solutions</b>	<b>Personal Finance</b>	<b>Real Estate</b>	<b>Vauxhall Finance</b>
Occupied premises energy intensity (kWh per m <sup>2</sup> )	<i>Scope 1 &amp; 2 Energy Consumption from occupied premises per m<sup>2</sup> of floor area</i>	324	680	207	185	258	102