

A&L Goodbody

VERIFICATION STATEMENT

**To the stakeholders of A&L
Goodbody**

Goodbody Clearstream was engaged by A&L Goodbody to verify their greenhouse gas emissions to the ISO 14064-3 standard.

Verification Statement

GHG Inventory, prepared for A&L Goodbody

Period Covered

1st January 2025 to 31st December 2025

GHG Verification Standard

ISO – 14064-3:2019 Specifications with Guidance for the Validation and Verification of Greenhouse Gas Statements. The GHG Protocol: Corporate Standard Revised Edition was used to guide the calculation of the GHG inventory.

Level of Assurance

The opinion expressed in this verification statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgement of the verifier.

Declaration of Independence

This verification was conducted by a Goodbody Clearstream verifier acting independently from the client. The verification performed was an objective review, ensuring there was no conflict of interest.

Roles and Responsibilities

The management team of A&L Goodbody were responsible for the organisation's reported activity data and maintenance of records. It was Goodbody Clearstream's responsibility to conduct an independent verification and to express an independent verification opinion on the reported emissions for the period of covered by this verification.

Opinion

In Goodbody Clearstream's opinion nothing has come to the attention of the verifier that would cause us to believe that the Scope 1, Scope 2 and Scope 3 CO₂e emissions disclosed in the statement and summarised in Table 1 are not materially correct.

Emissions Data Verified

Table 1. Breakdown of total verified emissions by each scope

Scope	Source Category	GHG Emissions (tCO ₂ e)	
Scope 1	Stationary Combustion	144.07	144.07
	Mobile Combustion	0.00	
	Fugitive Emissions	0.00	
Scope 2	Purchased Electricity (Location-based)	88.19	88.19
	Purchased Electricity (Market-based)	0.12	
Scope 3	Cat.1: Purchased Goods & Services	486.39	1,098.48
	Cat.3: Fuel-and-energy Related Activities	57.95	
	Cat.4: Upstream T&D	27.73	
	Cat.5: Waste Generated in Operations	4.15	
	Cat.6: Business Travel	506.99	
	Cat.7: Employee Commuting	15.27	

*Where '-' is noted in the table above, emissions were not calculated.

**The total tCO₂e for Scope 2 includes the location-based approach emissions.

GHG Verification Methodology

- Interviews with key personnel at A&L Goodbody
- Review of A&L Goodbody's methodology for data collection, aggregation, and appropriate classification of emission sources.
- Review of A&L Goodbody's data and information systems and controls
- Request for evidence of sample data selected where relevant

To our knowledge this report represents faithfully the greenhouse gas emissions produced by A&L Goodbody and its associated businesses.

Signed

Dated: 30th April 2026

Patti Walshe

Patti Walshe, Lead Verifier, Goodbody Clearstream