



**Carbon Footprint Verification Report**  
for  
**Amdocs UK Limited**  
**30 August 2023**

## Verification summary

Verifiers:	Finlay Dyche-Brookes, Environmental Consultant, Carbon Footprint Ltd
Report reviewed by:	Jenny Webb, Senior Environmental Consultant, Carbon Footprint Ltd
Authorised by:	Dr. Wendy Buckley, Client Director / Co-Founder Carbon Footprint Ltd, Carbon Footprint Ltd
Inventory period verified:	1 <sup>st</sup> October 2021 to 30 <sup>th</sup> September 2022
Level of assurance:	Reasonable
Assurance being given to:	Malka Wertzner Global EHS Coordinator Building 4 3rd Floor Chiswick Park Estate 566 Chiswick High Road London W4 5YE
Verification Standard:	ISO 14064-3: 2019
Methodology used for the calculation:	GHG Protocol & DEFRA reporting guidelines

## Statement of verification

Malka Wertzner  
 Global EHS Coordinator  
 Amdocs UK Limited  
 Building 4  
 3rd Floor Chiswick Park Estate  
 566 Chiswick High Road  
 London, W4 5YE

30 August 2023

### Scope

Amdocs UK Limited (henceforth referred to as Amdocs) engaged Carbon Footprint Ltd to verify Amdocs's carbon footprint assessment and supporting evidence for the period 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022. Amdocs is responsible for the information within the carbon footprint report, this includes information around Amdocs's electricity consumption across all sites; as this is a material element of Amdocs's footprint, this was verified to a reasonable level of assurance in line with the GHG Protocol. The responsibility of Carbon Footprint Ltd is to provide a conclusion on all material elements, and all elements which account for a combined total of 5% of total emissions, as to whether the statements made are in accordance with the GHG Protocol.

### Methodology

The verification was led by Finlay Dyche-Brookes, Environmental Consultant, Carbon Footprint Ltd. Carbon Footprint Ltd completed the review in accordance with the ['ISO 14064 Part 3 \(2019\): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'](#). The work was undertaken to provide a Reasonable level of assurance with respect to the GHG statements made. Carbon Footprint Ltd believes that the review of the assessment and associated evidence, coupled with this subsequent report, provides a reasonable and fair basis for our conclusion.

The following data was within the scope of the verification (below shows the post-audit results):

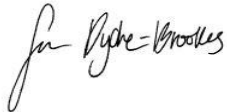
Scope	Activity	Location-based tCO <sub>2</sub> e	Market-based tCO <sub>2</sub> e
<b>Scope 1</b>	Refrigerants	1,120.88	1,120.88
	Natural gas consumption	161.08	161.08
	Site diesel	45.46	45.46
<b>Scope 1 Sub Total</b>		<b>1,327.42</b>	<b>1,327.42</b>
<b>Scope 2</b>	Electricity consumption	40,093.47	25,057.39
<b>Scope 2 Sub Total</b>		<b>40,093.47</b>	<b>25,057.39</b>
<b>Scope 3</b>	Cat. 1. Purchased goods and services	53.18	53.18
	Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)	13,657.63	13,657.63
	Cat. 5. Waste generated in operation	1,409.57	1,409.57
	Cat. 6. Business travel (not included in Scope 1 or Scope 2)	14,707.66	14,707.66
	Cat. 7. Employee commuting and home working	11,612.55	11,612.55
<b>Scope 3 Sub Total</b>		<b>41,440.59</b>	<b>41,440.59</b>
<b>Total tonnes of CO<sub>2</sub>e</b>		<b>82,861.48</b>	<b>67,825.40</b>

### **Assurance opinion**

Based on the results of our verification process, Carbon Footprint Ltd provides reasonable assurance that the GHG emissions statement:

- is materially correct and is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with the GHG Protocol.

It is our opinion that Amdocs has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

A handwritten signature in black ink, appearing to read "Fin Dyche-Brookes".

Finlay Dyche-Brookes, *BSc (Hons)*  
Environmental Consultant

## Table of Contents

Verification summary.....	2
Statement of verification.....	3
1 Introduction .....	6
1.1 Objectives.....	6
1.2 Scope of verification .....	6
1.3 Materiality.....	7
1.4 Responsibility .....	7
1.5 The work undertaken.....	7
1.6 Independence .....	7
1.7 Abbreviations.....	8
2 Verification results.....	9
2.1 Assessment of the GHG information system and its controls .....	9
2.1.1 Boundary and data selection .....	9
2.1.2 Data management .....	9
2.1.3 Data limitations.....	10
2.2 Assessment of GHG data and information .....	10
2.2.1 Electricity consumption .....	10
2.2.2 Cat. 6. Business travel (not included in Scope 1 or Scope 2) .....	11
2.2.3 Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2) .....	11
2.2.4 Cat. 7. Employee commuting and home working.....	11
2.2.5 Cat. 5. Waste generated in operation.....	12
2.2.6 Refrigerants.....	13
2.2.7 Other emission sources.....	13
2.3 Data calculations.....	14
3 Conformance with verification criteria.....	15
4 Conclusions .....	16
4.1 Recommendations .....	17
4.2 Assurance opinion.....	17
<b>Carbon Footprint Ltd Verification Team.....</b>	<b>22</b>

# 1 Introduction

Amdocs UK Limited (henceforth referred to as Amdocs) is a provider of billing and order management systems for telecommunications carriers and internet services providers. Founded in 1982, Amdocs currently employs approximately 24,019 people and serves customers in over 80 countries including the Middle East, Europe, India, the Americas, and Asia.

This report provides the outcomes of the independent verification of Amdocs's global Greenhouse Gas (GHG) statement for the period 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022. The scope of the assessment is defined in section 2.

The verification was based on an assessment of Amdocs's 2022 carbon footprint report/calculations (version received on 4<sup>th</sup> May 2022), supplemented with a remote audit and review of supporting evidence. A verification plan (Appendix 1) was devised at the preliminary stages of the assessment to guide the verification process. The sampling plan in Appendix 2 lists the documents submitted for verification (this does not include any additional documents viewed during the remote audit).

The verification was completed in line with the International Standard ['ISO 14064 Part 3 \(2019\): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'](#) to a Reasonable assurance level.

The pre-defined materiality threshold is 5% of the total inventory. Quantitative discrepancies were calculated individually to understand the impact of them as a percentage of the GHG statement. The verification team also determined whether, in their judgement, any qualitative discrepancies could affect the overall GHG statement and, in turn, have a material impact on the decisions of the intended user.

## 1.1 Objectives

The objectives are:

- To provide assurance to Amdocs, to GHG Protocol standard, that the GHG statement is reliable and of sufficient quality.
- To provide a verification statement that meets the requirements of CDP, CSA, and EcoVadis.
- To assist internal purposes – mainly for CSR reporting and other disclosures; annual reports and tracking towards internal targets.

## 1.2 Scope of verification

The GHG statement that is being verified is Amdocs's global carbon footprint for the period 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022.

**The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO<sub>2</sub>e).**

### 1.3 Materiality

A qualitative and quantitative evaluation of any errors, limitations or misrepresentations has been undertaken. The verification team, using professional judgment, determined whether any qualitative discrepancies could affect the overall GHG statement and, in turn, have a material impact on the decisions of the intended user.

Quantitative discrepancies were calculated individually to understand the impact of them as a percentage of the GHG statement. The pre-defined materiality threshold is 5% of the total inventory.

### 1.4 Responsibility

Amdocs is responsible for the provision of the GHG statement and the supporting information. Carbon Footprint Ltd was contracted to provide a third-party verification of this statement, to a Reasonable level of assurance. Appendix 3 provides a profile of the verification team.

### 1.5 The work undertaken

The verification undertaken by Carbon Footprint Ltd was conducted in accordance with ISO 14064-3 (2019): Greenhouse gases- part 3: *'Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'*. A verification plan (including sampling) was devised at the preliminary stages of the assessment to guide the verification process (see appendices).

In conformance with the ISO 14064-3 standard, the following activities were undertaken:

- Initial review of the GHG documentation and methodologies, including historical GHG data for the period 1st October 2021 to 30th September 2022.
- remote audit, involving discussions with staff from Amdocs regarding:
  - Scope of calculation (including appraisal boundaries).
  - Input data sets, any missing data, estimations made and assumptions.
  - Calculation methodology and conversion factors used.
  - Quality control procedures.
  - Results & interpretation.

### 1.6 Independence

The verifier has remained independent from activity taken to calculate the GHG statement. The verifier has maintained objectivity during the audit, basing conclusions on evidence obtained during the audit.

## 1.7 Abbreviations

AIB	Association of Issuing Bodies
CDP	Carbon Disclosure Project
CSR	Corporate Social Responsibility
Defra	Department for Environment, Food & Rural Affairs
EPA	Environmental Protection Agency
FTE	Full-time equivalent
GHG	Greenhouse Gas
IEC	International Electrotechnical Commission
ISO	International Organisation for Standardisation
km	Kilometres
kWh	Kilowatt Hours
SECR	Streamlined Energy and Carbon Reporting
T&D	Transmission and Distribution
tCO <sub>2</sub> e	Tonnes of Carbon Dioxide Equivalent
WTT	Well-to-Tank



## 2 Verification results

### 2.1 Assessment of the GHG information system and its controls

#### 2.1.1 Boundary and data selection

##### **Organisational boundary**

The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO<sub>2</sub>e), for Amdocs's global operations. All sites are included within the scope of the assessment.

##### **Reporting boundary**

The operational boundary was reviewed and has been determined that all material emission sources have been captured within the assessment boundary. This is summarised below.

- Scope 1:** Refrigerants, site diesel, and natural gas consumption
- Scope 2:** Electricity consumption
- Scope 3:**
  - Cat. 1. Purchased goods and services (paper, plastics, and water consumption)
  - Cat. 3. Fuel- and energy related activities (not included in scope 1 or scope 2)
  - Cat. 5. Waste generated in operation
  - Cat. 6. Business travel (not included in scope 1 or scope 2)
  - Cat. 7. Employee commuting and home working

#### 2.1.2 Data management

Carbon Footprint Ltd has verified Amdocs's data management processes and observed them to be appropriate and sufficient for the scope of the verification. Amdocs have been carrying out their internal assessment process for many years and have been verified by Carbon Footprint Ltd since 2012. The consolidated spreadsheet (an MS Excel document) is clearly displayed and well organised, evidently marking estimations and providing sufficient explanations on estimations and apportionment where required. Amdocs's Global EHS Coordinator and regional EHS (Environmental Health and Safety) managers are responsible for data collection. The G-EHS Coordinator then collates the data from EHS managers and is further responsible for the upkeep of the GHG inventory.

Amdocs's G-EHS Coordinator also carries out the GHG emissions calculations; the results are examined internally to identify any potential anomalies within the data provided. Significant changes in emissions are evaluated and queries are raised when supporting evidence is to be requested. Where monthly consumption data is unavailable, this is estimated using the data from months where data is already available (pro-rating), or by using the previous year's data. These are appropriate estimation methodologies.

The individual sites are accountable for reporting their own regional activity data, using data collection templates distributed internally. Each site manager reports to their corresponding regional coordinator (EHS manager) monthly. At the end of each financial year the regional managers provide a breakdown of the information provided and the figures are then cross-checked by the G-EHS manager to ensure all data is correct.

Amdocs's undertakes data sampling as part of its own internal quality control process and requests a sample of utility bills from every site. No major changes to the data management process have been made since the previous assessment, although improvements have been made to the accuracy of homeworking emissions.

### 2.1.3 Data limitations

For sites where utilities (electricity, waste, and water) have been included within rental agreements, estimations have been based on an average per employee basis. These were calculated using consumption from other sites with tangible data. Where information on refrigerant top-ups could not be specified, the fugitive emissions have been estimated using the average floor area, based on actual data provided and further split by unit type and size. The leak rate of the units was also taken into consideration. Due to limited access to residual mix factors, the location-based factor has been employed for some calculations.

The section below provides further details on the assumptions and estimations made for specific emission sources.

## 2.2 Assessment of GHG data and information

### 2.2.1 Electricity consumption

Electricity consumption accounts for 37% of Amdocs's total market-based GHG emissions. The main observations were:

- The majority of Amdocs's sites have entered actual data into a monthly tracking spreadsheet. In total, 17 sites required some or full estimation (7 in the US, 2 in CALA, 2 in Europe, and 6 in APAC), mainly due to difficulty in attaining the data required for electricity, as this is often included within the rental agreement of individual sites and cannot be split out.
- Actual data was spot checked against the supplied utility bills, with all found to be entered correctly.
- All estimations were based on either previous yearly consumption figures or the average for previous months.
- Evidence was supplied for market-based calculations, showing the tariff specific emissions.
- The correct emission factors were used dependant on the country, with sources from IEA, EPA eGRID, IEC, and AIB.
- All calculations and estimations were found to be suitable and correct for the purpose of the audit.

### 2.2.2 Cat. 6. Business travel (not included in Scope 1 or Scope 2)

Cat. 6. Business travel (not included in Scope 1 or Scope 2) accounts for 22% of Amdocs's total market-based GHG emissions. The main observations were:

- Flight emissions were calculated using the 2022 factors released by Defra for short and long-haul journeys dependant on cabin class, including radiative forcing (to/from the UK); although not all flights depart or arrive in the UK. The difference in emissions is immaterial and hence is suitable for the purpose of the audit. It is recommended that these factors are updated for future reporting.
- All calculations and estimations were found to be suitable for the purpose of the audit.

**Table 1: Data checks for Cat. 6. Business travel (not included in Scope 1 or Scope 2)**

Emissions Source	Issue	Recommendation
Cat. 6. Business travel (not included in scope 1 or scope 2)	Use of to/from UK Defra emission factors for all business flights.	Ensure the correct factor is used dependant on the departure/arrival destination for calculations on air travel for business purposes.

### 2.2.3 Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)

Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2) accounts for 20% of Amdocs's total market-based GHG emissions. The main observations were:

- Amdocs has successfully calculated the emissions from the transmission and distribution of electricity and the associated Well-to-Tank emissions for electricity generation and transmission and distribution.
- The calculations for transmission and distribution were conducted using the relevant emission factors released by the respective bodies named in section 2.2.1, with all found to be correct and suitable for the purpose of the audit. Where an appropriate emission factor was not available, a suitable proxy was used as in the case for Kazakhstan.
- The calculations for Well-to-Tank were conducted using the relevant Defra factor for overseas energy generation/transmission and distribution where applicable.

### 2.2.4 Cat. 7. Employee commuting and home working

Cat. 7. Employee commuting and home working accounts for 17% of Amdocs's total market-based GHG emissions. The main observations were:

- Homeworking emissions were calculated using the average FTE attendance across most of Amdocs's sites over the 2019 and 2022 financial year assessments, which was further applied as an average across sites where FTE attendance was not available. This differs from the previous year's verification where attendance was based on FTE figures from India and Israel only.
- The average emissions as a result of appliances assumed to be in use during a typical working day from home were then applied to the average number of FTE working from home over the

verification period. These appliances include a laptop, monitor, a light, the use of a kettle, and the use of a microwave.

- Information on the electricity consumption of these appliances was sourced from Carbon Footprint's online database/factors (found here: <https://youtu.be/cRq2MB2YDbc> - released 23<sup>rd</sup> October 2020).
- Further emissions for additional electricity consumption for heating and cooling have been accounted for using the average emissions for property with two inhabitants. It was assumed that heating fuel type is electric for all locations, which likely is an over-estimate; however, this results in a minor impact to the overall emissions.
- For the calculation of emissions from leased vehicles, the volume of fuel was available sourced from hire car reports, with the correct factors used for both diesel and petrol.
- The calculations for public transport use were conducted using the journey distance converted from miles to kilometres and the Defra factor for a regular taxi (km).
- The calculations and assumptions have been verified as suitable and correct for the purpose of the assessment.

### 2.2.5 Cat. 5. Waste generated in operation

Cat. 5. Waste generated in operation accounts for 2% of Amdocs's total market-based GHG emissions. The main observations were:

- Waste generated in operations is calculated by waste type (organic and commercial waste), with the assumption that all reported organic and commercial waste is landfilled.
- Monthly organic and commercial waste data, provided in kg, is available for the Raanana site (Ganei Shefa and Kenyon), where a yearly total is given alongside a monthly breakdown. This is then apportioned by total FTE employee numbers and applied to all sites using the relevant population figure. This is due to the fact that not all sites have kitchen facilities, and hence emissions from organic (food) waste does not apply to these sites.
- Emissions are then calculated using Defra factors for Organic: food and drink waste, and commercial and industrial waste – average and the total tonnage of waste generated through operations.
- For recyclable waste (paper and cardboard, batteries, WEEE, and mixed solid waste, each site reports on its waste type and weights monthly for the above categories. Emissions are then calculated using the respective emission factor from Defra for the correct recycling stream: closed loop for paper and mixed solid waste, and open loop for batteries and WEEE waste.
- The above method for estimating waste generated through operations for all applicable sites was found to be suitable and correct for the purpose of the audit, as was the use of relevant emission factors.

## 2.2.6 Refrigerants

Refrigerants account for 2% of Amdocs's total market-based GHG emissions. The main observations were:

- Refrigerant emissions have been calculated based on methodology developed by Amdocs, using the unit capacity and annual leak rate (3%), combined with the GWP of the refrigerant gas type.
- Of the 542 AC units reported, top ups were required for 42 units totalling 287 kg. These top ups were further accounted for in combination with the leak rate.
- The correct refrigerant gas types and their associated GWP were used, with the calculations found to be correct and suitable for the purpose of the audit.

## 2.2.7 Other emission sources

The following emissions sources were not material to the total and were therefore not audited in detail, however all calculations checks, and emission factors checks can be seen section 2.3.

- Purchased goods and services (paper and plastic consumption).

## 2.3 Data calculations

The emission factors used for the calculations have been verified as correct and appropriate for the data (Table 1). The calculations are carried out using mainly the Excel tool. During the audit, spot checks were carried out on calculations in the calculation spreadsheets (Table 2).

Amdocs has calculated its GHG inventory by using the 2022 BEIS emission factors, and the most recent electricity factors (published 2022) from the International Energy Agency (IEA). Electricity emission factors for market-based emissions have been sourced from energy suppliers (where known), the Association of Issuing Bodies (AIB) for European countries, and location-based factors used where these are not available. The emission factors used are documented within the spreadsheet and were found to be appropriate and correct for the calculations. Market-based calculations have been deemed correct. For flights, the Defra/BEIS 2022 short-haul and long-haul emission factors have been used, rather than the international factor. This method is in line with their previous year's calculations and an explanation for the decision was provided.

**Table 1: Emissions factors used**

Emissions source	Database	Year	Additional comments
Electricity consumption	Multiple	2022 (for some countries, historical data was used as there is no current data available)	Correct and suitable
Cat. 6. Business travel (not included in Scope 1 or Scope 2)	Defra	2022	Correct and suitable
Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)	Multiple	2022	Correct and suitable
Cat. 7. Employee commuting and home working	Defra	2022	Correct and suitable - CFP methodology implemented
Cat. 5. Waste generated in operation	Defra	2022	Correct and suitable
Refrigerants	Defra	2022	Correct and suitable
Natural gas consumption	Defra	2022	Correct and suitable
Site Diesel (retail)	Defra	2022	Correct and suitable

**Table 2: Calculation checks**

Emission source name in Amdocs's calculations	Issue	Recommendation	Comment/action by Amdocs
Air Miles (Scope 3)	Incorrect emission factors used	Ensure the correct factor is used dependant on the departure/arrival destination	None required – immaterial to the overall footprint.

### 3 Conformance with verification criteria

The chosen methodology that has been used for accounting and reporting Amdocs's GHG inventory is the GHG Protocol. Carbon Footprint Ltd has examined Amdocs's GHG statement in relation to the GHG Protocol. The verification activities have shown that Amdocs has met the verification criteria satisfactorily.

**Relevance** – the data collected and reported reflects the significant environmental impacts of Amdocs's operations.

**Completeness** – emission sources that come within the reporting boundary have been quantified and reported where possible. Exclusions (if applicable) have been disclosed and justified.

**Consistency** – methodologies are documented and appear to be consistent.

**Transparency** – the carbon footprint report states the company's approach to data collection and the estimations that were made.

**Accuracy** – sufficient accuracy has been achieved. Actions to improve data accuracy and reduce uncertainty have been identified.

## 4 Conclusions

The calculations used BEIS and IEA carbon conversion factors and followed Defra guidelines. Amdocs's boundaries and systems have satisfactorily captured the most significant, material emissions sources. Overall, the calculations were accurate with no material errors found during the audit.

In conclusion, Carbon Footprint Ltd has verified Amdocs's GHG assertion in accordance with ISO 14064-3 standard to a reasonable level of assurance. It is our opinion that appropriate methodologies have been used and the GHG inventory result is of satisfactory accuracy subject to the boundary conditions that we have assessed.

The accuracy and quality of the electricity consumption data and Cat. 3. Fuel- and energy related activities (not included in scope 1 or scope 2) (Well-to-Tank) could be improved. This could be achieved by implementing the recommendations in section 4.1.



## 4.1 Recommendations

Below are several recommendations to assist Amdocs in improving the quality of its GHG statement:

- When calculating market-based emissions for US sites, use the residual mix factors available from the US EPA (United States Environmental Protection Agency) in place of the generation factors.
- For calculations relating to air travel, ensure the correct emission factor is used based on arrival/departure location, this should be the International, to/from non-UK factor for all flights that do not originate or arrive in the UK.
- Calculate WTT emissions for all appropriate emission sources.
- When calculating transmission and distribution for sites on zero carbon tariffs, the transmission and distribution factor should also be zero, in line with the GHG Protocol.
- Assess the feasibility of capturing actual electricity consumption data across all sites.

- 4.1.1 Implement measures to capture absolute data around water consumption and homeworking, removing the need for estimation based on data sourced from other sites.

## 4.2 Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides reasonable assurance that the GHG emissions statement:

- is materially correct and is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with the GHG Protocol.

It is Carbon Footprint Ltd's opinion that Amdocs has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

# Appendix 1

## Amdocs Verification Plan – Carbon Footprint 2022 (1<sup>st</sup> October 2021 - 30<sup>th</sup> September 2022)

04/05/2023

**Venue:** Remote Audit

**Present:**

Finlay Dyche-Brookes, Carbon Footprint Ltd (Verifier)

Malka Wertzner, Amdocs

*Table 3: Amdocs's verification plan*

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
5.1.3.	Level of Assurance	To be agreed at the beginning	Anecdotal/email communication	Reasonable
5.1.4	Objectives	To be agreed at the beginning	Anecdotal Proposal Verification report	CDP, CSA, EcoVadis, CSR
5.1.5	Criteria	To be agreed at the beginning	Anecdotal	GHG Protocol

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
5.1.6	Scope	Organisational boundaries, physical infrastructure & activities, GHG sources, type of GHGs, time period	Anecdotal. CF Report. Proposal.	Scope 1, 2 & 3. 1 <sup>st</sup> October 2021 to 30 <sup>th</sup> September 2022. Operational control.
5.1.7	Materiality	Establish materiality		Materiality threshold 5%.
5.4.4	Verification records	The verifier shall maintain records to demonstrate conformity to the requirements of ISO14064-3.	Verification plan. Verification report.	This verification plan is the basis of recording the audit and capturing information.
6.1.3.3	GHG information system & its controls	Processes for collecting, processing, and reporting GHG information.	Anecdotal.	
6.1.3.4	GHG data & information	Examination of the GHG data and information.		

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
6.1.5	Verification Plan	Document assurance level, objectives, criteria, scope, materiality & schedule.	This document.	This table documents the verification plan.
6.1.6	Evidence gathering plan		Sampling Plan.	See Appendix 2.
6.3.1	Evaluation of the GHG statement	Evaluate whether the evidence collected supports the GHG statement.	Verification report.	Sufficient evidence was provided to support the statement.
6.3.1.4	Assessment against verification criteria	Confirm whether the organisation conforms to the verification criteria.	Verification report.	Organisation has met the verification criteria satisfactorily.
6.3.2 & 6.3.3	Conclusion and opinion	A verification statement containing the level of assurance, objectives, scope, criteria, the GHG statement and the verifier's opinion on the GHG statement.	Verification statement.	A verification statement will be issued.

## Appendix 2 – Sampling Plan

The sampling will be a risk-based approach in order to collect adequate evidence to support the Reasonable level of assurance. Calculations and results will be reviewed and discussed as a desk-based exercise and during the remote audit.

Sites and data sampled were chosen due to materiality to the total carbon footprint, noticeable deviation from the previous year's results, and potential anomalies identified from initial analysis.

Primary data (e.g. utility bills, expense claims, fuel card reports etc.) requested is shown in the following table:

Emissions source	Requested	Provided
Site Energy	Champaign, Chiswick Park, Dublin (open net), Pune, Raanana, market-based evidence	Utility bills
Travel (air)	Air miles travel download	Travel extract

Secondary data was reviewed for other sites and emission sources.

# Appendix 3

## Carbon Footprint Ltd Verification Team

Carbon footprint Ltd has enabled the completion of the carbon footprints of over 20,000 businesses globally via our tools and consultancy. We are confident that we bring independent, ethical conduct, fair representation, due professional care, and fresh insights to carbon management and verification activities.

We work with a vast range of companies, from SMEs to multinational blue-chip corporations with goals to comply with legislation, cut the cost of carbon in their business, maximise sales by developing true sustainable credentials and prepare for future legislation.

We are a world leading carbon footprinting company:

- We follow international standards, such as ISO14064-1, PAS2050, GHG Protocol, ISO14064-3 within our work.
- We are ISO 14001:2015 and ISO 9001:2015 certified.
- We are approved under the Quality Assurance Standard (QAS) – this means that our own carbon footprinting tools and methodology is independently audited by AEA-Ricardo.
- We work with other businesses to complete/validate GHG emissions for their Mandatory GHG Reporting and CDP reporting requirements.
- We run the Carbon Academy (for peer group learning)
- We provide input and advice to the government on low carbon legislation.

### **Finlay Dyche-Brookes**

#### **Environmental Consultant**

Finlay is an environmental consultant at Carbon Footprint Ltd, holding a Bachelor's degree in Geography (hons). He has completed numerous carbon footprint assessments to both the ISO14064-1 and GHG Protocol standard. Finlay is particularly interested in the mechanisms and drivers of climate change, and the environmental and socioeconomic impacts that occur as a result of these.

### **Jenny Webb**

#### **Senior Environmental Consultant**

Jenny is a senior environmental consultant at Carbon Footprint Ltd and has a bachelor's degree in environmental science. She has completed numerous carbon footprint assessments to ISO14064-1 and the GHG Protocol standard.

### **Dr. Wendy Buckley**

#### **Client Director / Co-Founder Carbon Footprint Ltd**

Wendy has a B.Sc. & Ph.D. in Physics and is also a Member of the Chartered Institute of Marketing with MCIM status. She has held various appointments across the globe in both the public and private sector. She has developed extensive knowledge in manufacturing, thermodynamic processes, and low energy solutions. Wendy has won a number of business awards and is Chairperson of the Sustainable Business Network in North Hampshire.