

VERIFICATION STATEMENT – LIMITED ASSURANCE

Carbon Credentials Energy Services Ltd (Carbon Intelligence) has been contracted by Mitie Group plc (Mitie) of 35 Duchess Road, Rutherglen, Glasgow, G73 1AU for the independent third-party verification of direct and indirect carbon dioxide equivalent emissions (CO₂e) as provided in the 2019-20 company annual report and accounts to a limited level of assurance. This verification exercise has been performed to the ISO 14064-3 standard.

ROLES AND RESPONSIBILITIES

The management of Mitie is responsible for the organisation's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information.

It is Carbon Intelligence's responsibility to express an independent GHG verification opinion on the emissions as provided in the Mitie 2019-20 annual report and accounts for the period 1st April 2019 – 31st March 2020.

DESCRIPTION OF ACTIVITIES

The organisational boundary was established following the financial control consolidation approach and applied to UK facilities only. The scope of this engagement covered the assessment of emission sources required for disclosure by *The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013* plus additional sources:

Scope 1 Emissions

- Combustion of fuel in UK facilities
- Combustion of fuels from UK mobile sources

Scope 2 Emissions

- Indirect emissions associated with purchased electricity in UK facilities (Location and Market based)

Scope 3 Emissions

- Combustion of fuel and purchased electricity in rented UK facilities
- Fuel and energy related activities not accounted for in Scope 1 and 2
- Business travel - air and rail from Group-wide activities, car and hotel from UK activities
- Supply and treatment of water In UK facilities
- Waste In operations from UK production facilities



OBJECTIVES

The objectives of this verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions as declared in the organisation's GHG assertion were not: accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

CRITERIA

Criteria against which the verification assessment was undertaken:

1. **Reporting methodology:**
 - 1.1. World Resources Institute (WRI) Greenhouse Gas Protocol: *A Corporate Accounting and Reporting Standard* (GHG Protocol)
 - 1.2. World Resources Institute (WRI) Greenhouse Gas Protocol: *Corporate Value Chain (Scope 3) Accounting and Report Standard*
2. **Reference guidance:** DEFRA (2019) Environmental Reporting Guidelines: *Including streamlined energy and carbon reporting guidance*

LEVEL OF ASSURANCE AND MATERIALITY

The level of assurance agreed is that of limited assurance. A materiality level of 5% was applied. Note that assessment of compliance and materiality was undertaken against the stated calculation methodology.

CONCLUSION & VERIFICATION OPINION

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted.

We conducted our verification of the GHG assertion of Mitie, which included assessment of the company GHG information system and monitoring and reporting methodology. This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria. This statement shall be interpreted with the GHG assertion of Mitie as a whole.

Carbon Intelligence's approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information.

Based on the data and information provided by Mitie and the processes and procedures conducted, Carbon Intelligence concludes with limited assurance there is no evidence that the GHG assertion:



- is not materially correct;
- is not a fair representation of the GHG emissions data and information; and
- is not prepared in accordance with the criteria listed above.

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

The GHG information for the period 01/04/2019 – 31/03/2020 is verified by Carbon Intelligence to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. Emissions by scope are verified as follows:

REPORTING PERIOD: 01/04/2019 – 31/03/2020			
Scope 1	Scope 2 (location-based)	Scope 2 (market-based)	Scope 3
Reported Emissions: 26,441 tonnes of CO ₂ e	Reported Emissions: 614 tonnes of CO ₂ e	Reported Emissions: 0 tonnes of CO ₂ e	Reported Emissions: 10,182 tonnes of CO ₂ e

OBSERVATIONS

- Based on our work, Carbon Intelligence considers that material GHG sources are appropriately identified and reported on.
- All material errors in reported data identified during the verification process have been duly corrected.

Attestation:

Clare Robertson
Lead Verifier

On behalf of Carbon Credentials Energy Services Ltd

No member of the verification team has a business relationship with Mitie Group plc, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.