

California Voluntary Carbon Market Disclosure Act:

BBH 2024 Disclosure

Brown Brothers Harriman (BBH) reports greenhouse gas* (GHG) emissions across all BBH permanent locations expressed as a metric ton equivalent of CO₂ (CO₂mte). We disclose our emissions annually using the Greenhouse Gas Protocol to account for Scope 1, 2, and select Scope 3 emission sources. Scope 1 and 2 emissions include direct and indirect GHG emissions coming from sources owned or controlled by BBH, such as those resulting from fuel combustion or from the consumption of electricity or steam. Regarding Scope 3 emissions, we include GHG emissions associated with purchased goods and services including emissions related to water use (Category 1), waste generated in operations (C. 5), business travel (C. 6), employee commuting (C. 7), and upstream leased assets (C. 8). While Scope 3, Category 15, emissions associated with the reporting company's investments, applies to our business activities, we have not estimated them up to the time of this publication.

In 2019, the earliest year that we began tracking emissions data for the firm, we set a baseline calculation of our location and market-based GHG emissions using data from all permanent locations. Our emissions have decreased since 2019 through reductions in onsite energy use and business travel,

as well as benefiting from a reduction in occupied space as we reduced the size of our New York City office, one of our largest locations. The emergence of a hybrid work environment has also allowed us to further lower consumption rates in our offices.

To ensure accurate and consistent reporting, GHG emissions factors are updated regularly from credible sources across all office locations. For our U.S. office locations, we use conversion factors from the U.S. Environmental Protection Agency (EPA), which are updated biannually. For our European and Asian office locations, we use conversion factors from the International Energy Agency (IEA), which are updated annually. For our London office location, we use conversion factors from the U.K.'s Department for Environment, Food & Rural Affairs (DEFRA), which are updated annually. Where actual data is not available, estimates are based on available reporting from prior years in conjunction with tracking logs for the current reporting period. Adjustments to prior reporting data are made as needed.

While we worked with an external GHG emissions consultant to build our reporting methodology, we do not currently conduct a separate third-party review for our greenhouse gas emissions reporting.

* Greenhouse gasses include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).



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