

# Verification Opinion Thomson Reuters Corporation CY2023GHG Inventory

## Background

Cameron-Cole, LLC (CameronCole) was retained by Thomson Reuters Corporation (Thomson Reuters) to perform an independent verification of its Greenhouse Gas (GHG) Emissions counting

and Reporting Standard dated September 2011 and associated amendments. Our opinion on the results of the inventory, with respect to the verification objectives and criteria, is provided in this statement.

## Responsibility of Thomson Reuters & Independence of Verification Provider

Thomson Reuters has sole responsibility for the content of its GHG Statement. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Thomson Reuters Corporation's 2023 GHG Emissions Inventory. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

## Level of Assurance

The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions, or misstatements in a company's GHG assertions. Two levels of assurance are generally recognized: reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). Limited Assurance provides less confidence and involves a less-detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's 2023 GHG Emissions Inventory for CY2023 was constructed to provide a Limited Level of Assurance.

## Objectives

The primary objectives of this verification assignment were as follows:

- 9 H U L I \ Z K H W K H U 7 K R P V R Q 5 H X W H U V \* + \* ( P L V V L R Q V - Q Y H Q W R U \ P I emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency;
- Determine if Thomson Reuters has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- ' H W H U P L Q H Z K H W K H U R U Q R W 7 K R P V R Q 5 H X W H U V \* + \* ( P L V V L R Q V - percent threshold for accuracy.

## Verification Criteria

Cameron-Cole conducted verification activities in alignment with the principles of ISO -14064-3:2019(E) Specification with guidance for the verification and validation of greenhouse gas statements. The Thomson 5 H X W H U V GHG statement was prepared to, and verified against, the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Verification Scope & GHG Statement

The scope of the verification covers 7 K R P V R Q 5 H X W H U V GHG Emissions Inventory with the following boundaries:

- **Geographical:** Worldwide
- **Chemical:** carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O) for scope 1, scope 2 (US domestic), and scope 3; CO<sub>2</sub> only for scope 2 (International).
- **Organizational Boundary:** Thomson Reuters is using the operational control approach for accounting, as defined in the GHG Protocol.
- **Operational Boundary:** The following sources/emissions were identified in 7 K R P V R Q 5 H X W H U V organizational boundary:
  - Sources were



