



Kainos Group

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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▪

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ GBP

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Privately owned organization

(1.3.3) Description of organization

Kainos Group plc is a UK-headquartered provider of sophisticated IT services to major public sector, commercial and healthcare customers. Our expertise spans three divisions: Digital Services, Workday Services, and Workday Products. We are listed on the London Stock Exchange (LSE: KNOS). Our purpose at Kainos is to leverage technology to help our customers thrive in the digital age, creating rewarding work for our people through the delivery of challenging projects that make a real difference. Our people are central to our success. We have 2,865 talented individuals in 20 countries across Europe, Asia, and the Americas. Through our diverse and inclusive workforce, we are committed to building a better world through technology - leaving a lasting and positive impact for our customers, our communities, and our planet. Sustainability is a golden thread that runs through our strategic ambitions: 1) to be a great employer; 2) to delight our customers; and 3) to be a growing, profitable and responsible company. Our climate strategy is embedded in our enterprise risk management framework and is overseen by our Board and Audit and Risk Committee, with direct accountability held by our CEO and Executive Team. Climate-related risks and opportunities are reviewed quarterly and integrated into our business planning and investment decisions. We are proud to have our near-term Science Based Targets initiative (SBTi) targets verified. These commit us to reducing our absolute Scope 1 and 2 emissions by 70% and our Scope 3 emissions by 45% on an intensity basis by FY26, using FY20 as our base year. We are on track to be one of the first FTSE250 companies to achieve these targets. In FY25, we achieved a 68% reduction in Scope 1 and 2 emissions compared to our FY20 baseline, bringing us within reach of our 70% goal. Our total emissions in FY25 were 9,781 tCO₂e, representing a 5.3% reduction from FY20 and a 15% reduction from FY24. These reductions were achieved without the use of offsets, reflecting our focus on real emissions reductions. We monitor our progress using Watershed, a market-leading carbon accounting platform, supported by internal data modelling and automated ingestion mechanisms. Monthly

uploads enable data-driven decision-making and support our reduction initiatives. Our climate strategy is people-powered. We use our continuous listening tool (Peakon) to capture sentiment and ideas from our people, and we run regular education and awareness campaigns. Our global Viva Engage climate channel fosters knowledge sharing and engagement across the business. Our Green Team - a global network of passionate colleagues - is supported by a dedicated Environmental Sustainability Lead, a Sales Director, a Director of Green Software, and our Head of Engagement, Culture and Development. Our key focus areas for emissions reduction include: - Green and sustainable business travel - Supply chain engagement and emissions transparency - Customer impact through green software and digital sustainability - Ongoing education and behaviour change, internally and externally We are also exploring the use of internal carbon pricing and scenario analysis to further embed climate considerations into our decision-making. Sustainability is not a finish line - it's a continuous journey. We remain committed to responsible growth, working closely with our people, suppliers, customers and partners to build a low-carbon, resilient future.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

03/31/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 1 year

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 1 year

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 1 year

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

367.2

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☒ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

GB00BZ0D6727

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

KNOS.L

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

213800H2PQMIF3OVZY47

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☒ Canada

☒ Poland

☒ Belgium

☒ Denmark

☒ Ireland

☒ Argentina

☒ United States of America

☒ United Kingdom of Great Britain and Northern Ireland

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☒ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

We have invested in Watershed, a leading enterprise climate platform, to calculate our carbon footprint and manage supplier data. Through Watershed, we have mapped our Tier 1 upstream value chain and categorised suppliers by emissions scope—primarily Purchased Goods and Services. Emissions are estimated using spend-based models and emissions factors (e.g. USEEIO), supplemented by validated public and primary supplier data. The platform enables us to assess whether suppliers have measured their emissions, committed to Science Based Targets initiative (SBTi) goals, or disclosed emissions data annually. This mapping informs our supplier engagement strategy and helps us identify shared opportunities to reduce environmental impact. While Tier 2 suppliers are known, they are not yet mapped. Smallholders are not relevant to our business model and are excluded from this process. Given that Scope 3 emissions account for 98.8% of our footprint, supplier mapping is a critical enabler of our reduction strategy. We plan to expand our mapping to Tier 2 suppliers and assess plastics usage within the next reporting year.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☒ No, but we plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☒ Not an immediate strategic priority

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

At present, plastics mapping is not an immediate strategic priority, but we plan to undertake this work within the next two years. We understand that providing accurate and thorough information on plastics impacts, risks, targets, and other metrics is essential for transparency and for building confidence among data users and stakeholders.

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

We define our short-term time horizon as up to FY26 (0–2 years), aligned with the end of our current strategic and financial planning process. This timeframe allows us to proactively address environmental dependencies, impacts, risks, and opportunities through timely adjustments to strategy and operations. It supports the setting of achievable sustainability goals, engagement with our people and stakeholders, and alignment of investment decisions with long-term growth objectives. By integrating environmental considerations into our short-term plans at business unit level, we ensure that strategic initiatives and financial projections remain responsive to evolving environmental challenges. This timeframe also enables us to identify and mitigate near-term risks - such as regulatory changes and reputational impacts - while capturing opportunities for innovation and efficiency. Our short-term planning is embedded within our broader ESG framework, aligned to the UN Sustainable Development Goals, and includes initiatives such as green software development, operational efficiency, and accurate data reporting to avoid risks.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

(2.1.4) How this time horizon is linked to strategic and/or financial planning

We define our medium-term time horizon as 3–9 years, aligned with our strategic planning cycles and ESG roadmap. This timeframe is crucial for linking our environmental management efforts to broader strategic and financial planning. It allows us to align mid-range sustainability initiatives with evolving market trends, regulatory changes, technological advancements, and climate action best practice. By considering environmental dependencies, impacts, risks, and opportunities within this period, our leadership teams can make informed decisions on capital investments, resource allocation, and operational adjustments. This horizon also encompasses the delivery of our near-term SBTi targets by FY26 and supports the evolution of our ESG strategy, including supplier engagement, green software development, and emissions transparency. It enables us to conduct scenario analysis and assess the financial implications of climate-related risks, ensuring the development of resilient strategies that support sustainable growth and mitigate risks to financial stability and long-term goals.

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

We define our long-term time horizon as 10 years and beyond, aligned with our ambition to build a resilient, low-carbon business model. This extended timeframe is essential for shaping our strategic and financial planning with a forward-looking perspective. It allows us to anticipate and respond to significant environmental changes, emerging risks, and future opportunities that may impact Kainos over time. By considering environmental dependencies and impacts within this horizon, we can make sustainable investments, drive innovation, ensure ongoing regulatory compliance, and build resilience against long-term challenges. This timeframe supports our ambition to achieve net zero and to embed continuous climate action as part of our culture and ways of working. It also enables us to foster innovation and equip our people with the skills needed to thrive in a low-carbon economy. Our long-term planning ensures that strategic initiatives and financial decisions are geared towards sustainable and responsible growth, regulatory compliance, and continued competitive advantage.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ Yes	Select from: ☒ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management

International methodologies and standards

- ☒ IPCC Climate Change Projections

Other

- ☒ External consultants
- ☒ Materiality assessment
- ☒ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☒ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

☒ Sea level rise

Policy

☒ Lack of mature certification and sustainability standards

☒ Poor enforcement of environmental regulation

Market

☒ Changing customer behavior

Reputation

☒ Impact on human health

☒ Other reputation, please specify :Perceived failure to meet ESG commitments

Liability

☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☒ Customers

☒ Employees

☒ Regulators

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.16) Further details of process

Kainos commissioned a third party in FY25 to guide our approach to identification and assessment of climate risk to support strategic planning initiatives through climate risk scenario planning analysis. Regulatory compliance is fundamental to the ongoing viability of Kainos as a well-managed business, in terms of the provision of services to our customers and our ability to operate in a sustainable and responsible way. As such, we operate an enterprise risk management process for identification, assessment and management of risks - including climate related - which are tracked through our Enterprise Risk Register. This process is overseen by our Audit and Risk Committee, chaired by a Non-Executive Director at Board level. The Register is reviewed in detail twice each year, with options for further ad-hoc reviews for new or emergent risk, or substantial changes to existing risks which require senior leadership attention, if and when necessary. The process for identifying, assessing, and managing environmental dependencies, risks, and opportunities is embedded within our broader ESG (Environmental, Social, and Governance) strategy, aligned to the UN's Sustainable Development Goals. This comprises climate action and carbon reduction and includes improving operational efficiency, embracing green software development to minimise environmental impacts, and ensuring accurate data reporting to avoid risks such as greenwashing. This process is robust, tracking and verifying environmental risks and impacts identified through internal and external data sources - examples being emerging regulation which is always considered as part of our climate related risk assessments - with risks and mitigations owned and managed by senior staff/teams from across our business. Kainos complies with regulations and utilises industry best practice, namely the Streamlined Energy and Carbon Reporting Regulation (SECR), Task Force on Climate-related Financial Disclosures (TCFD) and the sustainability accounting standard for the Software and IT services sector as defined by the Sustainability Accounting Standards Board (SASB). Details of this are outlined in detail in our annual report. We can confirm that we continue to comply with all our environmental legal requirements across all our activities. In the last performance year, we can confirm that there were zero breaches of any environmental regulations.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

- ☒ Upstream value chain
- ☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ As important matters arise

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Not location specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ Internal company methods

International methodologies and standards

- ☒ IPCC Climate Change Projections
- ☒ Life Cycle Assessment

Other

- ☒ Desk-based research
- ☒ External consultants
- ☒ Partner and stakeholder consultation/analysis
- ☒ Scenario analysis

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Regulators
- ☒ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.16) Further details of process

Environmental dependencies, impacts, risks, and opportunities are managed through Kainos' comprehensive environmental management process, primarily via OneTrust and our Enterprise Risk Register, overseen by the Board-level Audit and Risk Committee. This process is fully integrated into our multi-disciplinary,

organisation-wide risk management framework.. Assessments are both qualitative and quantitative, conducted as important matters arise, and consider short, medium, and long-term time horizons. Location-specificity is used where relevant, and criteria considered include regulatory exposure, reputational sensitivity, operational efficiency, and emissions reduction potential. Stakeholders involved include our people, customers, suppliers, and recognised industry bodies. In addition to risk tracking, Kainos has robust mechanisms for identifying and managing climate-related opportunities, including: Spark and Scale: Our innovation pipeline supports the development of new low-carbon services through technical exploration, market analysis, and investment forums. Supported by a global network of innovation champions, this process has led to the creation and scaling of several climate-aligned offerings: - Opp1 – Cloud Migration Services: Enables clients to transition from energy-intensive on-premises infrastructure to efficient cloud platforms, reducing emissions by up to 90%. Supported by our internally developed Cloud Carbon Calculator, validated against AWS and Microsoft benchmarks. In FY25, this service generated £6M in revenue, with projected growth of 10–20% YoY. - Opp2 – AI-Powered Business Transformation: Delivers operational efficiency and emissions reductions through GenAI and intelligent automation. Each implementation is estimated to reduce 45.2 tonnes CO₂e. FY25 revenue was £2.5M, with short-term projections of £4M and medium-term growth to £5M. - Opp3 – Smart Testing Automation: Reduces testing effort and infrastructure needs, saving 28.6 tonnes CO₂e per implementation. In FY25, Smart generated £68M in ARR, with an average deal size of £118k ACV (~£350k total contract value). Growth projections are 10–20% YoY, supported by £17M investment in product development and £16M in sales and marketing across the Product BU. These opportunities are identified and nurtured through Spark and Scale, which includes technical exploration, market analysis, senior leader approval, and implementation support. In FY25, 25% of our innovation budget was committed to climate and sustainability initiatives, with contributions from our Applied Innovation team and practices such as Cloud and AI.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

Regulatory compliance is fundamental to the ongoing viability of Kainos as a well-managed business, underpinning our ability to deliver services sustainably and responsibly. As such, the interconnections between environmental dependencies, impacts, risks and opportunities are assessed through a multi-layered and integrated approach: 1) Governance and Oversight: Climate-related risks are reviewed alongside other enterprise risks by our Audit and Risk Committee, chaired by a Non-Executive Director at Board level. This ensures that interconnections between climate risks, environmental dependencies, and strategic business priorities are considered holistically. Data-Driven Assessment: We use internal and external data sources to identify and evaluate interconnections. This includes: - Existing regulations such as SECR, TCFD, and SASB standards for the Software and IT Services sector. - Emerging regulations such as UK Sustainability Reporting Standards, (UK SRS) and Procurement Act 2023, which are proactively monitored and incorporated into our assessments. 2) Scenario Analysis: In FY25, we commissioned external climate scenario risk assessments using IPCC-derived Shared Socioeconomic Pathways (SSPs). These models provide insights into physical and transitional risks across short, medium, and long-term horizons, helping us understand how dependencies and impacts evolve under different climate futures. 3) Innovation and Opportunity Management: Our Spark and Scale innovation process plays a key role in identifying and nurturing climate-related opportunities. This includes: Cloud Migration services, AI powered business transformation and SMART. 4) Stakeholder Engagement: We gather insights through monthly employee

surveys (Peakon), capability forums, and customer feedback loops. These channels help surface emerging risks and opportunities, including those linked to environmental dependencies and impacts. This holistic, integrated approach enables us to assess interconnections dynamically, ensuring that environmental considerations are embedded across strategic planning, risk management, and innovation. We confirm that, as in previous years, there were zero breaches of environmental regulations in the last reporting period.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

	Identification of priority locations
	Select from: ☒ No, but we plan to within the next two years

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Revenue

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Likelihood of effect occurring

☒ Other, please specify

(2.4.7) Application of definition

Kainos defines a substantive risk as one that has the potential to significantly affect our profitability, financial objectives or ability to meet strategic and business goals. This includes risks that, if realised, could result in a 1.5% or greater reduction in revenue, or materially disrupt our operations, reputation, or compliance obligations. Risks are assessed using our Enterprise Risk Management (ERM) process, which includes: 1) Identification: Through internal assessments, external scenario analysis (e.g. IPCC SSP models), and input from subject matter experts. Assessment: Each risk is scored based on likelihood and impact, considering mitigating controls. 2) Ownership: Risks are assigned to senior leaders across the business. Management: Action plans are developed and tracked, with risks documented in the Enterprise Risk Register if deemed substantive. The Register is reviewed biannually by the Audit and Risk Committee, chaired by a Non-Executive Director, with additional ad-hoc reviews triggered by emerging risks or significant changes. The Committee escalates material risks to the Board as needed. Climate-related risks are assessed alongside other enterprise risks, with scenario analysis informing short, medium, and long-term planning. For example, failure to meet ESG commitments - particularly those tied to UK Social Value Model [PPN 002] compliance - could result in exclusion from large-scale UK government programmes. In FY25, public sector revenue totalled £125.5M, representing 34% of total revenue. A conservative estimate suggests that £62M–£94M per year (50–75% of public sector revenue) could be at risk if ESG standards are not met, materially impacting growth, profitability and market positioning. This definition and process are detailed in our Annual Report and aligned with TCFD and CDP guidance.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Revenue

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) Application of definition

At Kainos, we define a substantive opportunity as one that has the potential to increase revenue by 1.5% or more, while also strengthening our strategic positioning with climate-conscious customers, investors, and employees. Our customers increasingly expect us to deliver innovation and digital proof-of-concepts that demonstrate how technology can accelerate carbon reduction. This expectation has directly shaped the development of several low-carbon offerings, including: Opp1 – Cloud Migration Services: Enables clients to reduce emissions by transitioning from on-premises infrastructure to energy-efficient cloud platforms. Supported by our internally developed Cloud Carbon Calculator, validated against AWS and Microsoft benchmarks. Opp2 – AI-Powered Business Transformation: Delivers operational efficiency and emissions reductions through GenAI and intelligent automation. Estimated 45.2 tonnes CO₂e reduction per implementation. Opp3 – Smart Testing Automation: Reduces testing effort and infrastructure needs, saving 28.6 tonnes CO₂e per implementation. These opportunities are identified and nurtured through our Spark and Scale innovation process, which includes technical exploration, market analysis, senior leader approval, and implementation support. In FY25, we committed 25% of our innovation budget to climate and sustainability initiatives, with contributions from our Applied Innovation team and individual practices such as Cloud.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ No standardized procedure

(3.1.3) Please explain

*Kainos does not produce or manufacture plastic products and is office based. We do minimise plastic packaging in offices working with our suppliers.
[Fixed row]*

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☒ Other reputation risk, please specify :Perceived failure to meet ESG commitments

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Canada

☒ Poland

☒ Belgium

☒ Denmark

☒ Ireland

☒ United States of America

☒ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Kainos recognises that stakeholder expectations around climate action are rapidly evolving. A perceived failure to meet our climate commitments such as not achieving our science-based targets, lacking transparency in reporting, or falling short in supplier engagement could damage our reputation and erode trust amongst

customers, investors, employees and the wider public. This is particularly critical as sustainability becomes a key criterion in procurement and partnership decisions. This includes UK regulations such as the Climate Change Act 2008, Energy Savings Opportunity Scheme (ESOS), Streamlined Energy and Carbon Reporting (SECR) and Procurement Policy Note (PPN) 06/21. Reputational risk has been a principal climate-related risk since FY21 and remains under active management by the Audit & Risk Committee. Kainos defines substantive financial impact as a revenue reduction of 1.5% or more, aligning with our internal risk classification framework.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term
- ☒ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Likely

(3.1.1.14) Magnitude

Select from:

- ☒ High

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

This would materially impact growth, profitability, and market positioning, given the public sector's strategic importance to Kainos.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Kainos has identified climate change as a principal environmental risk with the potential to have a substantive effect on our organisation. This risk is multifaceted, encompassing physical, transition, liability, and reputational dimensions. Of these, reputational risk - specifically the perceived failure to meet ESG commitments - is currently our most significant consideration. Reputational risk arises from increasing stakeholder expectations, including those of customers, employees, investors and regulators. A slow or insufficient response to climate responsibilities could result in reduced success in tenders (particularly in public sector and ESG-conscious markets), loss of ESG-sensitive customers, increased costs linked to reputational recovery and attracting new talent, reduced productivity, and diminished investor confidence. As a result, customers may choose competitors with stronger or more transparent climate credentials. This could result in reduced revenue, especially in framework renewals or new bids. Over time, this could affect our market positioning and long-term growth.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

125000000

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

62000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

62000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

78000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

78000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

94000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

94000000

(3.1.1.25) Explanation of financial effect figure

Approximately 30% (£125m) of Kainos revenue is from central government frameworks (Digital Outcomes and Specialists, G-Cloud, Technology Services, etc.), which are bound by Mandatory Award Criteria. These are social value and sustainability requirements embedded in UK government procurement frameworks. If Kainos is unable to meet ESG commitments it may result in exclusion from public sector bids over £5m/year. This could impact Kainos' ability to win large-scale government programmes. This inability to win large scale projects, and the resulting revenue impact, would have further knock-on effects including: - Loss of credibility with other sectors (commercial and healthcare clients also value ESG performance). - Lower competitiveness on international contracts (where ESG compliance is often mandatory). - Potential shareholder impact, since ESG factors are increasingly important in investment decisions. A conservative estimate of 50–75% of public sector revenue at risk → £62m–£94m per year. Combined financial assessment took place for all 3 substantive risks.

(3.1.1.26) Primary response to risk

Engagement

☒ Engage in multi-stakeholder initiatives

(3.1.1.27) Cost of response to risk

150000

(3.1.1.28) Explanation of cost calculation

Costs include participation in climate-related industry groups, stakeholder engagement programmes, and investment in transparent reporting and ESG communications. These are embedded in our sustainability and communications budgets.

(3.1.1.29) Description of response

Kainos actively engages with stakeholders - including our people, customers, suppliers and industry bodies - to understand and respond to evolving climate expectations. We have committed to science-based targets and are progressing towards net-zero through initiatives such as supplier engagement, emissions

tracking, and climate education. We publish transparent updates on our progress and collaborate with partners to drive climate action beyond our operations. These efforts help mitigate reputational risk and reinforce our credibility as a responsible business.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☒ Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

As climate-related regulations continue to evolve rapidly, particularly in areas such as emissions disclosure, supply chain transparency, and net-zero commitments, there is a risk that Kainos may not fully comply with new or updated requirements in a timely manner. This could result in financial penalties, reputational damage, or exclusion from public and private sector procurement frameworks that increasingly mandate climate-related disclosures and targets. The complexity of navigating multiple regulatory regimes across jurisdictions further increases this risk, especially as we expand our operations and client base internationally.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial impact is based on potential fines for non-compliance, increased legal and consultancy costs, and the cost of implementing corrective measures. It also considers the potential loss of revenue from clients requiring regulatory alignment as a condition of engagement. Estimates are informed by benchmarking against similar organisations and scenario analysis of regulatory developments in the UK and EU.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

78000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

(3.1.1.25) Explanation of financial effect figure

Approximately 30% (£125m) of Kainos revenue is from central government frameworks (Digital Outcomes and Specialists, G-Cloud, Technology Services, etc.), which are bound by Mandatory Award Criteria. These are social value and sustainability requirements embedded in UK government procurement frameworks. If Kainos are unable to meet ESG Commitments it may result in exclusion from bids over £5m/year. This could impact Kainos' ability to win large-scale government programmes. This inability to win large scale project, and revenue impact may have further knock on effects: - Loss of credibility with other sectors (commercial and healthcare clients also value ESG performance). - Lower competitiveness on international contracts (where ESG compliance is often mandatory). - Potential shareholder impact, since ESG factors are increasingly important in investment decisions. A conservative estimate of 50–75% of public sector revenue at risk → £62m–£94m per year. Combined financial assessment took place for all 3 substantive risks.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

150000

(3.1.1.28) Explanation of cost calculation

Costs include investment in legal and compliance expertise, regulatory monitoring tools, staff training, and the integration of climate-related compliance into enterprise risk management systems. These are managed as part of our broader ESG and governance frameworks.

(3.1.1.29) Description of response

Kainos is proactively strengthening its climate-related compliance capabilities. We monitor regulatory developments through internal legal teams and external advisors, and we are aligning our disclosures with frameworks such as TCFD and CSRD. We are also embedding climate risk into our enterprise risk management processes and enhancing our internal reporting systems to ensure timely and accurate data collection. Staff training and supplier engagement are key components of our compliance strategy, ensuring that climate-related obligations are understood and met across the organisation and value chain.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☒ Transition to lower emissions technology and products

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

As regulatory, investor, and customer expectations around climate action intensify, Kainos faces increasing pressure to decarbonise its operations, including energy use, business travel, and supply chain emissions. Failure to transition effectively could result in increased operational costs (e.g. carbon taxes, energy premiums), reduced competitiveness in ESG-conscious markets, and reputational damage. Additionally, delays in adopting low-carbon technologies or embedding sustainability into procurement and property strategies may hinder our ability to meet science-based targets and net-zero commitments.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

This could result in financial penalties, reputational damage, or exclusion from public and private sector procurement frameworks that increasingly mandate climate-related disclosures and targets.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

78000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

78000000

(3.1.1.25) Explanation of financial effect figure

Approximately 30% (£125m) of Kainos revenue is from central government frameworks (Digital Outcomes and Specialists, G-Cloud, Technology Services, etc.), which are bound by Mandatory Award Criteria. These are social value and sustainability requirements embedded in UK government procurement frameworks. If Kainos are unable to meet ESG Commitments it may result in exclusion from bids over £5m/year. This could impact Kainos' ability to win large-scale government programmes. This inability to win large scale project, and revenue impact may have further knock-on effects including: - Loss of credibility with other sectors (commercial and healthcare clients also value ESG performance). - Lower competitiveness on international contracts (where ESG compliance is often mandatory). -

Potential shareholder impact, since ESG factors are increasingly important in investment decisions. A conservative estimate of 50–75% of public sector revenue at risk → £62m–£94m per year. Combined financial assessment took place for all 3 substantive risks.

(3.1.1.26) Primary response to risk

Engagement

☒ Introduce/strengthen environmental incentives

(3.1.1.27) Cost of response to risk

150000

(3.1.1.28) Explanation of cost calculation

Costs include investments in emissions tracking tools (e.g. Watershed), integration of sustainability into procurement systems (e.g. OneTrust), staff training, and operational changes such as travel reduction and energy efficiency improvements. These are managed through our climate action planning and ESG programme budgets.

(3.1.1.29) Description of response

Kainos is actively implementing a climate action plan aligned with science-based targets. Key initiatives include reducing business travel, improving energy efficiency across offices, integrating sustainability into supplier scoring and enhancing emissions data quality through platforms like Watershed. We are also embedding climate awareness across the organisation through training and engagement. These actions support our net-zero ambitions and mitigate the financial and reputational risks of delayed decarbonisation.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

62000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 11-20%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

360000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

Kainos recognises that a portion of its revenue is exposed to the substantive effects of climate-related risks. Transition risks - such as evolving regulatory requirements, client expectations for low-carbon solutions, and reputational factors - could impact contracts, particularly in public sector and sustainability-focused engagements. We estimate that approximately £62 million (11–20% of total revenue) may be vulnerable to transition risks. This estimate reflects potential loss of business from customers with strong ESG procurement criteria, increased costs from decarbonisation requirements, and reputational impacts if climate commitments are not met. Physical risks, such as extreme weather events affecting operations or client delivery, are currently assessed as low, with less than 1% of revenue (£360,000) considered vulnerable. These did not meet our substantive threshold for risks, and therefore not included in the previous section. These figures are based on internal scenario analysis, sector sensitivity, and the proportion of revenue linked to public sector and ESG-conscious clients. While the overall risk is currently moderate, we anticipate that both transition and reputational risks will increase in materiality over the medium term without continued investment in climate resilience and emissions reduction.

[Add row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: ☒ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Kainos provides cloud migration services helping clients transition from energy-intensive on-premises data centres to more efficient cloud platforms (AWS, Azure, GCP). Based on FY25 performance, migrations constituted £5m of revenue across our markets. Our UN IOM case study demonstrates up to 90% emissions reduction potential per migration. With average deal sizes ranging from £50 to £500k, we see constantly high demand as organisations seek both operational efficiency and carbon reduction. The opportunity extends beyond pure migration to encompass our broader digital transformation portfolio, as cloud migration often serves as the foundation for subsequent AI, automation, and modernisation initiatives.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Ongoing revenue stream with expected steady growth of 10-20% annually as carbon reduction pressures intensify and cloud-first strategies become mandatory across sectors.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

6000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

6000000

(3.6.1.23) Explanation of financial effect figures

Financial impact figure: £7m Calculation: Current FY25 revenue, assuming 40% growth over 3-year period based on 10-20% annual growth range Financial impact figure - minimum: £6m Calculation: Current FY25 revenue, conservative 20% growth over 3 years Financial impact figure - maximum: £8m Calculation: Current FY25 revenue, optimistic growth scenario with market acceleration

(3.6.1.24) Cost to realize opportunity

200000

(3.6.1.25) Explanation of cost calculation

Annual investment is at the level of £200k. This covers enhanced sales and marketing efforts to identify prospects requiring cloud migration, additional technical certifications and training for cloud platforms, development of standardised migration methodologies and carbon impact measurement tools, and expansion of our Cloud Carbon Calculator capability to better quantify environmental benefits for clients.

(3.6.1.26) Strategy to realize opportunity

Increase targeted sales and marketing efforts to identify organisations with legacy infrastructure requiring cloud migration, particularly focusing on sectors with strong ESG commitments – where our CO₂e reduction calculator can quantify the climate impact. Strengthen partnerships with major cloud providers (AWS, Azure, GCP) to access joint go-to-market opportunities. Enhance our migration methodology to incorporate sustainability metrics alongside operational benefits. Target growth in higher-value Commercial sector whilst maintaining steady Public sector pipeline.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

AI-Powered Business Transformation: Type of Service: AI-driven operational efficiency optimisation Estimated Annual CO₂ Reduction: 45.2 tonnes CO₂e per implementation Description: Kainos provides AI business solutions including GenAI implementations, process automation, and intelligent decision-making systems. These solutions typically reduce manual processes by 10-30% and eliminate energy-intensive manual workflows. Our AI Catalyst team delivers rapid proof-of-concepts in 5 days vs traditional 3-6 month approaches, reducing development emissions by 40%.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The opportunity is expected to drive revenue growth through increased uptake of AI-powered services, particularly in sectors prioritising sustainability and operational efficiency. As clients seek low-carbon solutions, Kainos is well-positioned to expand its market share in public sector, healthcare, and ESG-driven industries. The financial impact includes new contracts, upselling to existing clients, and improved competitive positioning in tenders where climate credentials are a differentiator.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- ☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

5000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

5000000

(3.6.1.23) Explanation of financial effect figures

Growing demand for low-carbon, efficiency-focused digital solutions is expected to drive revenue through new contracts and upsell into existing accounts, especially in the public sector, healthcare, and other ESG-driven industries. Improved competitive positioning in tenders where climate credentials and social value scoring are differentiators supports higher win rates, larger contract values, and a more resilient pipeline, with positive contributions to operating cash flows.

(3.6.1.24) Cost to realize opportunity

750000

(3.6.1.25) Explanation of cost calculation

Costs include investment in AI infrastructure, staff training, emissions tracking tools and ESG-aligned service development.

(3.6.1.26) Strategy to realize opportunity

Kainos has classified its AI-powered business transformation services as low-carbon and is actively promoting them to ESG-conscious clients. The strategy includes rapid deployment via the AI Catalyst team, integration of sustainability into procurement scoring, and transparent reporting of emissions reductions. These services are aggregated under a group of offerings focused on operational efficiency optimisation and are aligned with Kainos' net-zero and science-based targets.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Other products and services opportunity, please specify :Products and services that reduce GHG emissions

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Kainos provides Smart Test automated testing solutions helping clients transition from energy-intensive manual testing processes to efficient automated cloud-based testing platforms. Based on FY25 performance, Smart Products generated £68m ARR across our global markets. Our Smart Test platform demonstrates up to 80% reduction in testing effort whilst reducing testing infrastructure requirements by up to 60%. With average deal sizes of £118k ACV (£350k total contract value), we see consistently strong demand as organisations seek both operational efficiency and carbon reduction. The opportunity extends beyond pure testing automation to encompass our broader Smart product portfolio, including Smart Audit and Smart Shield, as testing automation often serves as the foundation for broader operational efficiency initiatives.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial opportunity is primarily linked to Kainos' positioning in ESG-conscious markets and its proactive climate strategy.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

12000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

120000000

(3.6.1.23) Explanation of financial effect figures

Financial impact figure: £100m Calculation: Target ARR by end of 2026 based on publicly communicated growth trajectory Financial impact figure - minimum: £85m Calculation: Conservative growth scenario accounting for market headwinds Financial impact figure - maximum: £120m Calculation: Optimistic growth scenario with market acceleration toward automation

(3.6.1.24) Cost to realize opportunity

33000000

(3.6.1.25) Explanation of cost calculation

Annual investment comprises £17m for Product Development and £16m for Sales and Marketing (FY25 figures for total Product BU). This covers enhanced R&D to expand Smart product capabilities, additional Workday platform investments, development of new automation features and sustainability measurement tools, global sales expansion to reach new markets, and partnerships with Workday to access joint go-to-market opportunities.

(3.6.1.26) Strategy to realize opportunity

Product development and market expansion - Increase R&D investment to enhance Smart product automation capabilities, particularly focusing on sustainability metrics and energy efficiency measurements. Strengthen partnership with Workday to access expanded market opportunities and joint customer initiatives. Develop new products with the Workday Products BU that would bring Workday customers further efficiencies and value – through the Workday Extend of Built on Workday platform

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

73000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 11-20%

(3.6.2.4) Explanation of financial figures

Kainos Group revenue for FY25 was £367.2 while Opps1, 2 and 3 accounted for 20% of total revenue (£6m £2.5m and £68m- total £76.5m).

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Kainos is committed to fostering a diverse and inclusive culture at every level of the organisation, including our Board. Our publicly available Equality, Diversity and Inclusion (DE&I) Policy outlines our zero-tolerance approach to harassment, bullying, and discriminatory behaviour of any kind. It defines what we mean by equality, diversity and inclusion; why it matters to our people and our business; and how it is embedded in our practices, including responsibilities, reporting mechanisms, and compliance monitoring. This policy explicitly applies to our Board of Directors, promoting a composition that reflects a broad range of backgrounds, experiences, and perspectives. We believe that diversity at the highest levels of governance enhances strategic decision-making, strengthens oversight, and ensures that the Board is better equipped to represent the interests of all stakeholders. In FY25, our DE&I policy was supported by a dedicated Global Diversity and Inclusion Group, which includes representation from across the business and provides strategic direction on inclusion initiatives. The group meets regularly to review progress against our

D&I Plan. Monthly updates are provided to Board. We also monitor Board and workforce diversity through voluntary disclosure and encourage employees to update their personal information in Workday to support accurate reporting. This data informs our DE&I strategy and helps ensure equal access to opportunities across the organisation.

(4.1.6) Attach the policy (optional)

Equality, Diversity and Inclusion Policy.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue	Primary reason for no board-level oversight of this environmental issue	Explain why your organization does not have board-level oversight of this environmental issue
Climate change	Select from: ☒ Yes	Select from:	Rich text input [must be under 2500 characters]
Biodiversity	Select from: ☒ No, but we plan to within the next two years	Select from: ☒ No standardized procedure	This is not monitored or measured at present.

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Chief Executive Officer (CEO)

- ☒ Chief Financial Officer (CFO)
- ☒ Chief Risk Officer (CRO)
- ☒ Other, please specify :Chief People Officer; Sales Director for Central Europe; Director of Green Software; Head of Engagement, Culture and Learning; and Environmental Lead. Board level committee: Audit and Risk

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Overseeing and guiding public policy engagement
- ☒ Approving and/or overseeing employee incentives
- ☒ Overseeing reporting, audit, and verification processes
- ☒ Monitoring the implementation of a climate transition plan
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Overseeing and guiding the development of a climate transition plan
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Kainos uses the UN Sustainable Development Goals (SDGs) to guide our ESG efforts, with Climate Action as a core focus. The Board has overall accountability for environmental issues. Our Chair acts as the Non-Executive Director sponsor for climate action, ensuring strategic alignment and oversight. Our CEO is the ultimate sponsor and accountable individual for climate strategy, creating continuity between operational delivery and Board-level governance. Operational activities are led by our Sustainability Group, comprising C-suite leaders and senior managers. This group coordinates climate strategy implementation, tracks progress against targets, and identifies risks and opportunities. The Chair and CEO meet regularly with the group to review progress, set priorities, and contribute to planning. Information flows to the full Board twice annually - once to verify the Climate Action Plan and again for a mid-year progress update, typically aligned with milestones such as CDP submissions or SBTi updates. Climate-related items are also included quarterly on Board agendas, covering strategic changes, major works, and investment proposals. The Sustainability Group holds additional mid-year reviews with the Chair and CEO outside formal Board meetings. Climate risks are integrated into our Enterprise Risk Register, overseen by the Audit and Risk Committee, chaired by a Senior Independent Director. The Register is reviewed twice yearly by the Committee and more frequently by the Sustainability Group. Updates are provided for any material changes, and the Committee informs the Board of significant developments. Management ensures climate-related risks and opportunities are acted upon. Provision for staffing and climate-related costs is built into our annual budget cycle, including investment in offsetting, removals, reporting infrastructure and new business opportunities. Our reporting aligns with Streamlined Energy and Carbon Reporting Regulation (SECR), the Task Force on Climate-related Financial Disclosures (TCFD) and the sustainability accounting standard for the software & IT services sector as defined by the Sustainability Accounting Standards Board (SASB), ensuring transparency and regulatory compliance. Board members receive monthly ESG updates (including climate), periodic detailed updates, and training on climate topics to support informed oversight and strategic decision-making.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☒ Consulting regularly with an internal, permanent, subject-expert working group

☒ Engaging regularly with external stakeholders and experts on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue	Primary reason for no management-level responsibility for environmental issues	Explain why your organization does not have management-level responsibility for environmental issues
Climate change	Select from: ☒ Yes	Select from:	Rich text input [must be under 2500 characters]
Biodiversity	Select from: ☒ No, but we plan to within the next two years	Select from: ☒ No standardized procedure	It is something we do not do at present but plan to the future.

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Developing a climate transition plan
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Half-yearly

(4.3.1.6) Please explain

Our Board Chair is the Non-Executive Director sponsor for climate-related issues. The Board holds overall accountability for implementing our climate action strategy, reducing our carbon impact, and identifying climate-related business opportunities. Our CEO is the ultimate sponsor and responsible individual, ensuring continuity between operational delivery and Board oversight. Operational coordination is led by our Sustainability Group, comprising C-suite leaders and senior managers, supported by our Environmental Sustainability Lead. This group tracks progress, identifies risks and opportunities, and ensures alignment with our ESG commitments and strategic goals. The main information flow to the Board is via an annual presentation, jointly delivered by the CEO and Sustainability Group, typically aligned with milestones such as CDP submissions or SBTi updates. Additional updates occur throughout the year including: 1) Climate risk assessments integrated into our Enterprise Risk Register, reviewed twice annually by the Audit and Risk Committee, chaired by an Independent Director. 2) Ad hoc climate-related agenda items at Board meetings, including strategy changes, major works, or investment requests. 3) Mid-year reviews with the Chair and CEO outside formal Board meetings. 4) Monthly updates via People/ESG Board papers. 5) Budget discussions with the CEO regarding climate-related investments. Climate-related costs are built into our annual budget cycle, including offsetting, removals, reporting infrastructure and innovation. Climate goals are embedded in senior management performance plans, and our reporting aligns with SECR, TCFD, and SASB standards. Board members receive periodic updates and training on climate topics to support informed oversight and strategic decision-making.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

☒ Developing a business strategy which considers environmental issues

☒ Developing a climate transition plan

☒ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ As important matters arise

(4.3.1.6) Please explain

As an Executive Director and Kainos Board member, the Chief Financial Officer (CFO) plays a key role in ensuring that the financial implications of climate-related risks and opportunities are integrated into strategic decision-making. The CFO provides updates to the Board as needed, particularly in relation to Kainos' progress in managing climate-related financial risks, investment in sustainability initiatives, and alignment with long-term environmental objectives. These updates support the Board's ability to make informed decisions that balance financial performance with climate ambition. The CFO is also actively involved in budget planning, ensuring that climate-related costs - such as offsetting, removals, reporting infrastructure, and innovation—are factored into the annual financial cycle. This reporting is further supported by the Audit and Risk Committee, which comprises independent Non-Executive Directors and is regularly attended by the CFO. The Committee reviews our Enterprise Risk Register twice yearly, including the identification, assessment and response to climate risks. Updates are provided to the Board on any significant changes, new or emerging risks, or areas requiring attention. The CFO also contributes to broader ESG governance through participation in cross-functional

discussions with the CEO, Sustainability Group and other senior leaders. This ensures that climate-related financial considerations are embedded across operational planning, risk management and investment decisions, reinforcing our commitment to responsible growth and long-term resilience.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Risks Officer (CRO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

☒ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Half-yearly

(4.3.1.6) Please explain

Our Chief Risk Officer (CRO) reports to the Chief Financial Officer (CFO), who in turn reports to the Chief Executive Officer (CEO). The CRO plays a key role in identifying, assessing and mitigating financial, operational, legal and strategic risks across Kainos—including climate-related risks. Working collaboratively with senior colleagues, the CRO ensures that climate risks are considered alongside other enterprise risks and are recorded and monitored through our Enterprise Risk Register. The CRO supports the integration of climate risk into our broader risk management framework, helping to ensure that environmental dependencies and impacts are factored into strategic decision-making. This includes evaluating regulatory developments, reputational risks, and operational exposures linked to climate change. The Audit and Risk Committee, comprising independent Non-Executive Directors, reviews the Enterprise Risk Register twice annually. The CRO may be invited to attend

these meetings when appropriate, providing expert input on climate-related risks and mitigation strategies. Between formal reviews, the CRO and relevant teams monitor the Register and escalate any significant changes, emerging risks or areas requiring Board attention. This governance structure ensures that climate-related risks are actively managed and transparently reported. It also supports the Board's ability to make informed decisions that balance risk, opportunity and long-term sustainability. The CRO's role complements the work of the Sustainability Group and other senior leaders, reinforcing our commitment to responsible growth and climate resilience.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Other C-Suite Officer, please specify :Sales Director for Central Europe

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing annual budgets related to environmental issues

(4.3.1.4) Reporting line

Select from:

☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Half-yearly

(4.3.1.6) Please explain

Our Sales Director for Central Europe (SDCE) is a subject matter expert in climate action, reporting directly to our CEO. The SDCE is a core member of our Sustainability Group (comprising representatives who lead initiatives across all facets of Kainos' ESG priority areas - including health and wellbeing, quality education, reduced inequalities, gender equality, and climate action) and our global 'Green Team' - our network of employees from across Kainos who drive climate action initiatives at company and regional/local levels. With our dedicated Environmental Lead, the SDCE also works closely with our CRO to ensure the identification, assessment and mitigation of climate related risks as part of our Enterprise Risk Register. The SDCE meets monthly with our CEO to report on these operational climate action activities; to agree our annual climate action plan (for ratification by the Board) and to secure CEO sign off of our carbon reduction plans, environmental and renewable energy policies (for publication internally and externally). Annually, the SDCE will present our Climate Action strategy for ratification by the Board and provide a detailed Board presentation, jointly delivered by the CEO, on progress against this strategy - the timing of which is typically linked to a notable milestone such as a CDP response, SBTi updates or other events. Alongside these annual updates, our SDCE and others will have mid-year reviews with the Chair and CEO, outside of a Board meeting, to update on climate progress and provide strategic guidance. As our Board also welcomes ad hoc climate related agenda items, the SDCE has additional opportunities to update the Board on material change to the strategy, oversight of the implementation of major works or additional investment requests.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Other C-Suite Officer, please specify :Chief People Officer

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

☒ Developing a business strategy which considers environmental issues

Other

☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Half-yearly

(4.3.1.6) Please explain

Our Chief People Officer (CPO) reports directly to the CEO and presents to the Board twice yearly on progress with our People Experience and ESG strategy. These updates cover internal communications, learning and development, and employee engagement, all informed by continuous feedback via our Peakon platform. As part of this, the CPO provides an overview of the learning, education and awareness-raising activities in place to support climate action and other ESG priorities across Kainos. In addition to formal presentations, the CPO contributes monthly ESG updates to the Board via our People/ESG report. These updates include day-to-day climate action activities, stories, successes, and emerging themes from across the business. This ensures the Board remains informed about how our people are engaging with sustainability and how our culture continues to evolve in support of our climate goals. The CPO also plays a key role in embedding ESG into our organisational development strategy, ensuring that climate-related learning is accessible, relevant and aligned with our values. This includes promoting green skills, supporting our Green Team network, and collaborating with the Sustainability Group to amplify employee-led initiatives. By integrating climate action into our broader people strategy, the CPO helps ensure that our workforce is equipped, engaged and empowered to contribute to our environmental commitments.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

☒ Other, please specify :Director of Green Software

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ As important matters arise

(4.3.1.6) Please explain

Our Director of Green Software (DGS) reports directly to the CEO and leads sustainability initiatives within Kainos' software development processes, ensuring our solutions are designed and maintained with minimal environmental impact. The DGS promotes eco-friendly, energy-efficient, and sustainable practices across the full software lifecycle—from design and development to deployment and usage—embedding climate-conscious thinking into our technical delivery. The DGS works closely with our Sales Director for Central Europe (SDCE) and Environmental Sustainability Lead to co-develop our annual Climate Action strategy, with a specific focus on reducing Scope 3 emissions through improved customer solutions. This strategy is submitted for approval by the CEO and ratified by the Board, ensuring alignment with our broader ESG commitments and commercial priorities. Where appropriate, the DGS supports climate-related presentations to the Board and contributes to mid-year reviews with the Chair and CEO, alongside the SDCE and other senior leaders. These sessions, held outside formal Board meetings, provide updates on climate progress and strategic guidance on future initiatives. The DGS also plays a key role in internal education and awareness, collaborating with our Sustainability Group and Green Team to promote green software principles across Kainos. This includes contributing to learning materials, sharing best practice, and supporting innovation in low-carbon digital solutions—reinforcing our commitment to responsible growth and climate leadership.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

☒ Other, please specify :Head of Engagement, Culture and Development

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☒ Monitoring compliance with corporate environmental policies and/or commitments

☒ Measuring progress towards environmental corporate targets

☒ Measuring progress towards environmental science-based targets

☒ Setting corporate environmental policies and/or commitments

Strategy and financial planning

☒ Developing a climate transition plan

☒ Implementing a climate transition plan

☒ Implementing the business strategy related to environmental issues

☒ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☒ Other, please specify :Our Head of Engagement, Culture and Development (ECD) reports directly to the Chief People Officer (CPO).

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Half-yearly

(4.3.1.6) Please explain

Our Head of Engagement, Culture and Development (ECD) reports directly to the Chief People Officer (CPO), who in turn reports to our CEO. The ECD is responsible for the day-to-day management of Kainos' People Experience and ESG programme, which includes internal communications, learning and development, health and wellbeing, and climate action. This role ensures ESG priorities are embedded into our organisational culture and employee experience. The ECD supports the half-yearly CPO updates to the Board, contributing insights on the learning, education and awareness-raising activities in place to support climate action and other ESG focus areas. These updates help demonstrate how our people are engaging with sustainability and how our internal programmes align with our Climate Action strategy. A key part of the ECD's role is monitoring employee sentiment through our continuous listening platform, Peakon. This includes tracking feedback on ESG topics—particularly climate action—and identifying trends, concerns and opportunities for improvement. Insights from Peakon are used to inform strategic decisions and shape targeted internal improvement projects that enhance engagement, understanding and impact. These projects may include new learning initiatives, communication campaigns, or cross-functional collaboration to address specific climate-related themes raised by our people. The ECD also works closely with the Sustainability Group and Green Team to amplify employee-led climate action, share best practice, and promote inclusive engagement across the business. By integrating climate action into our broader engagement and development strategy, the ECD helps ensure our workforce is informed, empowered and aligned with our environmental commitments

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

☒ Other, please specify :Environmental Sustainability Lead

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets

- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Conducting environmental scenario analysis
- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

- ☒ Other, please specify :Our Environmental Lead reports directly to the Head of Engagement, Culture and Development, and in turn to our Chief People Officer.

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Half-yearly

(4.3.1.6) Please explain

Our Environmental Lead reports directly to the Head of Engagement, Culture and Development, and in turn to our Chief People Officer. This role is responsible for the day-to-day management of Kainos' efforts to minimise environmental impact by developing and implementing sustainability strategies, ensuring regulatory compliance, and fostering eco-friendly practices across the organisation. The Environmental Lead works closely with our Sales Director for Central Europe (SDCE), Director of Green Software, Sustainability Group, and the wider Green Team, comprising over 300 colleagues globally. Together, they shape and deliver our annual Climate Action strategy, with a particular focus on reducing Scope 1, 2 and 3 emissions. This strategy is submitted for CEO approval and ratified by the Board. A key part of the Environmental Lead's role is to lead monthly monitoring of environmental data in collaboration with a core team from Property, Finance, Travel and other functions. This includes reviewing emissions data, identifying trends, and surfacing opportunities for operational improvements. Insights from this process inform both tactical adjustments and longer-term planning. The Environmental Lead supports the SDCE and others in presenting the Climate Action strategy to the Board, and contributes to a detailed annual progress update, jointly delivered by the CEO. In addition, they participate in mid-year reviews with the Chair and CEO, outside of formal Board meetings, to provide strategic guidance and share progress on climate initiatives. The role also involves close collaboration with our Chief Risk Officer (CRO) to ensure climate-related risks are identified, assessed and mitigated within our Enterprise Risk Register, which is reviewed twice yearly by the Audit and Risk Committee. This ensures that environmental risks are actively managed and transparently reported to the Board.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

2

(4.5.3) Please explain

The Kainos Executive Long Term Incentive Share Plan includes performance conditions, one of which is linked to our climate strategy. Specifically, 10% of the overall performance share plan for C-suite leaders is tied to achievement against our emission reduction targets and delivery of our SBTi Net Zero goal by FY26. This equates to 2.3% of total reward, directly linked to climate-related performance. These incentives help drive accountability and support the implementation of reduction initiatives outlined in our Climate Action Plan. By embedding climate goals into executive reward structures, we reinforce the strategic importance of sustainability and ensure leadership focus on delivering measurable environmental outcomes.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☒ Shares

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Other targets-related metrics, please specify :SBTi Scope 3 intensity reduction target

Strategy and financial planning

☒ Board approval of climate transition plan

☒ Achievement of climate transition plan

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

The Kainos Executive Long Term Incentive Share Plan includes performance conditions, one of which is linked to our climate strategy. Specifically, 10% of the overall performance share plan for C-suite leaders is tied to achievement against our emission reduction targets and delivery of our SBTi Net Zero goal by FY26. This equates to 2.3% of total reward, directly linked to climate-related performance. These incentives help drive accountability and support the implementation of reduction initiatives outlined in our Climate Action Plan. By embedding climate goals into executive reward structures, we reinforce the strategic importance of sustainability and ensure leadership focus on delivering measurable environmental outcomes.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Climate action is linked to our strategic ambitions (i.e. to be a growing, profitable and responsible company). It connects to our culture and values - so we believe it is the right thing to do. However, linking Board and senior level performance metrics to progress towards our science based environmental targets (specifically the reduction in Scope 3 intensity target emissions) helps to drive accountability and decision making for our environmental commitments and climate strategy. For example: Ensures climate action and other broader ESG goals are hardwired into our corporate strategy and Enterprise Risk Register, with Board and CEO ownership and accountability. Fosters regular and open dialogue and discussion at Board, Executive and Management meetings about climate action plans, progress, outcomes, risks and opportunities. Supports data based decision making, innovative thinking and investment in initiatives to reduce carbon emissions, increase energy efficiency and the adoption of sustainable practices across our global business. An example is senior level focus on reducing Scope 3 business travel. Connects the Board, Exec and our people to our strategy, through their involvement in continuous improvement and sustainability initiatives at local levels. Allows us to individually and collectively share our experiences and innovation with external stakeholders; to collaborate and support others to achieve their own low carbon futures.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☒ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(4.6.1.4) Explain the coverage

Kainos has implemented a comprehensive Climate Action Programme and a CEO-signed Environmental Policy that apply across our entire organisation and value chain. These policies are aligned with the Paris Agreement, BS8555/ISO14005, and the Science Based Targets initiative (SBTi), demonstrating our commitment to transparent climate action and continuous improvement. Our Environmental Policy covers employee engagement through Green Teams and climate education; compliance with environmental legislation and voluntary standards; resource and energy efficiency, including 100% renewable electricity across UK offices; pollution prevention and waste reduction; sustainable supply chain management, including supplier emissions tracking via the Watershed platform; green software innovation to reduce digital carbon footprints; community impact through volunteering and partnerships with environmental organisations; and collaboration with customers, governments, and industry alliances (e.g. UK Global Digital Sustainability Alliance) to amplify our environmental impact.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards

Additional references/Descriptions

- ☒ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement

☒ Yes, in line with another global environmental treaty or policy goal, please specify :The UN Sustainable Development Goals (SDGs) particularly Goal 13: Climate Action, which aligns with your Climate Action Programme and community sustainability efforts. The Climate Pledge, CDP and TCFD aligned disclosures.

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

Environmental Policy FY25.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☒ Science-Based Targets Initiative (SBTi)

☒ Task Force on Climate-related Financial Disclosures (TCFD)

☒ The Climate Pledge

☒ Other, please specify :1) UK Government Digital Sustainability Alliance (GDSA): Kainos is a founding member of the GDSA; 2) Green Software Foundation: we have embedded green software principles across our delivery teams, and 3) UN Sustainable Development Goals: Goal 13.

(4.10.3) Describe your organization's role within each framework or initiative

Kainos is committed to environmental stewardship and actively participates in several recognised frameworks and initiatives that guide our climate strategy, sustainability practices, and long-term decarbonisation goals. These collaborations reflect our ambition to lead by example, contribute to collective climate action, and

embed sustainability across our operations, services, and culture. Science Based Targets initiative (SBTi) Kainos is committed to setting and achieving near-term emissions reduction targets in line with climate science, aiming to limit global warming to well below 2°C, preferably 1.5°C. Our targets are validated by the SBTi and integrated into our Climate Action Programme, which guides our decarbonisation strategy across Scope 1, 2, and 3 emissions. This ensures our climate goals are robust, measurable, and aligned with global best practice. Task Force on Climate-related Financial Disclosures (TCFD) We disclose climate-related financial risks and opportunities in accordance with TCFD recommendations. This enhances transparency around how climate change impacts our strategy, governance, and risk management, and strengthens confidence among employees, investors, and stakeholders. Our disclosures support informed decision-making and demonstrate our commitment to climate resilience and accountability. The Climate Pledge As signatories of The Climate Pledge, Kainos is committed to reaching net-zero carbon emissions by 2040—ten years ahead of the Paris Agreement target. We are implementing decarbonisation strategies, reporting progress regularly, and investing in credible carbon removal solutions where necessary. This pledge reinforces our leadership in climate action and our dedication to accelerating the transition to a low-carbon economy. Others include: - UK Government Digital Sustainability Alliance (GDSA): Kainos is a founding member of the GDSA and actively contributes to working groups such as the Planetary Impact group. This collaboration enables us to shape national digital sustainability policy, influence sector-wide standards, and share best practices across government and industry. Our involvement reflects our commitment to systemic change and policy innovation. - Green Software Foundation: We have embedded green software principles across our delivery teams and appointed a Director of Green Software to lead this work. Over 250 staff are certified Green Software Practitioners, and we regularly publish thought leadership on sustainable software development. This initiative supports our goal to reduce the environmental impact of digital services and promote greener technology practices. - UN Sustainable Development Goals (SDGs): Our Climate Action Strategy is aligned with the UN SDGs, particularly Goal 13 (Climate Action), and informs our broader ESG commitments and reporting. We use the SDGs as a framework to guide our sustainability priorities, measure progress, and ensure our actions contribute to global development objectives. This enables us to make data-driven decisions, model future impacts, and continuously improve our climate strategy. The platform supports our ambition to lead with integrity and precision in environmental performance.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☒ Yes, we engaged directly with policy makers

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☒ Paris Agreement

(4.11.4) Attach commitment or position statement

GDSA.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Kainos has a structured and transparent process to ensure that all external engagement activities are aligned with our environmental commitments and climate transition plan. Our environmental commitments are publicly defined through our Climate Action Programme, which is aligned with the Paris Agreement, SBTi near-term targets, and CDP and TCFD-aligned disclosures. These commitments are embedded into our governance, operations, and stakeholder engagement strategies. Governance and Assurance Kainos has a structured and transparent process to ensure external engagement activities align with our environmental commitments and climate transition plan. Our Climate Action Programme is defined and aligned with the Paris Agreement, SBTi near-term targets, and CDP and TCFD-aligned disclosures. These commitments are embedded into governance, operations, and stakeholder engagement. Governance and Assurance: Our climate strategy is overseen by the Board, with the Chair as climate sponsor and the CEO accountable for delivery. Independent governance reviews support our approach. Our Climate Action Plan has not attracted shareholder objections at our AGM, and governance bodies PIRC and IVIS have issued positive assessments of our disclosures. Stakeholder Engagement: We engage employees, retail investors, and institutional shareholders through tailored channels. This includes our Green Team (258 members) and over 200 annual investor meetings. Feedback from institutional investors consistently highlights our Climate Action Plan as one of the most advanced in peer portfolios. Disclosure and Reporting: To reduce duplication and ensure clarity, CDP is our sole independent reporting and publishing platform for climate data. Digital Engagement Metrics: We track engagement with our disclosures via: Investor Relations webpage: 9,000 views / 5,000 users Results & Presentations webpage: 17,000 views / 12,000 users Interim Investor Presentation: 800+ downloads Annual Report: 1,300+ downloads Interim Statement: 600+ downloads Internal Alignment and Training: We deliver internal training and sustainability events to raise awareness of our goals and initiatives. Our Green Team engages with published content including webinars and research. Monitoring and Review We monitor Scope 1, 2, and 3 emissions using the Watershed platform. This ensures our external our external engagements remain consistent with our environmental commitments and support our low-carbon transition.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Digital Sustainability policy as it applies to UK government suppliers.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☒ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☒ Other environmental impacts and pressures, please specify

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☒ Sub-national

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☒ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- ☒ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Kainos is a member of the UK Government Digital Sustainability Alliance (GDSA), a cross-sector initiative sponsored by Defra to inform policy decisions on sustainability as it relates to IT and digital services in support of a 1.5°C future. We signed the GDSA Charter in January 2023, formalising our commitment to collaborative action and policy engagement. Our participation spans the GDSA board and multiple working groups alongside other suppliers, enabling us to contribute directly to shaping future government policy—for example, assessing the ecological impact of digital technologies and services. Kainos is an active member of the GDSA Planetary Impact working group, which aims to raise awareness of the broader environmental footprint of technology and reduce its impact across the UK public sector. This includes energy consumption, resource use, and e-waste, as well as indirect effects on biodiversity and ecosystems. The group is currently prioritising policy influence by advocating for changes to UK government procurement rules. Specifically, it seeks to embed planetary impact criteria into digital service contracts, ensuring that sustainability is considered not only in carbon terms but also in relation to wider ecological outcomes. This engagement is directly relevant to our environmental commitments and transition plan, as it supports our goal to decarbonise responsibly while addressing the full spectrum of environmental impacts. It also aligns with our Climate Action Strategy and our work with the Green Software Foundation and SBTi. We measure the success of our engagement through tangible policy outcomes, such as the adoption of new procurement guidance, as well as through our contributions to working group outputs, thought leadership, and uptake of best practices across the sector.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

UK Government cloud sustainability and digital infrastructure policy, including lifecycle emissions reporting and hyperscaler accountability.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☒ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☒ Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☒ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☒ United Kingdom of Great Britain and Northern Ireland

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☒ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☒ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Kainos is actively represented on the Cloud Leadership Committee within TechUK - a cross-industry body that collaborates with UK Government to shape cloud sustainability policy. This committee sets the strategic direction for TechUK's Cloud Computing work programme, ensuring it reflects member priorities and drives action-oriented initiatives. Our participation enables us to contribute meaningfully to national conversations on digital sustainability, while embedding best practice into our own operations. This engagement directly supports our FY26 climate action plan, particularly in the areas of supplier engagement, emissions reporting, and internal education. By influencing policy and sharing insights, we help shape frameworks that promote responsible cloud adoption across the UK public and private sectors. We measure success through: - Active participation in the TechUK Cloud Leadership Committee, ensuring our voice is heard in shaping national cloud sustainability priorities. - Contribution to policy roundtables and sustainability events, where we share our experience and learn from others. - Feedback on government digital sustainability frameworks, helping refine guidance that impacts our sector. - Increased awareness and capability across our teams, evidenced by the adoption of sustainable cloud practices and improved understanding of emissions reporting. - Alignment with UK Government digital sustainability goals, ensuring our internal strategies reflect national direction and expectations. Our involvement reinforces Kainos' commitment to climate leadership and supports our broader ESG ambitions. It also strengthens our position as a trusted partner to public sector clients, demonstrating our proactive approach to sustainability in digital transformation.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☒ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

(4.12.1.4) Status of the publication

Select from:

☒ Complete

(4.12.1.5) Content elements

Select all that apply

- ☒ Governance
- ☒ Public policy engagement
- ☒ Risks & Opportunities
- ☒ Emissions figures
- ☒ Emission targets

(4.12.1.6) Page/section reference

28-48

(4.12.1.7) Attach the relevant publication

ANNUAL REPORT 2025 PDF.pdf

(4.12.1.8) Comment

Our disclosures, consistent with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, are summarised in our annual report.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 1.9

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ SSP1

(5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- | | |
|--|--|
| ☒ Policy | ☒ Acute physical |
| ☒ Market | ☒ Chronic physical |
| ☒ Liability | |
| ☒ Reputation | |
| ☒ Technology | |

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Kainos conducted a climate scenario risk analysis using the IPCC AR6 SSP–RCP framework, which integrates both transition and physical risk scenarios within a consistent, peer-reviewed, and Paris-aligned structure. This approach aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and provides a robust, cost-effective foundation for high-level climate risk assessment. Key assumptions: - The analysis assumes Kainos' value chain remains consistent across all scenarios and time horizons, reflecting our role as a software provider. - Each scenario incorporates assumptions about potential socioeconomic conditions, policy and technology developments, and greenhouse gas (GHG) emission levels. - Representative Concentration Pathways (RCPs) are defined by their total radiative forcing—measuring cumulative human-induced GHG emissions in Watts per square metre (IPCC, 2019). - Shared Socioeconomic Pathways (SSPs) are built on socioeconomic narratives modelled in the IPCC Sixth Assessment Report, offering insight into how global development may evolve under different climate futures. Scenario selection: We evaluated five scenarios—SSP1-RCP1.9, SSP1-RCP2.6, SSP2-RCP4.5, SSP3-RCP7.0, and SSP5-RCP8.5—to explore a range of plausible climate outcomes. This enables us to assess both low-carbon transition pathways and high-emissions futures, helping account for uncertainty and inform strategic planning. Managing uncertainty: We recognise that all scenarios are models of the future and inherently uncertain. By evaluating multiple pathways, we aim to build resilience into our decision-making and better understand the implications of different climate trajectories. Future Improvements: To strengthen our approach, future iterations will include deeper modelling of transition risks, particularly those aligned with IEA or IRENA pathways. We also plan to enhance integration of scenario insights into operational planning, enabling more informed decisions across risk management, financial strategy, and ESG performance. This structured and science-based methodology ensures our climate risk analysis is credible, relevant, and aligned with international standards, supporting our broader sustainability strategy and long-term resilience.

(5.1.1.11) Rationale for choice of scenario

Kainos selected five emissions scenarios from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) to support a robust and forward-looking climate risk analysis. These scenarios were chosen to reflect current regulatory expectations and best practice guidance, including recommendations from the Task Force on Climate-related Financial Disclosures (TCFD) and the Carbon Disclosure Project (CDP). In line with TCFD and CDP guidance, we included a minimum 2°C lower-carbon transition scenario—SSP1-2.6—to assess the implications of moderate climate action. To further align with the Paris Climate Agreement and the European Financial Reporting Advisory Group's (EFRAG) Draft European Sustainability Reporting Standards (ESRS E1 – Climate Change), we also evaluated SSP1-1.9, which represents a 1.5°C low-carbon transition pathway. These scenarios provide insight into potential transition risks and opportunities under ambitious climate policy and technological innovation. The remaining three scenarios were selected to provide Kainos leadership with a broader understanding of alternative climate futures, including those with limited mitigation efforts or delayed policy responses. This enables us to explore a range of physical and transition risks across different socioeconomic and emissions trajectories. Our rationale for selecting these five scenarios is grounded in the need to: - Comply with international and European sustainability standards, including TCFD, CDP, and ESRS. - Assess both transition and physical risks using a scientifically credible and Paris-aligned framework. - Support strategic decision-making by providing leadership with diverse climate outlooks. - Ensure cost-effectiveness and consistency by using the IPCC AR6 SSP–RCP framework, which integrates socioeconomic narratives (SSPs) with emissions pathways (RCPs). This approach allows Kainos to evaluate potential

climate-related outcomes with greater confidence and prepares us to respond to evolving regulatory, market, and environmental conditions. Future improvements will include deeper modelling of transition risks and enhanced integration of scenario insights into operational planning.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ SSP1

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Liability

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☒ Consumer sentiment

☒ Other stakeholder and customer demands driving forces, please specify :Socio-economic hardship

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Kainos conducted a climate scenario risk analysis using the IPCC AR6 SSP–RCP framework, which integrates both transition and physical risk scenarios within a consistent, peer-reviewed, and Paris-aligned structure. This approach aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and provides a robust, cost-effective foundation for high-level climate risk assessment. Key assumptions: - The analysis assumes Kainos' value chain remains consistent across all scenarios and time horizons, reflecting our role as a software provider. - Each scenario incorporates assumptions about potential socioeconomic conditions, policy and technology developments, and greenhouse gas (GHG) emission levels. - Representative Concentration Pathways (RCPs) are defined by their total radiative forcing—measuring cumulative human-induced GHG emissions in Watts per square metre (IPCC, 2019). - Shared Socioeconomic Pathways (SSPs) are built on socioeconomic narratives modelled in the IPCC Sixth Assessment Report, offering insight into how global development may evolve under different climate futures. Scenario selection: We evaluated five scenarios—SSP1-RCP1.9, SSP1-RCP2.6, SSP2-RCP4.5, SSP3-RCP7.0, and SSP5-RCP8.5—

to explore a range of plausible climate outcomes. This enables us to assess both low-carbon transition pathways and high-emissions futures, helping account for uncertainty and inform strategic planning. Managing uncertainty: We recognise that all scenarios are models of the future and inherently uncertain. By evaluating multiple pathways, we aim to build resilience into our decision-making and better understand the implications of different climate trajectories. Future Improvements: To strengthen our approach, future iterations will include deeper modelling of transition risks, particularly those aligned with IEA or IRENA pathways. We also plan to enhance integration of scenario insights into operational planning, enabling more informed decisions across risk management, financial strategy, and ESG performance. This structured and science-based methodology ensures our climate risk analysis is credible, relevant, and aligned with international standards, supporting our broader sustainability strategy and long-term resilience.

(5.1.1.11) Rationale for choice of scenario

Kainos selected five emissions scenarios from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) to support a robust and forward-looking climate risk analysis. These scenarios were chosen to reflect current regulatory expectations and best practice guidance, including recommendations from the Task Force on Climate-related Financial Disclosures (TCFD) and the Carbon Disclosure Project (CDP). In line with TCFD and CDP guidance, we included a minimum 2°C lower-carbon transition scenario—SSP1-2.6—to assess the implications of moderate climate action. To further align with the Paris Climate Agreement and the European Financial Reporting Advisory Group’s (EFRAG) Draft European Sustainability Reporting Standards (ESRS E1 – Climate Change), we also evaluated SSP1-1.9, which represents a 1.5°C low-carbon transition pathway. These scenarios provide insight into potential transition risks and opportunities under ambitious climate policy and technological innovation. The remaining three scenarios were selected to provide Kainos leadership with a broader understanding of alternative climate futures, including those with limited mitigation efforts or delayed policy responses. This enables us to explore a range of physical and transition risks across different socioeconomic and emissions trajectories. Our rationale for selecting these five scenarios is grounded in the need to: - Comply with international and European sustainability standards, including TCFD, CDP, and ESRS. - Assess both transition and physical risks using a scientifically credible and Paris-aligned framework. - Support strategic decision-making by providing leadership with diverse climate outlooks. - Ensure cost-effectiveness and consistency by using the IPCC AR6 SSP–RCP framework, which integrates socioeconomic narratives (SSPs) with emissions pathways (RCPs). This approach allows Kainos to evaluate potential climate-related outcomes with greater confidence and prepares us to respond to evolving regulatory, market, and environmental conditions. Future improvements will include deeper modelling of transition risks and enhanced integration of scenario insights into operational planning.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ SSP2

(5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- | | |
|--|--|
| ☒ Policy | ☒ Acute physical |
| ☒ Market | ☒ Chronic physical |
| ☒ Liability | |
| ☒ Reputation | |
| ☒ Technology | |

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer sentiment

Regulators, legal and policy regimes

☑ Level of action (from local to global)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions are built into each scenario based on potential socioeconomic conditions, policy and technology developments, and greenhouse gas emission levels. Assumptions are built into each scenario based on potential socioeconomic conditions, policy and technology developments, and greenhouse gas emission levels. The analysis does assume that Kainos' value chain (software provider) is consistent throughout each scenario and time horizon. RCPs are defined by their total radiative forcing levels (cumulative measure of human emissions of GHGs from all sources expressed in Watts per square meter) (IPCC 2019). SSPs are defined by socioeconomic narratives which are modelled in the IPCC 6th Assessment Report. Uncertainties naturally exist within each scenario as they are models for the future. Kainos has evaluated several scenarios to help account for the uncertainties of potential outcomes. Five scenarios were chosen to carefully evaluate various potential climate-related outcomes. SSP2-4.5 was evaluated as, according to the Climate Tracker, it has been suggested that based on the current global policies and status, this is currently projected as the most likely outcome. We used the IPCC AR6 SSP–RCP framework. It provides both transition and physical risk scenarios within one consistent, peer-reviewed, and Paris-aligned structure (SSP1-1.9 and SSP1-2.6) to meet the recommendation of TCFD. This makes it the most comprehensive and cost-effective choice for a high-level assessment. Opportunities for future improvement: Conduct transition risk scenarios

(5.1.1.11) Rationale for choice of scenario

Five emissions scenarios published in the Intergovernmental Panel on Climate Change (IPCC) 6th Assessment Report were selected for analysis, aligned with current regulations and best practices. Both Task Force for Financial Climate Disclosure (TCFD) and Carbon Disclosure Project (CDP) recommend a minimum 2 degree Celsius lower-carbon transition scenario, which is represented in SSP1-2.6. Additionally, in alignment with the Paris Climate Agreement, and the European Financial Reporting Advisory Group's (EFRAG) Draft European Sustainability Reporting Standards (ESRS) (E1 – Climate Change), a 1.5 degree Celsius low-carbon transition scenario analysis, (identified as SSP1-1.9) was evaluated in our Risk Scenario analysis too. The remaining scenarios were evaluated to provide Kainos leadership and management with forecasts of other various climate action possibilities. Five scenarios were chosen to carefully evaluate various potential climate related outcomes. SSP2-4.5 was evaluated as, according to the Climate Tracker, it has been suggested that based on the current global policies and status, this is currently projected as the most likely outcome.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 7.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ SSP3

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Liability

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 3.5°C - 3.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Consumer sentiment

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions are built into each scenario based on potential socioeconomic conditions, policy and technology developments, and greenhouse gas emission levels.. Assumptions are built into each scenario based on potential socioeconomic conditions, policy and technology developments, and greenhouse gas emission levels. The analysis does assume that Kainos' value chain (software provider) is consistent throughout each scenario and time horizon. RCPs are defined by their total radiative forcing levels (cumulative measure of human emissions of GHGs from all sources expressed in Watts per square meter) (IPCC 2019). SSPs are defined by socioeconomic narratives which are modelled in the IPCC 6th Assessment Report. Uncertainties naturally exist within each scenario as they are models for the future. Kainos has evaluated several scenarios to help account for the uncertainties of potential outcomes. We used the IPCC AR6 SSP–RCP framework. It provides both transition and physical risk scenarios within one consistent, peer-reviewed, and Paris-aligned structure (SSP1-1.9 and SSP1-2.6) to meet the recommendation of TCFD. This makes it the most comprehensive and cost-effective choice for a high-level assessment. Opportunities for future improvement: Conduct transition risk scenarios

(5.1.1.11) Rationale for choice of scenario

Five emissions scenarios published in the Intergovernmental Panel on Climate Change (IPCC) 6th Assessment Report were selected for analysis, aligned with current regulations and best practices. Both Task Force for Financial Climate Disclosure (TCFD) and Carbon Disclosure Project (CDP) recommend a minimum 2

degree Celsius lower-carbon transition scenario, which is represented in SSP1-2.6. Additionally, in alignment with the Paris Climate Agreement, and the European Financial Reporting Advisory Group's (EFRAG) Draft European Sustainability Reporting Standards (ESRS) (E1 – Climate Change), a 1.5 degree Celsius low-carbon transition scenario analysis, (identified as SSP1-1.9) was evaluated in our Risk Scenario analysis too. The remaining scenarios were evaluated to provide Kainos leadership and management with forecasts of other various climate action possibilities. Five scenarios were chosen to carefully evaluate various potential climate related outcomes. SSP3-7.0 and SSP5-8.5 were analyzed to assess scenarios where there could be significant challenges to mitigation.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ SSP5

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Liability

☒ Acute physical

☒ Chronic physical

- ☒ Reputation
- ☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 4.0°C and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Other finance and insurance driving forces, please specify :Extreme weather events become more prevalent, business travel is expected to be significantly impacted

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions are built into each scenario based on potential socioeconomic conditions, policy and technology developments, and greenhouse gas emission levels.. Assumptions are built into each scenario based on potential socioeconomic conditions, policy and technology developments, and greenhouse gas emission levels. The analysis does assume that Kainos' value chain (software provider) is consistent throughout each scenario and time horizon. RCPs are defined by their total radiative forcing levels (cumulative measure of human emissions of GHGs from all sources expressed in Watts per square meter) (IPCC 2019). SSPs are defined by

socioeconomic narratives which are modeled in the IPCC 6th Assessment Report. Uncertainties naturally exist within each scenario as they are models for the future. Kainos has evaluated several scenarios to help account for the uncertainties of potential outcomes. We used the IPCC AR6 SSP–RCP framework. It provides both transition and physical risk scenarios within one consistent, peer-reviewed, and Paris-aligned structure (SSP1-1.9 and SSP1-2.6) to meet the recommendation of TCFD. This makes it the most comprehensive and cost-effective choice for a high-level assessment. Opportunities for future improvement: Conduct transition risk scenarios

(5.1.1.11) Rationale for choice of scenario

Five emissions scenarios published in the Intergovernmental Panel on Climate Change (IPCC) 6th Assessment Report were selected for analysis, aligned with current regulations and best practices. Both Task Force for Financial Climate Disclosure (TCFD) and Carbon Disclosure Project (CDP) recommend a minimum 2 degree Celsius lower-carbon transition scenario, which is represented in SSP1-2.6. Additionally, in alignment with the Paris Climate Agreement, and the European Financial Reporting Advisory Group's (EFRAG) Draft European Sustainability Reporting Standards (ESRS) (E1 – Climate Change), a 1.5 degree Celsius low-carbon transition scenario analysis, (identified as SSP1-1.9) was evaluated in our Risk Scenario analysis too. The remaining scenarios were evaluated to provide Kainos leadership and management with forecasts of other various climate action possibilities. Five scenarios were chosen to carefully evaluate various potential climate related outcomes. SSP3-7.0 and SSP5-8.5 were analyzed to assess scenarios where there could be significant challenges to mitigation.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

In FY25, Kainos commissioned a climate scenario analysis aligned with the TCFD framework, using five emissions scenarios from the IPCC Sixth Assessment Report: SSP1-RCP1.9, SSP1-RCP2.6, SSP2-RCP4.5, SSP3-RCP7.0, and SSP5-RCP8.5. These scenarios enabled us to assess a range of physical climate risks across different socioeconomic and emissions trajectories. The analysis evaluated chronic and acute physical hazards—including temperature rise, sea-level rise, and solar irradiance—through both quantitative and qualitative methods. Key outcomes: - Chronic physical risks were identified in core locations, with long-term exposure increasing under high-emissions scenarios (SSP5-RCP8.5). - Reputational risk emerged as a significant concern, particularly under low-degree scenarios, reinforcing the importance of transparent climate action and emissions reduction. - Limited exposure to physical risks under SSP1 and SSP2 scenarios suggests current resilience, but highlights the need for future planning under more extreme pathways. Implications for other environmental issues: - Supplier engagement and emissions tracking have been strengthened through platforms like OneTrust, improving data quality and transparency. - Renewable energy procurement and energy efficiency initiatives have been prioritised to mitigate operational emissions and reduce exposure to energy price volatility. - Climate risk integration into financial disclosures and the Enterprise Risk Register ensures senior stakeholders are equipped to assess and respond to emerging threats. - Customer behaviour insights indicate a growing preference for suppliers with strong environmental credentials, influencing product development and marketing strategies. - Operational cost forecasting now accounts for climate-related impacts on IT infrastructure, property, and cloud services—particularly under high-temperature scenarios. - Cybersecurity and power outage risks have been flagged as emerging concerns linked to physical climate impacts. The scenario analysis has accelerated internal improvements and informed external service offerings, including the development of Green Products. It also highlighted the need for future modelling of transition risks using IEA or IRENA-aligned pathways to better understand regulatory and market shifts. This work reinforces our commitment to a science-aligned transition and continuous ESG improvement.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Kainos is committed to reducing emissions and supporting a transition to a low-carbon economy. However, we have not explicitly committed to ceasing all spending on or revenue generation from activities that may contribute to fossil fuel expansion, for several strategic and operational reasons. As a digital services provider, our customer base includes organisations in sectors such as energy, transport, and manufacturing—industries where fossil fuels remain integral to current operations. A blanket divestment from these sectors could disrupt long-standing partnerships, undermine our commercial viability, and limit our ability to influence positive change from within. We recognise that many industries are on complex decarbonisation journeys. For example, aviation and heavy manufacturing currently lack scalable renewable alternatives. In these contexts, digital transformation—including the services Kainos provides—can play a critical role in improving efficiency, reducing emissions, and enabling future transition pathways. Disengaging prematurely could reduce our ability to support these transitions. Additionally, our customers often operate in regions where fossil fuel regulation is still evolving. A phased approach allows us to remain responsive to local policy environments while encouraging gradual adoption of sustainable practices. We believe that meaningful change is best achieved through collaboration, not exclusion. Kainos is therefore pursuing a balanced strategy: - We are actively reducing our own emissions and investing in cleaner energy sources. - We are strengthening supplier engagement and emissions tracking. - We are integrating climate risk into our ESG strategy and financial disclosures. - We are supporting customers in their sustainability goals, including through the development of green digital products and services. This approach enables us to maintain operational and financial stability while contributing to long-term climate goals. We remain open to evolving our position as technologies mature, regulations tighten, and customer expectations shift.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ Our climate transition plan is voted on at AGMs and we also have an additional feedback mechanism in place

(5.2.8) Description of feedback mechanism

Kainos engages employees, retail investors, and institutional shareholders through tailored channels—ensuring transparency, accountability, and trust in our climate strategy. Employee shareholders (c.95% of colleagues): Colleagues receive timely updates via internal systems and are encouraged to shape our approach and reduce their personal climate impact. Employee sentiment about Kainos' climate action activities is monitored through monthly Workday Peakon surveys (currently rated 'strong' at 7.4 across our global workforce). Retail investors: Climate-related content is shared via our website and social channels. More detailed disclosures are provided in our semi-annual Investor Presentation and Annual Report. Institutional investors: We hold ~200 structured meetings annually to review progress against our climate plan. These meetings include in-depth discussions on climate risks, opportunities, and mitigation strategies, alongside core disclosures. Outcomes and governance: Recent AGMs have seen zero shareholder objections to our climate plan. Institutional feedback has been consistently positive, and independent governance bodies (e.g. PIRC, IVIS) have issued favourable assessments. Stakeholder feedback is consolidated into Board-level ESG reviews and our Climate Action programme, with annual reporting via CDP - our sole independent disclosure platform. Integrated climate reporting: Our climate disclosures are embedded in formal reporting, including the Investor Presentation (Slide 10) and Annual Report (pages 34–41), outlining commitments, performance metrics, and forward-looking

priorities. This ensures transparency, comparability, and accountability across stakeholder groups. Engagement metrics: - Investor Relations webpage: 9,000 views / 5,000 unique users - Results and Presentations webpage: 17,000 views / 12,000 unique users - Interim Investor Presentation: 800+ downloads - Annual Report: 1,300+ downloads - Interim Statement: 600+ downloads

(5.2.9) Frequency of feedback collection

Select from:

☒ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Kainos' transition plan is built on a set of interdependent assumptions that reflect the evolving policy, technology, market, and operational landscape. These assumptions are critical to the feasibility, scalability, and long-term success of our climate strategy. 1. Policy and regulatory stability: we assume continued strengthening and consistency in climate-related policy signals across our markets. This includes frameworks such as SECR, TCFD, ISSB, and ESRS, as well as public-sector procurement standards and carbon pricing mechanisms. These enable long-term planning and investment. 2. Technology maturation and affordability: our plan depends on the continued advancement and cost-effectiveness of low-carbon technologies—particularly in renewable energy, grid decarbonisation, energy storage, and digital tools for emissions tracking (e.g. supplier data, travel, and cloud optimisation). 3. Market demand and client readiness: we rely on growing demand for low-carbon digital services and customer willingness to adopt sustainable practices such as Green Software, FinOps, and CloudOps. This is essential for scaling impact through our service delivery. 4. Supply chain alignment: we assume Tier-1 suppliers will improve emissions data quality, set science-based targets, and disclose through platforms like CDP. The availability of lower-carbon products and services is also a key dependency. 5. Energy system transition: our plan assumes continued growth in renewable electricity availability across our office locations and cloud regions, supporting our operational decarbonisation goals. 6. Stakeholder support: we depend on sustained support from colleagues, customers, and investors for the plan and its trade-offs, including investment in decarbonisation and changes to business practices. 7. Physical risk resilience: we assume that our offices, networks, and cloud providers will remain resilient to physical climate risks, including extreme weather and chronic impacts.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Kainos continues to make strong progress against its climate transition goals, as outlined in our Annual Report and CDP submission. Our verified near-term Science Based Targets initiative (SBTi) targets provide a clear trajectory for emissions reduction: - Scopes 1 & 2: 70% absolute reduction by FY26 - Scope 3: 45% intensity reduction by FY26 (baseline: FY20) We are currently re-engaging with SBTi to refresh both near- and long-term targets in line with evolving criteria and to align with the latest net-zero guidance. Operational progress: - Scope 2 emissions decreased by approximately 24%, driven by increased procurement of renewable electricity and targeted energy efficiency measures across our office estate. - Scope 1 emissions increased by approximately 29%, primarily due to colder seasonal conditions and temporary dual occupancy during an office relocation in Argentina. - Combined Scopes 1 and 2 emissions are now approximately 68% below FY20 levels, keeping us firmly on track to meet our 70% reduction target by FY26. Scope 3 Emissions reduction: We continue to focus on reducing Scope 3 emissions across key categories, including: 1) Business travel: Promoting sustainable travel policies, hybrid working, and digital collaboration tools. 2) Supplier engagement: Encouraging Tier-1 suppliers to disclose emissions data, set science-based targets, and improve transparency via platforms such as CDP. 3) Customer delivery: Embedding sustainability into our services through Green Software principles, FinOps, and cloud optimisation. Key focus areas: - Sustainable business travel - Supply chain collaboration - Customer impact reduction - Internal and external climate education We disclose emissions transparently across Scopes 1, 2, and 3 - including

operational waste, commuting and travel - demonstrating our commitment to accountability in climate reporting. Our disclosures are integrated into formal reporting, including the Investor Presentation and Annual Report, which outline our climate commitments, performance metrics, and forward-looking priorities. This integrated approach enables stakeholders to track progress, provide feedback, and hold us accountable as part of our broader ESG strategy. We are proud of the progress made to date, but recognise that sustainable, responsible growth is not a fixed goal - it is a continuous journey. Confidence remains high across our organisation, and we are committed to accelerating our transition in line with science and stakeholder expectations.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Kainos Transition Plan FY25.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☒ Other, please specify :Our climate plan addresses a range of environmental issues beyond carbon emissions.

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Kainos's climate plan addresses a broad range of environmental issues beyond carbon emissions, reflecting our commitment to holistic sustainability and long-term environmental stewardship. 1. Energy-efficient software development: we apply green engineering principles across our delivery teams to ensure the digital solutions we provide are not only functional and scalable but also energy-efficient. This includes embedding Green Software Foundation practices and tooling to reduce the energy consumption and carbon footprint of software systems. 2. Sustainable digital transformation: through our services, we support clients in replacing outdated, energy-intensive IT infrastructure with modern, cloud-based, and efficient alternatives. These transformations reduce energy use, improve operational performance, and support clients' own climate goals. 3. Operational emissions reduction: we actively target Scope 1, 2, and 3 emissions across our operations. This includes optimising energy use in our offices, procuring renewable electricity, implementing waste reduction initiatives, and minimising travel-related emissions through hybrid working and digital collaboration tools such as Microsoft Teams. 4. Education and innovation: we invest in sustainability education to empower our people to deliver innovative, low-carbon solutions. Over 250 staff are certified Green Software Practitioners, and we continue to build internal capability through training, knowledge sharing, and thought leadership. 5. Alignment with the UN Sustainable Development Goals (SDGs): our climate action strategy supports broader environmental and social objectives, including SDG 13 (Climate Action), SDG 5 (Gender Equality), and SDG 10 (Reduced Inequalities). We integrate environmental sustainability with social initiatives such as staff volunteering, community engagement, and inclusive workplace practices. 6. Circularity and resource efficiency: we are exploring ways to reduce resource consumption and improve circularity in our operations, including responsible procurement, e-waste management, and sustainable office fit-outs. These efforts demonstrate our commitment to systemic change and responsible growth. By embedding environmental considerations across our operations, services, and culture, we aim to reduce our environmental impact while supporting our clients, colleagues, and communities in their own sustainability journeys.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☒ Products and services

☒ Upstream/downstream value chain

☒ Investment in R&D

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Kainos actively considers the climate-related risks and opportunities of our services-based business model, particularly in terms of customer expectations. As outlined in Risk 2, we are seeing a growing number of requests for emissions data, climate strategy, and CDP scores during RFPs, RFIs, and bidding stages. Responsibly managing our climate strategy is now a key differentiator and is increasingly prioritised by clients across sectors. This market shift has elevated responsible climate strategy management from a compliance consideration to a key competitive differentiator, affecting how we develop and position our service offerings. Product Strategy Evolution In direct response to these environmental opportunities, Kainos has strategically developed three core low-carbon service offerings that address both client sustainability needs and our competitive positioning: Cloud Migration Services (Opp1): Climate-conscious client demand has driven significant strategic investment in this practice, helping clients transition from energy-intensive on-premises infrastructure to efficient cloud platforms (AWS, Azure, GCP). Based on FY25 performance, migrations constituted £6m of revenue across our markets. Our UN IOM case study demonstrates up to 90% emissions reduction potential per

migration. With average deal sizes ranging from £50 to £500k, we see constantly high demand as organisations seek both operational efficiency and carbon reduction. The opportunity extends beyond pure migration to encompass our broader digital transformation portfolio, as cloud migration often serves as the foundation for subsequent AI, automation, and modernisation initiatives. *Smart Testing Automation (Opp2):* Built on our Workday partnership, this offering emerged as a strategic response to client needs for operational efficiency and carbon reduction. The platform reduces both infrastructure requirements and manual effort, directly addressing downstream energy consumption concerns whilst generating £68m ARR in FY25. *AI-Powered Business Transformation (Opp3):* Developed in response to the intersection of AI advancement and climate imperatives, this service leverages GenAI and intelligent automation to reduce manual workflows and development emissions by 40%, delivering an estimated 45.2 tonnes CO₂e reduction per implementation. *Strategic Integration* These climate-driven offerings are now fully embedded into our broader digital transformation strategy, designed specifically to help clients reduce their own emissions—including Scope 3 emissions associated with services provided by Kainos. This strategic integration ensures environmental considerations influence all aspects of our service development, from initial concept through delivery and measurement.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental factors have strongly reshaped Kainos' approach to value chain partnerships and client service delivery. In response to increasing client demand for carbon reduction solutions and regulatory pressures, we have strategically realigned our upstream partnerships and downstream service offerings to embed sustainability throughout our value chain. Strategic Response to Environmental Opportunities Climate-conscious client expectations have driven us to deepen our upstream partnerships with leading technology organisations including Microsoft, AWS, and Workday. These alliances now focus specifically on helping clients achieve regulatory compliance, unlock data-driven insights, and strengthen their decarbonisation strategies. Through these partnerships, our services address both direct client emissions and Scope 3 emissions linked to Kainos' service delivery. As a direct result of market demand for low-carbon solutions, we have developed three core value chain opportunities: *Opp1 (Cloud Migration Services):* Upstream partnerships with AWS/Azure provide renewable energy commitments, whilst downstream client implementations deliver up to 90% emissions reduction. This has grown from initial pilot projects to £6m revenue in FY25, with projected growth to £7m through expanded market coverage. *Opp2 (Smart Products):* Our upstream partnership with Workday's cloud-native infrastructure enables downstream client emissions reductions through automated testing processes. This strategic focus has generated £68m ARR in FY25 with trajectory toward £200m ARR by 2030. *Opp3 (AI-Powered Business Transformation):* Leveraging GenAI partnerships to deliver downstream manual workflow reductions of 40%, with an estimated 45.2 tonnes CO₂e reduction per implementation. Strategic Response to Environmental Risks The UK Social Value Framework regulatory requirements have directly influenced

our upstream supplier selection and downstream client engagement strategies. To mitigate contractual risks under the Procurement Act 2023, we have strengthened partnerships with providers who offer demonstrable environmental benefits and developed capabilities to quantify sustainability outcomes for clients. Client businesses facing climate pressures have led us to diversify our value chain approach across sectors and geographies, ensuring resilience as different industries transition at varying speeds toward net-zero operations. This portfolio-based strategy helps mitigate upstream supply chain disruptions whilst positioning us to capture downstream opportunities as clients accelerate their decarbonisation efforts.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental factors have fundamentally reshaped Kainos' R&D investment strategy, driving a strategic pivot toward sustainability-focused innovation to address both market opportunities and competitive risks. Climate-related client expectations and regulatory pressures have directly influenced our resource allocation decisions, leading to measurable increases in climate and sustainability R&D funding. Strategic R&D Realignment In response to the growing prevalence of climate requirements in client procurement processes and the competitive advantage of sustainable service offerings, Kainos has made a strategic decision to allocate 25% of our innovation budget to climate and sustainability initiatives in FY25. This represents a fundamental shift in R&D priorities, reflecting how environmental opportunities have become central to our innovation strategy. Investment Response to Environmental Opportunities Climate-conscious market demand has driven continued strategic support for our Applied Innovation team, which explores and prototypes new climate-aligned offerings that directly address client sustainability needs. This team focuses on developing solutions that demonstrate measurable environmental impact whilst delivering commercial value—responding to client expectations for quantifiable carbon reduction outcomes. Practice-Level Strategic Investment Environmental opportunities have prompted significant practice-specific R&D investments. The Cloud practice exemplifies this strategic response, with investments scaling the team from 160 people to 237 in FY25. This 48% growth from FY21 reflects our strategic commitment to capitalising on client demand for energy-efficient infrastructure solutions that deliver up to 90% emissions reductions. Similarly, our Smart Products practice has received substantial R&D investment in response to client needs for operational efficiency and carbon reduction, with £33m annual investment comprising £17m for Product Development and £16m for Sales and Marketing to expand automation capabilities that reduce energy consumption. Strategic Integration and Future Focus These targeted R&D investments ensure that Kainos remains at the forefront of sustainable digital transformation, directly addressing the environmental risks of failing to adapt our services to client net-zero transition needs. Our innovation strategy now systematically prioritises solutions that deliver measurable environmental and commercial value, positioning us to capture emerging opportunities as climate considerations become mandatory across sectors.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Direct costs
- ☒ Indirect costs

(5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Financial planning elements affected: cost planning & forecasting (business travel, offsets/removals), resource allocation to emissions-reduction initiatives and climate data systems, profitability sensitivity to carbon-related costs, and risk management (physical/transition) embedded in budgeting. How risks/opportunities affect financial planning: Transition dynamics (customer ESG requirements, travel policies, evolving guidance on offsets) and our SBTi-aligned targets have materially shaped planning assumptions. Business travel (a significant Scope 3 driver) is tracked monthly in Watershed, with dashboards used by Finance and Sustainability to align travel budgets and policies to our Scope 3 intensity target (-45% per unit of value added by FY26 vs FY20). This changes budget setting (reduced discretionary travel), quarterly reforecasts (variance vs carbon and cost baselines), and commercial policy (encouraging remote delivery where appropriate). We earmark annual funds for emissions-reduction actions (e.g., data, measurement, engagement) and for offsets/removals to remain carbon neutral while progressing toward SBTi-verified near-term goals. Given market volatility in carbon credits and tightening standards, our forecasts assume upward cost pressure, and we model a downside case where shortfalls against targets would increase reliance on offsets potentially reducing profitability by up to c.1%. These sensitivities are reviewed

during planning rounds and could trigger further cost containment or additional abatement investment. Risk integration: physical risks (e.g., extreme weather affecting offices, travel and supply chain) and transition risks (policy, procurement, reputational expectations) are captured in our risk register and inform long-term planning assumptions (e.g., insurance, supplier engagement, contingency for equipment/logistics). While the current financial materiality is assessed as low-to-moderate, we maintain scenario-based monitoring and keep mitigation budgets under review. Opportunities: disciplined travel management and efficient delivery models create cost savings and support SBT delivery; strengthened climate data and disclosures protect revenue in ESG-sensitive tenders; and customer demand for low-emission digital services and products supports growth (e.g., cloud migration/modernisation, green software, and Workday Smart products)—with planning processes linking pipeline expectations to resource and R&D budgets.

[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition	Methodology or framework used to assess alignment with your organization’s climate transition
	Select from: ☒ Yes	Select all that apply ☒ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ Other, please specify :Revenue-based assessment of low-carbon digital transformation services that enable customer decarbonisation through cloud migration, AI automation, and SMART automated testing solutions

(5.4.1.5) Financial metric

Select from:

☒ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

76500000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

21

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

24

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

30

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Kainos employs a service-specific methodology to assess climate alignment across our core low-carbon offerings. These methodologies are designed to quantify the environmental benefits delivered to customers and assess how our services contribute to their Scope 2 and 3 emissions reductions. In FY25, these offerings collectively generated £76.5 million in revenue, and are central to our climate transition strategy. Our approach is informed by recognised frameworks including the Green Software Foundation, FinOps Foundation, and Science Based Targets initiative (SBTi) guidance. We also incorporate internal tools, customer-reported data, and validated case studies to ensure our assessments are credible, consistent, and aligned with best practice. 1) Cloud Migration Services (£6M revenue): we assess climate alignment based on the demonstrated emissions reductions achieved when customers transition from energy-intensive on-premises infrastructure to more efficient cloud platforms. Our methodology includes: = Use of our internally developed Cloud Carbon Calculator, benchmarked against AWS and Microsoft sustainability tools. = Validation through case studies, including our implementation for the UN International Organization for Migration (IOM), which demonstrated up to 90% emissions reduction potential per migration. = Estimation of avoided emissions based on the energy intensity of legacy infrastructure versus cloud alternatives, factoring in regional grid carbon intensity and workload efficiency. This methodology supports customer Scope 2 and 3 reductions and is integrated into our delivery reporting and ESG impact assessments. 2) AI-Powered Business Transformation Services (£2.5M revenue): alignment is measured through quantified operational efficiency improvements that reduce manual processes and eliminate energy-intensive workflows. Our methodology includes: = Process automation analysis to estimate reductions in energy consumption and emissions. = Modelling of replaced manual activities, with an average estimated 45.2 tonnes CO₂e reduction per implementation. = Use of customer-reported operational data and internal benchmarks to validate impact. = These services help clients reduce emissions associated with administrative and operational inefficiencies, contributing to their Scope 3 reductions. 3) Smart Testing Automation (£68M revenue): we assess climate alignment through reductions in testing infrastructure and manual effort. Our methodology includes: = Measurement of infrastructure downsizing (up to 60% reduction) and testing effort (up to 80% reduction). = Estimation of energy savings and associated emissions reductions, with an average of 28.6 tonnes CO₂e

saved per implementation. Integration of sustainability metrics into delivery KPIs and customer reporting. This offering supports clients in reducing emissions from IT operations and development environments, contributing to Scope 2 and 3 reductions. From a governance and continuous improvement perspective, these methodologies are embedded into our delivery frameworks and reviewed annually to ensure consistency, relevance, and alignment with evolving climate disclosure standards. They inform our ESG reporting, customer engagement strategies, and internal performance metrics. We are currently re-engaging with SBTi to refresh both our near- and long-term targets in line with updated criteria. As part of this process, we are enhancing our service-level impact modelling and exploring alignment with emerging frameworks such as the Transition Plan Taskforce (TPT) and European Sustainability Reporting Standards (ESRS). Our goal is to ensure that our commercial offerings remain aligned with a science-based transition to net zero, and that we can transparently demonstrate the environmental value of our services to customers, investors, and regulators.

[Add row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities
	Select from: ☒ No, but we plan to in the next two years	Select from: ☒ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	Lack of internal resources, capabilities, or expertise.

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: ☒ Yes	Select all that apply ☒ Climate change
Customers	Select from:	Select all that apply

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	☒ Yes	☒ Climate change
Investors and shareholders	Select from: ☒ Yes	Select all that apply ☒ Climate change
Other value chain stakeholders	Select from: ☒ Yes	Select all that apply ☒ Climate change

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	Select from: ☒ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ Business risk mitigation

(5.11.2.4) Please explain

Kainos is developing a formal process to prioritise suppliers based on climate-related information, informed by emissions analysis and supplier relationships. This process is being refined through consultation with our top 10 suppliers, with phased implementation planned. While not yet embedded, this reflects two key considerations: 1) many suppliers lack regulatory pressure or internal capacity to integrate climate data into operations, and 2) climate criteria can be complex to apply in a digital services context without disrupting service delivery. To address these, we are initiating open dialogue with suppliers on climate legislation, the Paris Agreement, our net zero journey, and Scope 3 collaboration opportunities. We aim to build shared understanding, improve data quality, and support suppliers in aligning with science-based targets and disclosure frameworks such as CDP. This phased approach ensures we balance climate priorities with operational resilience and high-quality customer delivery.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.3) Comment

Kainos plans to introduce environmental requirements into our procurement processes within the next two years. We will engage our top suppliers in structured dialogue to share our climate priorities and explore how environmental criteria can be integrated into future contracts. These discussions will cover key topics such as the Paris Agreement, relevant legislation, our net zero journey, and collaborative opportunities to reduce Scope 3 emissions. This engagement will also help suppliers understand the future implications of non-compliance with Kainos' climate expectations. Our phased approach is designed to balance climate ambition with

operational continuity - ensuring we maintain high-quality service delivery while supporting suppliers through the transition. Environmental requirements will be supported by clear policy guidance and aligned with evolving Social Value criteria in public sector procurement. This will enable us to embed climate considerations into supplier selection and performance management in a way that is proportionate, transparent, and aligned with our broader ESG strategy.
[Fixed row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to measure GHG emissions

Innovation and collaboration

☒ Other innovation and collaboration activity, please specify :This activity forms part of our phased approach to supplier collaboration, which aims to: 1) encourage transparency and climate accountability across our value chain, and 2) identify shared opportunities to reduce environmental impact.

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Kainos has initiated targeted engagement with Tier 1 suppliers to support our climate transition goals, particularly in relation to Scope 3 emissions. As part of this engagement, we held structured conversations with key suppliers to understand their current environmental practices and readiness. We asked whether they measure and manage their own emissions, whether they have set reduction targets, and whether they publicly disclose environmental data through platforms such as CDP or other recognised frameworks. This engagement helped us assess supplier maturity and identify gaps in climate-related capabilities. It also provided a foundation for future collaboration, enabling us to tailor support and align expectations. For example, some suppliers demonstrated strong climate governance and reporting practices, while others indicated limited capacity or awareness—highlighting the need for proportionate engagement and education. The effect of this engagement has been twofold: 1) Internal alignment - it has informed the development of our supplier prioritisation framework, which will be refined in FY26 and embedded into procurement processes within two years. This framework will include environmental criteria for supplier selection, performance monitoring, and contract renewal. 2) Supplier awareness - it has raised awareness among suppliers about the importance of climate action and the future implications of non-compliance with Kainos's climate priorities. Several suppliers have expressed interest in improving their emissions tracking and exploring collaborative opportunities to reduce environmental impact. We are taking a phased approach to supplier engagement, recognising that many suppliers operate in service-based sectors with limited regulatory pressure. Our goal is to build shared understanding, improve data quality, and support suppliers in aligning with science-based targets and disclosure frameworks. This engagement is also aligned with evolving Social Value criteria in public sector procurement, which increasingly emphasise environmental responsibility. By fostering open dialogue and setting clear expectations, we aim to drive meaningful change across our supply chain while maintaining operational resilience and service excellence.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders in creation and review of your climate transition plan

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engage employees, retail investors, and institutional shareholders through tailored channels—ranging from colleague involvement to over 200 structured investor meetings annually—to ensure transparency, accountability, and trust in our climate strategy. Meaningful stakeholder engagement is essential to the credibility and effectiveness of our approach. We clearly explain decisions, their rationale, and how climate considerations are balanced with other business priorities. Our shareholder base comprises three similarly sized groups: employee shareholders (c.95% of colleagues), institutional investors, and retail investors. Engagement is tailored to each group's expectations and information needs. Employees receive timely updates via internal systems, with opportunities to contribute and resources for personal climate action. Retail investors access consistent climate data via our website, social media, and formal disclosures. Institutional investors engage through core disclosures and structured meetings, where we discuss progress, risks, opportunities, and mitigation actions. Climate disclosures are embedded in our Investor Presentation and Annual Report, ensuring transparency, comparability, and accountability. Independent governance reviews support our credibility. Our climate action plan has not attracted shareholder objections at the AGM, and governance bodies PIRC and IVIS have issued positive assessments of our disclosures.

(5.11.9.6) Effect of engagement and measures of success

Feedback from employees, investors, and governance bodies demonstrates strong support for our climate strategy. Employee surveys confirm broad internal endorsement, investor engagement shows sustained interest in our disclosures, and independent governance reviews provide external validation of our approach.

The effectiveness of our engagement is assessed through both internal and external measures, with results demonstrating strong levels of support for our climate strategy. Employee feedback: Using our employee voice platform (Workday Peakon), we monitor sentiment on a monthly basis. Over 74% of respondents report a positive view of our responsibility metrics – with our climate action plan a major component – and 76% agree that “Kainos makes a positive contribution to climate action.” This high level of support confirms that our climate strategy is understood and valued internally. Investor Relations webpage: 9,000 views / 5,000 unique users Results and Presentations webpage: 17,000 views / 12,000 unique users Interim Investor Presentation - 800+ downloads Annual Report downloads - 1300+ downloads Interim Statement downloads - 600+ downloads While these are activity indicators rather than definitive impact measures, they demonstrate sustained engagement with our published climate materials. Feedback from around 200 institutional investor meetings annually is consistently positive, with our climate action plan often described as among the most advanced in peer portfolios.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization’s goals to support customers’ targets and ambitions
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

At Kainos, we recognise that our customers are critical stakeholders in our climate strategy. Our engagement is driven by a shared ambition to reduce environmental impact, improve transparency, and co-create digital solutions that support sustainable outcomes. We work across public sector, healthcare, and commercial domains, and our climate engagement is tailored to the needs, expectations, and regulatory contexts of each customer group. Our rationale is threefold: 1) Enable customer climate action: many of our digital solutions directly reduce the carbon footprint of legacy systems. We work with customers to quantify these savings, understand the climate impact of delivery, and identify further opportunities for emissions reduction. For example, our cloud migration work with the UN International Organisation for Migration achieved a 92% reduction in emissions. 2) Support customer compliance and reporting: we help customers meet their own climate disclosure obligations, including Scope 3 emissions tracking. Our proprietary tools, such as the Cloud Carbon Calculator, enable customers to assess and optimise their digital estate for sustainability. We also engage with customers on climate-related procurement requirements, such as the UK Government's PPN 06/21. 3) Build trust and long-term partnerships: we are a member of the UK Government Digital Sustainability Alliance (GDSA), collaborating with leading technology organisations to support the Greening Government Commitments. Our climate disclosures are embedded in our Annual Report and Investor Presentation, and we share these with customers to demonstrate transparency and alignment with best practice frameworks including TCFD, SECR, and SASB 2. Engagement is multi-channel and ongoing. We host sustainability check-ins, contribute to customer ESG forums and co-develop climate action plans. Our delivery teams regularly participate in community initiatives alongside customers - such as tree planting, river clean-ups, youth academies, awareness raising, education - which reinforce shared values and deepen collaboration. We assess the effectiveness of our engagement through customer feedback, project-level emissions data, and repeat business. Our climate strategy is frequently cited by customers as a differentiator in procurement and delivery. By engaging customers meaningfully, we not only support their sustainability goals but also strengthen our own impact and credibility.

(5.11.9.6) Effect of engagement and measures of success

At Kainos, we engage customers to co-create climate solutions, reduce emissions, and build trust in our sustainability commitments. The climate emergency cannot be solved by any one party - we must work together, sharing ideas and solutions that move society towards a low-carbon future. Our engagement spans public sector, healthcare and commercial customers. We support customers in quantifying the climate impact of digital transformation, including emissions reductions from cloud migration and legacy system replacement. Delivery managers are accountable for climate action commitments made during bids, embedding sustainability into delivery and reporting. We help customers meet disclosure obligations (e.g. SECR, CSRD), track Scope 3 emissions, and access verified data via trust centres. Our ESG Bid Pack and Gold Standard Responses ensure consistent climate content across engagements. Impact is measured through customer feedback, repeat business, project-level emissions data, and usage of our climate disclosures. Independent governance reviews confirm our strategy exceeds ISO14001 best practice. With sustainability and green-tech at the heart of all we do, we're stepping up to bring carbon down - committed to creating a lasting impact for future generations.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Rich text input [must be under 2500 characters]

(5.12.11) Please explain

Rich text input [must be under 1000 characters]

[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

(5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☒ No, but we plan to within the next two years

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☒ Not an immediate strategic priority

(5.13.3) Explain why your organization has not implemented any environmental initiatives

Kainos has not yet implemented mutually beneficial environmental initiatives directly resulting from CDP Supply Chain member engagement. This is not due to a lack of interest or capability, but rather a strategic prioritisation of foundational climate action. Our current focus is on delivering the commitments outlined in our Climate Action Plan and achieving our near-term Science Based Targets (SBTi) by FY26. These efforts are resource-intensive and require concentrated investment in data quality, emissions reduction, and internal capability building. We recognise that effective engagement with CDP Supply Chain members requires robust emissions data, credible reduction pathways, and a clear articulation of mutual benefits. To that end, we are investing in our carbon accounting platform (Watershed), mapping our Tier 1 suppliers, and improving the granularity of our Scope 3 emissions data. This will enable us to engage more meaningfully with supply chain partners in the near future. Our delivery teams are already embedding climate action into customer engagements, and our ESG Bid Pack includes scored environmental questions for suppliers via OneTrust. We host monthly Social Value reviews and maintain dashboards to monitor progress against KPIs. These mechanisms will be extended to CDP Supply Chain collaborations once our internal systems and supplier maturity are aligned. We view CDP Supply Chain engagement as a strategic opportunity and intend to pursue joint initiatives over the next two years. These may include shared reporting frameworks, co-designed low-carbon services, and collaborative supplier education programmes. Our ambition is to move from foundational readiness to active partnership, ensuring that future initiatives are credible, measurable, and impactful.

[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Kainos has selected the operational control approach for consolidating environmental performance data because it best reflects how we manage and influence environmental impacts across our global operations. This approach ensures that we report emissions and environmental data from all entities and activities where we have full authority to introduce and implement operating policies, regardless of ownership share. This method aligns with the GHG Protocol Corporate Standard and is consistent with our internal governance structure, where environmental responsibility is embedded in operational decision-making. It also mirrors our financial reporting boundary and supports alignment with our science-based targets, which are based on operational control. By applying this approach consistently across all environmental issues, we ensure transparency, comparability, and accountability in our disclosures. Operational control enables us to focus on the areas where we can drive the most meaningful change—such as energy use, travel, procurement, and facilities management. It also supports our use of Watershed, our carbon accounting platform, which is configured to capture emissions data from operations under our direct control. This includes wholly owned subsidiaries and leased offices where we manage day-to-day operations. Our governance structure reinforces this choice. Climate action is owned at the highest level of the organisation, with our CEO acting as the executive sponsor of our climate strategy and our Board Chair providing ESG oversight. This ensures that operational decisions are aligned with strategic climate goals and that accountability is embedded throughout the business. This approach allows us to maintain consistency across reporting frameworks including SECR, TCFD, and SBTi, and ensures that our environmental performance data reflects the true scope of our influence and responsibility.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Other, please specify :Not measured at present

(6.1.2) Provide the rationale for the choice of consolidation approach

Not taken into account at present, use of plastics is minimal.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Other, please specify :Small scale activities, not measured at present

(6.1.2) Provide the rationale for the choice of consolidation approach

Small scale activities, to be taken into account in the future.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☒ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- ☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- ☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Kainos reports both location-based and market-based Scope 2 emissions in line with the GHG Protocol Corporate Standard and CDP guidance. Our primary reporting figure is location-based, ensuring consistency and comparability across our global footprint. We also calculate market-based emissions where data is available, using supplier-specific emission factors or residual mix factors. However, market-based reporting is limited in some shared office spaces where Kainos is not the primary electricity account holder. In such cases, we record green energy contracts where applicable and disclose limitations transparently. Energy consumption data is collected from utility bills, energy meters, and landlord-provided data. This is processed through our carbon accounting platform, Watershed, which applies verified emissions factors and supports granular reporting across all office locations. We record all renewable energy contracts and apply appropriate emissions factors to reflect the environmental attributes of purchased electricity. Our Scope 2 emissions have decreased significantly over time. In FY24, we achieved a 40% reduction in Scope 2 emissions compared to FY23 and we are on track to meet our near-term Science Based Target of a 70% absolute reduction in Scope 1 and 2 emissions by FY26. We continue to improve data quality and coverage, and we are exploring opportunities to expand market-based reporting as part of our broader climate action plan. Our disclosures are aligned with SECR, TCFD, and SBTi frameworks, and we aim to ensure transparency, accuracy, and accountability in all emissions reporting.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☒ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

87

(7.5.3) Methodological details

We include the assessment of GHGs associated with stationary combustion in company owned buildings or facilities, emissions of refrigerants, emissions of company-owned vehicles and aircrafts, as well as the backup generators. For fuel stationary combustion in buildings and facilities, we collect the data on fuel consumption for each building or shared workspace used by the company. The primary data on fuel consumption typically comes from the utility-bills and internal meter readings or landlord provided consumption. If primary activity data is not available, benchmarks for fuel consumption per floor area by building type and fuel type breakdown from Building Performance Database are applied as a secondary activity data to estimate consumption. The consumption data is then multiplied by the relevant CO2e emission factor (EF) for that fuel. We use US EPA and DEFRA EFs for fuel combustion. Fugitive emissions from refrigerants are measured using the purchase data on refrigerant refills. We use a conservative assumption that all refrigerant refills are due to the refrigerant leakage. If purchase data is not available, refrigerant leakage is estimated based on building floor area using EPA HFC accounting tool. Refrigerant quantities are multiplied by their 100-year GWP from IPCC. Company-owned and company-operated vehicle combustion emissions are evaluated as Scope 1, while company-owned electric vehicle emissions are evaluated in Scope 2. This methodology collects fuel use data or vehicle class, distance traveled, and location data. Emissions are calculated by multiplying fuel use or distance by relevant emission factors coming from US EPA, DEFRA, and ecoinvent. Company-owned and company-operated aircraft emissions are calculated using flight records, aircraft make/model, and fuel consumption data. Emissions are calculated by multiplying fuel consumed by jet fuel emission factors from the US EPA. Backup generators or other stationary sources that are not otherwise used for regular building heating result in Scope 1 combustion emissions. This methodology collects fuel use data and calculate emissions by multiplying fuel consumption by the relevant emission factors for each fuel type from the US EPA EF Hub.

Scope 2 (location-based)

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

465

(7.5.3) Methodological details

Purchased or acquired electricity emissions are evaluated in Scope 2 consistent with GHG Protocol guidance. This methodology collects data on electricity consumption for each building used by the company. If consumption data is not available, benchmarks for electricity consumption per floor area are used as estimates. The consumption data is then multiplied by the relevant location-based CO2e emissions factors (EFs) for electricity generation. Renewable electricity purchases and clean energy programs are also considered. Purchased heat, steam, or cooling emissions are evaluated in Scope 2 consistent with GHG Protocol guidance. This methodology collects data on district heat, cooling, and steam consumption for each building used by the company. If consumption data is not available, benchmarks for district heat and steam consumption per floor area by country are used to estimate consumption. The consumption data is then multiplied by the relevant CO2e EF for heat and steam generation. Company-owned vehicle combustion emissions are evaluated as Scope 1, while company-owned electric vehicle emissions are evaluated in Scope 2. This methodology collects electricity use data or vehicle class, distance traveled, and location data. Emissions are calculated by multiplying electricity use or distance by relevant EFs, using representative data where necessary. For location-based electricity EFs we use the following sources: eGRID for the US, Canada National Inventory Report (1998-2020) for Canada, Australia National GHG Accounts Factors for Australia, IEA 2022 for all other countries, and ecoinvent 3.9.1. for each country where the grid data is not available from the aforementioned sources.

Scope 2 (market-based)

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

409

(7.5.3) Methodological details

Market-based method of estimating Scope 2 electricity emissions is based on the same principles as the location-based approach, the difference is in the emissions factors (EFs). For market-based electricity EFs we use these sources: supplier-specific EFs following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3), provided that the factors meet the Scope 2 Quality Criteria; Green-e residual EFs for the US grids, European Residual Mixes with CH₄ and N₂O emissions added from DEFRA for EU-based grids. Market-based EFs are default for Scope 2 electricity. Location-based EFs are used to calculate electricity emissions if no other market-based EFs are available, following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3).

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO₂e)

3822

(7.5.3) Methodological details

For most purchased goods and services estimates, we calculate emissions using EPA Environmentally Extended Economic Input Output (EEIO) emissions factors applied to annual supplier and procurement spend data. Spend is aggregated by each accounting category to get total spend. Each accounting category is mapped to the most accurate EEIO category. We account for the inflation or deflation to convert the EFs to the US dollars value for the year of the activity. We use the industry-level price index data (2012-2021 and 2022) published by the US. Bureau of Economic Analysis to get sector-specific inflation and deflation values. Spend with select vendors are mapped to those vendors' unique revenue intensity estimates when complete and reported to the Carbon Disclosure Project (CDP). Total spend is multiplied by the EPA EF for that category or for that vendor to calculate CO₂e emissions. To prevent double counting, supplier spend data that is accounted for under alternative scopes are removed from this analysis (e.g. electricity from facilities). For cloud computing emissions, we use either cloud usage data or spend data to estimate electricity consumed and calculate electricity emissions by applying regional EFs. We also use spend data to estimate the indirect emissions associated with the cloud vendor. For some physical goods where we have SKU data, BOMs are used to separate the SKU mass into individual commodities, which are multiplied by the total SKUs purchased to obtain the total mass per commodity per SKU. Mass is aggregated by each commodity to get total mass per commodity, and each commodity is mapped to the most accurate Emissions Factor(s). Emissions factors primarily come from ecoinvent and, in a few cases, publicly available scientific papers. We multiply total mass by the Emissions Factor(s) for that commodity to calculate CO₂e emissions. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category in the case of cloud usage and spending. As for Scope 2, market-based emissions are a default.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

325

(7.5.3) Methodological details

We calculate emissions using the EPA Environmentally Extended Economic Input Output (EEIO) emissions factors applied to annual supplier & procurement spend data. We account for the inflation or deflation to convert the EFs to the US dollars value for the year of the activity. We use the industry-level price index data (2012-2021 and 2022) published by the US. Bureau of Economic Analysis to get sector-specific inflation and deflation values. Spend is aggregated by each accounting category to get total spend. Each accounting category is mapped to the most accurate EEIO category. Spend with select vendors is mapped to those vendors' unique revenue intensity estimates when they have submitted complete reports to complete and reported to the Carbon Disclosure Project (CDP). Total spend is multiplied by the Emissions Factor for that category or for that vendor to calculate CO2e emissions. To prevent double counting, supplier spend data that is accounted for under alternative scopes are removed from this analysis. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category in the case of cloud usage and spend. As for Scope 2, market-based emissions are a default.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

55

(7.5.3) Methodological details

We estimate fuel and energy related activities emissions for three categories: 1) Transmission and Distribution (T&D) - We estimate electricity lost to transmission and distribution. We apply regional grid loss rates from eGRID and Ecoinvent to estimate electricity lost in transmission and distribution, and apply the correct electricity emissions factor to estimate emissions. 2) Natural Gas Leakage - We use fugitive emissions data from chapter 4.2 of the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas inventories. A tier 1 approach was taken to evaluate fugitive emissions from exploration, production, processing, and transmission & storage of natural gas. Tier 1 was chosen as specific supply chain data was unavailable, and fugitive natural gas emissions are typically not significant for Watershed customers. 3) Upstream (well-to-tank or WTT) emissions- We calculate WTT emissions for stationary and mobile combustion, as well as WTT emissions for electricity production and electricity T&D loss. We use DEFRA EFs for WTT emissions. It is noteworthy that the choice of market- vs. location-based emissions in Scope 2 will also affect this category because electricity WTT and T&D loss emissions differ between the two methods. As for Scope 2, market-based emissions are a default.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

244

(7.5.3) Methodological details

1) We estimate waste emissions by evaluating the number of employees working from each office location - this is assumed to match the number of employees that are actively commuting each day (see Scope 3.7). We use the CalRecycle benchmarks as an estimate for waste produced per employee per day. We multiply waste produced for each month by emissions factors for landfill and recycling. No waste estimate is included for work from home employees. We use emissions factors from DEFRA for landfill, composting, and recycling. We use emission factors from the USEPA EF Hub for landfill, composting, incineration, and digestion in the US. 2) Where waste other than employee-generated waste is expected to be relevant, we collect information on tonnage of waste disposal by waste type and treatment methods, total tonnage of waste disposal, or spend on waste disposal services.

Scope 3 category 6: Business travel

(7.5.1) Base year end

(7.5.2) Base year emissions (metric tons CO2e)

3456

(7.5.3) Methodological details

We estimate three emissions inputs for business travel. 1) Flights - We calculate the distance traveled by looking at flight routes and calculating the distance between airports. We calculate total emissions using Emissions Factors from DEFRA, grouped by category of flight (e.g. long haul, medium haul, short haul). When origin, destination, and mileage data is not available, we use spend on flights applied to the relevant EEIO emissions factor. 2) Hotels - We calculate the number of nights stayed at a hotel using the check-in and check-out dates, and apply a country specific emission factors (kg CO2e / room per night) from DEFRA. When this data is not available, we use spend on hotels applied to the relevant EEIO emissions factor. 3) For all other types of business travel (e.g. Uber, Trains), we calculate emissions using Watershed's CEDA database or the EPA Environmentally Extended Economic Input Output (EEIO) emissions factors applied to annual spend data. Spend is aggregated by each travel category to get total spend. Each accounting category is mapped to the most accurate EEIO category. For all EEIO EFs, we account for the inflation or deflation to convert the EFs to the US dollars value for the year of the activity. We use the industry-level price index data (2012-2021 and 2022) published by the US. Bureau of Economic Analysis to get sector-specific inflation and deflation values.

Scope 3 category 7: Employee commuting**(7.5.1) Base year end**

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

1847

(7.5.3) Methodological details

We estimate emissions in two categories. 1) Commute. We estimate the number of employees commuting in each location by aggregating employees by location. We exclude any remote employees, and exclude any months where employees were working from home due to COVID-19. We use data published by governments to estimate average commute mix and distance for each location, and apply that to the total number of commuting employees in each location to determine miles traveled by car, public transit, walking and biking (Example sources: US Census Bureau for US states, Euro State for select EU cities). We multiply miles by the emissions factor for that commute-method category. For commute, we use EFs from EPA EF Hub for cars and public transit, while for walking and biking, we assume that EFs are 0. 2) Remote work. We estimate that the square footage occupied by a home office is 150 square feet. We use the Department of Energy's Building Performance Database to find benchmarks for electricity consumption per square foot of residential space and natural gas per square foot of residential space. We then multiply energy usage by the corresponding region's electricity and natural gas emissions factors. Since the DoE's data set does not assume homes are being

used non-stop during working hours, we adjust these estimates up to correct for this. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category for remote work electricity usage. As for Scope 2, market-based emissions are a default.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

We estimate emissions from upstream leased assets in the following ways: 1) We use the same inputs as for Scope 1 and 2. Alternatively, the record of all leasing-related expenses during the measurement period, including account, currency, total spend, details (where available), vendor (where available). 2) For some leased assets such as shared co-working spaces, we have sq-ft estimates and then generate activity based EFs for electricity and natural gas then calculate emissions based on assumed activity. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category in the case of assets that utilize electricity. As for Scope 2, market-based emissions are a default.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3: Other (upstream)

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

NA

Scope 3: Other (downstream)

(7.5.1) Base year end

03/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

`Numeric input

(7.5.3) Methodological details

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

110.58

(7.6.3) Methodological details

We include the assessment of GHGs associated with stationary combustion in company owned buildings or facilities, emissions of refrigerants, emissions of company-owned vehicles and aircrafts, as well as the backup generators. For fuel stationary combustion in buildings and facilities, we collect the data on fuel consumption for each building or shared workspace used by the company. The primary data on fuel consumption typically comes from the utility-bills and internal meter readings or landlord provided consumption. If primary activity data is not available, benchmarks for fuel consumption per floor area by building type and fuel type breakdown from Building Performance Database are applied as a secondary activity data to estimate consumption. The consumption data is then multiplied by the relevant CO2e emission factor (EF) for that fuel. We use US EPA and DEFRA EFs for fuel combustion. Fugitive emissions from refrigerants are measured using the purchase data on refrigerant refills. We use a conservative assumption that all refrigerant refills are due to the refrigerant leakage. If purchase data is not available, refrigerant leakage is estimated based on building floor area using EPA HFC accounting tool. Refrigerant quantities are multiplied by their 100-year GWP from IPCC. Company-owned and company-operated vehicle combustion emissions are evaluated as Scope 1, while company-owned electric vehicle emissions are evaluated in Scope 2. This methodology collects fuel use data or vehicle class, distance traveled, and location data. Emissions are calculated by multiplying fuel use or distance by relevant emission factors coming from US EPA, DEFRA, and ecoinvent. Company-owned and company-operated aircraft emissions are calculated using flight records, aircraft make/model, and fuel consumption data. Emissions are calculated by multiplying fuel consumed by jet fuel emission factors from the US EPA. Backup generators or other stationary sources that are not otherwise used for regular building heating result in Scope 1 combustion emissions. This methodology collects fuel use data and calculate emissions by multiplying fuel consumption by the relevant emission factors for each fuel type from the US EPA EF Hub.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

95

(7.6.2) End date

(7.6.3) Methodological details

We include the assessment of GHGs associated with stationary combustion in company owned buildings or facilities, emissions of refrigerants, emissions of company-owned vehicles and aircrafts, as well as the backup generators. For fuel stationary combustion in buildings and facilities, we collect the data on fuel consumption for each building or shared workspace used by the company. The primary data on fuel consumption typically comes from the utility-bills and internal meter readings or landlord provided consumption. If primary activity data is not available, benchmarks for fuel consumption per floor area by building type and fuel type breakdown from Building Performance Database are applied as a secondary activity data to estimate consumption. The consumption data is then multiplied by the relevant CO2e emission factor (EF) for that fuel. We use US EPA and DEFRA EFs for fuel combustion. Fugitive emissions from refrigerants are measured using the purchase data on refrigerant refills. We use a conservative assumption that all refrigerant refills are due to the refrigerant leakage. If purchase data is not available, refrigerant leakage is estimated based on building floor area using EPA HFC accounting tool. Refrigerant quantities are multiplied by their 100-year GWP from IPCC. Company-owned and company-operated vehicle combustion emissions are evaluated as Scope 1, while company-owned electric vehicle emissions are evaluated in Scope 2. This methodology collects fuel use data or vehicle class, distance traveled, and location data. Emissions are calculated by multiplying fuel use or distance by relevant emission factors coming from US EPA, DEFRA, and ecoinvent. Company-owned and company-operated aircraft emissions are calculated using flight records, aircraft make/model, and fuel consumption data. Emissions are calculated by multiplying fuel consumed by jet fuel emission factors from the US EPA. Backup generators or other stationary sources that are not otherwise used for regular building heating result in Scope 1 combustion emissions. This methodology collects fuel use data and calculate emissions by multiplying fuel consumption by the relevant emission factors for each fuel type from the US EPA EF Hub.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

181.73

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

46.63

(7.7.4) Methodological details

Purchased or acquired electricity emissions are evaluated in Scope 2 consistent with GHG Protocol guidance. This methodology collects data on electricity consumption for each building used by the company. If consumption data is not available, benchmarks for electricity consumption per floor area are used as

estimates. The consumption data is then multiplied by the relevant location-based CO₂e emissions factors (EFs) for electricity generation. Renewable electricity purchases and clean energy programs are also considered. Purchased heat, steam, or cooling emissions are evaluated in Scope 2 consistent with GHG Protocol guidance. This methodology collects data on district heat, cooling, and steam consumption for each building used by the company. If consumption data is not available, benchmarks for district heat and steam consumption per floor area by country are used to estimate consumption. The consumption data is then multiplied by the relevant CO₂e EF for heat and steam generation. Company-owned vehicle combustion emissions are evaluated as Scope 1, while company-owned electric vehicle emissions are evaluated in Scope 2. This methodology collects electricity use data or vehicle class, distance traveled, and location data. Emissions are calculated by multiplying electricity use or distance by relevant EFs, using representative data where necessary. For location-based electricity EFs we use the following sources: eGRID for the US, Canada National Inventory Report (1998-2020) for Canada, Australia National GHG Accounts Factors for Australia, IEA 2022 for all other countries, and ecoinvent 3.9.1. for each country where the grid data is not available from the aforementioned sources. Market-based method of estimating Scope 2 electricity emissions is based on the same principles as the location-based approach, the difference is in the emissions factors (EFs). For market-based electricity EFs we use these sources: supplier-specific EFs following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3), provided that the factors meet the Scope 2 Quality Criteria; Green-e residual EFs for the US grids, European Residual Mixes with CH₄ and N₂O emissions added from DEFRA for EU-based grids. Market-based EFs are default for Scope 2 electricity. Location-based EFs are used to calculate electricity emissions if no other market-based EFs are available, following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3).

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO₂e)

199

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO₂e)

63

(7.7.3) End date

03/31/2024

(7.7.4) Methodological details

Purchased or acquired electricity emissions are evaluated in Scope 2 consistent with GHG Protocol guidance. This methodology collects data on electricity consumption for each building used by the company. If consumption data is not available, benchmarks for electricity consumption per floor area are used as estimates. The consumption data is then multiplied by the relevant location-based CO₂e emissions factors (EFs) for electricity generation. Renewable electricity purchases and clean energy programs are also considered. Purchased heat, steam, or cooling emissions are evaluated in Scope 2 consistent with GHG Protocol guidance. This methodology collects data on district heat, cooling, and steam consumption for each building used by the company. If consumption data is not available, benchmarks for district heat and steam consumption per floor area by country are used to estimate consumption. The consumption data is then multiplied by the relevant CO₂e EF for heat and steam generation. Company-owned vehicle combustion emissions are evaluated as Scope 1, while company-owned electric

vehicle emissions are evaluated in Scope 2. This methodology collects electricity use data or vehicle class, distance traveled, and location data. Emissions are calculated by multiplying electricity use or distance by relevant EFs, using representative data where necessary. For location-based electricity EFs we use the following sources: eGRID for the US, Canada National Inventory Report (1998-2020) for Canada, Australia National GHG Accounts Factors for Australia, IEA 2022 for all other countries, and ecoinvent 3.9.1. for each country where the grid data is not available from the aforementioned sources. Market-based method of estimating Scope 2 electricity emissions is based on the same principles as the location-based approach, the difference is in the emissions factors (EFs). For market-based electricity EFs we use these sources: supplier-specific EFs following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3), provided that the factors meet the Scope 2 Quality Criteria; Green-e residual EFs for the US grids, European Residual Mixes with CH₄ and N₂O emissions added from DEFRA for EU-based grids. Market-based EFs are default for Scope 2 electricity. Location-based EFs are used to calculate electricity emissions if no other market-based EFs are available, following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3).

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

5041

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Supplier-specific method

☒ Average data method

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

32.89

(7.8.5) Please explain

For most purchased goods and services estimates, we calculate emissions using Environmentally Extended Economic Input Output (EEIO) emissions factors applied to annual supplier and procurement spend data. Spend is aggregated by each accounting category to get total spend. Each accounting category is mapped to the most accurate EEIO category. We account for the inflation or deflation to convert the EFs to the US dollars value for the year of the activity. We use the industry-level price index data (2012-2021 and 2022) published by the US. Bureau of Economic Analysis to get sector-specific inflation and deflation values. Spend with select vendors are mapped to those vendors' unique revenue intensity estimates when complete and reported to the Carbon Disclosure Project (CDP). Total spend is multiplied by the EPA EF for that category or for that vendor to calculate CO2e emissions. To prevent double counting, supplier spend data that is accounted for under alternative scopes are removed from this analysis (e.g. electricity from facilities). For cloud computing emissions, we use either cloud usage data or spend data to estimate electricity consumed and calculate electricity emissions by applying regional EFs. We also use spend data to estimate the indirect emissions associated with the cloud vendor. For some physical goods where we have SKU data, BOMs are used to separate the SKU mass into individual commodities, which are multiplied by the total SKUs purchased to obtain the total mass per commodity per SKU. Mass is aggregated by each commodity to get total mass per commodity, and each commodity is mapped to the most accurate Emissions Factor(s). Emissions factors primarily come from ecoinvent and, in a few cases, publicly available scientific papers. We multiply total mass by the Emissions Factor(s) for that commodity to calculate CO2e emissions. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category in the case of cloud usage and spending. As for Scope 2, market-based emissions are a default.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

575

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Supplier-specific method

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5.5

(7.8.5) Please explain

We calculate emissions using the EPA Environmentally Extended Economic Input Output (EEIO) emissions factors applied to annual supplier & procurement spend data. We account for the inflation or deflation to convert the EFs to the US dollars value for the year of the activity. We use the industry-level price index data (2012-2021 and 2022) published by the US. Bureau of Economic Analysis to get sector-specific inflation and deflation values. Spend is aggregated by each accounting category to get total spend. Each accounting category is mapped to the most accurate EEIO category. Spend with select vendors is mapped to those vendors' unique revenue intensity estimates when they have submitted complete reports to complete and reported to the Carbon Disclosure Project (CDP). Total spend is multiplied by the Emissions Factor for that category or for that vendor to calculate CO2e emissions. To prevent double counting, supplier spend data that is accounted for under alternative scopes are removed from this analysis. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category in the case of cloud usage and spend. As for Scope 2, market-based emissions are a default.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

77

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Supplier-specific method

☒ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We estimate fuel and energy related activities emissions for three categories: 1) Transmission and Distribution (T&D) - We estimate electricity lost to transmission and distribution. We apply regional grid loss rates from eGRID and Ecoinvent to estimate electricity lost in transmission and distribution, and apply the correct electricity

emissions factor to estimate emissions. 2) Natural Gas Leakage - We use fugitive emissions data from chapter 4.2 of the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas inventories. A tier 1 approach was taken to evaluate fugitive emissions from exploration, production, processing, and transmission & storage of natural gas. Tier 1 was chosen as specific supply chain data was unavailable, and fugitive natural gas emissions are typically not significant for Watershed customers. 3) Upstream (well-to-tank or WTT) emissions- We calculate WTT emissions for stationary and mobile combustion, as well as WTT emissions for electricity production and electricity T&D loss. We use DEFRA EFs for WTT emissions. It is noteworthy that the choice of market- vs. location-based emissions in Scope 2 will also affect this category because electricity WTT and T&D loss emissions differ between the two methods. As for Scope 2, market-based emissions are a default.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

All relevant GHG Emissions in our upstream & downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

42

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

1) We estimate waste emissions by evaluating the number of employees working from each office location - this is assumed to match the number of employees that are actively commuting each day (see Scope 3.7). We use the CalRecycle benchmarks as an estimate for waste produced per employee per day. We multiply waste produced for each month by emissions factors for landfill and recycling. No waste estimate is included for work from home employees. We use emissions factors from DEFRA for landfill, composting, and recycling. We use emission factors from the USEPA EF Hub for landfill, composting, incineration, and digestion in the US. 2) Where waste other than employee-generated waste is expected to be relevant, we collect information on tonnage of waste disposal by waste type and treatment methods, total tonnage of waste disposal, or spend on waste disposal services.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2252

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0.33

(7.8.5) Please explain

We estimate three emissions inputs for business travel. 1) Flights - We calculate the distance traveled by looking at flight routes and calculating the distance between airports. We calculate total emissions using Emissions Factors from DEFRA, grouped by category of flight (e.g. long haul, medium haul, short haul). When origin, destination, and mileage data is not available, we use spend on flights applied to the relevant EEIO emissions factor. 2) Hotels - We calculate the number of nights stayed at a hotel using the check-in and check-out dates, and apply a country specific emission factors (kg CO2e / room per night) from DEFRA. When this data is not available, we use spend on hotels applied to the relevant EEIO emissions factor. 3) For all other types of business travel (e.g. Uber, Trains), we calculate emissions using Watershed's CEDA database or the EPA Environmentally Extended Economic Input Output (EEIO) emissions factors applied to annual spend data. Spend is aggregated by each travel category to get total spend. Each accounting category is mapped to the most accurate EEIO category. For all EEIO EFs, we account for the inflation or deflation to convert the EFs to the US dollars value for the year of the activity. We use the industry-level price index data (2012-2021 and 2022) published by the US. Bureau of Economic Analysis to get sector-specific inflation and deflation values.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1635

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We estimate emissions in two categories. 1) Commute. We estimate the number of employees commuting in each location by aggregating employees by location. We exclude any remote employees, and exclude any months where employees were working from home due to COVID-19. We use data published by governments to estimate average commute mix and distance for each location, and apply that to the total number of commuting employees in each location to determine miles traveled by car, public transit, walking and biking (Example sources: US Census Bureau for US states, Euro State for select EU cities). We multiply miles by the

emissions factor for that commute-method category. For commute, we use EFs from EPA EF Hub for cars and public transit, while for walking and biking, we assume that EFs are 0. 2) Remote work. We estimate that the square footage occupied by a home office is 150 square feet. We use the Department of Energy's Building Performance Database to find benchmarks for electricity consumption per square foot of residential space and natural gas per square foot of residential space. We then multiply energy usage by the corresponding region's electricity and natural gas emissions factors. Since the DoE's data set does not assume homes are being used non-stop during working hours, we adjust these estimates up to correct for this. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category for remote work electricity usage. As for Scope 2, market-based emissions are a default.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

0

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Asset-specific method

☒ Lessor-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We estimate emissions from upstream leased assets in the following ways: 1) We use the same inputs as for Scope 1 and 2. Alternatively, the record of all leasing-related expenses during the measurement period, including account, currency, total spend, details (where available), vendor (where available). 2) For some leased assets such as shared co-working spaces, we have sq-ft estimates and then generate activity based EFs for electricity and natural gas then calculate emissions based on assumed activity. It is noteworthy that the choice of market- vs. location-based electricity emissions will also affect this category in the case of assets that utilize electricity. As for Scope 2, market-based emissions are a default.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos is a software services company and does not produce, transport or distribute physical goods, its services are digital services. Given technical guidance from GHG Protocol, this is not relevant to our emissions measurement. All relevant GHG Emissions in our upstream and downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos do not manufacture or have goods manufactured on our behalf therefore this is not applicable in our GHG emissions measurement. All relevant GHG Emissions in our upstream & downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos do not manufacture or have goods manufactured on our behalf therefore this is not applicable in our GHG emissions measurement. All relevant GHG Emissions in our upstream & downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos do not manufacture or have goods manufactured on our behalf therefore this is not applicable in our GHG emissions measurement. All relevant GHG Emissions in our upstream & downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos is a software services company and does not produce, transport or distribute physical goods, its services are digital services. Given technical guidance from GHG Protocol, this is not relevant to our emissions measurement. All relevant GHG Emissions in our upstream and downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos does not have a franchise structure & therefore this is not applicable in our GHG emissions measurement. All relevant GHG Emissions in our upstream and downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable in our GHG emissions measurement. All relevant GHG Emissions in our upstream and downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Kainos is a software services company and does not produce, transport or distribute physical goods, its services are digital services. Given technical guidance from GHG Protocol, this is not relevant to our emissions measurement. All relevant GHG Emissions in our upstream and downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable in our GHG emissions measurement. All relevant GHG Emissions in our upstream and downstream value chain have been captured in the relevant GHG Category. Hence this is not applicable to Kainos.

[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/31/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

4938

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

1848

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

93

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

35

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2570

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1651

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

(7.8.1.19) Comment

All relevant GHG Emissions in our upstream & downstream value chain have been captured in the relevant GHG Category including 3.1, 3.2, 3.3, 3.5, 3.6, 3.7 and 3.8. The data above outlines Kainos' historical data and reflects current organizational boundary.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> ☒ No third-party verification or assurance
Scope 2 (location-based or market-based)	<i>Select from:</i> ☒ No third-party verification or assurance
Scope 3	<i>Select from:</i> ☒ No third-party verification or assurance

[Fixed row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

1

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.4

(7.10.1.4) Please explain calculation

[Manual additional explanation required] Headline change (Scope 1+2 combined): ↓ 0.4% year-on-year — from 158 tCO₂e to 157 tCO₂e (−1 tCO₂e). Breakdown: Scope 1 ↑ 16% (95 → 111 tCO₂e; +16 tCO₂e) and Scope 2 ↓ 25% (63 → 47 tCO₂e; −16 tCO₂e). Energy context (supporting): Total energy ↑ 1.8% (974 → 991 MWh). Scope-specific energy: Scope 1 ↑ 15% (308 → 353 MWh); Scope 2 ↓ 4.2% (666 → 638 MWh). Net effect: The Scope 2 decrease (−16 tCO₂e) from cleaner electricity and efficiency offset the Scope 1 increase (+16 tCO₂e) from heating/dual-running, leaving gross Scope 1+2 nearly flat (−1 tCO₂e / −0.4%

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.4) Please explain calculation

NA

Divestment

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.4) Please explain calculation

NA

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.4) Please explain calculation

NA

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ No

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

5.437

(7.16.2) Scope 2, location-based (metric tons CO2e)

7.023

(7.16.3) Scope 2, market-based (metric tons CO2e)

6.004

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.5

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.106

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.253

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.965

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.02

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.02

Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.149

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.392

(7.16.3) Scope 2, market-based (metric tons CO2e)

7.66

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

12.078

(7.16.2) Scope 2, location-based (metric tons CO2e)

44.932

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.603

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

88.58

(7.16.2) Scope 2, location-based (metric tons CO2e)

76.224

(7.16.3) Scope 2, market-based (metric tons CO2e)

2.46

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

2.876

(7.16.2) Scope 2, location-based (metric tons CO2e)

50.034

(7.16.3) Scope 2, market-based (metric tons CO2e)

26.628

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Emissions from stationary combustion</i>	83.227
Row 2	<i>Emissions from mobile combustion</i>	0
Row 3	<i>Emissions from fugitive emissions</i>	27.358

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

111 Monument Circle

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

49.209

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

25.796

Row 2

(7.20.2.1) Facility

2nd Floor

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

10.937

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.097

Row 3

(7.20.2.1) Facility

4-6 Upper Cres

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

24.22

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.049

Row 4

(7.20.2.1) Facility

6a Upper Cres

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1.088

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.003

Row 5

(7.20.2.1) Facility

Antwerp Office 217/215, Interoffices

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1.106

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1.253

Row 6

(7.20.2.1) Facility

Bottom Half Bankside Upper Crescent

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16.185

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.039

Row 7

(7.20.2.1) Facility

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

4.698

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

4.698

Row 8

(7.20.2.1) Facility

Charcas 5150

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2.325

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1.306

Row 9

(7.20.2.1) Facility

Corner Block

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

12.578

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 10

(7.20.2.1) Facility

Floor 5

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1.02

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1.02

Row 11

(7.20.2.1) Facility

Glandore, Fitzwilliam Court

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1.128

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2.117

Row 12

(7.20.2.1) Facility

Harsdorffs Hus Office Club

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1.392

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

7.66

Row 13

(7.20.2.1) Facility

Timber Quay

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

10.058

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.125

Row 14

(7.20.2.1) Facility

Top Half Bankside Upper Crescent

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

0.029

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.029

Row 15

(7.20.2.1) Facility

Tower Place 100

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

0.825

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0.832

Row 16

(7.20.2.1) Facility

Tryton Business House

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

44.932

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1.603

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

110.58

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

181.73

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

46.63

(7.22.4) Please explain

Figures for Kainos Group PLC

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

NA
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ No

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 6: Business travel

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

13671

(7.26.9) Emissions in metric tonnes of CO₂e

0.4

(7.26.10) Uncertainty (±%)

25

(7.26.11) Major sources of emissions

Business Travel

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Using revenue and emissions data. Total emissions /Kainos total revenue Intensity metric X revenue received from customer

(7.26.14) Where published information has been used, please provide a reference

NA

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 6: Business travel

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

243146

(7.26.9) Emissions in metric tonnes of CO₂e

(7.26.10) Uncertainty ($\pm\%$)

25

(7.26.11) Major sources of emissions*Business Travel***(7.26.12) Allocation verified by a third party?***Select from:*☒ No**(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made***Using revenue and emissions data. Total emissions /Kainos total revenue Intensity metric X revenue received from customer***(7.26.14) Where published information has been used, please provide a reference**

NA

*[Add row]***(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?****Row 1****(7.27.1) Allocation challenges***Select from:*☒ We face no challenges

(7.27.2) Please explain what would help you overcome these challenges

Using revenue and emissions data. Total emissions /Kainos total revenue = Intensity metric X revenue received from customer.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☒ Yes

(7.28.2) Describe how you plan to develop your capabilities

Kainos have developed Carbono a tool to calculate employee emissions for staff when working on projects with our customers. Carbono estimates scope 3 carbon emissions generated by Kainos teams during software and digital service delivery. Kainos aims to reduce its carbon footprint and promote sustainable practices. It serves as a technical enabler supporting our customers as they reduce emissions through their supply chain.
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ Yes
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

353.05

(7.30.1.4) Total (renewable + non-renewable) MWh

353.05

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

486.48

(7.30.1.3) MWh from non-renewable sources

132.33

(7.30.1.4) Total (renewable + non-renewable) MWh

618.81

Consumption of purchased or acquired heat

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

19.11

(7.30.1.4) Total (renewable + non-renewable) MWh

19.11

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh

0.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

486.48

(7.30.1.3) MWh from non-renewable sources

504.49

(7.30.1.4) Total (renewable + non-renewable) MWh

990.97

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ☒ No
Consumption of fuel for the generation of heat	Select from: ☒ Yes
Consumption of fuel for the generation of steam	Select from: ☒ No
Consumption of fuel for the generation of cooling	Select from: ☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Other biomass

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

4.88

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Coal

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

4.22

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Oil

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

253.62

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Gas

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

90.33

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

Total fuel

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

353.05

(7.30.7.8) Comment

Watershed's combustion emission factors generally use HHV in their conversion. In particular, many EFs are from the USEPA EF Hub, which uses the HHV. Likewise, when Watershed converts DEFRA WTT fuel EFs into energy units, we use HHV (from the US EIA source).

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Heat

(7.30.9.1) Total Gross generation (MWh)

353.05

(7.30.9.2) Generation that is consumed by the organization (MWh)

353.05

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

☒ Project-specific contract with an electricity supplier

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

366

(7.30.14.6) Tracking instrument used

Select from:

☒ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

(7.30.14.10) Comment

Row 2

(7.30.14.1) Country/area

Select from:

☒ Poland

(7.30.14.2) Sourcing method

Select from:

☒ Project-specific contract with an electricity supplier

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Low-carbon energy mix, please specify :Low-carbon energy mix: Renewable energy sources or in the process of high-efficiency cogeneration (CHP, i.e. Combined Heat and Power)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

68

(7.30.14.6) Tracking instrument used

Select from:

☒ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Poland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

(7.30.14.10) Comment

In Poland, guarantees of origin for renewable energy sources are defined in the Renewable Energy Sources Act of 20 February 2015 (Chapter V, Articles 120-125). The legal basis for the guarantees of origin for cogeneration sources is provided for in the Act of 14 December 2018 on the promotion of electricity from high-efficiency cogeneration sources.

Row 3

(7.30.14.1) Country/area

Select from:

☒ United States of America

(7.30.14.2) Sourcing method

Select from:

☒ Project-specific contract with an electricity supplier

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

110

(7.30.14.6) Tracking instrument used

Select from:

☒ US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

(7.30.14.10) Comment

AES Indiana will periodically purchase enough renewable energy to satisfy the prospective needs of our customers choosing this option, balancing the cost with the geographical proximity to our customers. Recent sources have been wind facilities located in the Midwest. AES Indiana purchases the renewable energy in the form of Renewable Energy Certificates, or RECs.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

22.52

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

22.91

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

7.41

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0.05

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1.61

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

31.36

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

3.21

Denmark

(7.30.16.1) Consumption of purchased electricity (MWh)

12.95

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

2.01

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0.9

Poland

(7.30.16.1) Consumption of purchased electricity (MWh)

68.42

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

15.09

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

33.27

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

366.27

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

1.96

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

290.7

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

109.87

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0.46

[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.4281395536

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

157

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

367

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

0.4

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

(7.45.9) Please explain

We have procured and purchased more green energy contracts in FY25

Row 2

(7.45.1) Intensity figure

0.053610518

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

157

(7.45.3) Metric denominator

Select from:

☒ full time equivalent (FTE) employee

(7.45.4) Metric denominator: Unit total

2933

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

0.6

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

(7.45.9) Please explain

We have procured and purchased more green energy contracts in FY25.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☒ Energy usage

(7.52.2) Metric value

0.16

(7.52.3) Metric numerator

157 tCO₂e (Scope 1+2, market-based)

(7.52.4) Metric denominator (intensity metric only)

991 MWh (total energy for S1+2)

(7.52.5) % change from previous year

3

(7.52.6) Direction of change

Select from:

☒ Decreased

(7.52.7) Please explain

Intensity improved from 0.162 to 0.158 tCO₂e/MWh as EAC coverage and office efficiency offset higher heating loads.

Row 2

(7.52.1) Description

Select from:

☒ Other, please specify :Travel emissions

(7.52.2) Metric value

(7.52.3) Metric numerator

2,252 tCO₂e

(7.52.4) Metric denominator (intensity metric only)

£367.2 million revenue (FY25)

(7.52.5) % change from previous year

12

(7.52.6) Direction of change

Select from:

☒ Decreased

(7.52.7) Please explain

Business travel emissions per £m revenue decreased due to reduced travel and adoption of green travel principles, while revenue increased. This reflects improved efficiency and progress towards our SBTi-aligned targets.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

☒ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTI REPORT 22.pdf

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

05/20/2022

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

(7.53.1.11) End date of base year

03/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

87

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

409

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

496.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

4.8

(7.53.1.54) End date of target

03/30/2027

(7.53.1.55) Targeted reduction from base year (%)

70

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

148.800

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

111

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

47

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

158.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

97.35

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target(s) cover all scope 1 and 2 emissions in the company's GHG inventory, developed in line with the GHG Protocol Corporate Standard

(7.53.1.83) Target objective

Reduce absolute Scope 1 and 2 greenhouse gas (GHG) emissions by 70% by FY2026, using FY2020 as the base year. This target is part of Kainos' broader climate strategy aligned with the Paris Agreement and validated by the SBTi. Kainos actively promotes the efficient use of natural resources and reduce our carbon footprint by Kainos are procuring and purchasing renewable green energy.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

In FY25 we have seen a reduction of 68% from our 2020 baseline, seeing a 97% reduction compared to base year: 1. Operational Efficiency Measures Outlined in the ESOS Phase 3 Action Plan (2023–2027), Kainos is implementing several short-term and behavioural strategies to reduce building-related energy consumption: Tailored shutdown procedures and reduced opening hours (June 2025). Annual servicing of boilers and HVAC systems, with potential F-Gas replacement (May–October 2025). Employee energy awareness campaigns, including signage and laptop messaging (May 2025). Thermostat locking to improve thermal control (October 2025). Relocation to a bespoke low-energy headquarters by December 2027. These measures are expected to save approximately 54,612 kWh in total. 2. Carbon Neutral Status Kainos has achieved carbon neutrality for Scope 1 and 2 emissions through the purchase of high-quality carbon credits, including 14% in carbon removals. 3. Data and Reporting Emissions are tracked using the Watershed platform, enabling detailed analysis and transparent reporting. It is reviewed annually to ensure progress and relevance Energy use: • 100% Green Energy in the UK: All Kainos UK offices are continuously powered by 100% green energy contracts. These ongoing agreements are a key part of our sustainability strategy, helping us to consistently maintain low Scope 2 emissions and reduce our environmental impact over time. • LED and PIR Sensors Lighting Across All Main Offices: We have completed the transition to energy-efficient LED lighting and PIR Sensors in all our UK office spaces, reducing electricity consumption and improving lighting quality. • Scope 2 Emissions Reduction: In FY25, we achieved a 25% reduction in global Scope 2 emissions, driven by a strategic review of our office portfolio, including relocations and expanded use of green energy contracts. • Awareness Campaigns: As part of our global #WorldEarthDay initiative, 'Our Power, Our Planet' raising awareness of energy efficiency and making smart energy choices at work and at home.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☒ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

SBTI REPORT 22.pdf

(7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.2.5) Date target was set

05/21/2022

(7.53.2.6) Target coverage

Select from:

☒ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Hydrofluorocarbons (HFCs)

(7.53.2.8) Scopes

Select all that apply

- ☒ Scope 3

(7.53.2.10) Scope 3 categories

Select all that apply

- | | |
|--|--|
| ☒ Category 2: Capital goods | ☒ Category 5: Waste generated in operations |
| ☒ Category 6: Business travel | ☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) |
| ☒ Category 7: Employee commuting | |
| ☒ Category 8: Upstream leased assets | |
| ☒ Category 1: Purchased goods and services | |

(7.53.2.11) Intensity metric

Select from:

- ☒ Metric tons CO₂e per unit revenue

(7.53.2.12) End date of base year

03/31/2020

(7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services

0.002

(7.53.2.16) Intensity figure in base year for Scope 3, Category 2: Capital goods

0.0002

(7.53.2.17) Intensity figure in base year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

0.000003

(7.53.2.19) Intensity figure in base year for Scope 3, Category 5: Waste generated in operations

0.0001

(7.53.2.20) Intensity figure in base year for Scope 3, Category 6: Business travel

0.002

(7.53.2.21) Intensity figure in base year for Scope 3, Category 7: Employee commuting

0.001

(7.53.2.22) Intensity figure in base year for Scope 3, Category 8: Upstream leased assets

0

(7.53.2.32) Intensity figure in base year for total Scope 3

0.0053030000

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.0053030000

(7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure

39

(7.53.2.37) % of total base year emissions in Scope 3, Category 2: Capital goods covered by this Scope 3, Category 2: Capital goods intensity figure

3.3

(7.53.2.38) % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) covered by this Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) intensity figure

0.6

(7.53.2.40) % of total base year emissions in Scope 3, Category 5: Waste generated in operations covered by this Scope 3, Category 5: Waste generated in operations intensity figure

2.5

(7.53.2.41) % of total base year emissions in Scope 3, Category 6: Business travel covered by this Scope 3, Category 6: Business travel intensity figure

35

(7.53.2.42) % of total base year emissions in Scope 3, Category 7: Employee commuting covered by this Scope 3, Category 7: Employee commuting intensity figure

19

(7.53.2.43) % of total base year emissions in Scope 3, Category 8: Upstream leased assets covered by this Scope 3, Category 8: Upstream leased assets intensity figure

0

(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

03/30/2027

(7.53.2.56) Targeted reduction from base year (%)

45

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0029166500

(7.53.2.59) % change anticipated in absolute Scope 3 emissions

45

(7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services

5041

(7.53.2.63) Intensity figure in reporting year for Scope 3, Category 2: Capital goods

575

(7.53.2.64) Intensity figure in reporting year for Scope 3, Category 3: Fuel- and energy-related activities

(7.53.2.66) Intensity figure in reporting year for Scope 3, Category 5: Waste generated in operations

42

(7.53.2.67) Intensity figure in reporting year for Scope 3, Category 6: Business travel

2252

(7.53.2.68) Intensity figure in reporting year for Scope 3, Category 7: Employee commuting

1635

(7.53.2.69) Intensity figure in reporting year for Scope 3, Category 8: Upstream leased assets

0.32

(7.53.2.79) Intensity figure in reporting year for total Scope 3

9622.3200000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

9622.3200000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

-403223110.48

(7.53.2.83) Target status in reporting year

Select from:

☒ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

A complete screening has been carried out with scope 3 GHG emissions accounting for 95.2% of the total emissions, and a scope 3 target has been set. This includes scope 3.1, 3.2, 3.3, 3.5, 3.6, 3.7 and 3.8, It does not include 3.4, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14 or 3.15.

(7.53.2.86) Target objective

This target helps to understand Kainos' role in value chain emissions which have a big impact for global economy transition to 1.5C. Kainos is doing our part by aligning to SBT's for Scope 3.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Kainos has implemented a multi-pronged strategy to reduce Scope 3 emissions intensity: Green Travel and Hybrid Working Policy Implementation: A green travel policy encourages informed travel decisions and minimises unnecessary trips. Hybrid Working: Embedded in company culture, reducing commuting and business travel emissions. Impact: In FY25, business travel emissions dropped by 12%, and commuting emissions by 11%. Supply Chain Engagement Assessment: Top suppliers identified by spend and emissions. Engagement: Dialogue initiated to promote emissions reduction, target setting, and transparency. Next Steps: FY26 will expand supplier education and collaboration to drive value chain decarbonisation. Green Software Certification: Over 250 employees certified as green software practitioners. Customer Impact: Supporting clients in replacing inefficient systems to reduce digital carbon footprints. Education and Awareness Internal Campaigns: Climate action training, global awareness events (e.g. World Earth Day, COP), and employee engagement via Peakon. Delivery: 90% of trainer-led sessions delivered virtually. Volunteering: Over 270 days used in FY25 for environmental and social causes. Waste Management E-Waste: 100% diversion from landfill through certified disposal partners. Office Waste: Achieved 100% landfill diversion in Belfast, London, and Birmingham offices. Food Waste: Improved supply management and partnered with caterers using minimal/reusable packaging. Transport Initiatives EV Leasing Scheme: Supports transition to low-emission vehicles. Bike to Work Scheme: Participation increased by 16%, promoting active travel. Progress Made to End of FY25 Total Scope 3 Emissions: Decreased by 15%, from 11,300 tCO₂e in FY24 to 9,622 tCO₂e in FY25. Key Drivers: Reduction in leased office space. Lower capital spend on refurbishments. Continued adoption of hybrid working.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[\[Add row\]](#)

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Net-zero targets

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

04/01/2020

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

(7.54.3.5) End date of target for achieving net zero

03/31/2030

(7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)
- ☒ Methane (CH4)
- ☒ Nitrous oxide (N2O)
- ☒ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

Kainos' Net Zero 2030 target covers Scopes 1, 2 and all material Scope 3 categories across our global operations. Downstream categories that are not applicable to our services business (e.g., use of sold products, downstream distribution) are excluded on a not material/not relevant basis and reassessed annually. Progress is anchored in our SBTi-validated near-term targets to FY26, continued renewable electricity procurement (EACs/REGOs), energy efficiency, and travel reduction. Consistent with "beyond value chain mitigation" (BVCM), since 2021 we have maintained carbon neutrality by purchasing high-quality credits while we decarbonize in line with SBTs; in FY25 our portfolio included removal credits (~14%) alongside avoidance/reduction projects. Neutralization with permanent removals will apply to residual emissions at 2030.

(7.54.3.11) Target objective

Achieve net-zero GHG emissions by FY30 through rapid, absolute reductions in Scopes 1 and 2 and intensity reductions in Scope 3 (per our SBTi-validated near-term targets), coupled with supplier engagement to improve primary data and catalyze value-chain decarbonization.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☒ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Linked to our company strategy, the priorities of our FY25 climate action plan focus on actual reductions in Scope 1, 2 and 3 emissions. Key activities include: 1) Green travel: ensuring our people are equipped with the information to make informed decisions about travel, to limit travel growth and the impact it has on the environment and business costs 2) Supply chain engagement: recognising that Scope 3 'purchased goods and services' is our largest source of emissions, we will continue to engage our main suppliers to get accurate emissions data, supporting them to reduce these for the benefit of our planet. 3) Customer impact: most of our digital solutions significantly reduce the carbon impact of the ageing, inefficient and manually intensive systems we are replacing. This year our focus is working closely with customers and partners to calculate these savings and more fully understand the climate impact of our delivery work and what more we can do to reduce this, and share the learning with others. 4) Education and awareness: continue to engage our diverse global workforce about our carbon reduction initiatives, our engagement with suppliers, partners and customers, and to educate about what our people can do inside and outside work to reduce their own climate impact. Through our people, not only do we aim to help our customers, suppliers and partners to be more sustainable, we want to be a leader in sustainability solutions and green engineering. To do this, a relentless focus on education, thought leadership, innovation and strategic investment is key.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

Kainos continues to actively reduce emissions across all scopes and has maintained carbon neutrality since 2021. To mitigate emissions beyond our value chain, we invest annually in portfolios of high-quality, certified carbon offsets and removals that contribute to a low-carbon economy. For FY25, we supported a blend of local and international projects, including carbon removal initiatives such as afforestation and reforestation. All supported projects are third-party verified, demonstrate significant additionality, and deliver both environmental and social benefits. Beyond offsetting, Kainos engaged in a range of community and charitable initiatives globally with over 270 volunteering days being used. These included: Partnerships with local charities to promote sustainability and biodiversity, such as waste reduction campaigns (e.g. Christmas pre-loved toy appeal) and conservation awareness efforts. Participation in environmental volunteering, including litter picks and river clean-ups. Collaboration with The Conservation Volunteers, support for food banks and helping distribute food to those in need in Argentina, as part of our broader social impact strategy. Promotion of global volunteering through the collection of case studies and publication of a biannual volunteering newsletter. These actions reflect our commitment to climate action and social value, extending our impact beyond our operational boundaries.

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

Our Board Chair is the Non-Executive Director sponsor for climate-related issues. Our Board has overall responsibility and accountability for the implementation of our climate action strategy, its associated reduction of our carbon impact and business opportunities and progress to reaching our targets, Our CEO is the ultimate sponsor and responsible individual for our environmental strategy. This creates continuity between operational and Board focus on this area. Operational activities are led by an Executive Team Sponsor, alongside a dedicated Environmental Lead responsible for the day-to-day co-ordination with our Sustainability Group. The main information flow is on an annual basis and takes the form of a detailed presentation, jointly delivered by the CEO plus the Executive Sponsor. The timing is typically linked to a notable milestone - a CDP response, SBTi updates or other significant events. Management ensures that climate-related risks and opportunities are appropriately reviewed and acted upon, including monitoring target progress and documenting progress towards mitigating activities through our Enterprise Risk Register.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☒ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	`Numeric input
To be implemented	0	`Numeric input
Implementation commenced	0	`Numeric input
Implemented	4	528
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Transportation

☒ Teleworking

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

194

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 7: Employee commuting

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

369000

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

Hybrid Working and Emissions Reduction In FY25, Kainos continued to embed hybrid working as a core element of our operational model. This approach—combining remote, office-based, and onsite working—was shaped through consultation with our global workforce and is now formalised in our internal policies, recruitment processes, and customer engagement practices. Hybrid working enables our people to choose work locations that best suit their roles, teams, and personal circumstances, while also contributing to our environmental goals. A key outcome has been the reduction in commuting-related emissions. Between FY24 and FY25, global commuting emissions decreased by 11%, equating to a reduction of 192 tonnes of CO₂e. This reduction reflects our commitment to sustainable work practices and demonstrates how operational flexibility can support our broader climate objectives.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Lighting

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

2

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

30000

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

LED and PIR Sensors Lighting Across All Main Offices: We have completed the transition to energy-efficient LED lighting and PIR Sensors in all our UK office spaces, reducing electricity consumption and improving lighting quality.

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Other, please specify :100% Green Energy in the UK: All Kainos UK offices are continuously powered by 100% green energy contracts. These ongoing agreements are a key part of our sustainability strategy, helping us to consistently maintain low Scope 2 emissions.

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur*Select all that apply*☒ Scope 2 (market-based)**(7.55.2.4) Voluntary/Mandatory***Select from:*☒ Voluntary**(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)**

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

86000

(7.55.2.7) Payback period*Select from:*☒ No payback**(7.55.2.8) Estimated lifetime of the initiative***Select from:*☒ Ongoing**(7.55.2.9) Comment***Scope 2 Emissions Reduction: In FY25, we achieved a 24% reduction in global Scope 2 emissions, driven by a strategic review of our office portfolio, including relocations and expanded use of green energy contracts.***Row 4**

(7.55.2.1) Initiative category & Initiative type

Transportation

☒ Business travel policy

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

318

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 6: Business travel

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

In FY25, we achieved a 12% reduction in business travel emissions 318tCO₂e, reflecting the continued impact of sustainable travel choices.. As part of our commitment to climate action and achieving our near term targets by FY26, we've embedded Green Travel Principles across our operations to encourage more thoughtful, sustainable travel choices. We recognise that business travel is sometimes essential - but we also know that it contributes significantly to our Scope 3 emissions. That's why we've taken steps to reduce unnecessary travel, especially flights, and promote alternatives like video conferencing and train travel wherever possible. Our guiding principles encourage teams to: - Default to virtual meetings, especially for internal collaboration. - Book travel through our Travel Team to ensure accurate tracking of emissions and costs. - Limit travel to essential colleagues and maximise the value of each trip (e.g. multiple meetings, connecting with teams). - Choose lower-impact travel options, such as trains over flights, when feasible.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Disclosing information to voluntary reporting schemes like CDP has helped Kainos to understand and confidently address the expectations of regulators, customers and investors. The Kainos Sustainability Group uses a regulation-grade reporting platform to provide robust, proven climate-related data in a consistent way to fulfil SECR, TCFD and other core requirements. Anticipating increased regulatory requirements in future, Kainos use the data and insights from our reporting platform Watershed to identify, prioritise and assess the value of emission reduction opportunities for Kainos, our customers and our suppliers, and therefore drive additional investment cases. TCFD compliance work, reporting progress to our Board as well as publicly through our annual report, has resulted in further investment in emission reduction activities. In line with the TCFD regulation we have begun to review how we record climate related risks, however the process for management of these risks will remain the same as the wider group risks, as detailed earlier in this questionnaire. The continued oversight and support of our Board and CEO has enabled Kainos to commit to SBTi near-term targets and to fully compensate for our global emissions through a mix of carbon offsets, removals and carbon neutralization projects for the current reporting period, further strengthening our position ahead of any future regulatory expectations.

Row 2

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

We budget for other emissions reduction activities through our standard budgeting process by business unit, innovation services and corporate. Emission reduction activities are therefore not limited to one dedicated budget but are applied across Kainos group. This allows us for example, to develop new carbon reduction offerings within in our services business budget while also budgeting for scope 1 office improvements in our corporate budget. We link these together as time-bound priorities with business KPIs/OKRs based on our strategy that will influence decisions pulling from different budgets. For example, our Environmental and Sustainability Lead and Green Software Director activities will join together multiple budgets from across Kainos Group.

Row 3

(7.55.3.1) Method

Select from:

☒ Employee engagement

(7.55.3.2) Comment

Employee Engagement and Climate Action FY25-Kainos continues to champion climate action by empowering employees to be part of the solution. In FY25, we strengthened our investment in emissions reduction activities through robust employee engagement across multiple dimensions: Behavioural Change Communications- We amplified awareness through global campaigns aligned with key environmental milestones such as COP29 and #WorldEarthDay25. Supporting the theme of Our Planet Our Power and making smart energy choices. Our Green Team asked questions including - What do you do to be more energy efficient or eco-friendly? And provided detailed- How to hints and tips on how to be more energy efficient in the office, at Home and we also explored How to tackle food waste through engaging posts on the Climate Action internal communications page. Collaboration and Teamwork- Cross-functional teams collaborated to collect and monitor sustainability data for carbon accounting. This fostered a strong sense of community around our climate goals. In FY25, we also began exploring data automation to enhance the accuracy and efficiency of our carbon reporting processes. Education and Awareness- Developed a Continuous Development Module in Climate Action, designed to: Emphasise the importance of emissions reduction, empower employees to take meaningful climate action, demonstrate the environmental and business benefits of sustainability.

Row 4

(7.55.3.1) Method

Select from:

☒ Partnering with governments on technology development

(7.55.3.2) Comment

Kainos is a significant supplier to UK government with its digital services. For many years we have partnered with departments to innovate and advance common priorities including sustainability. For example, Kainos partnered with Defra and Microsoft at COP26, with our Chairman speaking at the Tech for Climate Action event. In 2023 Kainos signed the UK Government Digital Sustainability Alliance (GDSA) Charter in partnership with Defra - providing our advanced technical expertise alongside fellow signatories to help tackle climate change. We are a member of the GDSA board and Ecological working group that is helping to inform new policy on digital sustainability for UK government. We continue to work with government departments to develop sustainability assessment for digital services that will allow government to better understand the environment footprint of digital.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :Cloud migration services

(7.74.1.4) Description of product(s) or service(s)

Kainos provide software services to our customers. One part of this is a cloud migration service to migrate an existing IT estate from local data-centres to public cloud, e.g. Microsoft Azure, AWS. This allows customers to retire local data centres which very often produce higher carbon emissions than cloud alternatives. Many studies have confirmed this given the newer more efficient hardware, shared compute model and business model that promotes more highly utilised infrastructure. We consider this a low-carbon service because over the lifetime of the services it will allow a substantial reduction in carbon emissions from the operation of the software. To demonstrate these carbon savings we have developed a Cloud Carbon Reduction Calculator because of the lack of methodologies for IT services that provides an estimate of carbon emissions for the IT estate running on local data-centre in comparison with running this on the cloud (with associated data-centre decommissioning). We have shown this to deliver 90% carbon emissions reduction once the local data-centres are decommissioned and have proven this for customers such as UN IOM and Companies House. It remains difficult to estimate the full-lifecycle reduction benefit because of the lack of certainty or guidance on end-of-life for IT services included in the migration.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :Data centre migration emissions calculation framework

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Gate-to-gate

(7.74.1.8) Functional unit used

(7.74.1.9) Reference product/service or baseline scenario used

Traditional IT estate running on local data-centres

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Gate-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

594

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Avoided emissions were calculated using the Cloud Carbon Reduction Calculator, which estimates the carbon emissions for an IT estate running on local data-centres compared to running on the public cloud. The calculation assumes decommissioning of local data-centres, adoption of more efficient cloud hardware, and a shared compute model. Studies and customer implementations (e.g. UN IOM, Companies House) have demonstrated up to 90% reduction in carbon emissions post-migration. The methodology covers operational energy use and does not fully account for end-of-life impacts due to lack of guidance.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

2

Row 2

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :AI Powered Business Transformation

(7.74.1.4) Description of product(s) or service(s)

Kainos provides AI business solutions including GenAI implementations, process automation, and intelligent decision-making systems. These solutions typically reduce manual processes by 10–30% and eliminate energy-intensive manual workflows. Our AI Catalyst team delivers rapid proof-of-concepts in 5 days versus traditional 3–6 month approaches, reducing development emissions by 40%.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :Avoided emissions estimated using process mapping and baseline scenario comparison, quantifying reductions in manual processes, energy-intensive workflows, and development emissions.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Gate-to-gate

(7.74.1.8) Functional unit used

kWh and CO_{2e}

(7.74.1.9) Reference product/service or baseline scenario used

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Not applicable

(7.74.1.11) Estimated avoided emissions (metric tons CO₂e per functional unit) compared to reference product/service or baseline scenario

45.2

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

AI-driven operational efficiency optimisation Estimated Annual CO₂ Reduction: 45.2 tonnes CO₂e per implementation Description: Kainos provides AI business solutions including GenAI implementations, process automation, and intelligent decision-making systems. These solutions typically reduce manual processes by 10–30% and eliminate energy-intensive manual workflows. Our AI Catalyst team delivers rapid proof-of-concepts in 5 days versus traditional 3–6 month approaches, reducing development emissions by 40%. Assumptions: Calculations are based on average annual manual process volume, energy consumption of workflows, and typical development timelines. Emission factors are sourced from UK government conversion tables. The automation and AI solutions deliver significant reductions in operational and development emissions by digitising workflows and accelerating project delivery.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

Row 3

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :Intelligent Automation Services

(7.74.1.4) Description of product(s) or service(s)

These services are designed to optimise operational efficiency while delivering measurable environmental benefits. The automation reduces the need for physical infrastructure and travel, aligning with Kainos' broader climate action goals and supporting customers' Net Zero ambitions.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :Avoided emissions estimated using process mapping and baseline scenario comparison, quantifying reductions in manual IT processes, paper usage, and IT support travel.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Gate-to-gate

(7.74.1.8) Functional unit used

CO2

(7.74.1.9) Reference product/service or baseline scenario used

Traditional IT operations relying on manual processes, paper-based workflows, and in-person IT support

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Gate-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO₂e per functional unit) compared to reference product/service or baseline scenario

67.4

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Type of Service: ServiceNow automation and RPA implementation Estimated Annual CO₂ Reduction: 67.4 tonnes CO₂e per implementation Description: ServiceNow implementations eliminating 90% of manual IT processes, 95% of paper-based workflows, and enabling 70% reduction in IT support travel through remote automation capabilities. Assumptions: Calculations are based on average annual paper usage, number of manual IT processes, and travel distances for IT support in a typical client organisation. Emission factors are sourced from UK government conversion tables. The automation services deliver significant reductions in operational emissions by digitising workflows and enabling remote support.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1

Row 4

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other, please specify :Automated testing platform for enterprise applications

(7.74.1.4) Description of product(s) or service(s)

Smart Test platform reduces 80% of testing effort whilst increasing coverage, eliminating manual testing processes and reducing testing infrastructure requirements by 60%. This automated approach significantly lowers energy consumption and operational emissions associated with traditional manual testing.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :Avoided emissions were estimated using process mapping and baseline scenario comparison, quantifying reductions in manual testing effort and infrastructure requirements. The calculation considers the reduction in energy consumption and emissions.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Gate-to-gate

(7.74.1.8) Functional unit used

One enterprise application implementation per year

(7.74.1.9) Reference product/service or baseline scenario used

Traditional manual testing processes and infrastructure for enterprise applications

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Gate-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

28.6

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Avoided emissions were calculated by comparing the annual energy consumption and operational emissions of traditional manual testing processes and infrastructure with those of the Smart Testing Automation platform. Assumptions include average testing effort, infrastructure requirements, and energy usage for manual versus automated testing. The Smart Test platform reduces 80% of testing effort, eliminates manual testing processes, and reduces infrastructure requirements by 60%, resulting in significant carbon savings. Emission factors were sourced from UK government conversion tables. The calculation is based on one enterprise application implementation per year.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

19

[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

☒ N2O

(7.79.1.2) Type of mitigation activity

Select from:

☒ Emissions reduction

(7.79.1.3) Project description

This purchase enables fertilizer plants to maintain a more expensive process that turns the nitrous oxide into harmless byproducts inside the reactor. These projects are entirely funded by offset revenue. Product: Phlogiston Phase I Product Details Project Developer: Ascend Performance Materials Operations LLC Credit Type: Avoided emission Archetype: N2O Abatement Location: United States Vintage: 2022 Applicable Standard: Climate Action Reserve (CAR) Protocol: Climate Action Reserve (Reserve) Adipic Acid Production Project Protocol Version 1.0 Additional Certifications: N/A 3P Verifier: Ruby Canyon Environmental, Inc. Registry: Climate Action Reserve (CAR) Registry ID: 1480

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

9856

(7.79.1.5) Purpose of retirement

Select from:

☒ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☒ Yes

(7.79.1.7) Vintage of credits at retirement

2022

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☒ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☒ CAR (The Climate Action Reserve)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☒ Standardized Approaches

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☒ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☒ Market leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Environmental integrity

(7.79.1.14) Please explain

Maintaining high standards to ensure that the reductions are real, measurable, and permanent.

Row 2

(7.79.1.1) Project type

Select from:

☒ Afforestation

(7.79.1.2) Type of mitigation activity

Select from:

☒ Carbon removal

(7.79.1.3) Project description

Trees for Global Benefits (TGB), The Environmental Conservation Trust of Uganda (ECOTRUST). Archetype: Afforestation, Reforestation and Revegetation (ARR) Location: Uganda. Trees for Global Benefits (TGB) is a long-running cooperative carbon offsetting scheme in Uganda which combines community-led activities to increase carbon sequestration, encourage sustainable land-use practices, and provide farmers with performance-based payments. Product Details Project Developer: The Environmental Conservation Trust of Uganda (ECOTRUST) Applicable scope: Scope 3 Credit Type: Carbon removal < 1000 years durability Archetype: Afforestation, Reforestation and Revegetation (ARR) Location: Uganda Vintage: 2022 Applicable Standard: Plan Vivo Protocol: Plan Vivo Standard (v. 12/2013) Additional Certifications: N/A 3P Verifier: Environmental Services, Inc. Registry: IHS Markit Registry ID: PV_2002_002

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

1605

(7.79.1.5) Purpose of retirement

Select from:

☒ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☒ Yes

(7.79.1.7) Vintage of credits at retirement

2022

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☒ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☒ Other regulatory carbon crediting program, please specify :Project Developer: The Environmental Conservation Trust of Uganda (ECOTRUST)
Afforestation/Reforestation Agroforestry Credit Type: Carbon removal < 1000 years durability Archetype: Afforestation, Reforestation and Revegetation (ARR)
Location: Uganda

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☒ Standardized Approaches

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☒ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☒ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Positive livelihood and socioeconomic impacts.

(7.79.1.14) Please explain

Locals are incentivized to plant new trees on their land, providing them with a source of income and an opportunity to improve their environment. Trees for Global Benefit reduces unsustainable exploitation of the forest, while diversifying and increasing incomes for rural farmers. Through tree-planting, the enterprise generates Voluntary Emission Reductions (VERs) certificates, which are sold using the Plan Vivo System. Tree-planting includes mixed woodlots and fruit orchards, which provide high revenues. All activities are technically specified, making it possible to calculate the carbon credits expected from each farm. The Plan Vivo Foundation can then issue certificates in advance through the environmental market registry. Product Details Project Developer: The Environmental Conservation Trust of Uganda (ECOTRUST) Applicable scope: Scope 3 Credit Type: Carbon removal < 1000 years durability Archetype: Afforestation, Reforestation and Revegetation (ARR) Location: Uganda Vintage: 2022 Applicable Standard: Plan Vivo Protocol: Plan Vivo Standard (v. 12/2013) Additional Certifications: N/A 3P Verifier: Environmental Services, Inc. Registry: IHS Markit Registry ID: PV_2002_002
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Land/water protection

☒ Land/water management

☒ Species management

☒ Education & awareness

☒ Other, please specify :Kainos advances biodiversity via 270+ global volunteer days, TCV/Creekside events, food bank support, webinars, and climate-aligned goals.

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from:	Select all that apply

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	☒ Yes, we use indicators	☒ Other, please specify :1.Volunteering-based biodiversity action: Staff engage in activities such as invasive species removal, river clean-ups, and community garden development. 2.Education and awareness: Delivered through events and webinars.

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity
Legally protected areas	Select from: ☒ Not assessed
UNESCO World Heritage sites	Select from: ☒ Not assessed
UNESCO Man and the Biosphere Reserves	Select from: ☒ Not assessed
Ramsar sites	Select from: ☒ Not assessed
Key Biodiversity Areas	Select from: ☒ Not assessed
Other areas important for biodiversity	Select from: ☒ Not assessed

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Target-setting methodology

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☒ Other climate change verification standard, please specify :Climate change-related standards: Other climate change verification standard: SBTi Target Validation Report

(13.1.1.4) Further details of the third-party verification/assurance process

This report presents the results and recommendations of the SBTi's independent validation for Kainos Group's GHG emission reduction targets. It provides an overview of the assessment of the company's submitted targets and emissions covered within the targets' boundaries, as well as some guidance on the next steps to implement the targets.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

SBTI REPORT 22.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Carbon removals

(13.1.1.3) Verification/assurance standard

General standards

☒ Other general verification standard, please specify :CAR (The Climate Action Reserve)

(13.1.1.4) Further details of the third-party verification/assurance process

Verification Body Ruby Canyon Environmental, Inc. is an accredited verifier under CAR. They conduct independent audits to ensure the project complies with CAR's protocol and that the emission reductions are real, measurable, and additional. 2. Verification Scope The verification includes: Review of project documentation, including the Project Design Document (PDD), system diagrams, and emissions data. Site visits to inspect the thermal reduction unit (TRU) and monitoring systems. Assessment of monitoring equipment, such as calibrated flow meters and Continuous Emission Monitoring Systems (CEMS), which track N₂O destruction in real time. 3. Protocol Requirements The Adipic Acid Production Protocol Version 1.0 sets strict guidelines for: Baseline emissions estimation. Monitoring and reporting procedures. Verification intervals and documentation. Additionality and permanence of emission reductions 4. Audit Outcomes Verified credits are issued only after successful audit and validation of: Operational data showing >99% N₂O abatement Compliance with CCP Assessment Framework, ensuring high integrity and transparency

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Offsets contract 25.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Carbon removals

(13.1.1.3) Verification/assurance standard

General standards

☒ Other general verification standard, please specify :Environmental Services, Inc. is the accredited verifier responsible for auditing the TGB project under the Plan Vivo Standard

(13.1.1.4) Further details of the third-party verification/assurance process

Verification Body Environmental Services, Inc. is the accredited verifier responsible for auditing the TGB project under the Plan Vivo Standard. Their role includes:

1. Conducting field audits. Reviewing monitoring data and project documentation. Ensuring compliance with Plan Vivo's social and environmental criteria.
2. Audit Methodology The verification process includes: Site visits to assess afforestation and agroforestry activities. Stakeholder interviews with participating farmers and community leaders. Review of monitoring plans, carbon models, and risk assessments. Evaluation of non-conformances and corrective actions taken by ECOTRUST.
3. Audit Documentation Available documents include: Project Design Document (PDD): Describes project aims, community involvement, governance, and expected benefits. Technical Specifications: Details carbon models, monitoring plans, and risk assessments. Annual Reports: Summarise project performance, recruitment, and monitoring data. Audit Reports: Include validation and verification assessments every five years.
4. Verification Outcomes The audits confirm that: The carbon credits issued are a fair representation of climate benefits achieved. The project continues to meet Plan Vivo's standards for community participation, environmental integrity, and transparency

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Offsets contract 25.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☒ Scenario analysis

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☒ Other climate change verification standard, please specify :IPCC-derived climate models and Shared Socioeconomic Pathways (SSPs)

(13.1.1.4) Further details of the third-party verification/assurance process

Kainos commissioned a third-party climate scenario risk assessment to support strategic planning and enhance our understanding of climate-related risks. This analysis was conducted using IPCC-derived climate models and Shared Socioeconomic Pathways (SSPs), which provided a robust evaluation of both physical and transitional risks across short-, medium-, and long-term horizons.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Kainos Climate Scenario Analysis Full Report 09_18_24.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information
	Our submission is comprehensive. We have no additional information to add.

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CEO

(13.3.2) Corresponding job category

Select from:
☒ Chief Executive Officer (CEO)
[Fixed row]

