

Independent Assurance of Capita's 2021 Greenhouse Gas Data

ISAE 3000 (2020) Statement

February 2022

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The nature of the assurance

This is a report by Corporate Citizenship for the Management of Capita.

Corporate Citizenship has undertaken a limited assurance of selected environmental performance data against the WRI / WBCSD Greenhouse Gas Protocol, 2015 revised edition, as described below:

Scope	Source	Unit	Quantity
Scope 1 GHG emissions	Natural Gas, Fleet	Metric tons CO ₂ e	15,021
Scope 2 GHG emissions (location-based)	Purchased electricity, heat and steam	Metric tons CO ₂ e	24,088
Scope 2 GHG emissions (market-based)	Purchased electricity, heat and steam	Metric tons CO ₂ e	10,328
Scope 3 GHG emissions	Business travel	Metric tons CO ₂ e	4,500

The assurance covers the period from 01/01/2021 to 31/12/2021.

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

The data relates to Capita's owned and leased facilities under its operational control across all geographies.

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.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (2020) (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).

The GHG emissions data has been prepared using 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 & Industrial Strategy (BEIS), International Energy Agency (IEA), and Association of Issuing Bodies (AIB).

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

Assurance work performed

The assurance work was undertaken during December 2021 to February 2022. Detailed records were kept of meetings and correspondence relating to the assurance. A team of four, led by a Senior Environmental Consultant, undertook the assurance and commentary process. An Associate Director acted as adviser to the project.

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

1. In-depth management interview with key person at Capita (Capita's Head of Environment) in order to understand Capita's processes for management, reporting and performance improvement in these areas;
2. A review of Capita's current GHG Accounting and Reporting Procedure 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 eco-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's market-based scope 2 emissions.

Our experience and independence

Corporate Citizenship is a specialist management consultancy, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assessor of corporate responsibility and sustainability reports.

We have worked with Capita on aspects of its environmental and sustainability strategy since 2019 and have provided assurance since the same year. During the

2021 reporting period, our work with Capita focused on assurance, developing a Net Zero strategy, sustainability communications, and supporting corporate disclosures including CDP, DJSI, and Ecovadis.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the Greenhouse Gas data described above is not prepared, in all material respects, in accordance with the WRI & WBCSD's Greenhouse Gas Protocol Corporate Standard.

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