

amdocs

Carbon Footprint Verification Report for Amdocs

9th April 2021

Verification summary

Verifiers:	Zoe Booth, Environmental Consultant, Carbon Footprint Ltd Joe Murray, Environmental Consultant, Carbon Footprint Ltd
Report reviewed by:	Georgina Whitlock, Senior Environmental Consultant, Carbon Footprint Ltd
Authorised by:	Dr. Wendy Buckley, Client Director, Carbon Footprint Ltd
Inventory period verified:	1 st October 2019 to 30 th September 2020
Level of assurance:	Reasonable
Assurance being given to:	Amdocs 8 Hapnina St. Ra'anana, 43000 Israel
Verification Standard:	ISO 14064-3: 2019
Methodology used for the calculation:	ISO 14064-1 and Defra Guidelines

Statement of verification

Amdocs
8 Hapnina St.
Ra'anana, 43000
Israel

19th March 2021

Scope

Amdocs engaged Carbon Footprint Ltd to verify its carbon footprint assessment and supporting evidence for the period **1st October 2019 to 30th September 2020**.

Amdocs is responsible for the information within the carbon footprint report. The responsibility of Carbon Footprint Ltd is to provide a conclusion as to whether the statements made are in accordance with ISO14064-1 and Defra Reporting Guidelines.

Methodology

The verification was led by Zoe Booth, 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 1:** natural gas, refrigerant loss, diesel (for generator) – **2,026 tCO₂e**
- **Scope 2:** purchased electricity – **46,812 tCO₂e**
- **Scope 3:** business travel (air, bus, taxi and leased cars), waste, water, plastic consumption, paper consumption, electricity transmission & distribution (T&D) and electricity well-to-tank (WTT) – **50,611 tCO₂e**

Totals: 99,450 tCO₂e

Total emissions per employee: 4.6 tCO₂e

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 ISO 14064-1 and Defra guidelines.

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.

Zoe Booth, BSc (Hons), MSc, GradIEMA
Environmental Consultant
Carbon Footprint Ltd

1 Introduction

Amdocs provides customer care, billing and order management systems for telecommunications carriers, and internet services. As a global company, Amdocs employs approximately 21,607 people and serves customers in over 80 countries worldwide.

This report provides the outcomes of the independent verification of Amdocs's Greenhouse Gas (GHG) statement for the period **1st October 2019 to 30th September 2020**, as calculated by Amdocs.

The verification was based on an assessment of Amdocs's FY2020 GHG inventory calculation, supplemented with a telecom session and a desk-based 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.

The verification was undertaken in line with the International Standard ISO 14064-3: 2019 '*Greenhouse gases: Specification with guidance for the verification and validation of greenhouse gas statements*' to a reasonable assurance level.

1.1 Objectives

The objectives of this verification are:

- To provide third-party assurance to Amdocs, to ISO 14064-3 standard, that the assertion is reliable and of sufficient quality for external voluntary reporting to the Carbon Disclosure Project (CDP).
- To provide a verification statement that meets the requirements of CDP.
- To provide quality control and improve the accuracy of the GHG inventory by providing recommendations.
- To support the Science Based Targets Initiative
- To support RobecoSAM / Dow Jones Sustainability Index and other voluntary reports
- To meet stakeholder and reputational requirements.

1.2 Scope

The GHG statement that is being verified is Amdocs's Global carbon footprint for the period **1st October 2019 to 30th September 2020**. The following sources of GHG emissions are within the scope of the verification:

- **Scope 1 (direct) emissions:** natural gas, diesel, fugitive emissions
- **Scope 2 (indirect) emissions:** purchased electricity (generation)
- **Scope 3 (other indirect) emissions:** purchased electricity (transmission & distribution), electricity 'well-to-tank' emissions (generation and transmission & distribution), business travel (taxi, bus and flights), leased cars, material use (paper and plastic), waste (including recycling) and water consumption.

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'*. This was to a reasonable level of assurance, as defined by the ISO 14064-3 standard. 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 2019 to 30th September 2020.
- Telecom session, 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

APAC	Asia-Pacific
BEIS	Business, Energy and Industry Strategy
CDC	Client Data Centre
Defra	Department for Environment, Food & Rural Affairs
DC	Data Centre
ECR	Engineered Computer Rooms
EHS	Environmental, Health & Safety
G-EHS	Global Environmental Health and Safety
GHG	Greenhouse Gas
GWP	Global Warming Potential
IEA	International Energy Agency
kWh	Kilowatt Hours
PS	Polystyrene
LDPE	Low Density Polyethylene
tCO ₂ 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

When considering the scope of the calculation, Amdocs Ltd was assessed as the global company. The organisation has consolidated its GHG emissions using the operational control approach.

Only those activities taking place at Amdocs’s sites are included within the calculation. Employee activities taking place at customer sites are not included within the scope of the assessment. Sites with fewer than 20 employees were not included within the scope of the calculation, as they are not material to the overall carbon footprint and the data is difficult to obtain. The exemption to this is a few additional data centres; which although have no employees based on site are deemed to have a significant energy consumption. Those elements which Amdocs have chosen to exclude have been excluded based on reasonable grounds and this is therefore deemed acceptable.

The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO₂e).

Figure 1 shows the emission sources included within Amdocs’s operational boundary, which is consistent with previous years.

Figure 1 – Assessment boundary

Scope 1 Direct Emissions	Scope 2 Energy Indirect	Scope 3 Other Indirect
<u>Fuel combustion</u> Diesel and natural gas	<u>Consumption of purchased electricity, heat steam & cooling</u> Electricity	<u>Purchased materials and fuels</u> Water, paper and plastic
<u>Owned Transport</u> None		<u>Transmission and distribution of energy</u> Electricity
<u>Process emissions</u> None		<u>Leased assets, outsourcing and franchising</u> Company leased vehicles
<u>Fugitive emissions</u> Refrigerants		<u>Transport related activities*</u> Taxi, flights and bus travel
		<u>Sold goods and services</u> None
		<u>Waste Disposal</u> Residual & Recyclable

Key:

Within the assessment boundary	Outside of assessment boundary
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*Rail, grey fleet car travel and some additional taxi and bus journeys have not been included as these are considered immaterial to the total carbon footprint and would not be cost effective to include.

2.1.2 Data management

Carbon Footprint Ltd has verified Amdocs's data management processes and found them to be appropriate. Amdocs has been carrying out its internal assessment process for a number of years; and has been working with Carbon Footprint Ltd to have it verified since 2012. The consolidated spreadsheet (a MS Excel document) is well organised, clearly marking estimations and providing explanations. Amdocs's regional EHS (Environmental Health and Safety) managers are responsible for collecting data and reporting this back to Amdocs's G-EHS (Global Environmental Health and Safety) Coordinator. The G-EHS Coordinator collates the data from EHS managers and is responsible for the GHG inventory.

Amdocs's G-EHS Coordinator carries out the GHG emissions calculations. The results are analysed internally to identify any potential anomalies. Significant increases or decreases in emissions are queried and supporting evidence may be requested. Where monthly consumption data is missing, these months are estimated using data from months which have data available (pro-rating technique) or using the previous year's data.

The individual sites are responsible for reporting their own regional activity data, using data collection templates. Each site co-ordinator reports to their respective regional co-ordinator (EHS manager) on a monthly basis. At the end of each financial year, regional managers provide a breakdown of the information provided and the figures are then cross-checked by the G-EHS manager.

A file sharing system (MS SharePoint) is used to upload the data reports, as well as any supporting evidence/raw data. Amdocs's undertakes data sampling as part of its own internal quality control processes 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.

2.1.3 Data limitations

Where utilities (i.e. electricity, waste and water) have been included within rental agreements, estimations have been made based on an average per employee, calculated using sites with actual data. Where information on refrigerant top-ups could not be provided, fugitive emissions have been estimated using an average per floor area based on actual data provided, split by unit type/size. It should be noted that large improvements have been made this year in refrigerant and fire suppression system data. The next section provides further details on the assumptions and estimations made for specific emission sources.

2.2 Assessment of GHG data and information

Site electricity consumption, air travel and leased car fuel use account for 95% of Amdocs total GHG emissions, and therefore the main focus of the verification and data checks was on these elements.

2.2.1 Electricity consumption

Electricity consumption accounts for 60% of Amdocs's total GHG emissions (including generation, transmission and distribution (T&D) and 'well-to-tank' (WTT) emissions).

The majority of Amdocs's sites have entered actual data into a monthly tracking spreadsheet. In total 18 sites have required some or full estimation, predominately due to difficulty capturing and obtaining data for electricity, with this often included within the rental agreement of individual sites. However, as the sites requiring estimation are generally amongst Amdocs's smaller sites (including some of the additional ECR-only data centres) and account for just under 2.5% of the total kWh of electricity consumed, this will not represent a material impact on the total carbon footprint.

Ra'anana (Israel), Champaign (USA), and Pune (India) account for 85.2% of the total reported kWh consumption. The data for these sites were sampled during the verification process. Below are the main observations from the audit:

Ra'anana (Israel) (Ganeri Shefa and Kenyon):

- Accounts for 12.9% of all of Amdocs's electricity consumption (measured in kWh) and 7.5% of Amdocs's total GHG emissions.
- The data was found to be highly accurate, based on actual monthly meter readings for the whole building, taken from utility bills. This was then apportioned to Amdocs based on its occupied floor area at the site. This is an appropriate estimation method and was calculated correctly.
- The data input into the calculations was successfully cross checked with Amdocs's electricity data spreadsheet and found to be consistent.
- Primary data was viewed for Ganei Shefa (October 2019 to September 2020) and the calculations used were verified successfully.

Pune (India):

- Accounts for 21.4% of Amdocs's total electricity consumption and 12.5% of Amdocs's total GHG emissions.
- The data was found to be highly accurate, based on monthly meter readings. Utility bills were provided as evidence for all towers.
- The bills used were found to relate to the correct site address and data period being assessed. They were cross-checked with the data used in the calculations and found to be correct.

Champaign (USA):

- Accounts for 25.6% of all of Amdocs's electricity consumption (measured in kWh) and 14.9% of Amdocs's total GHG emissions.
- A utility bill statement was provided as evidence for each site meter, showing monthly consumption. Spot checks were conducted on bills for October 2019 and February 2020 and were found to match the data used in the calculations.

In addition, a further sample of data was also reviewed from several of Amdocs's smaller sites and successfully verified against the calculation spreadsheet:

- **USA** - Vubiquity - Juice (California) - (October 2019, September 2020) - no errors found.
- **Israel** - Nazareth - (November 2019, September 2020) - no errors found.
- **India** - GGN – Delhi - (February 2020, June 2020) - no errors found.
- **UK** - Chiswick Park (AUK) - (October 2019, September 2020) – no errors found.

Other findings:

- **USA - Herndon data** – an anomaly was noted by Carbon Footprint Ltd and investigated further by G-EHS manager during the audit process. The error was due to Herndon's total building energy consumption being used as Amdocs's electricity consumption, rather than apportioning it to Amdocs based on occupied floor area. This accounted for a -1.6% difference in Amdocs's total footprint and was therefore deemed immaterial to the total footprint. Despite this, Amdocs's have chosen to correct the error for this year's assessment and have put measures in place to prevent this error reoccurring in future assessments.
- **UK - Reading data** - Amdocs highlighted an error during the auditing process. An incorrect T&D emission factor had been applied, resulting in a -0.5% decrease to the total footprint. This was corrected by Amdocs.

2.2.2 Natural gas consumption

Gas consumption accounts for approximately 0.2% of Amdocs's total GHG emissions and 7.7% of total scope 1 emissions.

This element only applies to seven sites; Toronto, Champaign, Rohde Island (Kenzan), Ireland, Dusseldorf, Chiswick Park and a new site at UK Riverside (Vubiquity); where gas is used for office heating. Sites have reported accurate consumption for the data period (Canada, USA and Ireland in m³ and Germany and the UK in kWh).

In the previous year's verification, it was discovered that an incorrect emission factor had been used for both the USA and Ireland sites (a 100% mineral blend emission factor for natural gas), which was subsequently corrected by Amdocs's team. The natural gas emissions factors applied to these sites have been checked again this year and the error has not reoccurred.

2.2.3 Diesel Consumption

At Amdocs's India sites diesel generators are commonly used as backup during electricity outages. Bills for this diesel usage have been collated monthly (where applicable), and consumption included within Amdocs's carbon calculations, with the appropriate emission factor (100% mineral fuel) used.

2.2.4 Refrigerant loss

Air Conditioning (A/C) units:

Amdocs has followed the methodology as outlined within Defra's current guidelines¹. There were top-ups reported for 10 A/C units, totalling 81kg of R410A refrigerant gas. Where top-ups have taken place the "Material Balance Method" is employed. For those units where top-up information is not available, the "Screening Method" was utilised in line with Defra's 2019 guidance. This is a suitable estimation method, and is consistent with the previous year. Calculations and average factors used were checked and found to be correct. The majority of units were operational for 12 months with some new installations. The number of months in use was taken into account for the new units as per the Defra calculation method.

In cases where equipment information was not available to employ the Screening Method, the emissions have been estimated based on the average emissions per m² floor area associated with those units where actual 'top-up' data was provided under the Material Balance Method, split by unit type. This is deemed to be an acceptable method of calculation when taking into account the lack of available data.

Spot checks of the GWPs of the A/C units, as well as the calculations, were carried out during the audit and found to be correct with no errors.

It should also be noted that, whilst there are still gaps within the data (e.g. equipment details, capacity charges, refrigerant type), notable improvements in the dataset have been achieved this year compared to previous year due to the internal auditing of Amdocs's A/C fire suppression units.

Fire Suppression Systems

In line with previous years, and the A/C units, the Screening Method was employed to estimate the GHG emissions. As no leakage rate is provided by Defra for fire suppression systems, a rate of 2.5% was used (sourced from EPA). For those sites which were unable to provide any equipment information, assumptions have been made based on the type/size of the communication room. The most common gases for the sizes have been used and this has been deemed an appropriate method.

¹ Defra Environmental Reporting Guidelines (March 2019)

2.2.5 Business travel

Due to materiality, the main focus of the business travel within the verification was on flights.

Scope 3 – air, rail, taxi and personal car business travel

Air travel

Air travel accounts for 33% of Amdocs total GHG emissions, and 64% of scope 3 emissions. The data for flight travel is deemed to be a high level of accuracy as it is sourced directly from Amdocs's two travel providers. Flight reports contain details of the distance travelled (in miles) and cabin class. Separate reports are provided by the two providers in MS Excel spreadsheets, splitting the travel information by location (India/APAC and Europe/Americas). Amdocs's convert the miles to km internally and calculate the associated GHG emissions. The two spreadsheets were provided during the audit for checks by Carbon Footprint Ltd. This year was the first year that flight reports were split into legs and therefore the accuracy of the data has improved compared to previous years.

Amdocs' separated the flight data into short-haul and long-haul categories using Defra's guidance, with short-haul being any flights up to 3,700km, and by seat class (e.g. economy, first, business etc.). Emission factors used within the calculations are Defra/BEIS 2020 for short-haul and long-haul flights, rather than the international factor. This method is in line with their previous years calculations and the decision was made as Amdocs considered the UK factors to be more accurate and reputable.

Throughout the audit process the emission factors, distance categories used and the calculation formulas were deemed to be correct and appropriate.

Leased cars

GHG emissions associated with leased car use account for 2.1% of Amdocs's total footprint. This encompasses leased cars used within Israel and Brazil.

In line with the previous year, litres of fuel split by type (petrol and diesel) for Israel were obtained from Amdocs's monthly automated billing system report. Appropriate emission factors for 100% mineral fuel were used to calculate the associated emissions. *Please note: there is no requirement in Israel for biofuel blends within fuels.*

For Brazil, Amdocs's has estimated the fuel use by leased cars based on the average amount paid per employee per month. The cost was converted to US dollars and the average fuel price per litre (2019) was used to calculate the total litres of petrol. Whilst this uses a largely estimated method, this is consistent with previous years and the total emissions associated with Brazil's leased cars accounts for only 0.04%, meaning the potential error is negligible.

Taxi & Bus

In line with previous years, taxi and bus data is provided for Amdocs's sites in India. For taxi journeys, the mileages were summed and found to be multiplied by the correct emission factor under the Defra/BEIS factors.

For bus journeys, fuel is estimated based on a vehicle average of 10km per gallon, which was then converted to litres and used to calculate the associated GHG emissions. It was noted during the audit that the emission factors used were for kWh (Gross CV) to kgCO₂e for the fuels CNG (compressed natural gas) and Diesel (average biofuel blend) rather than the litres figure. This was an immaterial error, but Amdocs's corrected it during the audit.

2.2.6 Other

Water

The methods and estimation methods used to assess water are consistent with the previous year's assessments. Accurate water consumption data has been obtained from utility bills for a small selection of sites (where obtainable). The information available has then been used to estimate an average m³ per employee for both "Big sites" and "Small sites"; which was then extrapolated to cover all Amdocs sites. Emissions have been calculated for both the supply of water and the treatment of wastewater. The calculation methods adopted, and emission factors used were deemed appropriate.

Waste

Waste across Amdocs's sites is mostly landlord-controlled and as a result limited data is often available. As in previous years, the total amount of waste has been estimated based on data for the Ra'anana and Sderot sites, for which Amdocs has been supplied based on monthly figures documenting waste generation (recorded in kg). An average waste per employee figure has then been calculated and extrapolated to estimate waste generation occurring at all sites. This has been deemed an appropriate estimation method in lieu of actual data.

All of the Ra'anana, Ra'anana North, Shaar Haneguev, Negev North, Pune, GGN and Cyprus have large cooking kitchen facilities. For these sites food waste was considered to make up the majority of waste output and, as a result, Amdocs have used the 'food and drink' waste factor. For the remaining sites and estimations, the correct 'commercial and industrial' waste factor has instead been applied. All waste has been considered to be disposed of through landfill. The calculation methods adopted, and emission factors used were deemed appropriate.

Paper and Plastic

Data recording the total number of printing reams (divided according to recycled and non-recycled sources) have been supplied by all sites. The total number of reams purchased across the company was used to calculate the total weight of paper used. The total GHG emissions associated with paper consumption have then been calculated by using the correct material use emission factor.

Amdocs calculations divide plastic use into two categories: plastic cups (polystyrene) and plastic bags (LDPE). The emission factors used for both were found to be correct. Where complete data was unavailable, an average weight per employee was calculated.

Recycling

All of Amdocs's sites have separate collections for the recycling of paper and cardboard, batteries, and WEEE (Waste Electrical and Electronic Equipment). This information is reported separately to the waste data collected above (Ra'anana and Sderot).

Calculations and emission factors used were checked during the verification and found to be both suitable and correct.

2.3 Data calculations

The calculations are conducted manually using a MS Excel spreadsheet. The layout and method are consistent with previous years. It is concise and easy to read. The calculations are comprehensive and include a breakdown of the total emissions within tables and graphs; allowing easy deduction of overall trends and comparisons to previous years. During the audit, spot checks were carried out on formulas used within the data calculation spreadsheet, as well as the emission factors used.

Amdocs has calculated its GHG inventory by using the 2020 BEIS emission factors, and the most recent electricity factors (published 2020) from the International Energy Agency (IEA). The emission factors used are documented within the spreadsheet and the majority were found to be correct and appropriate for the data. Three minor errors were found during the audit (Herndon electricity; Reading transmission and distribution of electricity; and bus travel) which were all corrected by Amdocs's during the audit process.

3 Conformance with verification criteria

The chosen methodology that has been used for accounting and reporting Amdocs's GHG inventory is the ISO 14064-3:2019/Defra Guidelines. Carbon Footprint Ltd has examined Amdocs's GHG statement in relation to these accounting and reporting principles. The verification activities have shown that Amdocs's 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

Amdocs has continued to use a consistent, detailed and well-organised calculation spreadsheet to assess their annual GHG emissions. Improvements have been made in the data this year compared to the previous year. These include the following:

- Alphetta site energy – this is the first year that Amdocs's was able to get actual information from the landlord, previously estimated figures had been used.
- The split of flight lengths has changed slightly this year with the number of short-haul having increased as a result of it being the first year that Amdocs's has been able to get individual flight legs within their travel reports.
- A number of gaps have been filled within the data available for A/C and fire suppression systems as these systems were investigated following a large internal audit of units occurring during the last two years.

The calculations used BEIS and IEA carbon conversion factors and followed Defra guidelines. Amdocs's boundaries and systems have satisfactorily captured the most significant emissions sources. Overall, the calculations were accurate with only minor, non-material errors noted during the audit. Amdocs's corrected these during the audit and were verified.

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.

4.1 Recommendations

Overall, Amdocs's sufficiently capture its material data elements and Carbon Footprint Ltd understand the reasons for the data limitations that Amdocs encounter. As previously noted, they have already improved their data accuracy this year in a number of areas including site energy, flights and refrigerant gases. However, we have provided the following recommendations to assist Amdocs in improving the quality of their GHG statement:

- Investigate the feasibility of capturing actual fuel data from the transportation department for bus travel; this could be from fuel receipts.
- Investigate opportunities to develop a more comprehensive reporting method for the final disposal method of waste generated across Amdocs's sites, specifically, capturing the total volume of waste generated which is recycled against that which is landfilled.
- Consider the feasibility of calculating GHG emissions associated with home-working.

4.2 Assurance opinion

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

- is materially correct;
- is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with ISO 14064-1 and the Defra guidelines.

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 2019 (1st October 2019 – 30th September 2020)

19th March 2021

Venue: Telecom Session

Present:

Zoe Booth, Carbon Footprint Ltd (Verifier)
 Joe Murray, Carbon Footprint Ltd (Verifier)
 Eran Doron, Amdocs
 Malka Wertzner, Amdocs

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 level of assurance
5.1.4	Objectives	To be agreed at the beginning	Anecdotal Proposal Verification report	For CDP and annual reporting
5.1.5	Criteria	To be agreed at the beginning	Anecdotal	GHG Protocol
5.1.6	Scope	Organisational boundaries, physical infrastructure & activities, GHG sources, type of GHGs, time period	Anecdotal CF Report Proposal	Scope 1, 2 & 3 1st October 2019 to 30 th September 2020 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	

ISO 14064-3 Ref.	ISO 14064-3 Requirements	Evidence	Comments
6.1.3.4	GHG data & information (Review of calculation methodology and conversion factors)	Examination of the GHG data and information.	
6.1.5	Verification Plan	Document assurance level, objectives, criteria, scope, materiality & schedule.	This document
6.1.6	Evidence gathering plan		Sampling Plan
6.3.1	Evaluation of the GHG statement	Evaluate whether the evidence collected supports the GHG statement. Conclude whether or not the GHG statement is without material discrepancy and whether the verification activities provide the agreed level of assurance.	Verification report
6.3.1.4	Assessment against verification criteria	Confirm whether the organisation conforms to the verification criteria.	Verification report
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

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 site visit.

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 for:

- Electricity bills for the following sites:
 - Ra'anana (Ganei Shefa and Kenyon)
 - Pune
 - Champaign
 - Vubiquity (California)
 - Nazareth
 - Delhi
 - Chiswick Park
- Flight reports from the two providers

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

Zoe Booth

Environmental Consultant

Zoe has a Bachelor's degree in Geography with Sustainability and a Master's degree in Environmental Science. She is a Graduate Member of IEMA. She has experience in conducting carbon footprint assessments to ISO 14064-1, and verifications to ISO 14064-3. She is passionate about sustainable business development, implementing sustainable initiatives and encouraging behavioural change.

Joe Murray

Environmental Consultant

Joe has a Bachelor's degree in Environmental Science with a Masters' degree in Environmental Pollution Control. He is a Graduate member of IEMA. He has experience in conducting carbon footprint assessments to ISO 14064-1. He is passionate about issues surrounding sustainability and environmental conservation.

Georgina Whitlock

Senior Environmental Consultant

Georgina has a Master's degree in Environmental Science. She is a member of IEMA and an approved Airport Carbon Accreditation verifier. She has conducted numerous carbon footprint assessments to ISO14064-1 standard and verifications to ISO14064-3 standard for businesses varying in type and size. She also has experience in conducting energy, waste and general environmental audits.

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 Chair Person of the Sustainable Business Network in North Hampshire.