

**Greenhouse Gas Verification Opinion Number  
CCP.Vol0027-2024-9**

The assertion for greenhouse gas emissions in the period  
01/01/2023 to 31/12/2023 of

**GoGreen Plus Portfolio**

**DHL Group**

Corporate Development - Clean Operations  
ESG Reporting and Controlling

**DHL Group**

Headquarters

Charles-de-Gaulle-Str. 20

53113 Bonn

has been verified in accordance with  
ISO 14064-3 as meeting the GHG Protocol Product Life Cycle  
Accounting and Reporting Standard and the EN 16258 Methodology  
for calculation and declaration of energy consumption and GHG  
emissions of transport and logistic services  
to represent a total amount of savings by using  
the sustainable technology HVO:

**1.143 t CO<sub>2</sub>e (WtW)**

**For the following activities**

Tracking of CO<sub>2</sub>e emissions savings related to shipments, logistics  
services and exceptional activities under the GOGREEN PLUS  
scheme.

**Included corporate divisions: DHL Freight**

Total emissions are not included in the above statement, only saved  
emissions through the use of HVO.

Lead Assessor: Dina Bauer

Technical Reviewer: Paula Gómez Geras

**Verification Opinion Date: 10/04/2024**

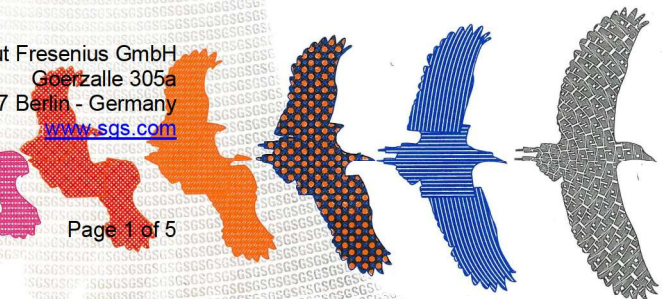
This opinion is not valid without the full verification scope, objectives,  
criteria and findings available on pages 2 to 5 of this opinion.

Authorized by

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**Schedule Accompanying Greenhouse Gas Verification  
Opinion Number CCP.Vol0027-2024-9**

**Brief Description of Verification Process**

SGS has been contracted by

**DHL Group**

Headquarters

Charles-de-Gaulle-Str. 20

53113 Bonn,

for the verification of direct and indirect carbon dioxide equivalent (CO<sub>2</sub>e) emissions savings as provided in their GHG assertion in the form of carbon demand and supply ledgers covering CO<sub>2</sub>e emissions monitored in the GoGreen Plus portfolio of DHL Group  
In the period 01/01/2023 to 31/12/2023.

**Roles and responsibilities**

The Clean Operations and ESG Reporting of DHL Group are responsible for the internal GHG system “GoGreen Plus Portfolio”, the CO<sub>2</sub>e information system, the development and maintenance of records and reporting procedures in accordance with the system, including the calculation and determination of CO<sub>2</sub>e emissions information and the reporting of CO<sub>2</sub>e emissions. It is SGS’ responsibility to express an independent GHG verification opinion on the CO<sub>2</sub>e emissions savings as provided in the DHL Group GHG assertion for the period 01/01/2023 – 31/12/2023.

**SGS conducted a third-party verification of the provided CO<sub>2</sub>e savings assertion in the period 01/04/2023 – 10/04/2024.**

The assessment included a desk review and online remote audits with the responsible party and detailed testing of GHG information, data sources and assumptions upon which the CO<sub>2</sub>e emissions data is based. The verification was based on the verification scope, objectives and criteria as agreed between DHL Group and SGS on 03/11/2022 and 21/07/2023.

**Level of Assurance**

A reasonable level of assurance was agreed

**Scope**

DHL Group has commissioned an independent verification by SGS of reported CO<sub>2</sub>e emissions and savings arising from their activities, to establish conformance with the GHG Protocol Product Life Cycle Accounting and Reporting Standard and the EN 16258 Methodology for calculation and declaration of energy consumption and GHG emissions and savings of transport services. The application of the principles is fundamental to ensure that GHG-related information is a true and fair account.

**Relevance**

Select the GHG sources, GHG sinks, GHG reservoirs, data and methodologies appropriate to the needs of the intended user.

**Completeness**

Include all relevant GHG emissions and removals.

**Consistency**

Enable meaningful comparisons in GHG-related information.

**Accuracy**

Reduce bias and uncertainties as far as is practical.

**Transparency**

Disclose sufficient and appropriate GHG-related information to allow intended users to make decisions with reasonable confidence.

Data and information supporting the CO<sub>2</sub>e savings assertion were based on historical information. Estimation and extrapolation methods were used to determine emissions where primary data did not exist, and hypothetical approaches were used for exceptional activities. These were proven by inspection and testing of supporting evidence.

**Title or description activities:**

- The organizational boundary was established following the equity share approach.
- Title or description activities: Logistics services exceptional activities and services under the GOGREEN PLUS scheme by using the sustainable technology HVO.
  - Location/boundary of the activities: worldwide
- Physical infrastructure, activities, technologies and processes of the organization: The logistic network of DHL Group (facilities, vehicles) is seen as physical infrastructure of the organization. The total organization's activities technologies and processes are an international service portfolio consisting of letter and parcel dispatch, express delivery and logistics services
  - GHG sources included:  
Fuel consumption, energy consumption, air -, rail -, sea - and road travel.
  - Types of GHGs included: relevant GHGs CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O  
Other emissions sources included: NO<sub>x</sub>, SO<sub>x</sub>, CO, HC and PM
  - GHG information for the following period was verified:  
01/01/2023 – 31/12/2023.
- Intended user of the verification opinion: business partners, clients, contractors.

**Objective**

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO<sub>2</sub>e emissions and emission reductions are as declared by the organization's CO<sub>2</sub>e savings assertion.
  - Whether the data reported is accurate, complete, consistent, transparent and free of material error, omission or misstatement.

**Criteria**

Criteria against which the verification assessment is undertaken are the GHG Protocol Product Life Cycle Accounting and Reporting Standard and the EN 16258 Methodology for calculation and declaration of energy consumption and GHG emissions of transport services.

The accounting of offsets and purchase and retirement of associated credits were verified against the criteria of: Transparency, Accuracy, Consistency, Completeness and Relevance.

**Materiality**

The materiality threshold applied by SGS was 5%



## Conclusion

DHL Group provided the GHG assertion based on the GHG Protocol Product Life Cycle Accounting and Reporting Standard and the EN 16258 Methodology for calculation and declaration of energy consumption and GHG emissions of transport services. The GHG information for the period 01/01/2023 – 31/12/2023 disclosing emission **savings of 1.143 t CO<sub>2</sub>e (WtW)**, are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria, subject to qualifications listed below.

SGS' approach is risk-based, drawing on an understanding of the risks associated with reporting 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. Based on the data and information provided by DHL Group and the processes and procedures conducted by SGS, we conclude with a reasonable level of assurance, subject to the qualifications listed below that the presented CO<sub>2</sub>e assertion is:

- materially correct and is a fair representation of the CO<sub>2</sub>e data and information
- prepared following the principles of the GHG Protocol Product Life Cycle Accounting and Reporting Standard and the EN 16258 Methodology for calculation and declaration of energy consumption and GHG emissions of transport services, i.e., transparency, accuracy, relevance, completeness, and consistency on GHG quantification, monitoring and reporting and
- saved through Insetting approaches by using sustainable technologies.

### Qualifications

The GHG assertion includes the relevant GHGs: CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions. Sources included are limited to fuel consumption, electricity consumption, air, rail, sea and road travel. Estimation and extrapolation methods have been used to determine emissions where primary data does not exist. In these circumstances we have, on a risk basis, assessed the appropriateness of the methods of estimation and extrapolation utilised.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the CO<sub>2</sub>e emissions for the period 01/01/2023 to 31/12/2023 are fairly stated.

We conducted our verification with regard to DHL Group's GHG assertion which included an assessment of the CO<sub>2</sub>e information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data and checking whether the provisions were consistently and appropriately applied.

In context of annual audits done by other external verifier, relating quality assurance, we received the verification report done on limited level of assurance, but without indication of materiality threshold.

This opinion shall be interpreted with the CO<sub>2</sub>e assertion of DHL Group as a whole.

Note: This opinion statement is issued, on behalf of DHL Group, by SGS Institut Fresenius GmbH ("SGS") under its General Conditions for GHG Validation and Verification Services available at SGS. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion statement, the findings and the supporting GHG Assertion may be consulted at DHL Group. The opinion statement relates to the emission calculation tools verified, each with a specified version number. If any of these tools are changed in terms of calculation methodology, then re-verification must be carried out.

This opinion statement does not relieve DHL Group 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 DHL Group.