

Independent Assurance of Capita's 2020 Greenhouse Gas Data

ISAE 3000 Statement

February 2021

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	18,979
Scope 2 GHG emissions (location-based)	Purchased electricity	Metric tons CO ₂ e	28,359
Scope 2 GHG emissions (market-based)	Purchased electricity	Metric tons CO ₂ e	23,526
Scope 3 GHG emissions	Business travel	Metric tons CO ₂ e	7,881

The assurance covers the period from 01/01/2020 to 31/12/2020.

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 (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 carbon 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 Environment, Food and Rural Affairs (DEFRA) and the International Energy Agency (IEA).

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 2020 and January 2021. Detailed records were kept of meetings and correspondence relating to the assurance. A team of two, led by a Senior Environmental Consultant, undertook the assurance and commentary process. A Director acted as adviser to the project.

Corporate Citizenship's work has involved, but not been limited to, the following elements:

1. In-depth management interview with key person at Capita (Capita's Group Energy and Environment Manager) in order to understand Capita's processes for management, reporting and performance improvement in these areas;
2. A review of the newly developed 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 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 its sustainability issues since 2019 and have provided assurance since the same year. During the 2020 reporting period, except as noted below, our work with Capita focused exclusively on assurance and target

setting. Corporate Citizenship assisted Capita in modelling and developing a Science-Based Carbon reduction target.

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 GHG protocol & UK government environmental reporting guidelines.

Corporate Citizenship Limited

London

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London

Holborn Gate, 5th Floor
326-330 High Holborn,
London
WC1V 7PP
United Kingdom

T: +44 (0)20 7861 1616

Melbourne

Unit 3, Level 7
60 Albert Road
South Melbourne,
VIC 3205
Australia

T: +61 (0) 3 8639 0548

New York

440 9th Ave
17th Floor
New York,
NY 10001
United States

T: 1-212-226-3702

San Francisco

6th Floor
220 Sansome Street,
San Francisco,
CA 94103
United States

T: 1-415-656-9383

Santiago

Av. Kennedy 5735
Oficina 1503
Santiago
Chile

T: +56 (2) 3224 3559

Singapore

89a Amoy Street
Singapore
069908

T: +65 6822 2203