

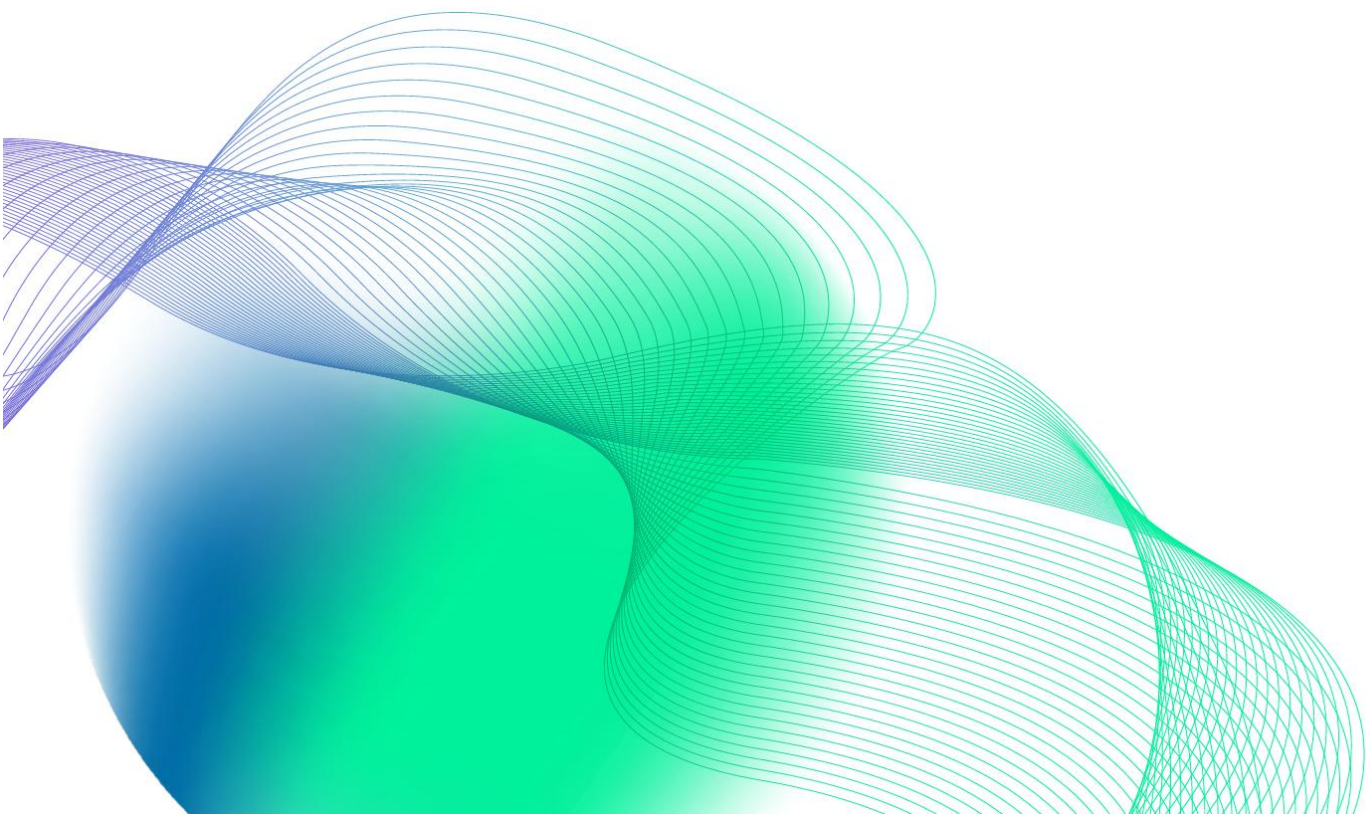
Cassava's Green House Gas Inventory Report

FY2026

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1. Introduction

This is Cassava Technologies' (Cassava) fourth formal greenhouse gas (GHG) emissions inventory, and it compiles the emissions for the 2026 financial year (FY26), covering the period from 1 March 2025 to 28 February 2026.

The purpose of this report is to support corporate climate reporting and guide Cassava's emissions reduction planning and reporting. Cassava quantifies its emissions with the aim to integrate climate impacts in its business decisions, support low-carbon growth pathways and identify material climate-related risks and opportunities. The report is intended for executives, investors, clients, and other parties with an interest in the Group's environmental performance.

FY26 reporting continues to adopt the GHG Protocol Corporate Standard as the primary methodological framework, with ISO 14064-1:2018 referenced in Appendix 1: Results as per ISO 14064-1:2018 for alignment and supplementary context. Emission sources have been identified using the relevance criteria, ensuring that material sources identified are included in accordance with best practices and Cassava's operational realities.

The inventory accounts for both direct and indirect emissions associated with Cassava's operations. During FY26, some changes were made to the reporting boundaries. These changes impact on the boundary of the inventory and are the inclusion of an additional division and adjusting the categories for reporting the emissions from Cassava's point-of-presence (PoP) sites to be fully included in Scope 3. Also, Cassava implemented a new emissions accounting system that calculated emissions from Purchased Goods and Services and Capital Goods using spend-based emission factors, whereas the prior year relied mainly on mass- or quantity-based emission factors.

FY25 marked the first year in which Cassava performed Limited assurance on the emissions to be used as a definitive base year to which reduction effort will be measured. The current inventory enables initial trend analysis and will inform the Group's progress towards future emission reduction targets in addition the SBTi targets currently being formalised.

2. Approach and Methodology for GHG Inventories

This section outlines the general approach and methodology followed in compiling a GHG inventory. A GHG inventory is a structured compilation of emissions associated with a company's operations, including direct and indirect emissions across its activities and supply chains. The primary objective of a GHG inventory is to enable the systematic quantification, tracking, and reporting of emissions over a defined period. This process provides a consistent means for measuring progress, informs emission reduction strategies, and guides broader sustainability initiatives.

The GHG inventory is presented by aggregating emissions from various sources into standardised categories, aligned with organisational and reporting boundaries defined by established emissions reporting standards. All emissions are expressed in a common unit: tonnes of carbon dioxide equivalent (tCO₂e).

2.1 GHG Inventory Reporting Standards

GHG inventory reporting standards provide structured frameworks for the consistent and transparent quantification and disclosure of emissions. These standards guide the definition of the inventory's purpose, boundaries, and scope, and establish criteria for evaluating emission sources, assessing their relevance, and documenting underlying assumptions used in calculations.

Two internationally recognised standards are commonly used for compiling corporate GHG inventories:

- The Greenhouse Gas Protocol Corporate Standard (GHG Protocol¹) was developed by the World Business Council for Sustainable Development and the World Resources Institute as a guide to help companies report on their corporate GHG emissions.
- The ISO 14064-1, 2nd edition. The ISO standard for measuring and reporting GHG emissions, ISO 14064-1:2006, was revised by the ISO in 2018 and a new edition, ISO 14064-1:2018², was released.

Using these two standards in a complementary manner enhances the environmental integrity of the GHG inventory, supports corporate risk management, and facilitates the development of a robust GHG emissions management strategy.

2.2 Reporting Principles

A GHG inventory is developed in line with the reporting principles set out by both the GHG Protocol and ISO 14064-1:2018. These principles form the foundation for consistent, accurate, and transparent emissions accounting and reporting. Table 1 summarises the principles from these standards that guided the preparation of this inventory.

Table 1: Principles for GHG accounting and reporting

Principle	Description
Relevance	The GHG inventory should appropriately reflect the data and methodology of the company's GHG emissions and serves the decision-making needs of users.
Completeness	The GHG inventory should account for all relevant GHG emission sources within Cassava's inventory boundary.
Consistency	A consistent methodology should be used to allow for meaningful comparisons of emissions over time.

¹ World Business Council for Sustainable Development & World Resources Institute. The Greenhouse Gas Protocol. 2004. [Available Online]: [ghg-protocol-revised.pdf \(ghgprotocol.org\)](https://ghgprotocol.org/ghg-protocol-revised.pdf).

² International Organization for Standardization. 2018. *Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*. [Available Online]: [ISO 14064-1:2018 - Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals](https://www.iso.org/standard/72491.html)

Principle	Description
Transparency	Address all relevant issues in a factual and coherent manner, based on a clear audit trail specific to the company. Disclose any relevant assumptions and provide appropriate references to the accounting and calculation methodologies as well as data sources used.
Accuracy	Ensure that the quantification of GHG emissions is systematically neither overestimated nor underestimated to the best judgment, while reducing uncertainties as far as practicable.

2.3 Purpose of the Inventory

The emissions reporting standards require that the purpose of a GHG inventory be clearly defined. GHG inventories can serve multiple functions, including emissions disclosures, informing emissions reduction strategies, setting GHG targets, tracking progress against reduction targets, and identifying significant sources of emissions for mitigation action. The inventory may also help the company to manage the business risks associated with climate change and its impact on the company by identifying the most significant emission sources for interventions. Corporate GHG inventories provides transparency to stakeholders regarding the company's response to climate change.

The inventory aims to enhance transparency and accountability in environmental reporting. The intended audience of the inventory includes the company board and stakeholders, such as investors, regulators, customers as well as the broader community. The inventory can also be used for target setting and tracking progress of emissions reduction initiatives towards a company's climate change goals.

2.4 Setting Inventory Boundaries

The first step in compiling a GHG inventory is defining the appropriate boundaries. These boundaries are essential for identifying GHG emissions sources (activities that emit GHGs) to be evaluated for inclusion in the inventory. Two types of boundaries must be established: organisational boundaries and operational boundaries.

2.4.1 Organisational Boundaries

Organisational boundaries define the overall border of the company by specifying which entities, facilities, or subsidiaries are reported on in the inventory. Two approaches can be used to set the organisational boundary: the **control approach** and the **equity share approach**.

Under the **control approach**, a company accounts for 100% of the GHG emissions from subsidiaries over which it has direct control. This approach considers both **financial control** and **operational control**. Financial control is established when a company has the authority to direct the financial and operating policies, gaining economic benefits from it. Operational control is determined when the company has full authority to implement operating policies.

With the **equity share approach**, the company accounts for GHG emissions in proportion to its share of equity in an operation, reflecting its ownership stake.

2.4.2 Operational Boundaries

Once the organisational boundary is set, the next step is to establish operational boundaries. These boundaries define which activities and associated emissions will be included in the inventory and how they will be categorised. Emissions are categorised as either direct or indirect, and the GHG Protocol further classifies these activities into three scopes:

- **Scope 1:** Direct GHG emissions from sources that are owned or controlled by the reporting company, such as emissions from company-owned vehicles or on-site fuel combustion.
- **Scope 2:** Energy indirect GHG emissions from the consumption of purchased electricity, steam, or other forms of energy, where the emissions are generated upstream from the reporting company, but the control over the uses of the energy remains within the reporting company's control.
- **Scope 3:** Other indirect GHG emissions that occur outside the reporting company's direct control but are a consequence of its business activities. These include emissions from business travel, employee commuting, upstream supply chain activities, and downstream use of sold products and services.

Clearly setting both organisational and operational boundaries ensures that a company's GHG inventory is accurate, consistent, and aligned with best practice standards for emissions accounting and reporting.

2.5 Identifying Emissions Sources

Most inputs, resources, and activities involved in the business operations of a company have associated GHG emissions. Accurately identifying emission sources is a critical step in compiling a GHG inventory, as it forms the basis for estimating the organisation's GHG inventory.

Emission sources are closely linked to the company's operational and organisational boundaries and should be identified through a detailed understanding of its activities and value chains. Once the relevant activities are identified, associated data must be collected and quantified. Activity data may be expressed using various metrics depending on the emission source, for example transport activity may be measured in vehicle-kilometres travelled, electricity consumption may be measured in kilowatt-hours (kWh), fuel use may be measured in litres or cubic metres, product purchases can be expressed per currency spend.

Each source should then be assessed for its inclusion, either through the relevance assessment under the GHG Protocol or the significance assessment under ISO 14064-1:2018. Although the terminology used is different, the underlying intent is the same across both standards, to focus efforts on relevant emission sources.

2.6 Relevance of Emissions Sources

A quantitative analysis of emissions data enables the evaluation of emission sources based on several criteria. This process involves estimating the GHG emissions associated with each

activity or process, helping to determine which sources contribute most significantly to the organisation's overall emissions profile.

Assessing relevance is an important step in prioritising data collection efforts and resource allocation. It helps identify the most material emission sources for further analysis or mitigation. The GHG Protocol's Technical Guidance for Calculating Scope 3 Emissions³ recommends applying a set of relevance criteria when evaluating Scope 3 emissions sources, as outlined in Table 2 below.

Table 2: Relevance criteria

Criteria	Description of activities
1. Size	Relevant if they contribute significantly to the company's total anticipated Scope 3 emissions.
2. Influence	Relevant if there are potential emissions reductions that could be undertaken or influenced by the company.
3. Risk	Relevant if they contribute to the company's climate related risk exposure. (e.g., climate change related risks such as financial, regulatory, supply chain, product and technology, compliance/litigation, and reputational risks).
4. Stakeholders	Relevant if they are deemed critical by key stakeholders. (e.g., customers, suppliers, investors or civil society).
5. Outsourcing	Relevant if they are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting companies' sector.
6. Sector Guidance	Relevant if they have been deemed significant by sector-specific guidance.
7. Other	Relevant if they meet any additional criteria for determining relevance developed by the company or industry sector.

2.7 Identify Data Sources

Compiling a GHG inventory requires various types of data, including information on company activities, emission factors, and underlying assumptions.

2.7.1 Activity Data

To ensure accurate emissions accounting, activity data sources must be identified and data gathered from appropriate internal sources. The following sources are examples of what can be used to collect the necessary data:

- Utility bills
- Fuel consumption records/meter readings/invoices

³ World Resource Institute. 2013. *Technical Guidance for Calculating Scope 3 Emissions (version 1.0)*. Table [II] Criteria for identifying relevant scope 3 activities. page 12.

- Procurement records/invoices
- Production data
- Sales data
- Transportation logs
- Travel agent travel logs
- Financial accounts

Data collection should involve coordination across departments and personnel within the organisation to ensure comprehensive coverage and accuracy.

2.7.2 Assumptions

In cases where raw data is incomplete or lacks transparency, assumptions may be required. These assumptions should be based on expert judgment or proxy data and must be clearly documented and substantiated where possible. Doing so improves the transparency of the inventory and enables refinements in future reporting cycles.

2.7.3 Emission Factors

Accurate emission calculations depend on the selection of appropriate emission factors. To select emission factors, reputable sources are consulted to source relevant emission factors. Such sources may include the Intergovernmental Panel on Climate Change (IPCC), South Africa's Methodological guidelines for quantification of GHG emissions, International Energy Agency, or Department of Energy Security and Net Zero emission and conversion factors.

The selection of emission factors should follow the guidance provided in the reporting standards. The ISO 14064-1:2018 specifies the following requirements for emission factors:

- **Recognised Source:** All factors used originate from reputable and recognised sources within the field of greenhouse gas accounting and reporting.
- **Appropriate for GHG Sources:** Each factor is specifically chosen to be appropriate for the emissions source being assessed. This ensures that the calculations accurately reflect the emissions associated with each activity.
- **Up to date factors:** The selected factors are up to date as of the time of quantification, considering the most recent available data and scientific knowledge. This ensures that the inventory calculations capture the current understanding of emissions and reflect the latest information.
- **Consideration of Uncertainty:** The chosen factors consider the quantification uncertainty associated with each emission source. They are calculated with methodologies that provide accurate and reproducible results, minimising uncertainties and ensuring the reliability of the inventory.
- **Alignment with Intended Use:** The factors align with the intended use of the GHG inventory, which is to provide a comprehensive and accurate representation of emissions. They are specifically chosen to suit the purpose of the inventory and facilitate effective decision-making based on the results.

2.8 Calculating Emissions

The basic methodology used to calculate the GHG emissions in a GHG inventory entails multiplying the activity data of an emission source, like litres of fuel combusted or distance travelled, by an appropriate emission factor, as shown in the above equation.

$$\text{Activity data} \times \text{Emission Factor} = \text{Quantity of GHG Emissions}$$

Total GHG emissions are determined by summing all the GHG emissions calculated for each emissions activity.

2.9 Categorising Emission Sources

A GHG inventory aggregates emissions into categories defined by reporting standards to ensure consistency and comparability. Both the ISO 14064-1:2018 standard and the GHG Protocol provide structured categorisation frameworks.

ISO 14064-1:2018 classifies emissions into six main categories, while the GHG Protocol groups emissions into three scopes, with Scope 3 further divided into 15 categories. Table 3 provides a comparison of how the different emissions activities are grouped using both the ISO 14064-1:2018 and the GHG Protocol.

Table 3: Comparison of emissions categories in the GHG Protocol and ISO 14064-1:2018

ISO 14064:2018		GHG Protocol	
Category	Description	Scope and Category	Description
1	Direct GHG emissions and removals	Scope 1	Direct GHG emissions
2	Indirect GHG emissions from imported energy	Scope 2	Energy indirect emissions
3	Indirect GHG emissions from transportation	Scope 3, category 3	Fuel- And Energy-Related Activities
		Scope 3, category 4	Upstream Transportation and Distribution
		Scope 3, category 6	Business Travel
		Scope 3, category 7	Employee Commuting
4	Indirect GHG emissions from products used by organisation	Scope 3, category 9	Downstream Transportation and Distribution
		Scope 3, category 1	Purchased Goods and Services
		Scope 3, category 2	Capital Goods
5	Indirect GHG emissions associated with the use of products from the organisation	Scope 3, category 10	Processing of Sold Products
		Scope 3, category 11	Use of Sold Products
		Scope 3, category 12	End-Of-Life Treatment of Sold Products
6	Indirect GHG emissions from other sources	Scope 3, category 5	Waste Generated in Operations
		Scope 3, category 8	Upstream Leased Assets

ISO 14064:2018		GHG Protocol	
Category	Description	Scope and Category	Description
		Scope 3, category 13	Downstream Leased Assets
		Scope 3, category 14	Franchises
		Scope 3, category 15	Investments

In the GHG Protocol the scopes outline direct and indirect emission sources, by categorising emissions into Scope 1, Scope 2, and Scope 3. These categories allow companies to better understand their environmental impact, identify emission reduction opportunities, and align with climate policies and business objectives.

Scope 1 emissions are direct GHG emissions that occur from sources owned or controlled by the company. Examples include emissions from fuel combustion in company owned or controlled equipment such as boilers, furnaces, vehicles, and production processes. Scope 1 emissions also include emissions from fugitive sources, such as equipment leaks and intentional or unintentional releases.

Scope 2 emissions result from the generation of electricity (or other imported energy) purchased and consumed by the company. Although the emissions physically occur at the generation source, they are attributed to the consuming company. For many organisations, Scope 2 emissions are a major contributor and present a key opportunity for emission reduction, particularly through energy efficiency or renewable energy procurement.

Scope 3 includes all other indirect emissions resulting from activities across the value chain, including the extraction and production of purchased goods and materials, transportation of purchased fuels, and use of sold products and services. These emissions typically occur outside the company's direct control and are often the most challenging to quantify due to their broader scope and complexity. However, they may represent the largest share of a company's total GHG inventory and can offer significant opportunities for value chain engagement and reduction strategies.

2.9.1 Scope 2 Emissions Accounting

There are two methods for calculating Scope 2 emissions, namely **location-based** and **market-based**. These should be clear labelled when compiling an inventory, as they are two distinct reporting frameworks and should not be added together, but rather reported on side-by-side.

The **location-based method** reflects the average emissions intensity of grids where electricity consumption occurs, mainly using a grid-average emission factor.

The **market-based method** reflects emissions from multiple market sources of electricity that companies have a choice over. It derives emission factors from contractual instruments, like renewable energy certificates or direct contracts for energy through independent power producers. The remaining electricity which is procured through market mechanism and without specific purchase data must use a "residual mix" emission factor representing average emissions from unclaimed energy.

Companies using the market-based method are not required to have contractual data for every site, but they must follow the Scope 2 Quality Criteria. This method recognises various

contractual purchases beyond renewable energy, including supplier-specific labels or fossil fuel-based energy contracts.

The Quality Criteria to make use of the Market-based approach:

All contractual instruments used in the market-based method for scope 2 accounting *shall*:

1. Convey the direct GHG emission rate attribute associated with the unit of electricity produced.
2. Be the only instruments that carry the GHG emission rate attribute claim associated with that quantity of electricity generation.
3. Be tracked and redeemed, retired, or cancelled by or on behalf of the reporting entity.
4. Be issued and redeemed as close as possible to the period of energy consumption to which the instrument is applied.
5. Be sourced from the same market in which the reporting entity's electricity-consuming operations are located and to which the instrument is applied.

In addition, utility-specific emission factors shall:

6. Be calculated based on delivered electricity, incorporating certificates sourced and retired on behalf of its customers. Electricity from renewable facilities for which the attributes have been sold off (via contracts or certificates) shall be characterised as having the GHG attributes of the residual mix in the utility or supplier-specific emission factor.

In addition, companies purchasing electricity directly from generators or consuming on-site generation shall:

7. Ensure all contractual instruments conveying emissions claims be transferred to the reporting entity only. No other instruments that convey this claim to another end user shall be issued for the contracted electricity. The electricity from the facility shall not carry the GHG emission rate claim for use by a utility, for example, for the purpose of delivery and use claims.

Finally, to use any contractual instrument in the market-based method requires that:

8. An adjusted, residual mix characterising the GHG intensity of unclaimed or publicly shared electricity shall be made available for consumer scope 2 calculations, or its absence shall be disclosed by the reporting entity.

An important distinction to note is that the contractual instruments mentioned in the market-based method are not carbon offsets, they are energy sources that can be expressed as having an emission rates per megawatt hour (MWh) associated with energy generation.

2.10 Verification

Third-party verification enhances the credibility and transparency of a GHG inventory. Verification ensures that reported data is accurate, consistent with reporting standards, and supported by proper documentation.

ISO 14064-3:2018 provides the framework for the verification of GHG inventories compiled under both ISO 14064-1:2018 and the GHG Protocol. It is common practice for companies to include verification statements in their Annual Integrated Reports or Sustainability Reports, demonstrating accountability and reinforcing stakeholder confidence in the reported emissions data.

3. Implementation of the methodology to Cassava

3.1 Purpose of the Inventory

Cassava Technologies has developed its GHG inventory with multiple objectives in mind. Primarily, the inventory serves as a critical tool for transparent environmental reporting, enabling the Group to communicate its emissions profile to stakeholders, including investors, regulators, customers, and the broader public.

In addition to improving disclosure, the inventory supports compliance with investor and stakeholder requirements and forms the foundation for Cassava's broader climate strategy. It also provides Cassava the ability to make more informed decisions based on the GHG inventory data. The current assessment has been conducted for the FY26 reporting cycle, and the results are discussed in the following sections.

Cassava has committed to developing science-based targets in the next phase of its climate journey, with the FY25 inventory as its base year. FY25 was selected as the base year, as it represents the first comprehensive GHG emissions assessment undertaken across all operations within the Group and has gone through verification with Limited Assurance issued by CoZero. This enables the Group to track the progress of its emission reduction initiatives over time and to ensure Cassava aims to achieve a net-zero commitment by 2040. Cassava will also seek assurance for the FY26 GHG Inventory to continue the verification of its GHG assessments.

3.2 GHG Inventory Boundaries

Cassava Technologies has adopted the operational control approach to define the organisational boundary for its GHG reporting. Under this approach, Cassava accounts for 100% of emissions from all facilities where it has full authority to introduce and implement operating policies.

During the FY26 reporting cycle the Telrad division was reintroduced into the Cassava Group GHG inventory after being excluded from the FY25 GHG assessment due to data availability. To account for this inclusion the FY25 base year emission profile have been recalculated and included in the results section to maintain consistency with this revised organisational structure.

The organisational structure in Cassava's operational boundary is shown in Figure 1. Cassava's operations are grouped into the following business divisions: Africa Data Centres (ADC), Liquid Intelligent Technologies (Liquid), Sasai Fintech (Sasai), and Telrad.

Figure 1: Cassava's organogram in the GHG inventory boundary



The following division descriptions highlight the nature of each division's operations included within Cassava's operational control boundary.

Liquid Technologies:

Liquid is a leading provider of digital infrastructure across Africa, delivering reliable, high-speed fibre and satellite connectivity that enables businesses, service providers and economies to grow. Through its extensive pan African fibre backbone, subsea cable systems and global satellite connectivity, Liquid provides international wholesale, enterprise and broadband connectivity services, connecting Africa from north to south and east to west. Its scalable connectivity platform underpins cloud, data centre and digital services, extending high quality internet access across urban centres and remote regions, and guiding customers towards a digitally connected future.

Liquid C2, Cassava's cloud and cyber security business, delivers secure, scalable managed cloud, cyber security, professional and advisory services that enable organisations to adopt, protect and optimise their digital environments. Its solutions support modern workplace operations, secure cloud storage, rapid data recovery, business continuity and multi cloud growth. Liquid C2 operates Africa's widest Azure Stack deployment and five Cyber Security Fusion Centres in Egypt, Kenya, South Africa, Zimbabwe and Zambia, providing advanced threat detection and response. Leveraging Cassava's digital network and strategic global partnerships, including Microsoft, Amazon Web Services, Google Cloud Platform, Cloudflare, Palo Alto Networks and Sophos, Liquid C2 delivers cloud and cyber security solutions across pan African markets and is a Microsoft Operator Connect launch partner in six African countries.

Africa Data Centres:

ADC is Cassava's data centre business, providing secure, carrier-neutral and hyperscale data centre infrastructure across key African markets. ADC delivers world-class colocation

solutions that support cloud providers, enterprises, network operators and governments, enabling low-latency, resilient and scalable digital services. Designed to international standards and strategically located to support regional connectivity, ADC underpins Africa's growing digital economy while enabling cloud adoption, data sovereignty and reliable digital transformation across the continent.

Sasai Fintech:

Sasai Fintech is a pan African digital financial services platform delivering secure, convenient and inclusive payment solutions through the Sasai Super App. The platform provides simplified access to mobile money, money transfers, micro insurance and other digital payment services, alongside integrated communication and digital media functionality. Delivered through a fully integrated and unique model, Sasai provides a strong competitive advantage to the Group. Vaya, part of Sasai Fintech, further expands the offering through a digital marketplace that provides access to affordable internet, enabling greater adoption of digital services across Africa.

Telrad:

Telrad is a global technology solutions provider within the Cassava group, delivering end to end long term evolution (LTE) and wireless access solutions that enable operators and enterprises to meet growing demand for high bandwidth connectivity. Headquartered in Israel, Telrad brings strong research and development and systems integration expertise, delivering scalable digital solutions across 13 countries in Africa, the Middle East, Europe, Latin America and Asia, supporting Cassava's international growth and digital infrastructure capabilities.

Cassava further breaks down its divisions into broader regions and refers to individual sites within each country as "Operations." Accordingly, the emissions reported in this document cover all activities and operations under Cassava's operational control, as listed in Table 4.

Table 4: Cassavas Operations in the operational control boundary

Region	Country
Liquid Division	
Southern African Region	South Africa
	Botswana
Rest of Africa Region	Kenya
	Uganda
	Rwanda
	South Sudan
	Tanzania
	Zanzibar
	Egypt
	DRC
	Zambia
	Nigeria
	Zimbabwe

Liquid Corporate	UK
	Mauritius
	United Arab Emirates
Other Business Divisions	
ADC	Nigeria
	Kenya
	South Africa
SasaiFintech	South Africa
Telrad	Israel
	Chile
	Peru
	Colombia
	Argentina
	Paraguay

3.3 Emissions Sources

The emission sources included in this assessment are based on the activities described in the previous section and are categorised in accordance with the Greenhouse Gas Protocol. Table 5 presents the relevant emissions sources included in Cassava's FY26 GHG inventory, classified by scope and category where applicable.

Table 5. Emissions sources and categorisation included in Cassava's FY26 GHG inventory

Emission Sources included	GHG Protocol	
	Scope	Description
Direct emissions from sources that are owned or controlled by Cassava. These include: Stationary combustion of diesel in equipment Mobile combustion of petrol and diesel use in company-owned vehicles Fugitive emissions from air conditioning and refrigeration systems	1	Stationary Combustion Sources Mobile Combustion Sources Fugitive Emissions
Indirect emissions from the generation of purchased electricity consumed by Cassava's operations. These include: Electricity purchased from the national utility grid Self-generated renewable electricity Electricity consumed at PoP sites	2	Purchased Electricity
Purchased Goods and Services, including emissions from the procurement of:	3	Category 1: Purchased Goods and Services

Emission Sources included	GHG Protocol	
	Scope	Description
• Water (municipal & bottled) • Network equipment • Cables • Routers and switches • Fibre cables • Printer toner • Wooden utility poles • Tools		
Emissions from the production of capital goods purchased by the by the company in the reporting year, including assets such as: • Laptops • Computer monitors • Phones • Vehicles • Generators • Solar power systems • UPS units • Batteries • Printers • Air conditioners • IT equipment • Office infrastructure.	3	Category 2: Capital Goods
Emissions related to the production of fuels and energy purchased and consumed by Cassava in the reporting year such as: • Upstream emissions related to the production and transportation of purchased fuel • Transmission and Distribution losses related to the purchased electricity	3	Category 3: Fuel and energy related activities
Emissions related to upstream transportation and distribution including: • Air freight activities • Sea transport, cargo and container shipping • Local distribution using vans and heavy goods vehicles	3	Category 4: Upstream Transportation and Distribution
Treatment of waste generated at Cassava's operations including: • General waste disposed in landfill • Electronic waste disposed in landfill • Electronic waste recycling • Hazardous waste disposal • Third party composting activities	3	Category 5: Waste Generated in Operations

Emission Sources included	GHG Protocol	
	Scope	Description
Food waste disposal		
Emissions from business travel activities including: - Flights (short- and long-haul) - Accommodation - Rail transport - Ferry transport - Rental vehicles across different providers and vehicle groups.	3	Category 6: Business travel
Employee commuting activities including emissions from: - Personal vehicles use - Carpooling - Public transport (bus, taxi, train, underground) - Non-emission commuting modes like walking and cycling	3	Category 7: Employee Commuting
Operation of assets that are leased by the reporting company in the reporting year such as: - Upstream Fugitive Emissions - Upstream Utilities - Upstream Fuels - PoP site facilities	3	Category 8: Upstream Leased Assets

The list of included emission activities and boundary definitions may evolve as Cassava continues to advance its sustainability reporting and target-setting processes. The identification and justification of emission sources are essential components of a credible GHG inventory and form the basis for effective long-term emissions management and reduction planning.

The GHG Protocol states that the reporting of Scope 1 and Scope 2 emissions is mandatory, while Scope 3 emissions reporting is voluntary. However, as Cassava has committed to setting science-based targets with the Science-Based Targets Initiative (SBTi), committing to be net-zero by 2040, it is required to report on all relevant Scope 3 categories, with exclusions permitted only if adequate justification is provided. For this inventory, all Scope 3 categories were evaluated for relevance. Several categories, specifically *Processing of Sold Products*, *Use of Sold Products*, *End-of-Life Treatment of Sold Products*, *Franchises*, and *Investments*, were either determined to be not applicable to Cassava's business model (e.g. Franchises) or are already accounted for under other relevant categories (e.g. Investments). The inclusion of indirect emission activities within each Scope 3 category has been guided by the GHG Protocol's relevance criteria.

3.4 Application of Relevance Assessment

The GHG Protocol recommends conducting a relevance assessment to guide the inclusion of emission sources within a company's GHG inventory. For this inventory, the data provided by

Cassava and the resulting emissions were evaluated using relevance criteria to determine which sources should be included within the inventory.

This relevance assessment supports transparency, accuracy, and comparability between reporting cycles. It ensures that material emission sources are captured and provides a clear basis for future emissions tracking, target setting, and stakeholder engagement. By conducting this assessment, Cassava can align with leading international standards, prioritise main emissions sources for mitigation, and ensure its reporting is focused on the most impactful areas of its value chain.

The relevance criteria recommended by the GHG Protocol are presented in Table 6. This assessment process is essential for boundary setting and target formulation and should be revisited whenever changes to the Group's operational activities occur.

Further details on the application of the relevance assessment are provided in **Appendix 2: Relevance Assessment**.

Table 6: GHG Protocol Relevance criteria applied to Cassava

Criteria	Description
1. Size	Relevant if emissions contribute 1% or more of Cassava's total GHG inventory. These are considered quantitatively substantial and relevant.
2. Influence	Relevant if Cassava can influence emission sources by implementing measures to monitor and reduce the emissions associated with these activities, such as through environmental criteria in supplier contracts or operational decision-making.
3. Risk	Relevant if emissions contribute Cassava's exposure to climate-related risks. This could include emissions associated with activities that contribute to at least one of the following: regulatory risks, reputational concerns, or supply chain vulnerabilities.
4. Stakeholders	Relevant if they are deemed significant by stakeholders of Cassava including investors, customers, suppliers, or the public.
5. Outsourcing	Relevant if indirect emissions result from outsourced activities that are core business activities. For example, hosting of data centres.
6. Sector Guidance	Relevant if there are sector-specific guidance, benchmarks or targets defined for an emissions source relevant to Cassava.
7. Other – Employee Engagement	Relevant if employee policies and engagements can influence emissions from Cassava's business activities, such as employee engagement programmes on water conservation and energy savings.

3.5 Data Sources

The inputs, resources, and activities associated with Cassava's operations have corresponding emission-related impacts. Identifying appropriate data sources is therefore essential for accurately calculating the Group's GHG inventory.

3.5.1 Activity Data

The activity data used in the FY26 GHG inventory calculations was provided by regional ESG managers and their teams across the Group. While the data has not yet been verified or assured by a third party, internal efforts have been made to ensure its accuracy and integrity.

The following processes were followed to collect and review the inventory data:

- Data collection workshops were held to guide ESG teams on populating data into the IdeaGen system.
- Mid-year reviews of information captured, and anomalies or missing data points were identified and queried.
- Data submissions were reviewed on the IdeaGen system using sanity checks and comparisons against historical trends in FY25 figures.
- Supporting documents such as invoices, lease agreements, and utility bills were reviewed where applicable.
- Travel agents' data sheets and car rental companies' reports.

Table 7: Data sources used for emissions sources

Emission Source	Data Source
Diesel use	Procurement system for purchases of fuels used in stationary and mobile equipment.
Petrol use	Procurement system for purchases of fuels used in stationary and mobile equipment.
Airconditioning gas	Invoices of suppliers
Purchased electricity	Utility bills
Water	Utility bills
Purchased Goods	Financial Ledger Accounts
Capital Goods	Financial Ledger Accounts
Transmission and Distribution losses	Calculated from Scope 1 and Scope 2 data
Upstream emissions of purchased electricity	Utility bills
Upstream emissions of purchased fuels	Purchase orders
Disposal in a landfill	Waste management report
Recovery for recycling	Waste management report
Electronic waste	Waste management report
Air travel Accommodation	Travel agents and financing department
Rail and Road travel	Travel agents and financing department
Business travel in rental cars or employee-owned vehicles other than employee commuting to and from work	Travel agents and financing department
Employee commuting	Commuter survey

Appendix 3: presents the following operational environmental activity data for the reporting period, including fuel consumption (diesel and petrol), purchased electricity, on-site renewable electricity generation, water usage, and waste generation and recycling. It also details the diesel consumption, purchased electricity, and renewable energy generated at Liquid's PoP sites across Africa.

3.5.2 Emission Factors

The calculations of Cassava's FY26 GHG inventory relies on a range of assumptions, emission factors, and conversion factors, which have been carefully selected and applied to ensure accuracy and reliability. These factors are provided in *Appendix 4: Emission Factors, Conversion Factors & Assumptions*.

By adhering to the quality criteria for emissions factors, Cassava ensures that the calculations of its GHG inventory are based on reliable and relevant information. The transparent inclusion of the assumptions, emission factors, and conversion factors allows for traceability and facilitates the understanding and verification of the reported emissions.

3.5.3 Assumptions

Assumptions play a critical role in ensuring the accuracy and completeness of the emissions assessment where data is incomplete, missing, or not available. Due to the complexity and variability of data sources, as well as potential gaps in available information, assumptions are necessary to estimate emissions where measurements are not available or feasible. These assumptions help standardise calculations, provide a basis for comparison, and enable the inclusion of all relevant emission sources. By clearly documenting these assumptions, Cassava can enhance the transparency and reliability of their GHG inventory. The general assumptions used in calculating Cassava's GHG inventory are listed below. For a more detailed list that includes the assumptions used per scope refer to *Appendix 5: Assumptions*.

General Assumptions Applicable to all operations, scopes and categories:

- Outliers and extreme fluctuation values were flagged and reviewed by the relevant operation's manager, which either confirmed the data and provided a comment or provided corrected figures.
- Where no estimate was explicitly requested or provided, blank cells were assumed to represent zero activity.
- Where source documents did not specify a currency, expenditure values were assumed to be reported in USD.

4. Results for Corporate Reporting

4.1 Organisational GHG Emissions Profile

This section presents the organisational GHG emissions profile for Cassava Technologies for the FY26 reporting cycle, developed in line with the GHG Protocol. The results are based on the methodology outlined in Chapter 3 and represent the emissions associated with activities

within Cassava's operational control boundary. For consistency in year-on-year comparison, the FY25 emissions were added to the results reporting.

The GHG inventory follows the GHG Protocol structure to align with the SBTi reporting framework, thereby supporting the development and tracking of emission reduction targets. The inventory is also presented using the ISO14064-1:2018 in *Appendix 1: Results as per ISO 14064-1:2018*

4.1.1 FY25 Restatement

As Telrad became part of the organisational boundary during the FY26 reporting period, the FY25 GHG inventory has been restated to include Telrad's FY25 emissions. This restatement ensures that both reporting years reflect a consistent organisational boundary, thereby enabling meaningful comparison of emissions performance over time. The FY25 values presented throughout this report therefore represent the restated base year emissions.

Table 8: FY25 Emissions Restatement

Scope	Description	Original FY25 Emissions tCO ₂ e	Estimated Telrad FY25 Emissions tCO ₂ e	Restated FY25 Emissions tCO ₂ e
SCOPE 1	Stationary Combustion of Diesel	1 322	9	1 331
	Mobile Combustion of Diesel	2 583	1 242	3 825
	Mobile Combustion of Petrol	1 309	272	1 581
	Fugitive Emissions – Refrigerants	518	4	521
	Stationary Combustion of Diesel at PoP Sites	821	-	821
	Fugitive Emissions – R410A at PoP Sites	75	-	75
Total SCOPE 1		6 627	1 527	8 154
SCOPE 2	Purchased Grid Electricity (location based)	144 524	501	145 025
	Purchased Grid Electricity at PoP Sites	416	-	416
Total Location-based SCOPE 2		144 941	501	145 442
SCOPE 3	Category 1: Purchased Goods and Services	3 028	803	3 831
	Category 2: Capital Goods	103	2	105
	Category 3: Fuel- and Energy-related Activities	21 677	454	22 131
	Category 4: Upstream Transportation & Distribution	4 758	12	4 770
	Category 5: Waste Generated in Operations	653	45	699
	Category 6: Business Travel	2 375	34	2 413
	Category 7: Employee Commuting	4 921	-	4 921
	Category 8: Upstream Leased Assets	42 883	-	42 883
	Category 9: Downstream Transportation & Distribution	132	-	132
	Category 13 Downstream Leased Assets	173	-	173
SCOPE 3 Sub-Total		80 707	1 350	82 058
Total Emissions (location based)		232 275	3 378	235 654

4.1.2 FY26 Results as per GHG Protocol

The data collected and analysed are presented in accordance with the GHG Protocol and identifies the largest emission sources and supports prioritisation of reduction actions.

Table 9: Summary of Cassava's FY26 according to the GHG Protocol

Scope	Description	Corporate Emissions ⁴ tCO ₂ e	Liquid Emissions tCO ₂ e	ADC Emissions tCO ₂ e	SasaiFintech Emissions ⁴ tCO ₂ e	Telrad Emissions tCO ₂ e	Total FY26 Emissions tCO ₂ e	Total FY25 Emissions ⁵ tCO ₂ e
SCOPE 1	Stationary Combustion of Diesel	-	646	2 169	-	17	2 831	1 331
	Mobile Combustion of Diesel	-	1 881	-	-	-	1 881	3 825
	Mobile Combustion of Petrol	0	1 095	-	-	-	1 096	1 581
	Fugitive Emissions – Refrigerants	2	389	156	270	7	825	521
	Stationary Combustion of Diesel at PoP Sites ⁶	N/A	N/A	N/A	N/A	N/A	N/A	821
	Fugitive Emissions – R410A at PoP Sites ⁶	N/A	N/A	N/A	N/A	N/A	N/A	75
Total SCOPE 1		3	4 012	2 324	270	24	6 633	8 154
SCOPE 2	Purchased Grid Electricity (location based)	157	15 583	110 370	33	199	126 342	145 025
	Purchased Grid Electricity (market based)	264	15 583	110 370	33	431	126 681	N/A
	Purchased Grid Electricity at PoP Sites ⁶	N/A	N/A	N/A	N/A	N/A	N/A	416
Total Location-based SCOPE 2		157	15 583	110 370	33	199	126 342	145 442
Total Market-based SCOPE 2		264	15 583	110 370	33	431	126 681	N/A
SCOPE 3	Category 1: Purchased Goods and Services	4 486	96 319	531	3	1 606	102 946	3 831
	Category 2: Capital Goods	851	167 691	-	8	4	168 554	105
	Category 3: Fuel- and Energy-related Activities	42	2 814	9 062	2	201	12 123	22 131
	Category 4: Upstream Transportation & Distribution	0	2 348	-	0	24	2 372	4 770
	Category 5: Waste Generated in Operations	54	88	16	0	5	164	699
	Category 6: Business Travel	927	1 519	73	5	67	2 591	2 413
	Category 7: Employee Commuting	141	2 692	183	41	-	3 056	4 921
	Category 8: Upstream Leased Assets	-	60 360	-	-	-	60 360	42 883

⁴ Some activities may appear as zero in the consolidated group results due to rounding to the nearest whole number. In such cases, the actual emissions value is less than 0.5 tCO₂e. For a more accurate representation of these emissions, please refer to the divisional breakdowns, which retain decimal precision.

⁵ The FY25 base year emissions have been restated to include the estimated emissions for Telrad for FY25.

⁶ All PoP-related emissions are now accounted for under Category 8: Upstream Leased Assets, whereas in FY25 owned PoPs were included under Scope 1 and Scope 2 and only leased PoPs were included under Category 8

	Category 9: Downstream Transportation & Distribution	N/A	N/A	N/A	N/A	N/A	N/A	132
	Category 13 Downstream Leased Assets	N/A	N/A	N/A	N/A	N/A	N/A	173
SCOPE 3 Sub-Total		6 501	333 831	9 865	59	1 907	352 163	82 058
Total Emissions (location based)		6 661	353 426	122 559	362	2 130	485 141	235 654
Total Emissions (market based)		6 768	353 426	122 559	362	2 362	485 480	N/A

Cassava Technologies' total GHG emissions for the FY26 reporting period amounted to 485 141 tCO₂e, compared with 235 654 tCO₂e in FY25. The increase reflects both changes in operational activity and improvements in the completeness and methodology of the inventory. The most significant year-on-year change is the expansion of Scope 3 reporting, particularly Category 1: Purchased Goods and Services and Category 2: Capital Goods. For FY26, Cassava implemented a new emissions accounting system that calculated these categories using spend-based emission factors, whereas the prior year relied mainly on mass- or quantity-based emission factors. This methodological change enabled the inclusion of a larger number of purchased items, operational consumables, ICT equipment and capital assets than was captured in FY25. These changes highlight the efforts for improving Cassava's GHG emissions accounting, but they also mean that part of the reported increase in emission represents an expansion of the emissions boundary rather than a like-for-like increase in emissions from existing activities. Figure 2 illustrates the total emissions per scope for the Group's total emissions.

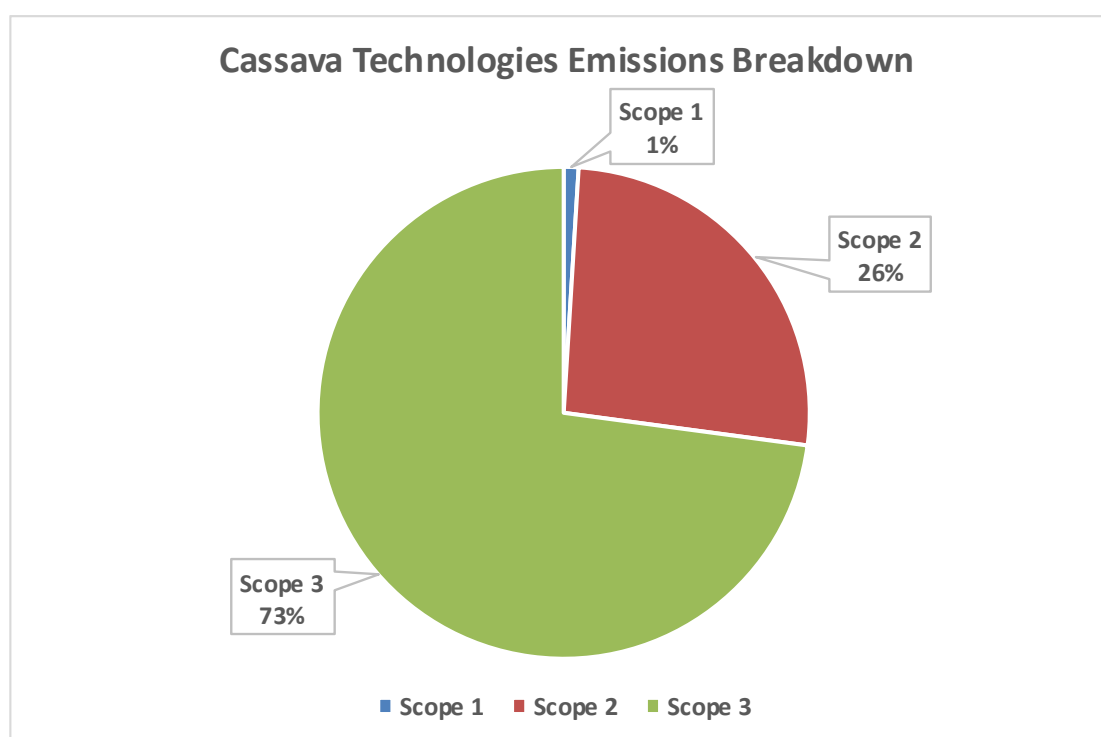


Figure 2: Cassava emissions breakdown

Cassava's Scope 1 emissions, which account for direct emissions from fuel combustion and fugitive gases, totalled 6 633 tCO₂e in FY26. This is consistent with FY25 Scope 1 emissions of 8 154 tCO₂e, indicating that direct operational emissions remained stable overall despite changes in the reporting boundary. Stationary diesel combustion increased compared with FY25, while mobile combustion emissions decreased from 5 406 tCO₂e in FY25 to 2 977 tCO₂e in FY26. This reduction is consistent with the Liquid division's ongoing efforts to reduce its vehicle fleet and manage fleet-related emissions. Liquid has also introduced procurement policies for new vehicle purchases that require emissions considerations to be taken into account before vehicles are purchased. Fugitive emissions increased compared to FY25, highlighting the continued importance of refrigerant management across offices, technical facilities, data centres and other cooling-dependent operations. It should also be

noted that the treatment of PoP sites changed in FY26: all PoP-related emissions are now accounted for under Category 8: Upstream Leased Assets, whereas in FY25 owned PoPs were included under Scope 1 and Scope 2 and only leased PoPs were included under Category 8.

Scope 2 emissions, which include indirect emissions from the generation of purchased electricity, decreased from 145 442 tCO₂e in FY25 to 126 342 tCO₂e in FY26. This reduction was mainly driven by lower municipal electricity-related emissions from the Group's electricity-intensive operations, particularly ADC, due to the division's initiative to expand its renewable energy generation, while Liquid remained the second-largest contributor to Scope 2 emissions. Despite the decrease in emissions compared to FY25, purchased electricity remains a material component of Cassava's inventory because of the electricity demands associated with data centres, network infrastructure, offices and supporting IT systems.

The Scope 3 emissions categories include all other indirect emission sources associated with Cassava's value chain. Scope 3 emissions increased substantially to 352 165 tCO₂e in FY26, compared with 82 058 tCO₂e in FY25. This increase was driven primarily by Category 1: Purchased Goods and Services and Category 2: Capital Goods, which together accounted for a large share of the FY26 Scope 3 inventory. The increase in these two categories was expected because Cassava implemented a new emissions accounting system for FY26 that uses spend-based emission factors. This replaced the previous approach, where emissions were calculated using mass- or quantity-based emission factors where data was available. The new system enabled Cassava to include a wider range of purchased goods, services, operational consumables, ICT equipment and capital items than in FY25, improving completeness for these categories.

Category 1: Purchased Goods and Services increased from 3 831 tCO₂e in FY25 to 102 946 tCO₂e in FY26, while Category 2: Capital Goods increased from 105 tCO₂e to 168 554 tCO₂e. These two categories dominate the year-on-year increase in Scope 3 and largely reflect the methodological change and improved coverage rather than a directly comparable increase in underlying operational activity. Category 8: Upstream Leased Assets also remained material, increasing from 42 883 tCO₂e in FY25 to 60 360 tCO₂e in FY26. The Category 8 increase is partly linked to the revised treatment of PoP sites, as all PoP-related emissions are now included in Category 8, whereas FY25 separated owned PoP emissions into Scope 1 and Scope 2 and leased PoP emissions into Category 8. In contrast, Category 3: Fuel- and Energy-Related Activities decreased from 22 131 tCO₂e to 12 123 tCO₂e, consistent with lower Scope 2 emissions. Employee commuting also decreased from 4 921 tCO₂e to 3 056 tCO₂e, and upstream transportation and distribution decreased from 4 770 tCO₂e to 2 372 tCO₂e. Business travel increased slightly to 2 591 tCO₂e. Overall, the FY26 Scope 3 emissions provides a more complete view of Cassava's value-chain emissions and provides a stronger basis for supplier engagement, procurement-related emissions management, PoP energy management and future target tracking. Figure 3 below shows the emissions per division in Cassava, followed by a section that presents a breakdown of emissions by division, providing a more detailed view of the contributors to Cassava's total GHG inventory.

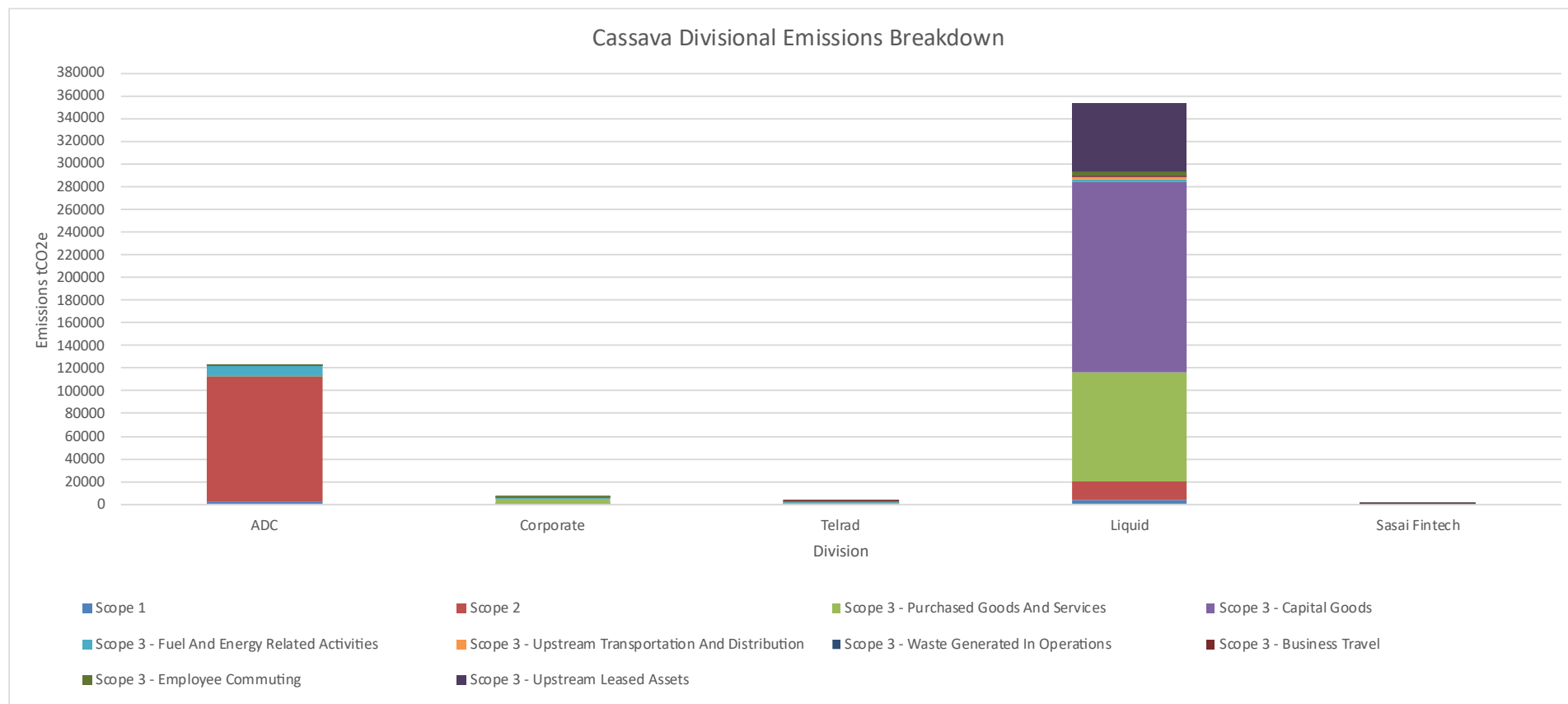


Figure 3: GHG emissions for Cassava per division

4.1.3 Results by Division

In this section, a breakdown of the emissions for each division within the Cassava Group for FY26 is provided. This detailed analysis provides insights into the specific contributions of each division to the overall Group GHG inventory, helping to identify primary areas for emission reduction potential.

4.1.3.1.1 Corporate division

Cassava Technologies' Corporate division reported total GHG emissions of 6 661.82 tCO₂e in FY26 on a location-based basis and 6 768.62 tCO₂e on a market-based basis. While smaller than the infrastructure-intensive Liquid and ADC divisions, Corporate emissions increased materially compared with FY25. This increase was driven mainly by Scope 3 emissions, particularly Purchased Goods and Services and Capital Goods, which were affected by the FY26 spend-based accounting approach and the broader inclusion of procurement items. The Corporate inventory therefore reflects both the operational footprint of administrative and support functions and the improved completeness of procurement-related emissions reporting across several regional offices, including Mauritius, the United Kingdom and the United Arab Emirates.

Table 10: Corporate Division Total FY26 Emissions Breakdown

Scope	Description	Corporate Mauritius tCO ₂ e	Corporate UK tCO ₂ e	Corporate UAE tCO ₂ e	Total Corporate FY26 Emissions tCO ₂ e
SCOPE 1	Mobile Combustion of Petrol	0.42	-	-	0.42
	Fugitive Emissions – Refrigerants	1.11	-	1.21	2.32
Total SCOPE 1		1.53	-	1.21	2.74
SCOPE 2	Purchased Electricity (location based)	26.72	77.54	53.18	157.48
	Purchased Electricity (market based)	26.72	184.35	53.18	264.24
Total Location-Based SCOPE 2		26.72	77.54	53.18	157.48
Total Market-Based SCOPE 2		26.72	184.35	53.18	264.24
SCOPE 3	Category 1: Purchased Goods and Services	3 797.85	683.14	5.44	4 486.43
	Category 2: Capital Goods	840.03	10.97	-	851.01
	Category 3: Fuel- and Energy-related Activities	2.32	29.96	10.14	42.43
	Category 4: Upstream Transport and Distribution	0.01	0.09	-	0.09
	Category 5: Waste Generated in Operations	45.48	0.35	7.76	53.60
	Category 6: Business Travel	41.27	885.58	-	926.85

	Category 7: Employee Commuting	57.33	74.11	9.79	141.23
SCOPE 3 Sub-Total		4 784.30	1 684.20	33.14	6 501.64
Total Emissions (Location-Based)		4 812.54	1 761.74	87.52	6 661.81
Total Emissions (Market-Based)		4 812.54	1 868.55	87.52	6 768.62

Scope 1 emissions for the Corporate division were limited to 2.74 tCO₂e in FY26, arising from minor mobile combustion and fugitive refrigerant emissions. Location-based Scope 2 emissions totalled 157.44 tCO₂e and market-based Scope 2 emissions totalled 264.24 tCO₂e, both associated with purchased electricity used in corporate office facilities. The Corporate division's emissions were therefore dominated by Scope 3, which totalled 6 501.64 tCO₂e. Within Scope 3, Purchased Goods and Services and Business Travel were the largest contributors with 4 486.43 tCO₂e and 926.85 tCO₂e respectively, followed by Capital Goods (851.01 tCO₂e) and Employee Commuting (141.24 tCO₂e). Compared with FY25, the increase in procurement-related categories is primarily linked to the new spend-based accounting system and the wider range of items included in FY26. This provides a more complete view of the division's value-chain emissions and highlights the importance of procurement data quality and supplier engagement for future reductions.

4.1.3.1.2 *Liquid Intelligent Technologies*

The Liquid division reported total emissions of 353 425.85 tCO₂e for FY26 on a location-based basis and 353 426 tCO₂e on a market-based basis, making it the largest contributor to Cassava's overall inventory in the current reporting year. This represents a substantial increase compared with FY25 and is primarily driven by Scope 3 emissions, especially Category 1: Purchased Goods and Services and Category 2: Capital Goods. The increase in these categories should be interpreted in the context of the FY26 spend-based accounting methodology and the broader coverage of purchased and capital items. Liquid's operational footprint also remains significant because of its network infrastructure, PoP sites, field operations and regional activities across South Africa and the Rest of Africa. Compared with the FY25 discussion, where Liquid's emissions were driven mainly by upstream leased assets, transportation, commuting and operational energy use, the FY26 profile is now dominated by procurement-related emissions because of the change in accounting approach and expanded data coverage.

Table 11: Liquid division FY26 Emissions Breakdown

Scope	Description	Liquid South Africa Emissions tCO ₂ e	Liquid Rest of Africa Emissions tCO ₂ e	Liquid Total Emissions tCO ₂ e
SCOPE 1	Stationary Combustion of Diesel	392.73	253.04	645.77
	Mobile Combustion of Diesel	331.04	1 550.32	1 881.36
	Mobile Combustion of Petrol	573.03	522.20	1 095.23
	Fugitive Emissions – Refrigerants	107.99	281.20	389.19
Total SCOPE 1		1 404.79	2 606.76	4 011.55
SCOPE 2	Purchased Grid Electricity (location based)	13 323.54	2 259.20	15 582.74

	Purchased Grid Electricity (market based)	13 323.54	2 259.20	15 582.74
Total Location-Based SCOPE 2		13 323.54	2 259.20	15 582.74
Total Market-Based SCOPE 2		13 323.54	2 259.35	15 582.89
SCOPE 3	Category 1: Purchased Goods and Services	5 297.98	91 021.29	96 319.28
	Category 2: Capital Goods	237.05	167 453.56	167 690.91
	Category 3: Fuel- and Energy-related Activities	1 018.46	1 795.95	2 814.41
	Category 4: Upstream Transportation & Distribution	428.45	1 919.33	2 347.78
	Category 5: Waste Generated in Operations	42.58	45.88	88.47
	Category 6: Business Travel	1 026.85	492.53	1 519.37
	Category 7: Employee Commuting	1 122.89	1 568.75	2 691.64
	Category 8: Upstream Leased Assets	28 521.25	31 838.45	60 359.71
SCOPE 3 Sub-Total		37 695.52	296 136.04	333 831.56
Total Emissions (Location-Based)		52 423.86	301 001.99	353 425.85
Total Emissions (Market-Based)		52 423.86	301 002.14	353 426.00

Scope 1 emissions for Liquid amounted to 4 011.55 tCO₂e in FY26, with direct emissions arising from stationary diesel combustion, mobile diesel and petrol combustion, and refrigerant leakage. Mobile combustion remained a material contributor because of Liquid's field operations, maintenance activities and vehicle fleet requirements across its regions, but mobile diesel and petrol emissions decreased compared with FY25. This reduction aligns with Liquid's initiative to reduce its vehicle fleet and its procurement policies for new vehicles, which require emissions impacts to be considered before purchase. Scope 2 emissions totalled 15 582.74 tCO₂e for location-based and 15 582.89 tCO₂e for market-based, reflecting purchased electricity consumed in operational facilities, offices and network-supporting infrastructure which decreased compared with FY25.

Scope 3 emissions composed the majority of Liquid's FY26 inventory, totalling 333 831.56 tCO₂e. The largest contributors were Category 2: Capital Goods (167 690.91 tCO₂e) and Category 1: Purchased Goods and Services (96 319.28 tCO₂e), which increased significantly compared with FY25 as a result of the new spend-based emissions accounting system and expanded inclusion of procurement and capital asset data. Category 8: Upstream Leased Assets also remained material with 60 359.71 tCO₂e, reflecting diesel and electricity use associated with PoP sites and other leased operational assets. In FY25, Category 8 was already the largest Scope 3 source for Liquid because leased PoP sites were reported in this category. In FY26, however, all PoP emissions are reported under Category 8, including emissions previously associated with owned PoPs. Fuel- and energy-related activities, upstream transportation and distribution, employee commuting, business travel and waste generated in operations also contributed to Liquid's Scope 3 profile, but at a smaller scale than the procurement-related categories.

Generally, Liquid's FY26 emissions profile reflects both its operational scale and the improved completeness of its value-chain emissions reporting. The division's results highlight the importance of supplier engagement, procurement data quality, and capital asset emissions

management, alongside continued operational initiatives such as expanding renewable electricity generation, improving PoP site efficiency, optimising fleet use and reducing fuel demand where feasible. Liquid's ongoing fleet reduction programme and vehicle procurement policies are important controls for managing mobile combustion emissions, while the revised reporting of all PoP emissions under Category 8 provides a clearer basis for tracking PoP energy performance in future inventories.

4.1.3.1.3 Africa Data Centres

ADC reported total GHG emissions of 122 560.24 tCO₂e for FY26 on a location-based and market-based basis, a decrease from FY25. ADC remained a major contributor to Cassava Technologies' overall inventory, although its relative contribution decreased because of the substantial increase in Liquid's Scope 3 procurement-related emissions. ADC's inventory continues to be driven primarily by electricity consumption at its data centre facilities, reflecting the energy-intensive nature of cooling, power continuity, IT infrastructure and secure operating environments.

Table 12: ADC Division Total FY26 Emissions Breakdown

Scope	Description	ADC Kenya Emissions tCO ₂ e	ADC Nigeria Emissions tCO ₂ e	ADC South Africa Emissions tCO ₂ e	ADC Total Emissions tCO ₂ e
SCOPE 1	Stationary Combustion of Diesel	232.95	93.63	1 841.97	2 168.54
	Fugitive Emissions – Refrigerants	106.54	30.89	18.39	155.82
Total SCOPE 1		339.49	124.52	1 860.36	2 324.37
SCOPE 2	Purchased Grid Electricity (location based)	1 370.48	775.19	108 224.60	110 370.27
	Purchased Grid Electricity (market based)	1 370.48	775.19	108 224.60	110 370.27
Total Location-Based SCOPE 2		1 370.48	775.19	108 224.60	110 370.27
Total Market-Based SCOPE 2		1 370.48	775.19	108 224.60	110 370.27
SCOPE 3	Category 1: Purchased Goods and Services	58.74	7.68	464.93	531.35
	Category 3: Fuel- and Energy-related Activities	1 041.19	132.26	7 888.93	9 062.38
	Category 5: Waste Generated in Operations	1.81	1.33	13.27	16.42
	Category 6: Business Travel	29.06	-	43.50	72.56
	Category 7: Employee Commuting	40.25	15.75	126.89	182.90
SCOPE 3 Sub-Total		1 171.06	157.02	8 537.53	9 865.60
Total Emissions (Location-Based)		2 881.02	1 056.73	118 622.48	122 560.24
Total Emissions (Market-Based)		2 881.02	1 056.73	118 622.48	122 560.24

Scope 1 emissions for ADC amounted to 2 324.37 tCO₂e in FY26, mainly from stationary diesel combustion for backup electricity and refrigerant leakage from cooling systems. This increase is attributed to power system failures that caused power disruptions and required running the backup generators more frequently. Scope 2 emissions were the largest

component of ADC's footprint at 110 370.27 tCO₂e, confirming purchased electricity as the most material emissions source for the division. Scope 3 emissions totalled 9 865.60 tCO₂e, led by fuel- and energy-related activities (9 062.38 tCO₂e) associated with ADC's electricity use. Smaller contributions were recorded from purchased goods and services, waste, business travel and employee commuting. The FY26 results reinforce that ADC's most significant reduction opportunities remain linked to renewable electricity procurement, data centre energy efficiency and ongoing management of refrigerants and backup diesel use.

4.1.3.1.4 *Sasai Fintech*

For FY26, the total emissions from Sasai Fintech amounted to 363.03 tCO₂e. The results are presented as a single division because the two share most of their office infrastructure and operational support systems, and emissions could not be disaggregated with reasonable accuracy. Although Sasai remains a small contributor to Cassava's total inventory, the FY26 results show a higher total than FY25, mainly because of increased reported Scope 1 refrigerant emissions and improved capture of selected Scope 3 activities.

Table 13: SasaiFintech Division Total FY26 Emissions Breakdown

Scope	Description	Total SasaiFintech Emissions tCO ₂ e
SCOPE 1	Fugitive Emissions – Refrigerants	270.25
Total SCOPE 1		270.25
SCOPE 2	Purchased Grid Electricity (location based)	32.63
	Purchased Grid Electricity (market based)	32.63
Total Location-Based SCOPE 2		32.63
Total Market-Based SCOPE 2		32.63
SCOPE 3	Category 1: Purchased Goods and Services	3.15
	Category 2: Capital Goods	8.46
	Category 3: Fuel- and Energy-related Activities	2.50
	Category 4: Upstream Transportation and Distribution	0.004
	Category 5: Waste Generated in Operations	0.26
	Category 6: Business Travel	5.13
	Category 7: Employee Commuting	40.65
SCOPE 3 Sub-Total		60.14
Total Emissions (Location-Based)		363.03
Total Emissions (Market-Based)		363.03

Scope 1 emissions for SasaiFintech totalled 270.25 tCO₂e and were mainly attributable to fugitive emissions from refrigerants. Scope 2 emissions were comparatively low at 32.63 tCO₂e for both location- and market-based emissions, reflecting purchased electricity use in shared offices and support facilities. Scope 3 emissions totalled 60.14 tCO₂e, with employee commuting (40.65 tCO₂e), capital goods (8.46 tCO₂e), business travel (5.13 tCO₂e) and purchased goods and services (3.15 tCO₂e) making smaller contributions. The division's overall emissions profile remains small relative to the Group, but opportunities remain to

improve refrigerant management, reduce grid electricity use, maintain lower-carbon travel practices and encourage low-emission commuting options.

4.1.3.1.5 Telrad

For FY26, Telrad reported total emissions of 2 129.69 tCO₂e on a location-based basis and 2 362.02 tCO₂e on a market-based basis. Telrad was excluded from the FY25 GHG inventory due to data availability limitations, but the division provided data for FY26 and is therefore included in Cassava's organisational GHG inventory this year. As this is the first year in which Telrad is included, there is no direct comparable FY25 divisional inventory.

Table 14: Telrad Division Total FY26 Emissions Breakdown

Scope	Description	Telrad Argentina Emissions tCO ₂ e	Telrad Chile Emissions tCO ₂ e	Telrad Colombia Emissions tCO ₂ e	Telrad Israel Emissions tCO ₂ e	Telrad Paraguay Emissions tCO ₂ e	Telrad Peru Emissions tCO ₂ e	Total Telrad Emissions tCO ₂ e
SCOPE 1	Stationary Combustion	-	13.31	1.11	-	2.47	-	16.89
	Fugitive Emissions – Refrigerants	-	1.68	0.25	-	0.56	4.95	7.44
Total SCOPE 1		-	14.99	1.36	-	3.03	4.95	24.33
SCOPE 2	Purchased Grid Electricity (location based)	-	27.30	2.91	159.47	-	9.20	198.89
	Purchased Grid Electricity (market based)	-	27.30	2.91	379.12	-	21.88	431.22
Total Location-Based SCOPE 2		-	27.30	2.91	159.47	-	9.20	198.89
Total Location-Based SCOPE 2		-	27.30	2.91	379.12	-	21.88	431.22
SCOPE 3	Category 1: Purchased Goods and Services	169.19	69.50	0.58	0.01	172.75	1 193.61	1 605.64
	Category 2: Capital Goods	-	-	-	-	-	3.60	3.60
	Category 3: Fuel- and Energy-related Activities	-	9.85	1.19	61.62	124.40	3.56	200.83
	Category 4: Upstream Transportation and Distribution	-	1.70	-	-	-	22.50	24.20
	Category 5: Waste Generated in Operations	-	0.08	-	-	-	5.01	5.08

	Category 6: Business Travel	-	39.03	-	-	-	28.10	67.13
SCOPE 3 Sub-Total		169.19	120.14	1.77	61.64	297.36	1 256.37	1 906.48
Total Emissions (location based)		169.19	162.43	6.04	221.11	300.38	1 270.53	2 129.69
Total Emissions (market based)		169.19	162.43	6.04	440.76	300.38	1 283.21	2 362.02

Scope 3 emissions represented the majority of the Telrad inventory at 1 906.48 tCO₂e, driven mainly by Purchased Goods and Services with 1 605.64 tCO₂e, with smaller contributions from fuel- and energy-related activities, business travel, upstream transportation and waste activities emitting 200.83 tCO₂e, 67.13 tCO₂e, 24.20 tCO₂e, and 5.08 tCO₂e respectively. Scope 2 emissions from purchased electricity were lower than Scope 3 emissions, with the location-based emissions equating to 198.89 tCO₂e and market-based emissions of 431.22 tCO₂e. Scope 1 emissions (24.33 tCO₂e) were comparatively small compared to Scope 2 and 3, and related to stationary combustion and refrigerant leakages. The inclusion of Telrad improves the completeness of Cassava's FY26 organisational profile and will be maintained in future reporting cycles to support consistent year-on-year comparisons.

5. Conclusion

The FY26 GHG inventory for Cassava Technologies presents a more complete and detailed view of the Group's GHG inventory than previous reporting cycles. Total reported emissions increased materially compared with FY25, primarily due to improved Scope 3 coverage, the implementation of a new emissions accounting system for procurement-related categories, and the inclusion of Telrad in the organisational boundary for the first time. The FY26 inventory therefore reflects both operational emissions and a step-change in data completeness, particularly for Purchased Goods and Services, Capital Goods, and PoP-related emissions now consistently accounted for under Category 8: Upstream Leased Assets.

5.1 Summary of the Group GHG inventory

Cassava Technologies' FY26 emissions increased to 485 141 tCO₂e on a location-based basis and 485 488 tCO₂e on a market-based basis, compared with 235 654 tCO₂e in FY25. The increase was driven mainly by Scope 3 emissions, which rose to 352 165 tCO₂e and accounted for the largest share of the Group's footprint. Scope 1 emissions remained broadly stable at 6 633 tCO₂e, while location-based Scope 2 emissions decreased to 126 342 tCO₂e. The FY26 increase should be interpreted in the context of methodological and boundary changes: Category 1: Purchased Goods and Services and Category 2: Capital Goods were calculated using spend-based emission factors through Cassava's new emissions accounting system, enabling the inclusion of more procurement items than in FY25 and all PoP-related emissions were reported under Category 8, whereas FY25 split owned PoPs between Scope 1 and Scope 2 and leased PoPs under Category 8. Table 14 below shows the total Scope 1, Scope 2 and Scope 3 emissions for each division as well as the Cassava Group total. For a detailed breakdown of emissions per category, refer to Table 8 in section 4.1.1.

Table 15: Summary of Cassava's FY26 GHG Inventory

Scope	Corporate tCO ₂ e	Liquid tCO ₂ e	ADC tCO ₂ e	SasaiFintech tCO ₂ e	Telrad tCO ₂ e	Total FY26 Emissions tCO ₂ e
Scope 1	3	4 012	2 324	270	24	6 633
Scope 2 (location based)	157	15 583	110 370	33	199	126 342
Scope 2 (market based)	264	15 583	110 370	33	431	126 681
Scope 3	6 502	333 832	9 866	60	1 906	352 165
Total Emissions (location based)	6 662	353 426	122 560	363	2 130	485 141
Total Emissions (market based)	6 769	353 426	122 560	363	2 362	485 480

Liquid was the largest contributor to Cassava's FY26 GHG inventory, with total emissions of 353 426 tCO₂e. This represents a significant shift from FY25, where ADC was the largest contributor. Liquid's FY26 inventory was driven primarily by Scope 3 emissions, especially Capital Goods and Purchased Goods and Services, reflecting the new spend-based accounting approach and improved coverage of procurement and capital asset data. Category 8: Upstream Leased Assets also remained material because all PoP-related emissions are now accounted for in this category.

ADC remained a major contributor to the Group's emissions, with total FY26 emissions of 122 560 tCO₂e. However, ADC's total inventory decreased compared with FY25, mainly due to lower reported Scope 2 electricity emissions. Purchased electricity remained ADC's most significant emissions source, accounting for 110 370 tCO₂e, reinforcing that renewable electricity procurement, data centre energy efficiency, cooling optimisation and backup diesel management remain priority reduction opportunities for the division.

The Corporate division reported total FY26 emissions of 6 769 tCO₂e on a market-based basis and 6 662 tCO₂e on a location-based basis. Corporate emissions were dominated by Scope 3 sources, particularly Purchased Goods and Services, Capital Goods, Business Travel and Employee Commuting. The increase compared with FY25 is mainly linked to improved coverage of procurement-related emissions under the new accounting system. Continued focus on travel management, low-carbon commuting options, procurement data quality and supplier engagement will support future reduction planning for the Corporate division.

Sasai remained a small contributor to the Group GHG inventory, with total FY26 emissions of 363 tCO₂e. The division's emissions were mainly associated with refrigerant leakage, purchased electricity and selected Scope 3 activities such as employee commuting, business travel and minor procurement-related emissions. While the division's absolute contribution is low, opportunities remain to improve refrigerant management, reduce grid electricity use, maintain lower-carbon travel practices and encourage low-emission commuting options.

Telrad reported total emissions of 2 362 tCO₂e market-based emissions and 2 130 tCO₂e location-based emissions, with Scope 3 emissions representing the largest share, followed by Scope 2 purchased electricity and smaller Scope 1 emissions. Its inclusion improves the completeness of Cassava's organisational boundary and should be maintained in future reporting cycles to enable consistent year-on-year comparisons.

Overall, the FY26 inventory provides a stronger basis for Cassava's emissions management, target tracking and SBTi-aligned reduction planning. The results show that Scope 3 emissions, particularly procurement-related categories and PoP-related energy use, are now the dominant drivers of the Group inventory. At the same time, electricity consumption at ADC and Liquid remains a major reduction opportunity, and Liquid's ongoing fleet reduction programme and emissions-informed vehicle procurement policies provide a practical pathway for managing mobile combustion emissions. The FY26 inventory should therefore be used to prioritise supplier engagement, improve activity-based data collection, strengthen PoP energy monitoring, expand renewable electricity procurement and refine division-specific reduction plans.

5.2 Recommendations

Cassava Technologies' FY26 GHG inventory reflects improvements in data quality, structural consistency and reporting completeness, while also introducing important methodological changes that affect year-on-year comparability. The increase in total reported emissions is largely attributable to expanded Scope 3 data coverage, the spend-based calculation of Purchased Goods and Services and Capital Goods, and the consistent reporting of all PoP-related emissions under Category 8. With FY25 confirmed as Cassava's base year for its SBTi commitments, FY26 provides an important reference point for refining emissions management processes, strengthening procurement and supplier engagement, and prioritising reduction actions in the most material areas. This section outlines key recommendations to support Cassava's continued progress in two key areas: improving GHG data collection and quality and advancing emissions reduction across its operations.

5.2.1 Enhancing GHG Inventory Data Quality and Coverage

To build on the progress achieved in FY26, the following measures are recommended to further improve the quality, consistency, and completeness of Cassava's GHG inventory:

- **Consolidate and standardise reporting processes across divisions:** Continue deploying consistent reporting templates and enforce mandatory reporting fields (e.g., physical units, data sources, timeframes) across all divisions and regions. Ongoing engagement with each division is important to identify and include all relevant activities in the reporting process. This engagement will also support the development of a more comprehensive and structured data collection template that accommodates division-specific needs while maintaining consistency. Strengthening the reporting framework in this way will improve data accuracy, eliminate inconsistencies, and further enable meaningful year-on-year comparisons.
- **Implement a centralized data management system:** Recommend investing in a cloud-based platform accessible to all operations and subsidiaries for real-time data capturing, reporting, and monitoring. This will reduce spreadsheet-related errors,

prevent data manipulation, and enhance the reliability, accuracy, availability, and efficiency of carbon reporting.

- **Expand automation and real-time monitoring:** Increase the use of automated tools such as utility APIs, IoT sensors, and fleet tracking systems to capture energy, fuel, and activity data at the source. This will reduce manual reporting errors and enable more frequent and accurate data collection.
- **Align GHG reporting with operational systems:** Integrate environmental data streams with financial, procurement, courier/logistics, and HR systems. This will improve accuracy, data availability, traceability, reduce duplication, and possibly uncover emissions activities in areas such as travel bookings, supplier contracts, and leased assets.
- **Reinforce data governance and internal review cycles:** Initialising monthly data collection and quarterly internal review processes. This will support early identification of anomalies, data gaps, and changes in emission trends, allowing timely adjustments to mitigation efforts.
- **Provide division-level training and support:** Conduct regular capacity-building workshops tailored to each division's emissions profile. Given the varying emission sources and operational contexts, focused training will guide local teams to improve data quality and evolve to include more activities.
- **Verify and audit emission data where material:** Adopt third-party or internal verification protocols for divisions or emission sources that constitute a material portion of the Group inventory. Where verification is not feasible, apply internal benchmarking against prior years and similar operations.
- **Prioritise physical activity data over financial proxies:** Ensure emission estimates are based on physical units (e.g., litres of fuel, kWh of electricity, kg of waste), especially in countries with volatile exchange rates and rapid inflation. This increases the reliability and repeatability of calculations.
- **Develop a GHG Emissions KPI's at Division Level:** Establish a division-level GHG KPI system linked to monthly or quarterly reporting and tracking intensity metrics like emissions per FTE, per revenue, etc. This supports early detection of abnormal trends and helps prioritise interventions.
- **Establish GHG Emissions KPI's and targets at Management Level:** Define and approve key performance indicators and reduction targets for relevant Heads of Department and senior managers responsible for measuring, reporting, and reducing the Group's overall GHG inventory.

5.2.2 Advancing Emission Reductions Across Cassava Divisions

With FY25 selected as the official base year for Cassava's target setting, and with the FY26 inventory providing a more complete view of Scope 3 emissions and operational hotspots, the next step is to plan and implement emission reduction initiatives at a division level. The following focus areas are recommended:

Scope 1 Emissions:

- **Stationary Combustion of Diesel:** Where backup power systems like diesel generators are still required, invest in low-emission or zero-emission alternatives in such applications, such as biofuel blends or solar-battery hybrid systems. Where

generators remain necessary, ensure regular maintenance, efficiency upgrades, and accurate reporting of fuel usage.

- **Fleet management:** Continue to enforce procurement policies to prioritise fuel-efficient or electric vehicles when replacing fleet assets, and optimise fleet utilisation through route planning, usage tracking, and maintenance protocols. Consider piloting electric vehicle fleets where renewable energy charging infrastructure is available, especially at operations where these options already exist.

Scope 2 Emissions:

- **Accelerate renewable electricity procurement:** Expand solar capacity of current installations, particularly in South Africa where grid electricity emissions are high, or invest in developing new renewable installations especially at operations that are energy intensive. Where on-site options are limited, explore Renewable Energy Certificates (RECs) or Power Purchase Agreements (PPAs).
- **Energy efficiency in facilities:** Implement energy audits to identify cost-effective efficiency upgrades (e.g., LED lighting, HVAC optimisation, thermal insulation) at energy intensive facilities such as data centres and offices.

Scope 3 Emissions:

- **Optimise PoP site energy use:** Given the significant emissions from leased and owned PoP sites, explore energy efficiency retrofits, remote monitoring, and solar or battery-based backup systems where technically feasible. Also improving the monitoring of utilities at these sites could potentially decrease these emissions or highlight areas for possible improvements.
- **Strengthen PoP emissions monitoring under Category 8:** Since all PoP-related emissions are now reported under Category 8, establish a consistent PoP-level monitoring framework for electricity use, diesel use, renewable generation and operational status. This will improve comparability between years and support targeted efficiency and renewable energy interventions at high-emission sites.
- **Promote low-carbon commuting options:** Develop regional commuting reduction strategies, including carpooling programmes, subsidies for public transport, and continue to support and encourage remote or hybrid work arrangements for employees where feasible, to reduce emissions from employee commuting. Incentives can also be considered for employees that use low-carbon options to commute, such as better parking spaces for carpooling employees, drop-off and collection services for employees using public transport, etc.
- **Implement sustainable travel policies:** Prioritise grouping of required business travel engagements where possible, limit short-haul flights, and establish internal thresholds for business travel emissions per team and if travel is required investigate the option of selecting flights that use sustainable aviation fuel (specifically in countries that have already implemented these options). Continue leveraging virtual engagement tools to reduce travel demand.
- **Apply Internal Carbon Pricing for Business Travel:** Introduce an internal carbon price, which can be informed by systems like each country's carbon tax rates, to travel budgets that are charged per business trip's emissions. The collected funds can finance internal reduction and mitigation projects.

- **Engage suppliers on emissions performance:** For upstream goods and services, develop supplier screening criteria that favour low-emission alternatives. Begin engaging with key suppliers to improve their carbon data disclosures and reporting templates to improve data accuracy and highlight possible reduction areas. Also start including “return” policies with suppliers where products and service infrastructure can be returned to suppliers for responsible disposal or reuse.
- **Embed emissions criteria into procurement decisions:** Expand procurement policies to include emissions considerations for major capital goods and purchased goods and services, similar to the vehicle procurement approach already being implemented by Liquid. This should include preferred low-emission options, supplier emissions disclosure requirements and lifecycle considerations for material purchases.
- **Waste reduction:** Conduct regular waste audits to identify and address key sources of waste and implement recycling programs and initiatives to reduce waste sent to landfills.
- **Purchased goods and services and capital goods:** Perform life cycle analyses of major purchased goods and capital goods to identify and choose lower-emission alternatives. Implement circular economy practices, such as refurbishing and reusing equipment, to extend the life cycle of capital goods and reduce emissions.

Appendix 1: Results as per ISO 14064-1:2018

This section presents the total quantified GHG emissions for Cassava Technologies for the FY26 reporting period in accordance with the ISO 14064-1:2018 standard. The quantification follows the categorisation of emissions into direct and indirect sources, as defined by the standard, and reflects the emissions associated with operations under Cassava's organisational boundary based on operational control.

Table 16: Summary of FY26 results according to ISO 14064-1:2018

Emission Category	Total Corporate Emissions tCO ₂ e	Total Liquid Emissions tCO ₂ e	Total ADC Emissions tCO ₂ e	Total SasaiFintech Emissions tCO ₂ e	Total Telrad Emissions tCO ₂ e	Total FY26 Emissions tCO ₂ e
Category 1: Direct GHG emissions and removals	3	4 012	2 324	270	24	6 633
Category 2: Indirect GHG emissions from imported energy	200	18 397	119 433	35	400	138 465
Category 3: Indirect GHG emissions from transportation	1 068	6 559	255	46	91	8 020
Category 4: Indirect emissions from products used by the organisation	5 337	264 010	531	13	1 609	271 500
Category 5: Indirect GHG emissions associated with the use of products from the organization	-	-	-	-	-	-
Category 6: Indirect GHG emissions from other sources	54	60 448	16	0.3	5	60 524
Total emissions	6 662	353 426	122 560	363	2 130	485 141

Category 1: Direct GHG emissions and removals totalled 6 633 tCO₂e in FY26, compared with 8 154 tCO₂e in FY25. This indicates that Cassava's direct emissions remained stable year-on-year. The Liquid division remained the largest contributor to direct emissions, reporting 4 012 tCO₂e from stationary diesel combustion, mobile combustion and refrigerant emissions, although mobile fuel-related emissions decreased compared with FY25 in line with fleet reduction efforts and the implementation of emissions-informed vehicle procurement policies. ADC reported

2 324 tCO₂e, mainly from diesel generator use and refrigerant leakage associated with data centre operations. Corporate, SasaiFintech and Telrad contributed smaller amounts of 3 tCO₂e, 270 tCO₂e and 24 tCO₂e respectively.

Category 2: Indirect GHG emissions from imported energy amounted to 138 465 tCO₂e in FY26, decreasing from 167 573 tCO₂e in FY25. This category remains one of the most material components of Cassava's ISO 14064-1:2018 inventory and is mainly associated with purchased electricity and upstream energy-related emissions. ADC remained the dominant contributor, with 119 433 tCO₂e, reflecting the electricity-intensive nature of data centre operations, although this decreased compared with FY25 due to lower reported purchased electricity emissions and the expansion of renewable energy generation. Liquid contributed 18 397 tCO₂e, while Corporate and SasaiFintech contributed 200 tCO₂e and 35 tCO₂e respectively. Telrad contributed 400 tCO₂e in its first year of inclusion. The decrease from FY25 is consistent with the Scope 2 reduction discussed in the results section, while purchased electricity remains a priority reduction area for both ADC and Liquid.

Category 3: Indirect GHG emissions from transportation totalled 8 020 tCO₂e in FY26, decreasing from 12 236 tCO₂e in FY25. This category includes business travel, employee commuting, mobile fuel-related upstream emissions and transport and distribution activities. Liquid remained the largest contributor at 6 559 tCO₂e, highlighting its widely dispersed operations, activities and employee commuting requirements; however, the decrease compared with FY25 aligns with reduced mobile combustion and lower employee commuting and upstream transportation emissions. Corporate reported 1 068 tCO₂e, mainly associated with business travel and employee commuting. ADC contributed 255 tCO₂e and SasaiFintech contributed 46 tCO₂e, while Telrad contributed 91 tCO₂e. The FY26 decrease indicates improved performance in transport-related activities, although business travel increased slightly under the GHG Protocol results and should continue to be managed through travel optimisation and virtual engagement practices.

Category 4: Indirect emissions from products used by the organisation increased substantially to 271 500 tCO₂e in FY26, compared with 3 926 tCO₂e in FY25. This category captures emissions from purchased goods and services and capital goods. Liquid accounted for the majority of these emissions, reporting 264 010 tCO₂e, mainly due to operational consumables, ICT equipment, network infrastructure and capital assets. Corporate contributed 5 337 tCO₂e, ADC contributed 531 tCO₂e, SasaiFintech contributed 13 tCO₂e and Telrad contributed 1 609 tCO₂e. The increase should not only be interpreted as a like-for-like operational increase, it also largely reflects the FY26 methodological change to spend-based emission factors and the broader inclusion of procurement and capital asset data.

Category 6: Indirect GHG emissions from other sources totalled 60 524 tCO₂e in FY26, increasing from 43 755 tCO₂e in FY25. Liquid was the dominant contributor, reporting 60 448 tCO₂e, primarily associated with PoP-related emissions now reported under Category 8: Upstream Leased Assets in the GHG Protocol results. This change in reporting treatment means that all PoP-related emissions are now consolidated in the indirect emissions category rather than being split between Scope 1, Scope 2 and leased assets as in FY25. Corporate reported 54 tCO₂e, ADC reported 16 tCO₂e, SasaiFintech reported 0.3 tCO₂e and Telrad reported 5 tCO₂e. The increase compared with FY25 is therefore linked both to operational emissions at PoP sites and to improved consistency in the classification of these emissions. This category remains important for future reduction

planning, particularly through PoP-level energy monitoring, diesel reduction, efficiency improvements and renewable or battery-based backup solutions.

Overall, Cassava Technologies' total GHG emissions under the ISO 14064-1:2018 presentation amounted to 485 141 tCO₂e in FY26, compared with approximately 235 654 tCO₂e in FY25. Liquid was the largest contributor in FY26, followed by ADC, Corporate, Telrad and SasaiFintech. This represents a shift from FY25, when ADC was the largest contributor. The change is mainly attributable to improved Scope 3 coverage, the use of spend-based emission factors for purchased goods and services and capital goods and the inclusion of Telrad in the organisational boundary. The FY26 ISO presentation therefore provides a more complete and standardised view of Cassava's emissions profile and should be used alongside the GHG Protocol results to guide supplier engagement, procurement-related emissions management, renewable electricity planning and PoP energy performance improvements.

Appendix 2: Relevance Assessment

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
Purchase of goods and services – Purchase of Water	No- these emissions do not form more than 1% of the overall indirect emissions.	No – Cassava has no level of influence on the purchase of water as it is supplied by a municipality	Yes- There is a high level of risk if water shortages occur for Cassavas workforce. This risk is higher in countries such as South Africa who experience water shortages.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No - water is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector	No - sector guidance does not have a recommendation for this emission source.	Yes – Campaigns to use less water and to reduce water waste can be implemented for Cassava's employees through employee engagement.	This emission source should be included in the inventory because of the risk to Cassava being without water poses, and employee engagement.
Purchase of goods and services – Purchase of Office Equipment (paper, furniture, air conditioner, camera)	No- these emissions do not form more than 1% of the overall indirect emissions.	Yes - _ Cassava can influence suppliers as there are some possibilities for switching to other suppliers or office equipment with lower emissions.	Yes- climate change-related events such as flooding pose a risk of supply chain disruptions, which could impact Cassava's ability to secure the necessary goods for its operations, potentially affecting business continuity	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – Office equipment is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	No – employees are not accountable for procuring office equipment, as this responsibility lies within the formal purchasing process.	Office equipment should be included in the inventory because of the influence of Cassava, and risk.
Purchase of goods and services – Purchase of operational consumables	Yes- these emissions do form more than 1% of the overall indirect emissions.	Yes - _ Cassava can influence suppliers as there are some possibilities for switching to other suppliers	Yes- climate change-related events such as flooding pose a risk of supply chain disruptions, which could impact Cassava's ability to secure the	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – Operational consumables is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-	No - sector guidance does not have a recommendation for this emission source.	No – Employees are not responsible for procuring operational consumables, as this is managed through the formal procurement	Operational consumables should be included in the inventory because of the size, influence of Cassava and risk.

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
(batteries, cables, cement, fibre, tyres, wood poles, tools)		or operational consumables with lower emissions.	necessary goods for its operations, potentially affecting business continuity.		house by other companies in the ICT sector.		process, which includes supplier assessments and the use of preferred suppliers.	
Purchase of goods and services – Purchase of ICT equipment (network equipment, toners, printer, monitor, server)	Yes- these emissions do form more than 1% of the overall indirect emissions.	Yes - Cassava can influence suppliers as there are some possibilities for switching to other suppliers of ICT equipment with lower emissions.	Yes- risk of supply chain disruptions from climate change related events such as flooding, heat waves or other extreme weather events can disrupt Cassavas supply chain for the ICT equipment that can negatively impact Cassava's daily business activities.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – ICT equipment is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	Yes – ICT sector guidance ⁷ is applicable and recommends that ICT equipment and services are included and can influence their business services.	No – employees are not responsible for procuring ICT equipment, as this is managed through the formal procurement process, which includes supplier assessments and the use of preferred suppliers.	ICT equipment should be included in the inventory because of the size, influence of Cassava, risk and sector guidance.
Purchase of goods and services – Purchase of Solar equipment	No- these emissions do not form more than 1% of the overall indirect emissions.	Yes - Cassava can influence suppliers as there are some possibilities for switching to other suppliers	Yes- risk of electricity disruptions provided from solar equipment can result from climate change related events such as extreme storms,	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No –Solar equipment is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-	No - sector guidance does not have a recommendation for this emission source.	No – employees are not responsible for procurement of solar equipment.	Solar equipment should be included in the inventory because of the influence of Cassava and risk.

⁷ Available at: <https://ghgprotocol.org/sites/default/files/2023-03/GHGP-ICTSG%20-%20ALL%20Chapters.pdf>

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
		of solar equipment.	hail or other extreme weather events that can disrupt Cassavas electricity supply can negatively impact Cassava's daily business activities as well as their emission reduction goals.		house by other companies in the ICT sector.			
Purchase of capital goods – ICT equipment (laptops)	No- these emissions do not form more than 1% of the overall indirect emissions.	Yes - Cassava can influence suppliers as there are some possibilities for switching suppliers of ICT equipment with lower emissions.	Yes- risk of supply chain disruptions from climate change related events such as flooding, heat waves or other extreme weather events can disrupt Cassavas supply chain for the ICT equipment that can negatively impact Cassava's daily business activities.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No –ICT equipment is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	Yes – ICT sector guidance ⁸ is applicable and recommends that ICT equipment and services are included and can influence their business services.	No – general employees are not responsible for procuring solar equipment, as this is managed through the formal procurement process, which includes supplier assessments and the use of preferred suppliers.	ICT equipment should be included in the inventory because of the influence of Cassava, risk and sector guidance.
Purchase of capital goods – operational assets	Yes- these emissions do form more than 1% of the overall	Yes - Cassava can influence suppliers as there are some	Yes- climate change related events such as flooding, heat waves or other	No – Cassava's stakeholders do not specifically require the emission source	No –operational assets is not an outsourced activity previously performed in-	No - sector guidance does not have a recommendation for this	No – employees are not responsible for procuring operational assets	Operational assets should be included in the inventory because of the

⁸ Available at: <https://ghgprotocol.org/sites/default/files/2023-03/GHGP-ICTSG%20-%20ALL%20Chapters.pdf>

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
(vehicles, generator, inverter, solar power station, UPS)	indirect emissions.	possibilities for switching to other suppliers of operational assets with lower emissions.	extreme weather events can incapacitate Cassava's operational assets that can negatively impact Cassava's daily business activities.	to be included in their GHG inventory.	house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	emission source.	or capital goods, as these are managed by senior management through the formal procurement process, which includes supplier assessments and the use of preferred suppliers.	size, influence of Cassava and risk.
Fuel- & Energy-Related Activities of purchased electricity (grid electricity, diesel, Solar)	Yes- these emissions do form more than 1% of the overall indirect emissions.	No – Cassava has no level of influence on the purchase of electricity as it is supplied by a utility company.	Yes- risk of supply chain disruptions from climate change related events such as flooding and high wind speeds, can disrupt Cassava's supply chain for electricity supply that can negatively impact Cassava's business activities.	Yes – Cassava's stakeholders do require the emission source to be included in Cassava's GHG inventory.	No - Electricity is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	Yes - sector guidance does recommend for this emission source to be included.	Yes – Campaigns to use less electricity can be implemented for Cassava's employees through employee engagement.	Yes, it should be included based on size, risk, stakeholders, sector guidance and employee engagement.
Fuel- and Energy-related activities of stationary combustion (diesel, petrol)	No- these emissions do not form more than 1% of the overall indirect emissions.	No – Cassava has no direct level of influence.	Yes- risk of electricity disruptions from climate change related events such as flooding and high wind speeds, can disrupt Cassava's supply	Yes – Cassava's stakeholders do require the emission source to be included in Cassava's GHG inventory.	No – stationary combustion is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-	No - sector guidance does not have a recommendation for this emission source.	No – No, employees are not responsible for the procurement of fuel, as this is managed through the formal	Yes, it should be included based on risk and stakeholders.

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
			chain for electricity supply which increased the need for the use of generators. If a generator or fuel is not available, it can negatively impact Cassava's business activities.		house by other companies in the ICT sector.		procurement process	
Fuel- and Energy-related activities of mobile combustion (petrol, diesel)	No- these emissions do not form more than 1% of the overall indirect emissions.	Yes- Cassava has a moderate level of influence over this emission source, as fuel consumption by company vehicles and mobile equipment can be managed through operational decisions, such as optimising fleet management and implementing fuel-efficient practices.	Yes, mobile combustion is relevant to Cassava's GHG inventory. The risk associated with this emission source is moderate, as fluctuations in fuel prices, regulatory changes, or the adoption of more stringent emissions standards could affect operational costs and emissions management	Yes – Cassava's stakeholders do require the emission source to be included in Cassava's GHG inventory	No – mobile combustion is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	Yes – Campaigns to use less fuel in vehicles can be implemented for Cassava's employees through employee engagement.	Yes, it should be included based on influence, stakeholders, risk and employee engagement.

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
Upstream Transportation & Distribution	No- these emissions do not form more than 1% of the overall indirect emissions.	No – Cassava has no direct level of influence.	Yes- risk of supply chain disruptions from climate change related events such as flooding can disrupt Cassava's business activities.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – upstream transportation & distribution is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	No – employees are not responsible for transportation & distribution.	Yes, it should be included based on risk.
Waste generated in operation – Waste Sent to Landfill (waste treatment, composting waste, plastic waste, paper waste, food waste sent to landfill)	No- these emissions do not form more than 1% of the overall indirect emissions.	Yes – Cassava has a level of influence on the waste sent to landfill as they can limit the amount sent to landfill and increase recycling practices.	Yes- risk of supply chain disruptions from climate change related events such as flooding, can disrupt Cassava's supply chain for waste sent to landfill that can negatively impact Cassava's employee health.	Yes – Cassava's stakeholders require the emission source to be included in their GHG inventory.	No – waste sent to landfill is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	Yes – Campaigns to use reduce waste sent to landfill and to make use of recycling can be implemented for Cassava's employees through employee engagement.	Yes, it should be included based on Cassava's influence, stakeholders, risk and employee engagement.
Waste generated in operation – Other waste disposal (e-	No- these emissions do not form more than 1% of the overall	Yes – Cassava has a level of influence on the waste disposed as	Yes- risk of supply chain disruptions from climate change related events such as flooding, can	No – Cassava's stakeholders do not specifically require the emission source to be included in	No – waste disposal is not an outsourced activity previously performed in-house nor is it an	No - sector guidance does not have a recommendation for this	Yes – Campaigns to use reduce waste and to make use of recycling can be implemented for	Yes, it should be included based on Cassava's influence, risk

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
waste disposed, hazardous waste)	indirect emissions.	the waste can be limited and recycling practices can increase.	disrupt Cassava's supply chain for waste disposal that can negatively impact Cassava's employee health.	their GHG inventory.	activity that is typically performed in-house by other companies in the ICT sector.	emission source.	Cassava's employees through employee engagement.	and employee engagement.
Waste generated in operation – Waste Recycled	No- these emissions do not form more than 1% of the overall indirect emissions.	Yes – Cassava has a level of influence on the recycled waste as Cassava can increase recycling practices.	Yes- risk of supply chain disruptions from climate change related events such as flooding, can disrupt Cassava's supply chain for recycled waste can negatively impact Cassava's employee health.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – waste disposal is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	Yes – Campaigns to increase recycling can be implemented for Cassava's employees through employee engagement.	Yes, it should be included based on Cassava's influence, risk and employee engagement.
Business travel – flights, sea, rail travel	No - these emissions do not form more than 1% of the overall indirect emissions.	Yes – Cassava has a level of influence on the flights, sea travel and rail travel as they can choose different suppliers and lower emission flights, sea and rail travel.	Yes- risk of supply chain disruptions from climate change related events such as flooding, can disrupt Cassava's travel plans and increase costs of travel.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – business travel is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	No –employees are not responsible for booking transportation for business travel, as this is managed through the designated travel booking process.	Yes, it should be included based on Cassava's influence and risk.
Business travel – rentals	No - these emissions do not form more than	Yes – Cassava has a level of influence on	Yes- risk of supply chain disruptions from climate change related	No – Cassava's stakeholders do not specifically require the	No – business travel is not an outsourced activity previously	No - sector guidance does not have a recommendation	No –employees are not responsible for booking	Yes, it should be included based on Cassava's

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
	1% of the overall indirect emissions.	the rentals as they can choose different suppliers.	events such as flooding, can disrupt Cassava's travel plans and increase costs of travel.	emission source to be included in their GHG inventory.	performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	on for this emission source.	transportation for business travel, as this is managed through the designated travel booking process.	influence and risk.
Business travel – accommodation	No - these emissions do not form more than 1% of the overall indirect emissions.	Yes – Cassava has a level of influence on the accommodation as they can choose different suppliers.	Yes- risk of supply chain disruptions from climate change related events such as flooding, can disrupt Cassava's travel plans and increase costs of travel.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – business travel is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT sector.	No - sector guidance does not have a recommendation for this emission source.	No –employees are not responsible for booking accommodation for business travel, as this is managed through the designated travel booking process.	Yes, it should be included based on Cassava's influence and risk.
Employee commuting (personal transport, public transport, mixed transport, green transport)	No - these emissions do not form more than 1% of the overall indirect emissions.	No – Cassava has no level of influence on employee commuting.	Yes- risk change related events such as extreme weather events can disrupt employees commuting to work, putting them in danger.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – employee commuting is not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT.	No - sector guidance does not have a recommendation for this emission source.	Yes, campaigns can be implemented to encourage carpooling or arrange for a shuttle service.	This emission source should be included based on risk and employee engagement.
Upstream Leased	Yes- these emissions do form more	No -Cassava does not have direct	Yes- risk of utility disruptions from climate change	No – Cassava's stakeholders do not specifically	No – utilities is not an outsourced activity previously	No - sector guidance does not have a	No – employees are not responsible for	This emission source should be included

Source of indirect emissions	Relevance criteria							Recommendation
	Size	Influence	Risk	Stakeholders	Outsourcing	Sector guidance	Other (Employee Engagement)	
assets - Utilities	than 1% of the overall indirect emissions.	influence if the utilities are included in their rental agreement.	related events such as flooding can disrupt Cassava's business activities.	require the emission source to be included in their GHG inventory.	performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT.	recommendation for this emission source	procurement of utilities.	based on size and risk.
Upstream Leased assets – Upstream Fuels	No- these emissions do not form more than 1% of the overall indirect emissions.	No – due to loadshedding or power disruptions at rental properties the use of generator is needed but the generator is controlled by the landlord and Cassava does not have influence over it.	Yes- risk of supply chain disruptions from climate change related events such as flooding, can disrupt fuel procurement and negatively influence Cassava's daily operations if loadshedding occurs.	No – Cassava's stakeholders do not specifically require the emission source to be included in their GHG inventory.	No – upstream fuels are not an outsourced activity previously performed in-house nor is it an activity that is typically performed in-house by other companies in the ICT.	No - sector guidance does not have a recommendation for this emission source	No – employees are not responsible for procurement of fuel.	Upstream Fuels should be included based on risk.

Appendix 3: Cassava Operational Environmental Data

Table 17: General Facilities Activity Data

Location	Grid Electricity consumed ⁹ (kWh)	Renewable energy generated ⁹ (kWh)	Total Fuel consumption - Diesel (KI)	Total Fuel consumption - Petrol (KI)	Municipal water consumption (kl)	General waste sent to landfill (tonnes)	General Waste recycled (tonnes)	E-waste sent to landfill (tonnes)	E-Waste recycled (tonnes)	Hazardous waste sent to landfill (tonnes)
LIT SA	14 895 237	1 029 592	235.14	182.74	10 225.90	32.36	-	1.27	81.30	-
LIT RoA	4 006 937	-	525.30	86.31	11 735.16	252.85	4.29	-	24.50	0.13
Botswana	79 110	-	-	-	177.19	-	-	-	-	-
DRC	48 178	-	46.67	43.90	1 459.20	2.99	-	-	-	0.13
Egypt	-	-	-	-	4 884.48	0.60	-	-	-	-
Kenya	231 859	-	96.73	23.24	125.67	4.91	-	-	24.50	-
Nigeria	-	-	-	-	1 105.92	-	-	-	-	-
Rwanda	928 354	-	1.77	-	3.32	-	-	-	-	-
South Sudan	-	-	-	-	1 428.48	0.25	-	-	-	-
Tanzania	401 141	-	12.32	10.54	13.24	0.04	0.64	-	-	-
Uganda	479 973	-	6.52	8.62	1 066.46	0.56	-	-	-	-
Zambia	281 447	-	130.09	-	136.69	0.69	-	-	-	-
Zanzibar	1 428 357	-	5.92	-	237.58	0.69	-	-	-	-
Zimbabwe	128 518	-	225.28	-	1 096.95	242.12	3.65	-	-	-
ADC Group	128 712 064	3 427 019	380.78	-	55 375.31	30.79	18.65	-	-	-
ADC - SA	111 591 117	1 948 659	339.47	-	48 496.31	25.86	15.73	-	-	-
ADC - Kenya	15 180 324	1 478 360	6.14	-	6 501	3.43	1.32	-	-	-
ADC - Nigeria	1 940 623	-	35.17	-	378	2.50	1.60	-	-	-
Sasai/TPS	36 536	-	-	-	1 708.09	-	-	2.24	-	-
Corporate	620 615	-	-	-	9 308.29	102.92	0.21	-	-	-
Mauritius	34 236	-	-	-	3 778.09	87.38	-	-	-	-
UAE	148 295	-	-	-	645.25	14.92	-	-	-	-
UK	438 084	-	-	-	4 884.48	0.62	0.21	-	-	-
Telrad	2 905 950	320	5.00	-	3 363.84	634.87	4.71	-	-	8.85
Argentina	-	-	-	-	-	-	-	-	-	-

⁹ Please note that these values have been rounded to the nearest whole number

Location	Grid Electricity consumed ⁹ (kWh)	Renewable energy generated ⁹ (kWh)	Total Fuel consumption - Diesel (KI)	Total Fuel consumption - Petrol (KI)	Municipal water consumption (kl)	General waste sent to landfill (tonnes)	General Waste recycled (tonnes)	E-waste sent to landfill (tonnes)	E-Waste recycled (tonnes)	Hazardous waste sent to landfill (tonnes)
Chile	144 000	-	5.00	-	1 996.60	-	-	-	-	-
Colombia	-	200	-	-	36.17	-	-	-	-	-
Israel	900 950	-	-	-	72.34	-	-	-	-	-
Paraguay	1 809 000	120	-	-	21.40	-	-	-	-	-
Peru	52 000	-	-	-	1 237.03	-	-	-	-	-

Table 18: PoP Sites Activity Data

Location	Grid Electricity consumed (kWh)	Renewable energy generated (kWh)	Total Fuel consumption - Diesel (KI)
LIT SA	31 721 296	-	71.75
LIT RoA	41 476 944	-	2 337.49
Botswana	213 104	-	-
DRC	117 723	-	212.21
Kenya	255 888	-	-
Rwanda	1 090 954	-	-
South Sudan	11 273	-	82.28
Tanzania	2 860 282	-	-
Uganda	3 351 091	-	-
Zambia	888 227	-	-
Zanzibar	257 328	-	2.23
Zimbabwe	32 431 076	-	2 040.78

Appendix 4: Emission Factors, Conversion Factors & Assumptions

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Scope 1								
Mobile Combustion	30.07%	Motor gasoline	EXIOBASE	unknown	2019	US	1.2784	kg/eur
Fugitive Emissions	70.18%	HFC-134a	BEIS	fugitive release	2025	GB	1 300	kg/kg
Scope 2								
Electricity (market-based)	28.28%	Electricity supplied from grid - residual mix	AIB	Electricity generation	2024	GB	0.4208	kg/kWh
Electricity (location-based)	28.28%	Electricity supplied from grid	BEIS	Electricity generation	2025	GB	0.1770	kg/kWh
Electricity (market-based)	6.40%	Electricity supplied from grid - residual mix	AIB	Electricity generation	2024	GB	0.4208	kg/kWh
Electricity (location-based)	6.40%	Electricity supplied from grid	BEIS	Electricity generation	2025	GB	0.1770	kg/kWh
Electricity (market-based)	6.40%	Electricity supplied from grid	IEA	Electricity generation	2023	AE	0.3586	kg/kWh
Electricity (location-based)	6.40%	Electricity supplied from grid	IEA	Electricity generation	2023	AE	0.3586	kg/kWh
Electricity (market-based)	28.28%	Electricity supplied from grid	IEA	Electricity generation	2024	MU	0.8090	kg/kWh
Electricity (location-based)	28.28%	Electricity supplied from grid	IEA	Electricity generation	2024	MU	0.8090	kg/kWh
Electricity (market-based)	28.28%	Electricity supplied from grid	IEA	Electricity generation	2023	MU	0.7728	kg/kWh
Electricity (location-based)	28.28%	Electricity supplied from grid	IEA	Electricity generation	2023	MU	0.7728	kg/kWh
Electricity (market-based)	28.28%	Electricity supplied from grid	IEA	Electricity generation	2024	MU	0.8090	kg/kWh
Electricity (location-based)	28.28%	Electricity supplied from grid	IEA	Electricity generation	2024	MU	0.8090	kg/kWh
Scope 3								
Purchased Goods And Services	70.03%	Radio / television and communication equipment and apparatus	EXIOBASE	unknown	2019	US	0.1654	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Purchased Goods And Services	70.03%	Fabricated metal products/except machinery and equipment	EXIOBASE	unknown	2019	US	0.4168	kg/eur
Purchased Goods And Services	70.03%	Other business services	EXIOBASE	unknown	2019	US	0.0957	kg/eur
Purchased Goods And Services	70.03%	Other land transportation services	EXIOBASE	unknown	2019	US	0.1427	kg/eur
Purchased Goods And Services	70.03%	Sea and coastal water transportation services	EXIOBASE	unknown	2019	US	0.7108	kg/eur
Purchased Goods And Services	70.03%	Computer and related services	EXIOBASE	unknown	2019	US	0.0699	kg/eur
Purchased Goods And Services	70.03%	Furniture / other manufactured goods (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.4077	kg/eur
Purchased Goods And Services	70.03%	Rental of machinery and equipment (without operator) and of personal and household goods (services)	EXIOBASE	unknown	2019	US	0.0879	kg/eur
Purchased Goods And Services	70.03%	Other business services	EXIOBASE	unknown	2019	ZA	0.6675	kg/eur
Purchased Goods And Services	70.03%	Real estate services	EXIOBASE	unknown	2019	ZA	0.5063	kg/eur
Purchased Goods And Services	70.03%	Collected and purified water / distribution of water (services)	EXIOBASE	unknown	2019	ZA	1.1778	kg/eur
Purchased Goods And Services	70.03%	Public administration and defense services/compulsory social security services	EXIOBASE	unknown	2019	ZA	0.5150	kg/eur
Purchased Goods And Services	70.03%	Printed matter and recorded media	EXIOBASE	unknown	2019	US	0.1743	kg/eur
Purchased Goods And Services	70.03%	Printed matter and recorded media	EXIOBASE	unknown	2019	ZA	1.8965	kg/eur
Purchased Goods And Services	70.03%	Distribution and trade of electricity (services)	EXIOBASE	unknown	2019	ZA	1.0153	kg/eur
Purchased Goods And Services	70.03%	Other business services	EXIOBASE	unknown	2019	GB	0.0858	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Purchased Goods And Services	70.03%	Collected and purified water / distribution of water (services)	EXIOBASE	unknown	2019	GB	0.1752	kg/eur
Purchased Goods And Services	70.03%	Real estate services	EXIOBASE	unknown	2019	GB	0.0579	kg/eur
Purchased Goods And Services	70.03%	Public administration and defense services/compulsory social security services	EXIOBASE	unknown	2019	GB	0.1349	kg/eur
Purchased Goods And Services	70.03%	Insurance and pension funding services (except compulsory social security services)	EXIOBASE	unknown	2019	ZA	0.0760	kg/eur
Purchased Goods And Services	70.03%	Other land transportation services	EXIOBASE	unknown	2019	ZA	0.6118	kg/eur
Purchased Goods And Services	70.03%	Other services (not elsewhere specified)	EXIOBASE	unknown	2019	ZA	0.7748	kg/eur
Capital Goods	70.03%	Office machinery and computers	EXIOBASE	unknown	2019	US	0.1427	kg/eur
Capital Goods	70.03%	Electrical machinery and apparatus (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.2690	kg/eur
Capital Goods	70.03%	Radio / television and communication equipment and apparatus	EXIOBASE	unknown	2019	US	0.1654	kg/eur
Capital Goods	70.03%	Machinery / equipment not specific	EXIOBASE	unknown	2019	US	0.3003	kg/eur
Capital Goods	70.03%	Medical / precision and optical instruments / watches and clocks	EXIOBASE	unknown	2019	US	0.1573	kg/eur
Capital Goods	70.03%	Construction work	EXIOBASE	unknown	2019	US	0.2708	kg/eur
Capital Goods	70.03%	Wood and products of wood / cork / straw / plaiting materials	EXIOBASE	unknown	2019	US	0.3608	kg/eur
Capital Goods	70.03%	Sale / maintenance / repair / parts / accessories of motor vehicles / motorcycles	EXIOBASE	unknown	2019	GB	0.0737	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Capital Goods	70.03%	Radio / television and communication equipment and apparatus	EXIOBASE	unknown	2019	GB	0.2559	kg/eur
Capital Goods	70.03%	Office machinery and computers	EXIOBASE	unknown	2019	GB	0.2625	kg/eur
Capital Goods	70.03%	Furniture / other manufactured goods (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.4077	kg/eur
Capital Goods	70.03%	Other business services	EXIOBASE	unknown	2019	US	0.0957	kg/eur
Capital Goods	70.03%	Electrical machinery and apparatus (not elsewhere specified)	EXIOBASE	unknown	2019	ZA	1.0360	kg/eur
Capital Goods	70.03%	Medical / precision and optical instruments / watches and clocks	EXIOBASE	unknown	2019	ZA	1.0150	kg/eur
Capital Goods	70.03%	Office machinery and computers	EXIOBASE	unknown	2019	ZA	0.8635	kg/eur
Capital Goods	70.03%	Radio / television and communication equipment and apparatus	EXIOBASE	unknown	2019	ZA	0.7267	kg/eur
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid	BEIS	well_to_tank	2025	GB	0.0459	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	well_to_tank	2025	GB	0.0040	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	transmission_and_distribution	2025	GB	0.0185	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	well_to_tank	2025	GB	0.0040	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid	BEIS	well_to_tank	2025	GB	0.0459	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	transmission_and_distribution	2025	GB	0.0185	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	well_to_tank	2025	GB	0.0040	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid	BEIS	well_to_tank	2025	GB	0.0459	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	transmission_and_distribution	2025	GB	0.0185	kg/kWh

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Fuel And Energy Related Activities	0.00%	Electricity supplied from grid	BEIS	well_to_tank	2025	GB	0.0459	kg/kWh
Fuel And Energy Related Activities	0.00%	Electricity supplied from grid: T&D losses	BEIS	well_to_tank	2025	GB	0.0040	kg/kWh
Fuel And Energy Related Activities	0.00%	Electricity supplied from grid: T&D losses	BEIS	transmission_and_distribution	2025	GB	0.0185	kg/kWh
Fuel And Energy Related Activities	30.00%	Liquefied natural gas LNG (gross CV)	BEIS	well_to_tank	2025	GB	0.0651	kg/kWh
Fuel And Energy Related Activities	30.00%	Liquefied natural gas LNG (gross CV)	BEIS	well_to_tank	2025	GB	0.0651	kg/kWh
Fuel And Energy Related Activities	0.00%	Liquefied natural gas LNG (gross CV)	BEIS	well_to_tank	2025	GB	0.0651	kg/kWh
Fuel And Energy Related Activities	30.00%	Electricity supplied from grid: T&D losses	BEIS	transmission_and_distribution	2025	GB	0.0185	kg/kWh
Upstream Transportation And Distribution	41.23%	Road freight diesel HGV average Laden	BEIS	fuel combustion	2025	GB	0.1016	kg/tonne-km
Upstream Transportation And Distribution	41.23%	Average van - (up to 3.5 tonnes) - freighting goods	BEIS	fuel combustion	2025	GB	0.6382	kg/tonne-km
Upstream Transportation And Distribution	41.23%	HGV (all diesel) - all HGVs - average laden - freighting goods	BEIS	fuel combustion	2025	GB	0.8912	kg/km
Upstream Transportation And Distribution	70.03%	Other land transportation services	EXIOBASE	unknown	2019	US	0.1427	kg/eur
Upstream Transportation And Distribution	70.03%	Post and telecommunication	EXIOBASE	unknown	2019	US	0.0578	kg/eur
Upstream Transportation And Distribution	70.03%	Air transport services	EXIOBASE	unknown	2019	US	1.0819	kg/eur
Upstream Transportation And Distribution	31.62%	International air freight short haul - with RF effect	BEIS	fuel combustion	2025	GB	1.2780	kg/tonne-km
Upstream Transportation And Distribution	31.62%	International air freight short haul - with RF effect	BEIS	fuel combustion	2025	GB	1.2780	kg/tonne-km

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Upstream Transportation And Distribution	31.62%	International air freight short haul - with RF effect	BEIS	fuel combustion	2025	GB	1.2780	kg/tonne-km
Upstream Transportation And Distribution	31.62%	Domestic air freight - with RF effect	BEIS	fuel combustion	2025	GB	4.6040	kg/tonne-km
Upstream Transportation And Distribution	41.23%	HGV (all diesel) - all HGVs - average laden - freighting goods	BEIS	fuel combustion	2025	GB	0.8912	kg/km
Upstream Transportation And Distribution	41.23%	HGV (all diesel) - all HGVs - average laden - freighting goods	BEIS	fuel combustion	2025	GB	0.8912	kg/km
Upstream Transportation And Distribution	22.36%	Road freight diesel HGV average Laden	BEIS	fuel combustion	2025	GB	0.1016	kg/tonne-km
Upstream Transportation And Distribution	31.62%	International air freight long haul - with RF effect	BEIS	fuel combustion	2025	GB	0.8994	kg/tonne-km
Upstream Transportation And Distribution	70.03%	Supporting and auxiliary transport services / travel agency services	EXIOBASE	unknown	2019	US	0.1362	kg/eur
Upstream Transportation And Distribution	70.03%	Computer and related services	EXIOBASE	unknown	2019	US	0.0699	kg/eur
Upstream Transportation And Distribution	70.03%	Other business services	EXIOBASE	unknown	2019	US	0.0957	kg/eur
Upstream Transportation And Distribution	70.03%	Radio / television and communication equipment and apparatus	EXIOBASE	unknown	2019	US	0.1654	kg/eur
Upstream Transportation And Distribution	70.03%	Retail trade (except of motor vehicles and motorcycles) and repair of personal and household goods (services)	EXIOBASE	unknown	2019	US	0.0267	kg/eur
Upstream Transportation And Distribution	70.03%	Wholesale trade and commission trade services (except of motor	EXIOBASE	unknown	2019	US	0.0299	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
		vehicles and motorcycles)						
Upstream Transportation And Distribution	70.03%	Products of forestry / logging and related services	EXIOBASE	unknown	2019	US	0.1100	kg/eur
Upstream Transportation And Distribution	70.03%	Insurance and pension funding services (except compulsory social security services)	EXIOBASE	unknown	2019	US	0.0552	kg/eur
Upstream Transportation And Distribution	70.03%	Collected and purified water / distribution of water (services)	EXIOBASE	unknown	2019	US	0.3407	kg/eur
Upstream Transportation And Distribution	70.03%	Membership organisation services (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.1709	kg/eur
Upstream Transportation And Distribution	70.03%	Office machinery and computers	EXIOBASE	unknown	2019	US	0.1427	kg/eur
Upstream Transportation And Distribution	70.03%	Hotel and restaurant (services)	EXIOBASE	unknown	2019	US	0.0936	kg/eur
Upstream Transportation And Distribution	70.03%	Machinery / equipment not specific	EXIOBASE	unknown	2019	US	0.3003	kg/eur
Upstream Transportation And Distribution	70.03%	Recreational / cultural and sporting services	EXIOBASE	unknown	2019	US	0.1025	kg/eur
Upstream Transportation And Distribution	70.03%	Health and social work	EXIOBASE	unknown	2019	US	0.1365	kg/eur
Upstream Transportation And Distribution	70.03%	Public administration and defense services/compulsory social security services	EXIOBASE	unknown	2019	US	0.2096	kg/eur
Upstream Transportation And Distribution	70.03%	Construction work	EXIOBASE	unknown	2019	US	0.2708	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Upstream Transportation And Distribution	70.03%	Electrical machinery and apparatus (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.2690	kg/eur
Upstream Transportation And Distribution	70.03%	Services auxiliary to financial intermediation	EXIOBASE	unknown	2019	US	0.0569	kg/eur
Upstream Transportation And Distribution	70.03%	Other services (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.1926	kg/eur
Upstream Transportation And Distribution	70.03%	Furniture / other manufactured goods (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.4077	kg/eur
Upstream Transportation And Distribution	70.03%	Real estate services	EXIOBASE	unknown	2019	US	0.1053	kg/eur
Upstream Transportation And Distribution	70.03%	Printed matter and recorded media	EXIOBASE	unknown	2019	US	0.1743	kg/eur
Upstream Transportation And Distribution	70.03%	Education services	EXIOBASE	unknown	2019	US	0.2387	kg/eur
Upstream Transportation And Distribution	70.03%	Sale / maintenance / repair / parts / accessories of motor vehicles / motorcycles	EXIOBASE	unknown	2019	US	0.0329	kg/eur
Upstream Transportation And Distribution	70.03%	Financial intermediation services (except insurance and pension funding services)	EXIOBASE	unknown	2019	US	0.0700	kg/eur
Upstream Transportation And Distribution	70.03%	Chemicals (not elsewhere specified)	EXIOBASE	unknown	2019	US	0.5614	kg/eur
Upstream Transportation And Distribution	70.03%	Other waste for treatment: waste water treatment	EXIOBASE	unknown	2019	US	0.8458	kg/eur
Upstream Transportation And Distribution	70.03%	Retail trade of motor fuel (services)	EXIOBASE	unknown	2019	US	0.2156	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Upstream Transportation And Distribution	70.03%	Transmission of electricity (services)	EXIOBASE	unknown	2019	US	0.1627	kg/eur
Upstream Transportation And Distribution	70.03%	Beverages	EXIOBASE	unknown	2019	US	0.4569	kg/eur
Upstream Transportation And Distribution	70.03%	Post and telecommunication	EXIOBASE	unknown	2019	GB	0.0736	kg/eur
Upstream Transportation And Distribution	70.03%	Other land transportation services	EXIOBASE	unknown	2019	ZA	0.6118	kg/eur
Waste Generated In Operations	50.25%	Commercial and industrial waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	520.5000	kg/tonne
Waste Generated In Operations	50.25%	Glass waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	8.9830	kg/tonne
Waste Generated In Operations	50.25%	Paper waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	164.0000 ¹	kg/tonne
Waste Generated In Operations	50.25%	Plastics waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	8.9830	kg/tonne
Waste Generated In Operations	50.25%	Scrap metal waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	8.9830	kg/tonne
Waste Generated In Operations	70.03%	Other waste for treatment: waste water treatment	EXIOBASE	unknown	2019	ZA	0.6851	kg/eur
Waste Generated In Operations	70.03%	Plastic waste for treatment: landfill	EXIOBASE	unknown	2019	ROW_WF (Africa except Egypt and South Africa)	8.8720	kg/eur
Waste Generated In Operations	50.25%	Wood waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	925.3000	kg/tonne
Waste Generated In Operations	20.62%	Glass waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	8.9830	kg/tonne

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Waste Generated In Operations	20.62%	Commercial and industrial waste disposal (landfill)	BEIS	Gate_to_grave	2025	GB	520.5000	kg/tonne
Waste Generated In Operations	20.62%	Paper waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	164.0000 ¹	kg/tonne
Waste Generated In Operations	20.62%	Plastics waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	8.9830	kg/tonne
Waste Generated In Operations	20.62%	Metals waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	1.2640	kg/tonne
Waste Generated In Operations	20.62%	Wood waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	925.3000	kg/tonne
Waste Generated In Operations	20.62%	Cardboard waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	164.0000 ¹	kg/tonne
Waste Generated In Operations	30.41%	Mineral oil waste disposal (combustion with energy recovery)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	Metal waste disposal - steel cans (open-loop)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	WEEE waste disposal - small (open-loop)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	WEEE waste disposal - small (open-loop)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	WEEE waste disposal - mixed (open-loop)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	WEEE waste disposal - large (open-loop)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	Plastics waste disposal (open-loop)	BEIS	end_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	Paper waste disposal (composting)	BEIS	end_of_life	2025	GB	8.9830	kg/tonne
Waste Generated In Operations	20.62%	Food and drink waste disposal - organic (landfill)	BEIS	end_of_life	2025	GB	700.3000	kg/tonne
Waste Generated In Operations	20.62%	Plastics waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	8.9830	kg/tonne
Waste Generated In Operations	50.25%	Commercial and industrial waste disposal (landfill)	BEIS	gate_to_grave	2025	GB	520.5000	kg/tonne

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Waste Generated In Operations	30.41%	Commercial and industrial waste disposal (closed-loop)	BEIS	End_of_life	2021	GB	21.2900	kg/tonne
Waste Generated In Operations	30.41%	Commercial and industrial waste disposal (combustion with energy recovery)	BEIS	End_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	30.41%	Food and drink waste disposal - organic (combustion with energy recovery)	BEIS	End_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	20.62%	Commercial and industrial waste disposal (landfill)	BEIS	End_of_life	2025	GB	520.5000	kg/tonne
Waste Generated In Operations	20.62%	Commercial and industrial waste disposal (landfill)	BEIS	End_of_life	2025	GB	520.5000	kg/tonne
Waste Generated In Operations	30.41%	WEEE waste disposal - mixed (open-loop)	BEIS	End_of_life	2025	GB	4.6860	kg/tonne
Waste Generated In Operations	70.03%	Collected and purified water / distribution of water (services)	EXIOBASE	unknown	2019	US	0.3407	kg/eur
Waste Generated In Operations	70.03%	Other waste for treatment: waste water treatment	EXIOBASE	unknown	2019	US	0.8458	kg/eur
Waste Generated In Operations	30.41%	Commercial and industrial waste disposal (closed-loop)	BEIS	End_of_life	2021	GB	21.2900	kg/tonne
Business Travel	31.62%	International short-haul flight economy class - with RF effect	BEIS	fuel combustion	2025	GB	0.1258	kg/passenger-km
Business Travel	31.62%	International long-haul flight business class - with RF effect	BEIS	fuel combustion	2025	GB	0.3394	kg/passenger-km
Business Travel	31.62%	International long-haul flight economy class - with RF effect	BEIS	fuel combustion	2025	GB	0.1170	kg/passenger-km

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Business Travel	31.62%	International short-haul flight business class - with RF effect	BEIS	fuel combustion	2025	GB	0.1886	kg/passenger-km
Business Travel	31.62%	Domestic flight - with RF effect	BEIS	fuel combustion	2025	GB	0.2293	kg/passenger-km
Business Travel	31.62%	Flight outside UK business class - with RF effect	BEIS	fuel combustion	2025	GLOBAL	0.3166	kg/passenger-km
Business Travel	31.62%	Flight outside UK economy class - with RF effect	BEIS	fuel combustion	2025	GLOBAL	0.1092	kg/passenger-km
Business Travel	6.40%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6620	kg/l
Business Travel	6.40%	Petrol - 100% mineral petrol	BEIS	fuel combustion	2025	GB	2.3400	kg/l
Business Travel	30.07%	Gas/diesel oil	EXIOBASE	unknown	2019	ROW_WF (Africa except Egypt and South Africa)	1.9690	kg/eur
Business Travel	30.07%	Motor gasoline	EXIOBASE	unknown	2019	ROW_WF (Africa except Egypt and South Africa)	1.9710	kg/eur
Business Travel	70.03%	Air transport services	EXIOBASE	unknown	2019	US	1.0820	kg/eur
Business Travel	70.00%	Other land transportation services	EXIOBASE	unknown	2019	US	0.1427	kg/eur
Business Travel	70.03%	Hotel and restaurant (services)	EXIOBASE	unknown	2019	US	0.0936	kg/eur
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	GB	10.4000	kg/room-night

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Business Travel	31.62%	International short-haul flight - with RF effect	BEIS	fuel combustion	2025	GB	0.1279	kg/passenger-km
Business Travel	41.23%	Average local bus	BEIS	fuel combustion	2025	GB	0.1038	kg/passenger-km
Business Travel	41.23%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Business Travel	31.62%	International long-haul flight - with RF effect	BEIS	fuel combustion	2025	GB	0.1528	kg/passenger-km
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	EG	44.2000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	ZA	51.4000	kg/room-night
Business Travel	41.23%	Car (supermini) - business travel	BEIS	fuel combustion	2025	GB	0.1419	kg/km
Business Travel	41.23%	Car (sports) - business travel	BEIS	fuel combustion	2025	GB	0.2240	kg/km
Business Travel	41.23%	Car (large) - business travel	BEIS	fuel combustion	2025	GB	0.2268	kg/km
Business Travel	31.62%	Flight outside UK - with RF effect	BEIS	fuel combustion	2025	GLOBAL	0.1425	kg/passenger-km
Business Travel	31.62%	International long-haul flight premium economy class - with RF effect	BEIS	fuel combustion	2025	GB	0.1873	kg/passenger-km
Business Travel	31.62%	International long-haul flight first class - with RF effect	BEIS	fuel combustion	2025	GB	0.4681	kg/passenger-km
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	US	16.1000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	AE	63.8000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	FR	6.7000	kg/room-night
Business Travel	70.03%	Air transport services	EXIOBASE	unknown	2019	GB	1.1720	kg/eur
Business Travel	0.00%							
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	CN	53.5000	kg/room-night

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	HK	51.5000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	CH	6.6000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	IT	14.3000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	ID	62.7000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	DE	13.2000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	PT	19.0000	kg/room-night
Business Travel	30.15%	International rail passenger train	BEIS	fuel combustion	2025	GB	0.0045	kg/passenger-km
Business Travel	30.15%	National rail passenger train	BEIS	fuel combustion	2025	GB	0.0355	kg/passenger-km
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	ES	7.0000	kg/room-night
Business Travel	50.00%	Hotel stay	BEIS	unknown	2025	IN	58.9000	kg/room-night
Business Travel	70.00%	Other land transportation services	EXIOBASE	unknown	2019	East Europe and Iceland	0.7436	kg/eur
Business Travel	31.62%	Flight outside UK first class - with RF effect	BEIS	fuel combustion	2025	GLOB AL	0.4366	kg/passenger-km
Business Travel	70.03%	Rail transport services	EXIOBASE	unknown	2019	GB	0.2055	kg/eur
Business Travel	70.03%	Rail transport services	EXIOBASE	unknown	2019	US	0.4903	kg/eur
Business Travel	70.00%	Other land transportation services	EXIOBASE	unknown	2019	ROW_WF (Africa except Egypt and South Africa)	0.5704	kg/eur

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Business Travel	70.00%	Other land transportation services	EXIOBASE	unknown	2019	ZA	0.6118	kg/eur
Business Travel	70.00%	Other land transportation services	EXIOBASE	unknown	2019	IT	0.1810	kg/eur
Business Travel	70.03%	Hotel and restaurant (services)	EXIOBASE	unknown	2019	GB	0.1122	kg/eur
Business Travel	31.62%	Flight outside UK - with RF effect	BEIS	fuel combustion	2025	GLOBAL	0.1425	kg/passenger-km
Business Travel	70.03%	Supporting and auxiliary transport services / travel agency services	EXIOBASE	unknown	2019	US	0.1362	kg/eur
Business Travel	70.03%	Retail trade of motor fuel (services)	EXIOBASE	unknown	2019	US	0.2156	kg/eur
Business Travel	31.62%	Flight outside UK economy class - with RF effect	BEIS	fuel combustion	2025	GLOBAL	0.1092	kg/passenger-km
Business Travel	31.62%	Flight outside UK business class - with RF effect	BEIS	fuel combustion	2025	GLOBAL	0.3166	kg/passenger-km
Business Travel	22.36%	Petrol car (average) - business travel	BEIS	fuel combustion	2025	GB	0.2619	kg/mile
Employee Commuting	28.28%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	28.28%	Hybrid car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1283	kg/km
Employee Commuting	28.28%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1253	kg/passenger-km
Employee Commuting	28.28%	Zero emissions	IDEAGEN_CARBON_ACCOUNTING	unknown	2026	GB	-	kg/km
Employee Commuting	28.28%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	28.28%	National rail passenger train	BEIS	fuel combustion	2025	GB	0.0355	kg/passenger-km
Employee Commuting	28.28%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1253	kg/passenger-km
Employee Commuting	38.67%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1253	kg/passenger-km
Employee Commuting	38.67%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Employee Commuting	38.67%	Hybrid car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1283	kg/km
Employee Commuting	38.67%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	38.67%	National rail passenger train	BEIS	fuel combustion	2025	GB	0.0355	kg/passenger-km
Employee Commuting	38.67%	Zero emissions	IDEAGEN CARBON ACCOUNTING	unknown	2026	GB	-	kg/km
Employee Commuting	31.62%	Homeworking (office equipment + heating)	BEIS	unknown	2025	GB	0.3338	kg/hour
Employee Commuting	28.28%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	28.28%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1252	kg/passenger-km
Employee Commuting	28.28%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	28.28%	National rail passenger train	BEIS	fuel combustion	2025	GB	0.0355	kg/passenger-km
Employee Commuting	33.49%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1252	kg/passenger-km
Employee Commuting	33.49%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	33.49%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	33.49%	National rail passenger train	BEIS	fuel combustion	2025	GB	0.0355	kg/passenger-km
Employee Commuting	33.49%	Zero emissions	IDEAGEN CARBON ACCOUNTING	unknown	2026	GB	-	kg/km
Employee Commuting	28.28%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	34.51%	Zero emissions	IDEAGEN CARBON ACCOUNTING	unknown	2026	GB	-	kg/km
Employee Commuting	34.51%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1253	kg/passenger-km
Employee Commuting	34.51%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	34.51%	Hybrid car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1283	kg/km

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Employee Commuting	34.51%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	28.28%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	28.28%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	28.28%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1253	kg/passenger-km
Employee Commuting	28.28%	National rail passenger train	BEIS	fuel combustion	2025	GB	0.0355	kg/passenger-km
Employee Commuting	32.90%	Local bus (not London)	BEIS	fuel combustion	2025	GB	0.1253	kg/passenger-km
Employee Commuting	32.90%	Car (average) - business travel	BEIS	fuel combustion	2025	GB	0.1673	kg/km
Employee Commuting	32.90%	Motorbike (average) - business travel	BEIS	fuel combustion	2025	GB	0.1829	kg/mile
Employee Commuting	32.90%	Zero emissions	IDEAGEN CARBON ACCOUNTING	unknown	2026	GB	-	kg/km
Upstream Leased Assets	28.28%	Electricity supplied from grid	IEA	electricity generation	2024	BW	1.3246	kg/kWh
Upstream Leased Assets	70.18%	HFC-134a	BEIS	fugitive release	2025	GB	300.0000 ¹	kg/kg
Upstream Leased Assets	28.28%	Electricity supplied from grid	IEA	electricity generation	2024	ZA	0.8931	kg/kWh
Upstream Leased Assets	5.39%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6616	kg/l
Upstream Leased Assets	6.31%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6616	kg/l
Upstream Leased Assets	40.31%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6616	kg/l
Upstream Leased Assets	6.40%	Electricity supplied from grid	IEA	electricity generation	2023	SS	0.8290	kg/kWh
Upstream Leased Assets	5.39%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6616	kg/l
Upstream Leased Assets	6.40%	Electricity supplied from grid	IEA	electricity generation	2023	RW	0.3811	kg/kWh
Upstream Leased Assets	5.39%	Electricity supplied from grid	IEA	electricity generation	2023	CD	0.0011	kg/kWh

Scope Category	Emission Uncertainty	EF Name	EF Source	EF LCA Activity	EF Year	EF Region	EF Factor	EF Unit
Upstream Leased Assets	7.03%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6616	kg/l
Upstream Leased Assets	60.21%	Electricity supplied from grid	IEA	electricity generation	2023	CD	0.0011	kg/kWh
Upstream Leased Assets	22.36%	Electricity supplied from grid	IEA	electricity generation	2023	ZW	0.7298	kg/kWh
Upstream Leased Assets	15.52%	Electricity supplied from grid	IEA	electricity generation	2023	ZW	0.7298	kg/kWh
Upstream Leased Assets	28.62%	Electricity supplied from grid	IEA	electricity generation	2023	ZW	0.7298	kg/kWh
Upstream Leased Assets	6.40%	Electricity supplied from grid	IEA	electricity generation	2024	ZM	0.2465	kg/kWh
Upstream Leased Assets	5.39%	Electricity supplied from grid	IEA	electricity generation	2024	TZ	0.2816	kg/kWh
Upstream Leased Assets	6.40%	Electricity supplied from grid	IEA	electricity generation	2024	TZ	0.2816	kg/kWh
Upstream Leased Assets	40.31%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	2.6620	kg/l
Upstream Leased Assets	15.13%	Electricity supplied from grid	IEA	electricity generation	2023	UG	0.0255	kg/kWh
Upstream Leased Assets	23.54%	Electricity supplied from grid	IEA	electricity generation	2023	UG	0.0255	kg/kWh
Upstream Leased Assets	15.52%	Electricity supplied from grid	IEA	electricity generation	2024	KE	0.0827	kg/kWh
Upstream Leased Assets	24.65%	Electricity supplied from grid	IEA	electricity generation	2024	KE	0.0827	kg/kWh
Upstream Leased Assets	40.31%	Diesel - 100% mineral diesel	BEIS	fuel combustion	2025	GB	3 204.0000	kg/tonne

Appendix 5: Assumptions

Scope 1 – Direct Emissions:

- Mobile Combustion: For Corporate Mauritius, fleet vehicle fuel data was reported in USD rather than litres. Fuel expenditure was converted to fuel consumption using average petrol prices for the reporting period. All fuel was assumed to be petrol.

Scope 2 – Indirect Emissions from Imported Energy:

- UK:
 - For Land Securities and Equinix facilities, monthly electricity consumption data was incomplete. Missing months were estimated using the average monthly consumption from available data.
 - For Telehouse and Brookmans Park offices, no FY26 electricity data was available. As headcount and floor area remained largely unchanged from FY25, the FY25 electricity consumption was used as a proxy for FY26.
- UAE:
 - Electricity consumption data was unavailable for the UAE office. The FY24 estimated electricity consumption, derived from reported electricity expenditure and DEWA tariffs, was used as a proxy for FY26.
 - For the UAE warehouse, FY25 electricity consumption was used as a proxy where FY26 data was unavailable.
- Israel: No electricity consumption data was available. FY24 electricity consumption was used as a proxy for FY26.
- South Africa: For LIT and ADC Johannesburg, electricity consumption for the shared Midrand Innovation Park facility was allocated on a 25% (LIT) / 75% (ADC) basis.
- ADC Cape Town: Electricity consumption for March to May 2025 was unavailable. Missing values were estimated using the average monthly consumption from available data.
- Zimbabwe: For Harare Office 2 and Bulawayo Office, no FY26 electricity data was available. FY25 electricity consumption was used as a proxy.
- Zambia: For the Chipata Office, no FY26 electricity data was available. FY25 electricity consumption was used as a proxy.
- Democratic Republic of Congo:

- For the Kinshasa Office, no FY26 electricity data was available. FY25 electricity consumption was used as a proxy.
- For the Lubumbashi Office, electricity data for December 2025 to February 2026 was unavailable. Missing values were estimated using the average monthly consumption from available data.

Scope 3 – Other Indirect Emissions:

- Water Consumption: Where water consumption data was unavailable, consumption was estimated using employee headcount and an average water intensity (kl per employee) derived from FY25 water consumption data.
- Employee Commuting:
 - Employee commuting survey data collected during 2025 was extrapolated across the full-time employee population to estimate commuting-related emissions.
 - Where employee-specific attendance data was unavailable, employees were assumed to work from their primary workplace for 220 days per year. Where average attendance data was available, commuting emissions were adjusted to reflect the reported number of office attendance days.
- Purchased Goods and Services / Capital Goods:
 - Transactions with negative monetary values were excluded from emissions calculations.
 - The following exchange rates were applied where expenditure was reported in local currency:
 - Mauritius: 1 MUR = 0.021 USD
 - Nigeria: 1 NGN = 0.00074 USD
 - Rwanda: 1 RWF = 0.00068 USD
 - Egypt: 1 EGP = 0.019 USD
 - Kenya: 1 KES = 0.0077 USD
 - Uganda: 1 UGX = 0.00027 USD
 - South Africa: 1 ZAR = 0.061 USD
- Business Travel: For South Sudan, short-term rental accommodation payments were assumed to represent hotel stays and were included in accommodation-related emissions calculations.

- Transportation and Distribution: For LIT South Africa, only upstream transportation and distribution activities were included. Downstream transportation records were excluded from the inventory.

PoP Site Emissions:

- South Africa: Where PoP electricity consumption was reported as expenditure rather than kWh, electricity consumption was estimated using Eskom Megaflex tariffs for the >500 V to <66 kV voltage category. A blended tariff was calculated using average energy charges across transmission zones, demand seasons and time-of-use periods.
- Botswana: Where PoP electricity consumption was reported as expenditure, electricity consumption was estimated using Botswana Power Corporation Medium Business Time-of-Use tariffs. Tariffs applicable from 1 July 2024 to 30 June 2025 and from 1 July 2025 to 30 June 2026 were applied as appropriate. Electricity tariffs reported in Thebe/kWh were converted using 100 Thebe = 1 BWP and an exchange rate of 13.52 BWP/USD.