

DXC TECHNOLOGY VERIFICATION STATEMENT - LIMITED ASSURANCE YEAR ENDED 31ST MARCH 2021

Client: DXC Technology

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29th September 2021





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Carbon Intelligence



INTRODUCTION

Carbon Intelligence Energy Services Ltd (Carbon Intelligence) has been contracted by DXC Technology for the independent third party verification of DXC Technology's direct and indirect carbon dioxide equivalent emissions (CO₂e), for the period 1st April 2020 – 31st March 2021 (FY21) and accounts to a limited level of assurance.

This verification exercise has been performed according to the ISO 14064-3 standard.

DECLARATION OF INDEPENDENCE

No member of the verification team has a business relationship with DXC Technology, its directors or managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

ROLES AND RESPONSIBILITIES

The management of DXC Technology is responsible for the organisation's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information.

It is Carbon Intelligence's responsibility to express an independent GHG verification opinion on the emissions as provided by DXC Technology for the period 1st April 2020 – 31st March 2021.

DESCRIPTION OF ACTIVITIES

The organisational boundary was established following the operational control consolidation approach and applied to global facilities.

The scope of this engagement covered the assessment of following emission:

- Scope 1 (Direct) – Emissions arising from the combustion of fuel and operations of any facility and the use of refrigerant gas
- Scope 2 (Energy Indirect) – Emissions arising from purchased electricity, and purchased heat for own use (market and location based)
- Scope 3 (Other Indirect) – Business travel



OBJECTIVES

The objectives of this verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions, as declared in the organisation's GHG assertion were not: accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

CRITERIA

Criteria against which the verification assessment was undertaken:

- i. **Reporting standard**
 - o Scope 1 & 2 emissions – World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol);
 - o Scope 3 emissions – World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: Corporate Value Chain (Scope 3)

LEVEL OF ASSURANCE AND MATERIALITY

The chosen level of assurance must reflect the needs of intended users of the GHG assertion as well as the relative degree of confidence required by Carbon Intelligence in order to provide our conclusions.

Carbon Intelligence and DXC Technology agreed that a limited level of assurance will be applied during this verification exercise. For this level of assurance, Carbon Intelligence provides a limited assurance statement asserting that there is no evidence that an emissions report is not materially correct.

Through both qualitative and quantitative consideration, it was agreed that the Carbon Intelligence verification team shall establish a materiality threshold of 5% at the gross organisational level for this exercise.



VERIFICATION OPINION

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted.

We conducted our verification of DXC Technology’s GHG assertion, which included assessment of the company GHG information system, monitoring and reporting methodology. This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria. This statement shall be interpreted with the GHG assertion of DXC Technology as a whole.

Carbon Intelligence’s approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information.

Based on the data and information provided by DXC Technology and the processes and procedures conducted, Carbon Intelligence concludes with limited assurance there is no evidence that the GHG assertion:

- is not materially correct,
- is not a fair representation of the GHG emissions data and information, and
- is not prepared in accordance with the criteria listed above.

It is our opinion that DXC Technology has established sufficient systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

The GHG information for the period 01/04/2020 – 31/03/2021 (FY21) is verified by Carbon Intelligence to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. 100% of emissions by scope are verified as:

Reporting Period: 01/04/2020 – 31/03/2021			
Scope 1	Scope 2 (location-based)	Scope 2 (market-based)	Scope 3
Reported Emissions: 33,707 tCO ₂ e	Reported Emissions: 481,740 tCO ₂ e	Reported Emissions: 347,173 tCO ₂ e	Reported Emissions: 2,349 tCO ₂ e



OBSERVATIONS

- Based on our work, Carbon Intelligence considers that material GHG sources are appropriately identified and reported on.
- All material errors in reported data identified during the verification process have been duly corrected.

ATTESTATION

Oliver Smallman

Lead Verifier

On behalf of Carbon Intelligence Energy Services Ltd



No member of the verification team has a business relationship with DXC Technology, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.