ORGANISATIONAL AUDIT REPORT FOR:

MITIE Group

Verification firm (third party) :	Achilles Information Limited, 115 NRTW Olympic Avenue, Milton Park, Abingdon, Oxfordshire, OX14 4SA.
Toitū Envirocare: (certification party)	The Formery 87 Albert Street, Auckland Central, Auckland 1010 , NZ
Lead Auditor:	Hilary Berlin-Taylor
Client Contact:	Jason Roberts
Report date:	0/01/1900

AUDIT OBJECTIVES

To determine whether the organisation's GHG measurements (emissions data and calculations) and reduction(s) meet certification requirements for the Programme as detailed in the criteria and scope.

AUDIT CRITERIA AND SCOPE

The audit criteria and scope are detailed in the following table:

Criteria	ISO 14064 Part 1 2018, ISO 14064 Part 3 2019.
	Technical Requirements 3.1 & Audit and Certification Technical requirements
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	-
	-
	-
GHG program	Carbon Reduce
Audit date	0/01/1900
Base year	N/A
Reporting year	1st April 2025 to 31 March 2026
Consolidation methodology	Financial control.
Materiality threshold	5%
Emissions factor	UK Government GHG Cor -
GHG assertion	Mitie ARA - Sustainability Statement DRAFT v2.pdf / ARA Tables_FY26_V6_Summ
GHG statement (certification claim)	Mitie Group meets the requirements of Carbon Reduce certification having measured its greenhouse gas emissions in accordance with ISO 14064 Part 1 2018 and is committed to managing and reducing its emissions in respect of its operational activities of its UK organisation.
Registered Office Address	Mitie | The Shard, Level 12, 32 London Bridge Street, London, SE1 9SG, UK
Audit type	Verification only
Overall audit approach	Remote stage 1, site visit, remote stage 2 audit

RESPONSIBILITIES

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

The verifier is responsible for expressing an opinion on the GHG statement based on the verification activities undertaken.

VERIFIED LOCATION BASED EMISSIONS TOTALS

Emissions summary by category:	All measured emissions	Mandatory boundary	Units
Category 1: Direct emissions and removals	26,073.06	26,073.06	tCO_2e
Category 2: Indirect emissions from imported energy	4,045.33	4,045.33	tCO_2e
Category 3: Indirect emissions from transportation	70,691.88	7,325.14	tCO_2e
Category 4: Indirect emissions from products used by organisation	228,303.95	101.30	tCO_2e
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	tCO_2e
Category 6: Indirect GHG emissions from other sources	0.00	0.00	tCO2e
Total gross inventory	**329,114.21**	**37,544.83**	**tCO_2e**
Category 1 direct removals	0.00	0.00	tCO_2e
Exported renewable generation/fuel	0.00	0.00	tCO_2e
Purchased emission reductions	-6,778.00	-6,778.00	tCO_2e
Total net inventory	**335,892.21**	**44,322.83**	**tCO_2e**

VERIFIED MARKET BASED EMISSIONS TOTALS

Emissions summary by category:	All measured emissions	Mandatory boundary	Units
Category 1: Direct emissions and removals	26,073.06	26,073.06	tCO_2e
Category 2: Indirect emissions from imported energy	497.32	497.32	tCO_2e
Category 3: Indirect emissions from transportation	70,691.88	7,325.14	tCO_2e
Category 4: Indirect emissions from products used by organisation	228,303.95	101.30	tCO_2e
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	tCO_2e
Category 6: Indirect GHG emissions from other sources	0.00	0.00	tCO2e
Total gross inventory	325,566.20	33,996.82	**tCO_2e**
Category 1 direct removals	0.00	0.00	tCO_2e
Exported renewable generation/fuel	0.00	0.00	tCO_2e
Purchased emission reductions	-6,778.00	-6,778.00	tCO_2e
Total net inventory	332,344.20	40,774.82	**tCO_2e**

LEVEL OF ASSURANCE PROVIDED

Based upon the verification undertaken, the following level of assurance is provided:

Reasonable scope 1 & 2, Limited scope 3

The above is based upon the following qualifications:

None

MANDATORY REDUCTION PERFORMANCE

The following reductions have been made in the programme mandatory emissions categories, relative to the base year(s), using the programme 5 year rolling average methodology.

Reduction performance		
Category 1 & 2 emissions only	% reduction	-
Emissions intensity: category 1,2 & all other mandatory categories.	% reduction	-

ASSESSMENT OF TOITŪ CLIMATE IMPACT PROGRAMME REQUIREMENTS

Criteria/documents	
Organisational boundaries	N/A verification only
Application of the accounting principles	N/A verification only
Emissions Inventory report	N/A verification only
Emissions Reductions plan	N/A verification only
Use of the Toitū carbonreduce programme logo	N/A verification only
The requirement to maintain a complaints procedure	N/A verification only
Where audit activities have been undertaken using remote/ICT based approaches	It is confirmed that the methods used allowed all relevant audit activities to be undertaken effectively.

CONCLUSION AND RECOMMENDATION

N/A: Verification only.

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Comments:

Audit procedures

Verification procedures:
Verification evidence gathering procedures include:

An initial evaluation of organisational scope & boundaries, typically by interview and or desktop data review.

A sample of site visits will typically be conducted, dependent on the industrial sector.

A comprehensive range of emission sources will be taken and typically checked for classification, completeness of data, scope & boundaries, time-periods, emission factors applied, consistency or changes to methodologies, estimations used & that adequate control procedures are in place. This will also include retrace back to source data and a full recalculation of GHG emissions.

Validation procedures:
Validation refers to a future prediction. In such cases the conclusion is given as a mixed engagement and our work performed is based upon a review of the assumptions made to provide the given forecast.

Mandatory

Refers to the specific scope & boundary or requirements of the Carbon Reduce GHG program.

Notes:

The detailed audit findings and calculations given in the Verification Plan and Working Papers associated with this audit contain proprietary verification methodologies and remain confidential.

The audit is based upon sampling and as such nonconformities may exist that have not yet been identified.

We have reviewed the company's GHG emissions inventory for the period. The inventory is based on historical information which is stated in accordance with the requirements of ISO 14064 Part 1 and the scheme Technical Requirements.

The scope of the review was limited to personnel interview, analytical review procedures applied to GHG emissions data, and review of the input of data into the emissions inventory.

A **non-conformance (NCR)** indicates that the auditor has found a non-conformance with scheme Technical Requirements (audit criteria) and requires you to take the appropriate corrective action and provide evidence of this correction within 10 working days. This may require resubmission of an updated Emissions Inventory and Management report.

A **minor non-conformance (mNCR**) which the auditor has found which is not material to the outcome of the inventory, but to which a failure to address in the preparation of future inventories could lead to a major Non-Conformance (NCR).

Observations made by your auditor are strongly advised but the actions are not required for the organisation to be recommended for certification.

Neither Toitū Envirocare nor the auditor has any interest in the organisation, other than in our capacity as assurance providers. We have not carried out any work with this business prior to this review other than conducting the previous verification

Toitū carbon programmes boundary is defined as all Category 1 and 2 emissions, Category 3 emissions associated with business travel and freight paid for by the organisation, Category 4 emissions associated with waste disposed of by the organisation, and transmissions and distribution of electricity and natural gas

Any correspondence regarding this audit report should be directed to your Lead Auditor.
A copy of this report has been provided to the nominated client contact.

This report has been prepared solely for the use of the organisation and Toitū Envirocare as part of an application for Toitū carbonreduce programme certification. It may be relied on solely by the organisation and Toitū Envirocare for that purpose only. Toitū Envirocare does not accept or assume any responsibility to any person other than the organisation in relation to the statements or findings expressed or implied in this report.

Confidentiality: All information obtained during this assessment will remain confidential to Company name , the verifier, Achilles Information Limited and Enviro-Mark Solutions Limited (trading as Toitū Envirocare). No information will be released to any other party without your express permission except as required by law or Toitū's accreditation body JASANZ, or if it is in aggregate and/or de-identified form. This report must not be copied except in full without the permission of the Responsible Party , Achilles Information Limited and Toitū Envirocare.

Use of ICT: Where remote auditing is conducted, the established Achilles MS Teams shall be used for video conferencing. For data sharing the established Achilles SharePoint shall be used for temporary secure data storage. Where client specific software is required, appropriate access shall be provided and tested prior to the audit.