



Independent Assurance of Capita Plc's Scope 1, 2 & Business Travel GHG data (2023)

ISAE 3000 (2020) Statement

Capita Plc

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Basis of Report

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Independent Assurance of Capita Plc's scope 1, 2 and business travel GHG data: ISAE 3000 (2020) statement

The Nature of the Assurance

This is a report by SLR Consulting Limited (SLR) for of the Management of Capita Plc.

SLR has undertaken limited assurance of Capita Plc's 2023 global greenhouse gas (GHG) emissions data, specifically their scope 1, scope 2 (market & location-based), and scope 3 (business travel) against the GHG Protocol Corporate Accounting and Reporting Standard (revised edition, 2004), including, as appropriate, the Corporate Value Chain (Scope 3) Standard (2011) and Calculation Guidance (2013), and Scope 2 Guidance (2015).

The data assured relates to Capita Plc's emissions under its operational control across all its global operations, for the reporting period 01 January 2023 – 31 December 2023.

Capita Plc is entirely and solely responsible for the production and publication of the data assured, SLR 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.

SLR 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 December 2023 and was completed on the 2nd of February 2024. Detailed records were kept of meetings, assurance visits and correspondence relating to the assurance. A team of three, led by an Associate Director, undertook the assurance and commentary process. A Managing Consultant acted as adviser to the group.

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

1. In-depth management interviews with relevant stakeholders involved in collecting and managing activity data at Capita in order to understand Capita's processes for management, reporting and performance improvement in Scope 1 and Scope 2 consumption and Scope 3 business travel activity;
2. A review of Capita's current GHG Accounting and Reporting process documents;
3. A review of underlying data sources and substantiating evidence to support this year's reporting, to assess the robustness of monitoring and reporting systems;
4. A review of the emissions factors to ensure the most up-to-date factors are applied in the emissions calculation;
5. 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;
6. A review of GHG calculations for accuracy and consistency with best practice guidelines;
7. 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
8. A review of the calculation methodologies behind Capita's market-based scope 2 emissions.

The scope of the assurance is summarised in Appendix A, which presents the emissions associated with Capita Plc for the assured sources.

Independence

SLR 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.

SLR Consulting has worked with Capita since 2020 on aspects of its environmental and sustainability strategy, including CDP disclosure, developing Science Based Targets and a Net-Zero strategy, climate risk and opportunity analysis and TCFD disclosure, Scope 3



calculation support (excluding business travel) and has also provided limited assurance of Scope 1, 2 and Business travel data for previous years.

During the 2023 reporting period, in addition to this assurance, our work with Capita focused on Scope 3 calculation support (excluding business travel), TCFD disclosure support, and DJSI disclosure support. SLR Consulting has not assisted Capita with the development of the Scope 1, 2, and Scope 3 business travel methodology, 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 Scope 1, Scope 2, and Scope 3 business travel Greenhouse Gas emissions data is not prepared, in all material respects, in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (revised edition, 2004), the Corporate Value Chain (Scope 3) Standard (2011) and Calculation Guidance (2013), and Scope 2 Guidance (2015).

SLR Consulting Limited

London

2nd of February 2024



Appendix A Results

Summary of Capita's 2023 emissions for the assured sources.

Scope	Source	GHG Emissions (tCO ₂ e)
Scope 1	Natural gas and diesel consumption, refrigerant emissions, fuel consumed in owned/operated vehicles, fuel consumed in fire training activities.	12,247
Scope 2 (location-based)	Purchased electricity for buildings and owned/operated vehicles; district heating.	21,365
Scope 2 (market-based)	Purchased electricity for buildings and owned/operated vehicles; district heating.	3,553
Scope 3 (Business travel only)	Business travel (air, ferry, rail, bus & coach, employee mileage, hotel stays)	6,844

