

**CAPITA PLC**

**INDEPENDENT ASSURANCE OF  
CAPITA PLC'S 2022 SCOPES 1, 2  
AND 3 (BUSINESS TRAVEL)  
GREENHOUSE GAS EMISSIONS  
DATA**

**ISAE 3000 (2020) Statement**

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# Independent Assurance of Capita's 2022 Scope 1, Scope 2 and Scope 3 Business Travel Greenhouse Emissions Data: ISAE 3000 (2020) statement

## The Nature of the Assurance

This is a report by Corporate Citizenship (part of SLR Consulting Limited) for the Management of Capita PLC.

Corporate Citizenship has undertaken limited assurance of Capita PLC's Scope 1, Scope 2 and Scope 3 business travel greenhouse gas emissions measured during the calendar year 2022, against the WRI / WBCSD Greenhouse Gas Protocol, 2015 revised edition, and the appropriate GHG conversion factors for company reporting as published by UK Department for Business, Energy and Industrial Strategy (BEIS), International Energy Agency (IEA), and Association of Issuing Bodies (AIB).

The data assured relates to Capita PLC's owned and leased facilities and assets under its operational control, and company business travel across all geographies, for the reporting period 01 January 2022 – 31 December 2022.

Capita PLC is entirely and solely responsible for the production and publication of the data assured, and Corporate Citizenship for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, Assurance Engagements on Greenhouse Gas Statements).

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000 (2020) Requirement 3a and 3b.

## Assurance work performed

The assurance work was commissioned in September 2022 and was completed on 31<sup>st</sup> January 2023.

Detailed records were kept of meetings and correspondence relating to the assurance. A team of three, led by a Managing Consultant, undertook the assurance and commentary process. A Director acted as advisor to the project.

The assurance engagement was undertaken to a **limited** level, and involved the following activities:

1. In-depth management interviews with key persons from relevant teams within Capita PLC in order to understand Capita's processes for management, reporting and performance improvement with respect to the Scopes 1, 2 and 3 (business travel only) GHG emissions. The teams and roles interviewed included:
  - a) Representatives from Agiito, managers of Capita's Corporate Travel Management system to review how business travel data is recorded and managed;
  - b) Energy Manager from Capita's Energy Bureau, to review how energy data (including electricity, natural gas, fuels such as diesel, and district heat) are recorded and managed in a centralised system;

- c) Programme Manager & Data Analyst from Capita’s Group Property team, to review how property energy records and site changes are managed for Capita’s operating sites;
  - d) Manager for Admin and Facilities for India and South Africa, to review data collection and management processes for energy and fuel consumption at Capita’s operations in India and South Africa; and
  - e) Process Leader for Capita’s expenses system, to review how expenses relating to business travel are recorded and managed.
2. A review of Capita PLC’s current GHG Accounting and Reporting process document;
  3. A review of underlying data sources and substantiating evidence to support this year’s reporting, to assess robustness of monitoring and reporting systems;
  4. A review of year-on-year environmental performance trends to identify any significant changes in operational efficiency and investigate the reasons behind these trends;
  5. A review of GHG calculations for accuracy and consistency with best practice guidelines;
  6. A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting; and
  7. A review of the calculation methodologies behind Capita PLC’s market-based scope 2 emissions.

The scope of the assurance is summarised below.

Scope	Source	Unit	2022
Scope 1 GHG emissions	Fleet, stationery fuels and refrigerant gas	Tonnes CO2e	12,049
Scope 2 GHG emissions (location-based)	Purchased electricity and district heating	Tonnes CO2e	21,137
Scope 2 GHG emissions (market-based)	Purchased electricity and district heating	Tonnes CO2e	4,083
Scope 3 GHG emissions	Business travel	Tonnes CO2e	6,060

## Independence

Corporate Citizenship has worked with Capita PLC on aspects of its environmental and sustainability strategy, including limited assurance of environmental data, since 2019. During the 2022 reporting period, Corporate Citizenship’s work with Capita has included this limited data assurance, scope 3 calculation support (excluding business travel calculations), and support with EcoVadis and DJSI. Corporate Citizenship, for the 2022 reporting period, has not been part of the data management systems and processes that have been scrutinised for the purpose of this assurance.

## Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the Scope 1, Scope 2 and Scope 3 business travel greenhouse gas emissions data is not prepared, in all material respects, in accordance with the WRI / WBCSD Greenhouse Gas Protocol, 2015 revised edition.

Corporate Citizenship

London

31<sup>st</sup> January 2023

## EUROPEAN OFFICES

### AYLESBURY

T: +44 (0)1844 337380

### BELFAST

belfast@slrconsulting.com

### BIRMINGHAM

T: +44 (0)121 2895610

### BONN

T: +49 (0)176 60374618

### BRADFORD-ON-AVON

T: +44 (0)1225 309400

### BRISTOL

T: +44 (0)117 9064280

### CARDIFF

T: +44 (0)2920 491010

### CHELMSFORD

T: +44 (0)1245 392170

### DUBLIN

T: +353 (0)1 296 4667

### EDINBURGH

T: +44 (0)131 335 6830

### EXETER

T: +44 (0)1392 490152

### FRANKFURT

frankfurt@slrconsulting.com

### GRENOBLE

T: +33 (0)6 23 37 14 14

### LEEDS

T: +44 (0)113 5120293

### LONDON

T: +44 (0)203 8056418

### MAIDSTONE

T: +44 (0)1622 609242

### MANCHESTER

T: +44 (0)161 8727564

### NEWCASTLE UPON TYNE

T: +44 (0)1844 337380

### NOTTINGHAM

T: +44 (0)115 9647280

### SHEFFIELD

T: +44 (0)114 2455153

### SHREWSBURY

T: +44 (0)1743 239250

### STIRLING

T: +44 (0)1786 239900

### WORCESTER

T: +44 (0)1905 751310