



Carbon Footprint Verification Report for
Amdocs UK Limited
07 June 2022

Verification summary

Verifiers:	Finlay Dyche-Brookes, Environmental Consultant, Carbon Footprint Ltd Zoe Booth, Senior Environmental Consultant, Carbon Footprint Ltd
Report reviewed by:	Georgina Whitlock, 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 st October 2020 to 30 th September 2021
Level of assurance:	Reasonable
Assurance being given to:	Malka Wertzner, Global EHS Coordinator 15 Fetter Lane, London, EC4A 1BW, United Kingdom
Verification Standard:	ISO 14064-3: 2019
Methodology used for the calculation:	ISO14064-1 and Defra Guidelines

Statement of verification

Amdocs
8 Hapnina St.
Ra'anana, 43000
Israel

7th June 2022

Scope

Amdocs engaged Carbon Footprint Ltd to independently verify its carbon footprint assessment and supporting evidence for the period **1st October 2020 to 30th September 2021**.

Amdocs is responsible for the information within the carbon footprint report. The responsibility of Carbon Footprint Ltd is to provide external assurance as to whether the statements made are in accordance with ISO1406-1 and Defra Reporting Guidelines.

Declaration of 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. Carbon Footprint Ltd has no conflicts of interest.

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 1:** natural gas, refrigerant loss, diesel (for generator) – **2,175.46 tCO₂e**
- **Scope 2:** purchased electricity – **39,441.62 tCO₂e** (location-based) and **38,555.31 tCO₂e** (market-based)
- **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), and home-working energy use – **28,413.78 tCO₂e**

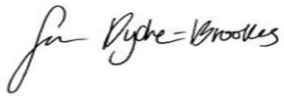
Location-based totals:	70,030.86 tCO₂e	3.32 tCO₂e per employee
Market-based totals:	69,144.55 tCO₂e	3.28 tCO₂e per employee

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.

A handwritten signature in black ink that reads "Fin Dyche-Brookes".

Finlay Dyche-Brookes, BSc (Hons)
Environmental Consultant
Carbon Footprint Ltd

1 Introduction

Amdocs is a provider of billing and order management systems for telecommunications carriers and internet services providers. Founded in 1982, Amdocs currently employs approximately 21,089 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 Greenhouse Gas (GHG) statement for the period 1st October 2020 to 30th September 2021, calculated by Amdocs.

The verification was based on an assessment of Amdocs's 2021 carbon footprint calculations (version received on 28th April 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 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 limited assurance level.

1.1 Objectives

The objectives 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 quality control and improve the accuracy of the GHG inventory by providing recommendations.
- To provide a verification statement that meets the requirements of CDP.
- 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 2020 to 30th September 2021. The following sources of GHG emissions are within the scope of the verification:

- Scope 1: natural gas, diesel consumption, and fugitive emissions
- Scope 2: purchased electricity: Location-based and market-based
- Scope 3: business travel (air, leased cars, public transport), material use (paper & plastic), waste production (recycling & landfill), water use, electricity transmission & distribution, electricity well-to-tank emissions, and home-working energy use

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

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 limited 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 2020 to 30th September 2021.
- 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
GHG	Greenhouse Gas
ISO	International Organisation for Standardisation
km	Kilometres
kWh	Kilowatt Hours
tCO ₂ e	Tonnes of Carbon Dioxide Equivalent

2 Verification results

2.1 Assessment of the GHG information system and its controls

2.1.1 Boundary and data selection

Organisational boundary

Consistent with previous years, Amdocs has opted to assess its global operations. The company has consolidated its GHG emissions using the operational control approach, and reports in terms of carbon dioxide equivalent (CO₂e).

Since the previous verification, Amdocs has begun reporting its market-based emissions alongside its location-based emissions.

Total employee numbers have decreased from 21,609 in FY 2020, to 21,089 in FY 2021. The following sites closed during verification period: Detroit (US), Seattle (US), Ra'anana North (Israel), Chiswick (UK), Reading (UK), Dublin (Ireland), and Beijing (China). The following offices opened during the verification period: Penza BI Telecom and Moscow BI Telecom (Russia), and Dublin – Openet (Ireland).

No sites or subsidiaries of Amdocs have been excluded from the scope of the verification.

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:** Fuel combustion from stationary and mobile sources, refrigerant losses
- Scope 2:** Electricity consumption
- Scope 3:** Business travel (air, leased cars, public transport), material use (paper & plastic), waste production (recycling & landfill), water use, homeworking, electricity transmission & distribution losses, and electricity well-to-tank emissions
- Exclusions:** Purchased goods & services (other than paper, plastic, water), and staff commuting

2.1.2 Data management

Carbon Footprint Ltd has verified Amdocs's data management processes and observed them to be sufficient and appropriate for the scope of the verification. Amdocs have been carrying out their internal assessment process for a number of years and have been verified through 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. Amdocs's regional EHS (Environmental Health and Safety) managers are responsible for the data collection and reporting this information back to Amdocs's G-EHS (Global Environmental Health and Safety) Coordinator. 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 analysed internally to identify any potential anomalies within the data provided. Significant changes in emissions are evaluated and queries are raised where supporting evidence may 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 co-ordinator reports to their corresponding regional co-ordinator (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.

A file sharing system (MS SharePoint) is used to upload the raw data and reports, as well as supporting evidence. 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.

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, calculated using consumption from 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 section below provides further details on the assumptions and estimations made for specific emission sources.

2.2 Assessment of GHG data and information

No errors were identified, minor or material, during the data checks conducted on Amdocs's calculations. All data was well presented, with annotations explaining in detail areas which required further comment. Details of site closures, openings, and assumptions/estimations made were all clear and present.

2.2.1 Electricity consumption

The consumption of electricity accounts for 79% of Amdocs's total CO₂e emissions, when including generation, transmission and distribution (T&D), and the associated 'well-to-tank' (WTT) emissions.

The majority of Amdocs's sites have entered actual data into a monthly tracking spreadsheet. In total, 12 sites required some or full estimation, mainly due to difficulty in attaining the data required for electricity, as this is often included within the rental agreement of individual sites. However, as the sites requiring estimation are largely Amdocs's smaller sites, including some of the additional ECR-only data centres, and account for just under 1% of the total kWh of electricity consumed; this is not a material impact on the total carbon footprint.

Ra'anana (Israel), Champaign (USA), and Pune (India) account for 59% of the total reported electricity consumption. Data for these sites was sampled during the verification process, below are the main observations from the audit:

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

- Accounts for 29% of all of Amdocs's electricity consumption (measured in kWh) and 23% of Amdocs's total GHG emissions.
- The data provided was found to be extremely accurate, based on actual monthly meter readings for the whole building, obtained 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 consistent, having been successfully cross checked with Amdocs's electricity data spreadsheet.
- Primary data was viewed for Ganei Shefa and Kenyon (October 2020 to September 2021), with the calculations used successfully verified.

Pune (India):

- Accounts for 13% of Amdocs's total electricity consumption and 17% of Amdocs's total GHG emissions.
- The data input into the calculations was consistent, having been successfully cross checked with Amdocs's electricity data spreadsheet.
- The bills used related to the correct site address and data period being verified. They were further cross-checked with the data used in the calculations and found to be correct.

Champaign (USA):

- Accounts for 17% of all of Amdocs's electricity consumption (in kWh) and 11% of Amdocs's total GHG emissions.
- A utility bill statement was provided as evidence for each site meter, giving the monthly consumption. Spot checks were conducted on bills for October 2020 and November 2021 and were found align with the data used in the calculations.

2.2.2 Natural gas consumption

Natural gas consumption accounts for <1% of Amdocs's total GHG emissions and 7% of the total scope 1 emissions.

This element only applies to seven sites: Toronto, Champaign, Sacramento EDH, Rhode Island (Kenzan), Ireland (Dublin Grand Canal), Germany (Dusseldorf) Chiswick Park (both sites), and UK Riverside (Ubiquity); 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).

2.2.3 Refrigerant loss**Air Conditioning (A/C) units:**

Amdocs has followed the methodology as outlined within Defra's current guidelines. There were top-ups reported for none of the A/C units. The majority units were operational for 12 months with some new installations. The number of months in use was considered for the new units as per the Defra calculation method.

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. The 'Screening method' was used for all A/C units used by Amdocs; based on the total capacity of the air-conditioning units, the global warming potential (GWP) of the refrigerant used and an estimated annual leakage rate of 3%. An installation emission factor of 0.5% was also considered for any new installations (Defra, 2013). For sites that did not provide any equipment information for the study, emissions have been estimated based on an average per floor area based on actual 'top-up' data provided, split by unit type/size.

Whilst there are still data gaps, Amdocs continues to make progress on improving the dataset.

Fire Suppression Systems

In line with previous years, 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.

2.2.4 Diesel Consumption

Diesel generators are commonly used as a backup system during electricity outages at Amdocs's India site. Bills for this diesel usage have been collated on a monthly basis (where feasible), and consumption included within Amdocs's carbon calculations, with the appropriate emission factor (100% mineral blend diesel) used.

2.2.5 Business travel

The main focus of the verification of emissions from business travel was on flights, as this is the most material aspect of this emissions source

Scope 3 – air, leased cars, public transport

Air travel

The use of air travel accounts for 1% of Amdocs total GHG emissions, and 2% of their scope 3 emissions. The data for flight travel has been rated to a high level of accuracy as it is sourced directly from Amdocs's two travel providers. The 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, and short/long-haul. Amdocs's then convert the miles to km and calculate the associated GHG emissions. The spreadsheets were provided to Carbon Footprint during the audit in order to perform checks on the data. As with last year, the flight reports were split into legs providing a higher level of accuracy.

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.

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

Leased cars

The GHG emissions associated with leased car use account for 9% of Amdocs's total location-based footprint; this includes leased cars used within Israel and Brazil.

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

When considering leased vehicles in Brazil, Amdocs's estimated the fuel use based on the average spend per employee per month. This cost was then converted to US dollars and the average fuel price per litre (2020) was used to calculate the total litres of petrol. Whilst this method uses largely estimated figures, this is consistent with previous years verification and the total emissions associated with Brazil's leased cars accounts for <1% of the total emissions from leased vehicles indicative of the potential error as negligible.

Taxi & Bus

Emissions were zero due to staff largely home-working during the year. This was not audited as explanation seems reasonable and it has a low materiality to the overall carbon footprint.

2.2.6 Other

Water

The estimation methods used to assess water consumption are consistent with the previous year's verification. Accurate water consumption data was obtained from utility bills for a small selection of sites (where possible). The information available has then been used to estimate an average m³ water usage per employee for both the "large sites" and "small sites", which was then extrapolated in order to cover all of Amdocs's 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 for the scope of the verification.

Waste

As waste across Amdocs's sites is mostly landlord-controlled, only limited data is often available. As with 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 monthly figures documenting waste generation (recorded in kg). An average waste per employee figure has then been calculated and extrapolated to cover waste generation across all sites. This has been deemed the most appropriate estimation method in lieu of actual data.

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

Paper and Plastic

Data detailing the total number of printing reams, divided according to recycled and non-recycled sources, was supplied by all sites. The total number of reams purchased across the company was then

used to calculate the total weight of the paper. 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: polystyrene (plastic cups) and LDPE (plastic bags). Where complete data was unavailable, an average weight per employee was utilised. The emissions factors used for both were found to be correct and suitable for the purpose of the verification.

Recycling

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 above.

The calculations and emissions factors used were checked during the verification and found to be suitable and correct.

Emissions from Homeworking

This is the first year Amdocs has assessed its emissions as a result of homeworking during the verification period. This was calculated using the average FTE attendance at the Nazereth, Ganey Shefa and Kenyon, Sherdot, Gurgaon and Pune (all towers) sites over the 2019 and 2021 financial year assessments, further applied as an average across all sites. The average emissions as a result of appliances that would be 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 materials. Further emissions for additional electricity consumption for heating and cooling have been accounted for using the average emissions for property with two inhabitants. For simplicity it has been assumed that heating fuel type is electric for all locations, which is likely an over-estimate however a minor impact on the overall emissions. The calculations and assumptions have therefore been verified as suitable and correct for the purpose of the assessment.

2.3 Data calculations

The calculations completed by Amdocs are conducted manually using an Excel spreadsheet. The layout and method are consistent with previous year's submissions. It is, clear, concise, and well presented. The calculations are comprehensive and include a breakdown of the total emissions within tables and graphs; this allows for easy deduction of overall trends and comparisons to previous years. Furthermore, notes have been left adding extra information where required (e.g. estimations, site closures). During the audit, spot checks were carried out on formulas used within the data calculation spreadsheet, as well as the emission factors used, and raw data supplied.

For flights, the Defra/BEIS 2021 short-haul and long-haul emission factors have been used, rather than the international factor. This method is in line with their previous years calculations and an explanation for the decision was provided – Amdocs deemed the UK factors to be more accurate.

Amdocs has calculated its GHG inventory by using the 2021 BEIS emission factors, and the most recent electricity factors (published 2021) 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. Errors observed during the audit process are summarised in Table 1.

Table 1: Calculation check

Emission source	Issue	Recommendation	Comment/action by Amdocs	Status
Home-working	Heating/cooling kWh was estimated for India sites using the USA average rather than the India average.	Minor error, re-calculation not required.	Recalculated by Amdocs.	Closed

3 Conformance with verification criteria

The chosen methodology that has been used for accounting and reporting Amdocs's GHG inventory is the ISO14064-1 and Defra Guidelines. Carbon Footprint Ltd has examined Amdocs's GHG statement in relation to the ISO14064-1 accounting and reporting principles. 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

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

- The scope has expanded to include home-working emissions.
- The split of flight lengths has changed this year with the number of both short and long-haul flights having decreased by 98% since the previous year's audit.
- 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, 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.

4.1 Recommendations

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

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 several 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 electricity consumption data across all sites.
- Explore prospects to develop a more thorough reporting method for the final disposal method of waste generated across Amdocs's sites, with focus around capturing the total volume of waste generated which is recycled against that which is sent to landfill.
- Furthermore, 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.
- is prepared in accordance with the ISO14064-1 and 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 2021 (1st October 2020 – 30th September 2021)

26th April 2022

Venue:

Remote Audit

Present:

Finlay Dyche-Brookes, Carbon Footprint Ltd (Verifier)

Zoe Booth, (Verifier)

Malka Wertzner, Amdocs

Table 2: 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 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	Scope 1, 2 & 3 1st October 2020 to 30th September 2021 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.

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
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.		
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 for:

- Electricity bills for the following sites:
 - Ra'anana (Ganei Shefa and Kenyon)
 - Pune
 - Champaign
- Flight reports
- Fuel consumption data for Ra'anana

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 has 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.

Zoe Booth

Senior Environmental Consultant

Zoe has a Bachelor's degree in Geography with Sustainability and a Master's degree in Environmental Science. 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.

Georgina Whitlock

Senior Environmental Consultant

Georgina has a Master's degree in Environmental Science, and is 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 Chairperson of the Sustainable Business Network in North Hampshire.