

# Independent Limited Assurance Report to ITV plc

ERM Certification and Verification Services Limited (“ERM CVS”) was engaged by ITV plc (“ITV”) to provide limited assurance in relation to the selected information as set out below and presented in the ‘Climate Action’ section of ITV’s 2023 Annual Report (the “Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether the data for the following selected disclosures for 2023 are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <p><b>GHG emissions: Page 36</b></p> <ul style="list-style-type: none"> <li>Total Scope 1 GHG emissions [tCO<sub>2</sub>e]</li> <li>Total Scope 2 GHG emissions (market-based) [tCO<sub>2</sub>e]</li> <li>Total Scope 2 GHG emissions (location-based) [tCO<sub>2</sub>e]</li> <li>Total Scope 3 GHG emissions [tCO<sub>2</sub>e]<sup>1</sup></li> </ul> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	2023 (1 January 2023 – 31 December 2023).
Reporting criteria	<ul style="list-style-type: none"> <li>World Business Council for Sustainable Development (WBCSD) / World Resource Institute (WRI) GHG Protocol (2004, as updated January 2015).</li> <li>ITV’s Basis of Reporting, available on ITV’s <a href="#">website</a>.</li> </ul>
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>ITV is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Report.</p> <p>ERM CVS’ responsibility is to provide a conclusion to ITV on the agreed scope based on our engagement terms with ITV, the assurance activities performed and exercising our professional judgement.</p>

<sup>1</sup>Total Scope 3 GHG emissions cover the following Categories only: Category 1: Purchased goods and services; Category 2: Capital goods; Category 3: Fuel and Energy-related; Category 4: Upstream transportation and distribution; Category 5: Waste; Category 6: Business travel; Category 7: Commuting; Category 8: Upstream leased assets; Category 11: Use of sold products; and Category 15: Investments.

## **Our conclusion**

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

## **Our assurance activities**

Considering the level of assurance and our assessment of the risk of material misstatement of the selected disclosures, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the selected disclosures;
- Interviews with management representatives responsible for managing the selected data;
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information;
- An analytical review of the year-end data submitted by ITV for all locations included in the consolidated 2023 data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Desktop review of GHG emissions and waste data for selected locations, including cross checking a sample of underlying site-level source documentation;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

## **The limitations of our engagement**

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusion in this context. Our work was undertaken through desktop review. We did not undertake in-person visits to any of ITV's locations.

## **Other matters**

Our assurance activities related to the following Scope 3 GHG emissions Categories:

- Category 1. Purchased Goods and Services; Category 2. Capital goods; Category 4. Upstream transportation and distribution; and Category 8. Upstream leased assets: Our testing of the spend values used in the calculation of GHG emissions for these Categories was limited to reviewing the consistency of the values to ITV's internal reporting systems, as ITV have reported these spend values are sourced from systems that are used in assembling audited financial statements. We did not independently assure any spend values used in the calculation of GHG emissions.
- Category 15. Investments: Our testing of the revenue values used in the calculation of GHG emissions for this Category was limited to reviewing the consistency of the values to ITV's internal Joint Ventures report. We did not independently assure any revenue values used in the calculation of GHG emissions.

## **Our independence, integrity and quality control**

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to ITV plc in any respect.



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21 March 2024

On behalf of:

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The logo for ERM CVS, featuring the letters 'ERM CVS' in a bold, dark green serif font. A stylized green checkmark is positioned above the 'S'.