



Carbon Footprint Verification Report  
for  
Amdocs  
1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025

20 May 2026

## Verification summary

|                                       |                                                                                                                                                            |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Verifiers:                            | Finlay Dyche-Brookes, Senior Environmental Consultant, Carbon Footprint Ltd                                                                                |
| Report reviewed by:                   | Stuart Fowler, 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 <sup>st</sup> October 2024 to 30 <sup>th</sup> September 2025                                                                                            |
| Level of assurance:                   | Reasonable                                                                                                                                                 |
| Assurance being given to:             | Malka Wertzner, Global EHS & CSS Coordinator<br>Building 4, 3rd Floor Chiswick Park Estate, 566 Chiswick High Road, London, W4 5YE, London, United Kingdom |
| Verification Standard:                | ISO 14064-3: 2019                                                                                                                                          |
| Methodology used for the calculation: | GHG Protocol Corporate Standard                                                                                                                            |

## Statement of verification

Amdocs  
Building 4  
3rd Floor Chiswick Park Estate  
566 Chiswick High Road  
London, W4 5YE

20 May 2026

### Scope

Amdocs UK Limited (henceforth referred to as Amdocs) engaged Carbon Footprint Ltd to verify its carbon footprint assessment and supporting evidence for the period **1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025**. Amdocs is responsible for the information within the carbon footprint report, this includes information around Amdocs's electricity consumption across all sites; as this is a material element of Amdocs's footprint, this was verified to a reasonable level of assurance in line with the GHG Protocol. The responsibility of Carbon Footprint Ltd is to provide a conclusion on all material elements, and all elements which account for a combined total of 5% of total emissions, as to whether the statements made are in accordance with the GHG Protocol. All renewable energy purchases, certification, and Power Purchase Agreements were reviewed and according to the documentation provided, Amdocs disclosed 81.6% of the overall electricity consumption being from renewable sources, among them 40.3% from unbundled procurement of energy attribute certificates (EAC), 17.1% from financial Power Purchase Agreement alongside EAC, and 28.4% from Retail Supply Contracts with electricity suppliers. Further to this, according to Amdocs's registers, the GHG emissions report covers 100% of employee activities and Amdocs's main operational sites.

### Methodology

The verification was led by Finlay Dyche-Brookes, Senior 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                             | Activity                                                                         | Location-based (tCO <sub>2</sub> e) | Market-based (tCO <sub>2</sub> e) |
|-----------------------------------|----------------------------------------------------------------------------------|-------------------------------------|-----------------------------------|
| Scope 1                           | Refrigerants <sup>1</sup>                                                        | 744.45                              | 744.45                            |
|                                   | Site diesel                                                                      | 207.43                              | 207.43                            |
|                                   | Natural gas consumption                                                          | 40.98                               | 40.98                             |
| Scope 1 Sub Total                 |                                                                                  | 992.86                              | 992.86                            |
| Scope 2                           | Electricity consumption                                                          | 42,043.90                           | 16,525.77                         |
| Scope 2 Sub Total                 |                                                                                  | 42,043.90                           | 16,525.77                         |
| Scope 3                           | Cat. 1. Purchased goods and services                                             | 283.45                              | 283.45                            |
|                                   | Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2) | 18,427.83                           | 18,427.83                         |
|                                   | Cat. 5. Waste generated in operation                                             | 1,707.25                            | 1,707.25                          |
|                                   | Cat. 6. Business travel (not included in Scope 1 or Scope 2)                     | 23,681.22                           | 23,681.22                         |
|                                   | Cat. 7. Employee commuting and home working                                      | 10,256.59                           | 10,256.59                         |
| Scope 3 Sub Total                 |                                                                                  | 54,356.35                           | 54,356.35                         |
| Total tonnes of CO <sub>2</sub> e |                                                                                  | 97,393.11                           | 71,874.98                         |

<sup>1</sup> Includes AC equipment and Fire Suppression Systems.

### **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 GHG Protocol.

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, appearing to read "Fin Dyche-Brookes".

Finlay Dyche-Brookes, BSc (Hons)  
Senior Environmental Consultant

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# 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 29,000 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 global Greenhouse Gas (GHG) statement for the period **1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025**. The scope of the assessment is defined in section 2.

The verification was based on an assessment of Amdocs's 2025 carbon footprint report/calculations (initial version received on 16<sup>th</sup> April 2026), 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 requested for verification.

The verification was completed in line with the International Standard ['ISO 14064 Part 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 are:

- To provide assurance to Amdocs, to ISO 14064-3 standard, that the GHG statement is reliable and of sufficient quality.
- To provide a verification statement that meets the requirements of CDP, SBTi.
- To assist internal purposes – mainly for CSR reporting and other disclosures; annual reports and tracking towards internal targets.

## 1.2 Scope of verification

The GHG statement that is being verified is Amdocs's global carbon footprint for the period 1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025.

**The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO<sub>2</sub>e).**

## 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'*. 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 1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025.
- 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 |
| FTE                | Full-time equivalent                             |
| GHG                | Greenhouse Gas                                   |
| ISO                | International Organisation for Standardisation   |
| kWh                | Kilowatt Hours                                   |
| SECR               | Streamlined Energy and Carbon Reporting          |
| tCO <sub>2</sub> 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**

The GHG emissions have been consolidated through the operational control approach and are reported in terms of carbon dioxide equivalent (CO<sub>2</sub>e), for the global operations. All sites are included within the scope of the assessment.

##### **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:** Refrigerants  
Site diesel  
Natural gas consumption
- Scope 2:** Electricity consumption
- Scope 3:** Cat. 1. Purchased goods and services  
Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)  
Cat. 5. Waste generated in operation  
Cat. 6. Business travel (not included in Scope 1 or Scope 2)  
Cat. 7. Employee commuting and home working

#### 2.1.2 Data management

Carbon Footprint Ltd has reviewed the data management and accounting procedures of Amdocs, confirming they remain robust, appropriate, and fully sufficient for the scope of this verification. Amdocs has established a mature internal carbon assessment process over multiple reporting cycles, with annual verifications conducted by Carbon Footprint Ltd since 2012.

The consolidated inventory is maintained within a highly detailed and clearly structured MS Excel spreadsheet. The document effectively highlights any estimated figures and provides transparent explanatory notes regarding estimation methodologies and data apportionment where required. Primary data collection is managed collaboratively by the Global EHS Coordinator, their supporting team, and regional Environmental Health and Safety (EHS) managers. To maintain clear and efficient communication channels, a dedicated focal point operates at each individual site, reporting directly to the designated regional coordinator. The Global EHS Coordinator and their team subsequently collate these regional inputs and maintain overarching responsibility for the continuous upkeep of the global greenhouse gas inventory.



Emissions calculations are executed by the Global EHS Coordinator and their team. Following consolidation, comprehensive internal quality checks are performed by the Global EHS Coordinator and their team to detect any potential anomalies, data gaps, or irregular trends within the submitted figures. Any significant year-on-year variations in emissions are systematically evaluated, prompting internal queries and requests for corroborating evidence from the respective sites. In instances where primary monthly consumption data is unavailable, standard estimation techniques are applied - predominantly pro-rating based on available months or extrapolating from historical consumption of the previous year. These estimation approaches are deemed sound and appropriate for the purposes of this verification.

Individual sites hold accountability for tracking and submitting local activity data via standardised data collection templates distributed internally. Site focal points submit monthly activity data to the corresponding regional EHS managers. At the close of the financial year, regional managers compile and submit a complete annual breakdown, which undergoes thorough cross-checking and validation by the Global EHS Coordinator and their team to ensure overarching data accuracy. Additionally, bi-monthly alignment meetings are conducted with site managers to proactively address reporting challenges, resolve queries, and monitor potential areas of concern.

As part of the commitment of Amdocs to continuous methodological improvement, several refined accounting practices have been integrated into the inventory for this reporting period. Well-to-Tank upstream lifecycle emissions have now been incorporated across relevant Scope 1 and Scope 3 sources, expanding the reporting boundary beyond the historical scope, which accounted only for electricity generation and Transmission and Distribution Well-to-Tank factors. Furthermore, calculations for global natural gas consumption have been updated to apply Net Calorific Value emission factors. For specific value chain activities - specifically hotel stays and outsourced server space within colocation data centres - emissions were quantified utilising spend-based activity data scaled with appropriate inflation adjustments. Concurrently, these specific activities underwent formal reclassification within the Scope 3 inventory boundaries to ensure precise structural alignment with standard corporate reporting categories.

### 2.1.3 Data limitations

For sites where utility provisions - specifically encompassing electricity, waste disposal, and water supply - are integrated directly within overarching lease agreements without discrete sub-metering, activity data has been estimated predominantly on an average per-employee basis. These baselines are established utilising verified consumption metrics derived from representative facilities operating with tangible primary data.

The narrative below details the specific operational assumptions, methodological proxies, and accounting limitations identified across the distinct emission sources during this reporting period.

Primary consumption records were comprehensively obtained across the global estate, necessitating minimal estimations. A notable exception during this audit cycle involved the Antwerp facility, which entered the operational boundary in January 2025 following post-merger integration. Due to an absence of primary utility invoicing - with initial billing deferred until September 2026 - electricity

consumption was estimated utilising the Dresden facility as an operational proxy. This approach is deemed methodologically robust given the comparable floor area and employee headcount between the two sites, with the resulting figures pro-rated strictly for the nine-month period of active operation within the current reporting year.

Disposal calculations are established upon the conservative baseline premise that all reported general waste - comprising organic and commercial residues - is consigned directly to landfill. Specialised waste streams, specifically shredded paper, electronic waste, and batteries, are explicitly excluded from these primary figures as they are monitored and accounted for under independent, dedicated reporting mechanisms. Furthermore, the estimation methodology applied to non-reporting sites has been methodologically refined for this reporting period. Rather than applying a uniform average derived exclusively from sites operating large kitchen amenities, the baseline extrapolations now delineate accurately between facilities featuring small versus large kitchen provisions, ensuring a more granular and representative per-employee metric.

Consistent with established historical accounting practices, unmetered municipal water supply and wastewater treatment volumes continue to be estimated on a per-employee basis, extrapolating consumption patterns from reporting sites with direct utility metering.

## 2.2 Assessment of GHG data and information

### 2.2.1 Cat. 6. Business travel (not included in Scope 1 or Scope 2)

Cat. 6. Business travel (not included in Scope 1 or Scope 2) accounts for 32.9% of Amdocs's total market-based GHG emissions. The main observations were:

- Flight emissions were calculated using the 2025 factors released by DEFRA for short and long-haul journeys dependent on cabin class, including radiative forcing. While these factors are baselined for flights to and from the UK, country-specific aviation factors are not available for all departure locations. Utilising DEFRA figures serves as a robust and widely accepted international proxy, which is suitable for the purpose of the audit.
- Hotel stays have been reclassified into this category for this reporting period, having previously been reported under Scope 3 Category 1 in line with ITU-T L.1420 for ICT companies (procurement-based classification). Emissions were calculated using USD spend data, adjusted for inflation between 2022 and 2025 using the US Bureau of Labor Statistics Consumer Price Index (CPI-U annual averages) as per EPA recommended practice, and applying the relevant 2025 EPA Supply Chain purchaser price emission factors.
- Emissions from expensed mileage, hire cars, rail, and other transportation were calculated using relevant activity and spend data, applying the corresponding 2025 conversion factors.
- All calculations and estimations were found to be suitable for the purpose of the audit.

### 2.2.2 Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)

Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2) accounts for 25.6% of Amdocs's total market-based GHG emissions. The main observations were:

- A major positive enhancement observed during this reporting period is the comprehensive expansion of the Well-to-Tank (WTT) reporting boundary. Addressing previous verification

recommendations, Amdocs has successfully quantified and integrated WTT upstream lifecycle emissions across all applicable operational categories where reliable secondary factors exist.

- Category 3 incorporates the transmission and distribution (T&D) losses associated with global electricity consumption, alongside the upstream WTT extraction, refining, and transportation emissions for both purchased electricity (generation and T&D pathways) and Scope 1 stationary combustion fuels (natural gas and diesel). T&D losses were quantified using specific regional factors corresponding to the primary electricity grid databases used in the Scope 2 calculations where available, with the residual mix applied where this is not, while WTT calculations applied relevant standard DEFRA conversion factors for UK and overseas generation and supply pathways. Where specific local factors were unavailable, suitable international proxies were adopted.
- Amdocs has extended WTT accounting into wider Scope 3 value chain activities. Upstream lifecycle emissions have been successfully integrated into Category 6 (covering commercial aviation workflows) and Category 7 (encompassing employee commuting and homeworking energy consumption).
- Upstream WTT emissions associated with Category 1 (Purchased Goods and Services) and Category 5 (Waste Generated in Operations) remain excluded from this specific section. This exclusion is methodologically sound under the GHG Protocol, as standard corporate lifecycle databases do not presently provide isolated fuel-cycle WTT factors for these procurement and waste disposal streams.
- All activity data aggregation, regional grid mapping, and upstream factor applications were reviewed in detail. The methodologies and alternative proxies applied were found to be technically sound, complete, and suitable for the purpose of the audit.

### 2.2.3 Electricity consumption

Electricity consumption accounts for 23.0% of Amdocs's total market-based GHG emissions. The main observations were:

- The vast majority of facilities within the global operational boundary of Amdocs successfully tracked and recorded primary monthly consumption data directly from utility invoices. A limited subset of sites required partial or full estimation, predominantly where multi-tenant lease structures preclude dedicated sub-metering. Specific proxy and apportionment methodologies verified during this cycle include:
  - Facilities such as Düsseldorf (Germany) tracked billing periods spanning 374 days, which were correctly pro-rated down to align strictly with the 365-day reporting boundary. Meter sub-components (such as the 5th-floor DP meter via Hydro Ottawa) and the Medellín facility utilised short-term historical averaging (e.g., applying March 2025 baselines) to resolve isolated monthly billing lags.
  - Shared-facility consumption was systematically pro-rated based on leased floor area or building proportion parameters. This standard approach was verified across multiple North American and operational sites, encompassing Toronto Milverton, Alpharetta (Georgia), Plano (Texas - incorporating dedicated Amdocs air conditioning arrays alongside base building allocation), St. Louis Maryville, Washington Bellevue,

- Overland Park (Kansas), and distinct operational suites within Mt. Laurel (reflecting a refined allocation methodology compared to previous cycles).
- Specific high-intensity operational infrastructure, notably the Ra'anana Ganei Shefa Data Centre (public meters 1, 3, and 4) and the Ra'anana Kenyon Data Centre (public meters 1 and 7), successfully apportioned central supply loads to isolate the specific operational footprint of Amdocs.
  - As documented in Section 2.1.3, the newly integrated Antwerp site applied the comparable Dresden facility as a complete operational proxy due to deferred utility invoicing.
  - Primary records were cross-referenced against a representative sample of source utility bills. All sampled data points were verified to have been transposed accurately into the central consolidation tracking sheets.
  - Amdocs provided comprehensive contractual evidence to support its market-based declarations in full alignment with the GHG Protocol Scope 2 Guidance. This included robust documentation substantiating unbundled Energy Attribute Certificates (EACs/Guarantees of Origin), direct retail supply contracts featuring green tariffs, and financial Power Purchase Agreements (PPAs) paired with their corresponding attribute certificates.
  - Location-based calculations applied up-to-date, geographically precise grid average emission factors derived from authoritative central databases, including the IEA, US EPA eGRID, the Israeli Electric Corporation (IEC), DEFRA, and the Association of Issuing Bodies (AIB). Contractual market-based emission rates and supplier-specific factors were sampled and verified for technical accuracy.
  - All estimation techniques, temporal pro-rating calculations, floor-space apportionments, and dual-reporting methodologies were thoroughly evaluated. The accounting practices implemented are technically valid, transparently documented, and fully suitable for the purpose of the audit.

#### 2.2.4 Cat. 7. Employee commuting and home working

Cat. 7. Employee commuting and home working accounts for 14.3% of Amdocs's total market-based GHG emissions. The main observations were:

- Emissions associated with homeworking were quantified by establishing average Full-Time Equivalent (FTE) site attendance records. Where specific facility attendance logs were unavailable, regional averages derived from the primary data sites were applied. To determine the total energy footprint, average power consumption baselines for domestic appliances and workstation equipment operating during a standard working day were mapped against the total homeworking FTE days.
- For leased vehicles utilised strictly for employee commuting, emissions were calculated using direct volumetric fuel consumption data extracted from internal fleet management reports. As verified in previous reporting cycles, Israel-specific fuel supplies do not incorporate standard biofuel blends; consequently, the methodology correctly applies the 100% mineral baseline emission factors for petrol and diesel.

- Emissions arising from public transport and taxi commutes were quantified utilising primary journey distance metrics. Tracked mileage was converted to kilometres and multiplied by the standard DEFRA emission factor for regular taxi transit.
- A notable improvement verified during this cycle is the inclusion of Well-to-Tank upstream lifecycle emissions across all primary sub-components of Category 7 apart from direct homeworking emissions as a result of electricity consumption. WTT factors have been successfully integrated into the calculations for leased vehicle combusted fuels and secondary public transit mileage.
- All underlying methodologies, attendance extrapolations, fuel conversion mechanics, and newly integrated upstream WTT calculations were reviewed in detail. The approaches implemented were found to be robust, logically consistent with previous cycles, and suitable for the purpose of the audit.

## 2.2.5 Cat. 5. Waste generated in operation

Cat. 5. Waste generated in operation accounts for 2.4% of Amdocs's total market-based GHG emissions. The main observations were:

- A significant accounting improvement verified for this reporting period is the transition from a single primary waste proxy to a more granular, tiered estimation model. Primary monthly waste generation data (tracked in kg for organic and commercial residues) continues to be captured at key baseline sites, including the central Ra'anana facilities (Ganei Shefa and Kenyon) and Amdocs Park. To estimate emissions for unmetered sites more accurately, Amdocs has replaced its historical uniform per-FTE extrapolation with two distinct operational baselines: a Large Kitchen Proxy (0.28 kg/FTE/day) applied to major sites with full catering provisions, and a newly introduced Small Kitchen Proxy (0.05 kg/FTE/day) applied to secondary facilities featuring limited refreshment amenities. This tiered approach successfully mitigates previous over-estimations.
- In accordance with conservative reporting principles, overarching calculations operate on the premise that all reported and extrapolated general waste streams - specifically encompassing mixed commercial residues and organic food waste - are consigned directly to landfill. Primary tonnage figures were multiplied by the corresponding 2025 DEFRA conversion factors for commercial and industrial waste and organic food and drink waste.
- Specialised waste categories subject to dedicated recovery and recycling pathways - encompassing paper and cardboard, mixed solid waste, waste electrical and electronic equipment (WEEE), and batteries - are monitored and calculated independently. Individual sites report active monthly weights across these streams.
- Verified tonnages for segregated streams were mapped against appropriate 2025 DEFRA factors reflective of their ultimate end-of-life processing pathways. Closed-loop recycling factors were applied to recovered paper, cardboard, and mixed municipal solid waste, while open-loop recycling factors were appropriately allocated to processed WEEE and battery volumes.
- The transition to differentiated small and large kitchen operational proxies represents an improvement in data accuracy. All primary measurement logs, proxy extrapolations, waste

stream segregations, and ultimate emission factor applications were reviewed in detail and found to be suitable and correct for the purpose of the audit.

### 2.2.6 Refrigerants

Refrigerants account for 1.0% of Amdocs's total market-based GHG emissions. The main observations were:

- Amdocs has maintained its established primary data collection methodology for fugitive emissions, successfully compiling actual servicing and top-up records alongside equipment capacity metrics across the global estate. Where site managers confirmed that cooling or fire suppression infrastructure operated without requiring refrigerant top-ups during the reporting period, associated emissions were correctly reported as zero.
- Consistent with the established approach, where primary servicing records were unavailable or where local teams could not definitively confirm the absence of top-up events, conservative screening estimations were applied. These facilities were accounted for using standard annual operational leakage rates mapped against the baseline charge capacity of the installed equipment.
- The inventory tracks a detailed breakdown of specific refrigerant gas blends and fire suppression agents utilised across the facilities, including but not limited to: R-410A, R-407C, R-134a, R-22, R-404A, R-32, R-417A, and R-507. All calculations correctly applied up-to-date Global Warming Potential conversion factors extracted from the IPCC Sixth Assessment Report.
- Calculations and deep-dive samples were reviewed against primary tracking logs and capacity records. All GWP assignments, unit conversions, and operational leakage extrapolations were found to be correct and suitable for the purpose of the audit.

### 2.2.7 Other emission sources

The following emissions sources were not material to the total and were therefore not audited in detail, however all calculations checks, and emission factors checks can be seen section 2.3. These emission sources are:

- Site diesel
- Natural gas consumption
- Cat. 1. Purchased goods and services

## 2.3 Data calculations

The emission factors used for the calculations have been verified as correct and appropriate for the data (Table 1). The calculations are carried out using MS Excel. During the audit, spot checks were carried out on calculations in the calculation spreadsheets (Table 2).

**Table 1: Emissions factors used**

| Emissions source                                                                 | Name                               | Database | Year     | Additional comments |
|----------------------------------------------------------------------------------|------------------------------------|----------|----------|---------------------|
| Site diesel                                                                      | Diesel (100% mineral blend) factor | DEFRA    | 2025     | Correct             |
| Natural gas consumption                                                          | Natural gas (Net CV) factor        | DEFRA    | 2025     | Correct             |
| Refrigerants                                                                     | Multiple                           | DEFRA    | 2025     | Correct             |
| Electricity consumption                                                          | Multiple                           | Various  | Multiple | Correct             |
| Cat. 1. Purchased goods and services                                             | Multiple                           | Various  | Multiple | Correct             |
| Cat. 3. Fuel- and energy related activities (not included in Scope 1 or Scope 2) | Multiple                           | Various  | Multiple | Correct             |
| Cat. 5. Waste generated in operation                                             | Multiple                           | DEFRA    | 2025     | Correct             |
| Cat. 6. Business travel (not included in Scope 1 or Scope 2)                     | Multiple                           | Various  | Multiple | Correct             |
| Cat. 7. Employee commuting and home working                                      | Multiple                           | Various  | Multiple | Correct             |



**Table 2: Calculation checks**

| Emission source name in Amdocs's calculations | Issue                                                                                                                                                                                                                                                                                                                     | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Comment/action by Amdocs                                                  |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Hotel Stays                                   | Hotel stay emissions are currently classified under Category 1 (Purchased Goods and Services). The GHG Protocol recommends keeping the structural reporting in line with best practice, to be reported under Scope 3 category 6.                                                                                          | <p>Reclassify these emissions to Category 6 (Business Travel). Rationale: GHG Protocol Alignment: The Corporate Value Chain (Scope 3) Standard explicitly defines "business travellers staying in hotels" under Category 6. While ITU-T L.1420 allows for procurement-based data collection, the structural reporting should follow the GHG Protocol's specific category definitions to ensure transparency and comparability.</p> <p>For Reasonable Assurance (ISO 14064-3), specific activity-based categories are preferred. Grouping all travel-related impacts (flights, rail, and hotels) in Category 6 provides a clearer connection for data validation and avoids the risk of double-counting within the broader Purchased Goods calculation set.</p> | We accept your recommendation and have changed accordingly                |
| Ozone Depleting Substances                    | The total for the visible rows does not match the total for the emissions and I cannot unhide the above rows                                                                                                                                                                                                              | Unlock the preceding rows to show all refrigerant gas calculations included in the total emissions. Currently only 38,735.9 kgCO <sub>2</sub> e is visible from the 744,454 kgCO <sub>2</sub> e reported. Or if this is supposed to be the lower value, please update.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | The filter option was removed so you can see all lines previously hidden. |
| Water Cooling                                 | This is not included in the total GHG emissions summary.                                                                                                                                                                                                                                                                  | Please check and update the summary to ensure it includes all calculated emissions and does not double count or miss emission sources.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Corrected - added on cells A165 and A170                                  |
| Co-location Data Centres                      | Colocation data centre emissions, calculated via a spend-based methodology for annual services, are currently misclassified. Please clarify the exact operational nature of the colocation spend and reclassify the emissions to either Category 8 (Upstream Leased Assets) or Category 1 (Purchased Goods and Services). | The calculation uses an EPA EEIO spend-based emission factor applied to annual service fees. Because this represents an ongoing operational expenditure (OpEx) rather than the embodied carbon of a capitalised physical asset, Category 2 (Capital Goods) is a misclassification. Under the GHG Protocol, if Amdocs is leasing physical rack space, power, and cooling (traditional colocation), it acts as an operational lease and belongs in Category 8. If the spend represents managed IT/cloud services, Category 1 is most appropriate.                                                                                                                                                                                                                | We accept your recommendation and have changed accordingly                |



### 3 Conformance with verification criteria

The chosen methodology that has been used for accounting and reporting Amdocs's GHG inventory is the GHG Protocol. Carbon Footprint Ltd has examined Amdocs's GHG statement in relation to the GHG Protocol. 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

In conclusion, Carbon Footprint Ltd has verified the greenhouse gas assertion of Amdocs in accordance with the ISO 14064-3 standard to a reasonable level of assurance. The operational boundaries and data collection systems assessed have satisfactorily captured all significant and relevant emission sources across the global estate.

Inventory accuracy has measurably improved compared to the previous reporting period as a result of several key methodological enhancements. These include the comprehensive integration of upstream Well-to-Tank lifecycle emissions across Scope 1 and broader Scope 3 activities, the transition to granular tiered kitchen proxies for general waste estimation, the standardisation of global natural gas inputs to Net Calorific Value, and the application of robust inflation adjustments alongside structured reclassifications for spend-based value chain data.

A number of reporting discrepancies were identified during the initial review; however, all material errors and the vast majority of minor anomalies were thoroughly investigated and successfully corrected during the course of the audit.

Overall, the final calculations are verified as correct, and the underlying estimation and proxy methodologies are fully acceptable under the GHG Protocol. The accuracy and primary data quality of unmetered utility streams - specifically electricity consumption within shared multi-tenant facilities and unweighted site waste generation - could be further enhanced. This could be achieved by implementing the targeted recommendations detailed in Section 4.1.

Overall, the calculations were correct, and the estimation methodologies were acceptable.

### 4.1 Recommendations

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

- For corporate facilities where electricity consumption is currently estimated via floor-area or building-proportion proxies due to shared landlord provisions, explore opportunities to install dedicated sub-meters. Where physical sub-metering is unfeasible, engage proactively with facility management to obtain direct tenant-specific allocation data to reduce reliance on generalised building averages.
- Build upon the successful isolation of server footprints achieved at the Ra'anana data centres by standardising the collection of primary IT power draw across all outsourced colocation facilities globally. Moving toward direct consumption tracking will provide a more precise alternative to spend-based extrapolations under Scope 3 Category 8.
- While the transition to an inflation-adjusted spend methodology successfully aligned hotel stays with standard reporting frameworks, accuracy can be enhanced by capturing physical activity metrics. Implement central travel booking flags to track specific geographic locations and the exact number of employee guest-nights, enabling the future application of country-specific volumetric emission factors.

- To mature beyond the newly implemented small and large kitchen employee proxies, collaborate with site waste contractors to obtain primary disposal weights and specific treatment outcomes for general operational waste streams across all sites.
- Implement measures to capture absolute volumetric data from utility water meters or direct supplier invoices across the global estate, systematically phasing out the necessity for headcount-based extrapolation based on proxy 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; and
- is prepared in accordance with the GHG Protocol.

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 – Verification Plan

**Venue:** Online, MS Teams

**Present:**

Finlay Dyche-Brookes, Carbon Footprint Ltd (Verifier)

Malka Wertzner, Amdocs

Eran Doron, 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                                                                                                       |
| 5.1.4            | Objectives           | To be agreed at the beginning                                                                           | Anecdotal<br>Proposal<br>Verification report | CDP, SBTi                                                                                                        |
| 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<br>Proposal                        | Scope 1, 2 & 3<br><br>1 <sup>st</sup> October 2024 to 30 <sup>th</sup> September 2025<br><br>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 ISO 14064-3.       | Verification plan. Verification report.      | This verification plan is the basis of recording the audit and capturing information.                            |
| 6.1.3.3          | GHG information      | Processes for collecting, processing and reporting GHG information.                                     | Anecdotal                                    |                                                                                                                  |

| ISO 14064-3 Ref. |                                          | ISO 14064-3 Requirements                                                                                                                                    | Evidence               | Comments                                                       |
|------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------------------------------------|
|                  | system & its controls                    |                                                                                                                                                             |                        |                                                                |
| 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 is shown in the following table:

| Emissions source                             | Requested                                                                                                                                         | Provided |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Site Energy                                  | Electricity invoices, billing history, consumption reports, landlord breakdown, evidence of tariff information, market-based instrument evidence. | Yes.     |
| Air Miles Report                             | India and APAC, Israel, EMEA & Americas.                                                                                                          |          |
| Site Renewable Energy Information            | Sites with reported supplier specific fuel mixes or 0% carbon tariffs/agreements.                                                                 |          |
| Business travel                              | Hotel stays and reimbursements,                                                                                                                   |          |
| Water consumption evidence                   | Water bills, consumption reports, and ore meter reads.                                                                                            |          |
| Data centre colocation financial information | Invoices detailing spend on colocation data centre services                                                                                       |          |
| Natural gas, diesel and refrigerants         | Information on natural gas consumption, diesel usage, and refrigerant top-ups                                                                     |          |
| Waste and paper consumption                  | Waste service provider reports and paper purchase records/invoices                                                                                |          |

Secondary data was reviewed for other sites and emission sources.

## Appendix 3 – 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 ISO 14064-1, PAS 2050, GHG Protocol, ISO 14064-3 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**

#### **Senior Environmental Consultant**

Finlay has a Bachelor's degree in Geography. He has completed numerous carbon footprint assessments to both the ISO 14064-1 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.

### **Stuart Fowler**

#### **Senior Environmental Consultant**

Stuart has over 5 years' experience in the environmental consultancy sector, specialising in Greenhouse Gas assessments of organisations in line with ISO 14064 and the GHG Protocol. He works with a large range of business customers ranging from SMEs to large corporates.

### **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.