



Greenhouse Gas Verification Opinion Number VOL.INV.0747.2024

The inventory of Greenhouse Gas emissions in the period
1st April 2023 – 31st March 2024 for

DXC Technology Company

20408 Bashan Dr., Suite 231
Ashburn, VA 20147

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

WRI/WBCSD GHG Protocol

To represent a total amount of:

278,600 tCO₂e Scope 1&2 (Location-based)

143,907 tCO₂e Scope 1&2 (Market-based)

972,464 tCO₂e Scope 3

For the following activities
IT Services and Consulting

Lead Assessor: Laura Berns
Technical Reviewer: Abdullah Buhidma

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd

Verification Opinion Date 14th August 2024

This Opinion is not valid without the full verification scope, objectives, criteria, and conclusion available
on pages 2 to 4 of this Opinion.



Schedule Accompanying Greenhouse Gas Verification Opinion Number VOL.INV.0747.2024

Brief Description of Verification Process

SGS has been contracted by DXC Technology Company for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by DXC Technology Company, 20408 Bashan Dr., Suite 231, Ashburn, VA, 20147, in their GHG Statement in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of DXC Technology Company is responsible for the organization'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 and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the DXC Technology Company GHG Statement for the period 1st April 2023 – 31st March 2024.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent statement in the period April to August 2024.

The assessment included a desk review of the GHG assertion and supporting evidence presented. The verification was based on the verification scope, objectives and criteria as agreed between DXC Technology Company and SGS on 7th February 2024.

Level of Assurance

The level of assurance agreed is a limited level of assurance.

Scope

DXC Technology Company has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of WRI/WBCSD GHG Protocol and its amendments within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent statement were historical in nature and proven by evidence or estimated based on the best available data and in accordance with the methodologies defined within the DXC Global GHG Reporting Procedure Version FY24.0003.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of WRI/WBCSD GHG Protocol and its amendments as stated in the criteria below.

- The organizational boundary was established following the operational control approach.
- Title or description of activities: IT Services and Consulting
- Location/boundary of the activities: Global operations
- Physical infrastructure, activities, technologies, and processes of the organization: Offices and data centres



- GHG sources, sinks and/or reservoirs included:
Scope 1 - Stationary combustion, mobile combustion, fugitive emissions.
Scope 2 – Purchased electricity and district heating and cooling
Scope 3:
Category 1 Purchased Goods and Services
Category 2 Capital Goods
Category 3 Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2 (FERA)
Category 4 Upstream Transportation and Distribution
Category 5 Waste Generated in Operations
Category 6 Business Travel
Category 7 Employee Commuting and Remote Working
Category 8 Upstream Leased Assets
Category 13 Downstream Leased Assets

- Types of GHGs included: CO₂, N₂O, CH₄, HFCs, and PFCs.
- GHG information for the following period was verified: 1st April 2023 – 31st March 2024.
- Intended user of the verification Opinion: internal and public reporting.

Objective

The purpose of this verification exercise were, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent statement
- That the data reported are accurate, complete, consistent, transparent, and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of the WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard, the Scope 2 Guidance – Amendment to the GHG Protocol Corporate Standard, the Corporate Value Chain (Scope 3) Standard and the DXC Global GHG Reporting Procedure Version FY24.0003.

Materiality

The materiality required of the verification was considered by SGS to be below 10%, based on the needs of the intended user of the GHG assertion. The materiality has been assessed against the applied methodology (which in some cases includes conservative assumptions and estimations). Inherent uncertainty associated with the methodology has not been considered in the verifier's materiality.

Conclusion

DXC Technology Company provided the GHG Statement based on the requirements of WRI/WBCSD GHG Protocol and its amendments. The GHG information detailed in the table below for the period 1st April 2023 – 31st March 2024 is verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.



Scope	Verified Emissions (tCO ₂ e)
Scope 1	18,018
Scope 2 (Location-Based)	260,582
Scope 2 (Market-Based)	125,889
Scope 1+ 2 (Location -Based) total	278,600
Scope 1+ 2 (Market -Based) total	143,907
Scope 3 total:	972,464
Cat 1 – Purchased Goods & Services	594,010
Cat 2 - Capital Goods	211,165
Cat 3 - Fuel and Energy Related Activities (not included in Scope 1 or 2)	86,106
Cat 4 - Upstream Transportation & Distribution	12,758
Cat 5 - Waste Generated in Operations	3,976
Cat 6 - Business Travel	22,884
Cat 7 - Commuting & Remote Working	39,674
Cat 8 - Upstream Leased Assets	263
Cat 13 - Downstream Leased Assets	1,628
Scopes 1, 2 + 3 (Location-Based)	1,251,064
Scopes 1, 2 + 3 (Market-Based)	1,116,371

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that there is no evidence to suggest that the presented CO₂ equivalent assertion is not materially correct, is not a fair representation of the CO₂ equivalent data and information and is not prepared following the requirements of WRI/WBCSD GHG Protocol and its amendments.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance that the CO₂ equivalent emissions for the period 1st April 2023 – 31st March 2024 are fairly stated.

This Opinion shall be interpreted with the CO₂ equivalent statement of DXC Technology Company as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this Opinion and the supporting GHG Statement may be consulted at <https://dxc.com/us/en/about-us/corporate-responsibility/disclosures>. This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.