

California Voluntary Carbon Market Disclosure Act

BBH 2025 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).



NEW YORK BEIJING BOSTON CHARLOTTE CHICAGO DUBLIN GRAND CAYMAN HONG KONG HOUSTON JERSEY CITY
KRAKÓW LONDON LUXEMBOURG NASHVILLE PHILADELPHIA TOKYO WILMINGTON ZÜRICH **BBH.COM**

Brown Brothers Harriman & Co. ("BBH") may be used to reference the company as a whole and/or its various subsidiaries generally. This material and any products or services may be issued or provided in multiple jurisdictions by duly authorized and regulated subsidiaries. This material is for general information and reference purposes only and does not constitute legal, tax or investment advice and is not intended as an offer to sell, or a solicitation to buy securities, services or investment products. Any reference to tax matters is not intended to be used, and may not be used, for purposes of avoiding penalties under the U.S. Internal Revenue Code, or other applicable tax regimes, or for promotion, marketing or recommendation to third parties. All information has been obtained from sources believed to be reliable, but accuracy is not guaranteed, and reliance should not be placed on the information presented. This material may not be reproduced, copied or transmitted, or any of the content disclosed to third parties, without the permission of BBH. Pursuant to information regarding the provision of applicable services or products by BBH, please note the following: Brown Brothers Harriman Fund Administration Services (Ireland) Limited and Brown Brothers Harriman Trustee Services (Ireland) Limited are regulated by the Central Bank of Ireland, Brown Brothers Harriman Investor Services Limited is authorized and regulated by the Financial Conduct Authority, Brown Brothers Harriman (Luxembourg) S.C.A is regulated by the Commission de Surveillance du Secteur Financier, and Brown Brothers Harriman (Hong Kong) Limited is regulated by the Securities & Futures Commission in Hong Kong. All trademarks and service marks included are the property of BBH or their respective owners. © Brown Brothers Harriman & Co. 2024. All rights reserved.