



# Independent Assurance of Capita Plc's FY2024 Scope 1, 2 & Business Travel GHG indicators

## ISAE 3000 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 indicators: ISAE 3000 statement

## The Nature of the Assurance

This is a report by SLR Consulting Limited (SLR) for Rachael Kernaghan, Group Environmental Manager, Capita Plc (Capita).

SLR has undertaken limited assurance of Capita's 2024 global greenhouse gas (GHG) emissions indicators, 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's emissions under its operational control across all its global operations, for the reporting period 01 January 2024 – 31 December 2024.

Capita 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 Engagements (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 October 2024 and was completed on the 13<sup>th</sup> February 2025. Detailed records were kept of meetings, assurance visits and correspondence relating to the assurance. A team of three, led by Amy Brimmicombe, Associate Director, undertook the assurance and commentary process. A Director, Sarah Gillett, 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 appropriate 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 summarizes the assured indicators.

## 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 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, TCFD disclosure, and Scope 3 calculation support (excluding business travel). This is the 4th consecutive year for which SLR has provided limited assurance of Capita's Scope 1, 2 and Business travel emissions indicators.

During the 2024 reporting period, in addition to this assurance, our work with Capita focused on EcoVadis disclosure support (South Africa, Europe and India), and DJSI disclosure support (Europe).

SLR has not assisted Capita with the development of the Scope 1, 2, and Scope 3 business travel methodology, data management systems or 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 indicators are 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

13 February 2025



# Appendix A Results

## Summary of the 2024 GHG indicators assured

Indicator	Source	GHG Emissions (tCO <sub>2</sub> e)
Scope 1	Natural gas and diesel consumption, refrigerant emissions, fuel consumed in owned/operated vehicles, fuel consumed in fire training activities.	5,150
Scope 2 (location-based)	Purchased electricity for buildings and owned/operated vehicles; district heating.	16,010
Scope 2 (market-based)	Purchased electricity for buildings and owned/operated vehicles; district heating.	4,076
Scope 3 (Business travel only)	Business travel (air, rail, ferry, bus, coach, taxi, employee mileage and hotel stays)	5,154

