ISAE3000 Independent Assurance Statement

Hibernia REG

hibernia

Independent Assurance Statement

To the Stakeholders of Hibernia REG

Hibernia REG ("Hibernia") engaged JLL to provide Independent Assurance of the Subject Matter Information relevant to its ESG Progress Report 2025 (the "Report") for 1st January 2024 – 31st December 2024 (the "Reporting Period").

Summary of Engagement

Subject Matter Information	Electricity-Absolute (kWh) Fuel-Absolute (kWh) Water-Absolute (m^3) Waste-Absolute (tonnes) Energy-Intensity (kWh/m^2) Energy-Intensity Targets (% reduction) Scope 1 Emissions ($mtCO_2e$) Scope 2 Emissions ($mtCO_2e$) Scope 3 Emissions per category ($mtCO_2e$) GHG Emissions Intensity (Scope 1, 2, and 3 – Category 13) ($mtCO_2e/m^2$) LEED Building Design and Construction – Absolute LEED Operations and Maintenance – Absolute WELL Health and Safety Rating - Absolute BER (Building Energy Rating) Coverage (%) Diversity Employee Gender (%) Diversity Employee Pay (%)	Diversity Employee Age Distribution (%) Employee Training (hours/employee) Employee Development (%) Employee New Hires (%) Employee Turnover (%) Health and Safety – Employees (%) Health and Safety – Assets (%) Health and Safety – Compliance (Number of Non-Compliances) Absentee Rate (%) Community Engagement (%) Occupier Satisfaction (score) Employee Health and Wellbeing (number of events) Anti Bribery and Corruption (number of incidents) Anti Bribery and Corruption Training (hours/employee) Cyber Security Training (hours/employee)
Reporting Period	1st January 2024 – 31st December 2024	
Reporting Criteria	Hibernia's Reporting Methodology as summarised in 2024 ESG Data Book	
Assurance Standard	International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE 3000"), issued by the International Auditing and Assurance Standards Board	
Assurance Level	Limited Assurance	

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that for the Reporting Period, the Subject Matter Information is materially misstated, in line with the Reporting Criteria.

Scope of Work

The Subject Matter Information comprises the key performance indicators listed in the Summary of Engagement which are subject to Assurance.

Other than described below, we did not perform assurance procedures on the remaining information included in the Report so do not express an opinion on this information.

Assurance Approach

We have performed the following procedures:

- Interviewed Neil Menzies, Director of Sustainability, and Hannah O'Keeffe, Sustainability Executive, about reporting methodologies.
- Reviewed the processes involved in data collection, management and reporting.
- Discussed data, evidence and any associated issues with data managers.
- Performed analytical review and considered risks of misstatement of the Subject Matter Information.
- Conducted statistical and year-on-year testing for each utility to identify and query significant differences in performance.
- Tested a sample of datapoints against evidence across all indicators listed in the Subject Matter Information.
- Tested and re-calculated GHG emissions for a sample of emission categories in line with the Greenhouse Gas Protocol.
- Reviewed a sample of Scope 3 calculations and methodology across each reported category.
- Tested a sample of floor areas against relevant documentation and recalculated intensity metrics.
- Reviewed Social and Governance metrics against the Hibernia HR system and evidence where appropriate.
- Tested a sample of Building Certifications against source documentation.

Limitations and Constraints

Inherent limitations exist in all assurance engagements, due to the limited nature of testing. The self-defined procedures carried out vary in nature, timing and extent due to the absence of consistent, external standards for all reported metrics.

Framework and Standards

We carried out a limited assurance engagement, conducted in accordance with the International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE 3000"), issued by the International Auditing and Assurance Standards Board.

The procedures undertaken in a limited assurance engagement are less comprehensive than a reasonable assurance engagement. We believe that the testing carried out provides a sufficient and appropriate basis for our limited assurance conclusion.

Responsibilities

The management of Hibernia is responsible for the completion of the Subject Matter Information and publication of the Report.

Our responsibilities as independent practitioner is to undertake a limited assurance engagement and report our opinion on the Subject Matter Information in accordance with the criteria.

Due to our expertise and experience with non-financial information, sustainability management and reporting, we have the competencies required to conduct this independent assurance engagement. We are bound by the JLL Code of Ethics and JLL's internal management procedures. JLL's Code of Ethics sets out our ethical operating conditions and guides our actions and behaviours internally and externally to ensure doing business with integrity. JLL has also established a business management system, documented and maintained in accordance with the requirements of the International Standard for Quality Management Systems – ISO 9001:2015. This in combination with the implementation of additional processes and controls, is at least as demanding as the International Standard on Quality Management 1 (ISQM1) and the relevant sections of the IESBA Code.

Other teams within JLL provide consultancy services to Hibernia and provides support on their environmental, social and governance programme. The assurance team has not been involved in the delivery of these other services for Hibernia, and we do not consider that there is any conflict of interest between these other services and this verification engagement. Where relevant, JLL implement and maintain a system of information barriers in line with our internal procedures.

Debbie Aston

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