



Greenhouse Gas Verification Opinion Number VOL.INV.0747.2022

The inventory of Greenhouse Gas emissions in the period
01/04/2022 – 31/03/2023 for

DXC Technology Services LLC

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:

371,092 tCO₂e Scope 1&2 (Location-based)

270,105 tCO₂e Scope 1&2 (Market-based)

1,082,069 tCO₂e Scope 3

For the following activities
IT Services and Consulting

Lead Assessor: Laura Berns
Technical Reviewer: Lisa Gibson

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd

Verification Opinion Date 14th July 2023

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.0747.2022

Brief Description of Verification Process

SGS has been contracted by DXC Technology Services LLC for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by DXC Technology Services LLC, 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 Services LLC 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 Services LLC GHG Statement for the period 01/04/2022 – 31/03/2023.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent statement in the period May to July 2023.

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 Services LLC and SGS on 24/02/2023.

Level of Assurance

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

Scope

DXC Technology Services LLC 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 FY23 version 4.4.1.

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 5 Waste Generated in Operations
 Category 6 Business Travel
 Category 7 Employee Commuting and Remote Working
 Category 8 Upstream Leased Assets

- Types of GHGs included: CO₂, N₂O, CH₄, HFCs, and PFCs.
- GHG information for the following period was verified: 01/04/2022 - 31/03/2023.
- 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 FY23 version 4.1.1.

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 Services LLC 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 01/04/2022 - 31/03/2023 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	20,999
Scope 2 (Location-Based)	350,093
Scope 2 (Market-Based)	249,106
Scope 1+ 2 (Location -Based) total	371,092
Scope 1+ 2 (Market -Based) total	270,105



Scope 3 total:	1,082,069
Cat 1 – Purchased Goods & Services	487,920
Cat 2 - Capital Goods	294,035
Cat 3 - Fuel and Energy Related Activities (not included in Scope 1 or 2)	122,813
Cat 5 - Waste Generated in Operations	1,614
Cat 6 - Business Travel	16,095
Cat 7 – Employee Commuting & Remote Working	159,433
Cat 8 - Upstream Leased Assets	159
Scopes 1, 2 + 3 (Location-Based)	1,453,161
Scopes 1, 2 + 3 (Market-Based)	1,352,174

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 01/04/2022 - 31/03/2023 are fairly stated.

This Opinion shall be interpreted with the CO₂ equivalent statement of DXC Technology Services LLC 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.