

Verification Statement

Background

Optera was engaged by Mitie Group PLC (“Mitie”) to provide independent verification on the accuracy of selected information included in Mitie’s FY 2020 GHG emissions and water consumption datasets, and express a conclusion as to whether the assertions contained in the inventory is presented fairly in accordance with (1) ISO 14064-1 *Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*, and (2) Global Reporting Initiative’s (GRI), *G4 Sustainability Reporting Guidelines*.

Per contractual agreement, Mitie’s FY 2020 GHG Emissions and water consumption Inventory Verification Report and Statement were prepared by Optera solely for Mitie’s benefit. The information contained therein, its presentation to CDP and inclusion in corporate sustainability reports are the sole responsibility of Mitie.

Boundary and Scope

Optera examined Mitie’s FY 2020 greenhouse gas (GHG) emissions and water consumption assertion, as follows:

Scope 1	Direct emissions from onsite fuel combustion and fugitive emissions
Scope 2	Indirect emissions from purchased electricity, steam, heating, or cooling <ul style="list-style-type: none"> Location-based accounting method
Scope 3	Other indirect emissions in the value chain <ul style="list-style-type: none"> Fuel- and energy-related activities: Upstream Leased Assets Waste Generated in Operations Upstream Transportation & Distribution Wastewater Emissions

The verification was conducted on 100 percent of Mitie’s reported scope 1, scope 2 and scope 3 emissions. The water consumption inventory includes 100 percent of the reported municipal and well water consumption. This includes all direct and indirect emissions and water consumption from facilities that are under Mitie’s *operational control*.

Period Covered

Mitie’s GHG assertion covers the 2020 fiscal year: 1 April 2020 to 31 March 2021.

Data Verified

The final quantities verified were presented in 1.0 - Mitie Emissions Template - 2020 21 Q4 V5.0 Final , as follows:

Item	Quantity
Scope 1 emissions	18,719.0 mtCO ₂ e
Scope 2 emissions	
Location-based emissions	485.7 mtCO ₂ e

 Scope 3 emissions

Fuel- and energy-related activities

- Electricity (T&D Losses): 39.9 mtCO₂e
- Gas (Upstream): 21.1 mtCO₂e

Upstream Leased Assets

- Electricity (Landlord Supplies-All): 254.8 mtCO₂e
- Gas (Landlord Supplies): 378.6 mtCO₂e

Waste Generated in Operations

- Subcategory: Landfill Waste: 5.4 mtCO₂e
- Subcategory: EFW & Recycled Waste: 6.6 mtCO₂e

Upstream Transportation & Distribution

- Transport Fuel Fleet- Upstream: 4,469.5 mtCO₂e
- Transport Fuel Expensed - Upstream: 690.4 mtCO₂e

Wastewater Emissions: 9.2 mtCO₂e

Water Consumption 26,699 m³

Methodology

This Verification has been developed based on principles and methods described in (1) ISO 14064-3 *Specification with Guidance for the validation and verification of greenhouse gas assertions*, and (2) GRI's *G4 Sustainability Reporting Guidelines*. The verification has been conducted to achieve a *limited level of assurance*. Given the status of Mitie's GHG emissions inventory and management system, a limited level of assurance verification was appropriate for this project.

As part of the independent assessment Optera performed the following tasks:

- Examination of the FY 2020 GHG emissions and water consumption data;
- Examination of underlying calculations to confirm the formula references and accumulation of data, and re-performance of a sample of the calculations;
- Determine whether the elements of the protocol were consistently and appropriately applied;
- Cross-check of emissions factors against referenced sources and assessment of the appropriateness of the selected factors;
- Evaluation of potential errors, omissions or misrepresentations resulting from data input, transformation and/or output processes; and
- Collection of testimonial evidence (i.e. interviews), data review and sampling to provide an understanding of management/operational and control procedures to be implemented by the responsible party to ensure the quality, integrity and security of the GHG and water information.

Findings

It is Optera's opinion that based on the verification methodology and activities described above, there is no evidence that Mitie's FY 2020 GHG emissions and water consumption assertions are not:

- Founded upon appropriate systems for the collection, aggregation and analysis of quantitative data for determination of scope 1 (direct), scope 2 (indirect) and scope 3 (other indirect) emissions; and water consumption data;
- Correct at a *limited* level of assurance;
- Meets the minimum level of accuracy of at least 95 percent;
- Accurate, materially correct, and a fair representation of GHG emissions and water consumption data and information; and
- Prepared in accordance with ISO 14064-1 and GRI G4 guidelines, including associated requirements for the design, development, management, reporting and verification of an organization's environmental data.

Statement of Independence, Impartiality and Competence

Optera is an independently owned and operated consulting and software services company that specializes in technical analysis and innovation for efficiency and renewable resources. Optera has considerable experience in the development, reporting and verification of GHG emissions information for industrial, utility, municipal and corporate clients. Optera's verification team did not contribute to the compilation of Mitie's FY 2020 GHG inventory and did not work on the GHG inventory beyond what is required of this assignment. Optera has conducted this verification independently, and there has been no conflict of interest.

A handwritten signature in black ink, appearing to read "Siddarth Sharma".

Siddarth Sharma
Lead Reviewer

A handwritten signature in black ink, appearing to read "Ty Colman".

Ty Colman
Project Director

July 16, 2021