Greenhouse Gas Verification Opinion Number
CCP.Vol0027-2022

The assertion for greenhouse gas emissions in the period
1 January to 31 December 2022 of
GoGreen Plus Portfolio
Deutsche Post DHL Group
Corporate Development - Clean Operations
ESG Reporting and Controlling
Deutsche Post 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 services to represent a total amount of savings by using Sustainable Marine fuel (SMF), Sustainable aviation fuel (SAF), electric vehicles, CNG, HVO, heating pumps and biogas:

79.727 t CO$_2$e (WtW)

For the following activities
In the period 01/01/2022 to 31/12/2022
For the following activities
Tracking of CO$_2$e emissions savings related to shipments under the GOGREEN PLUS scheme.

Included corporate divisions: Express, Global Forwarding and Post & Parcel

Total emissions are not included in the above statement, only saved emissions through the use of SMF, SAF, electric vehicles, CNG, HVO, heat pumps and biogas.

Lead Assessor: Dina Bauer
Technical Reviewer: Peter Simmonds
Verification Opinion Date: 27.04.2022

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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Page 1 of 5
Brief Description of Verification Process

SGS has been contracted by Deutsche Post DHL Group Headquarters
Charles-de-Gaulle-Str. 20
53113 Bonn,
for the verification of direct and indirect carbon dioxide equivalent (CO₂e) emissions savings as provided in their GHG assertion in the form of carbon demand and supply ledgers covering CO₂e emissions monitored in the GoGreen Plus portfolio of DPDHL Group
In the period 01/01/2022 to 31/12/2022.

Roles and responsibilities

The Clean Operations and ESG Reporting of DPDHL Group are responsible for the internal GHG system "GoGreen Plus Portfolio", the CO₂e information system, the development and maintenance of records and reporting procedures in accordance with the system, including the calculation and determination of CO₂e emissions information and the reporting of CO₂e emissions.

It is SGS’ responsibility to express an independent GHG verification opinion on the CO₂e emissions savings as provided in the DPDHL Group GHG assertion for the period 01/01/2022 – 31/12/2022.

SGS conducted a third-party verification of the provided CO₂e savings assertion in the period 09/11/2022 – 24/04/2023.

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 CO₂e emissions data is based. The verification was based on the verification scope, objectives and criteria as agreed between DPDHL Group and SGS on 03/11/2022.

Level of Assurance

A reasonable level of assurance was agreed.

Scope

DPDHL Group has commissioned an independent verification by SGS of reported CO₂e emissions 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 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$_2$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 operational control approach.
- Title or description activities: Express, mail and parcel shipments, logistics services exceptional activities and services under the GO GREEN PLUS scheme.
- Location/boundary of the activities: worldwide
- Physical infrastructure, activities, technologies and processes of the organization: The logistic network of DPDHL 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, sinks and/or reservoirs included: Fuel consumption, energy consumption, air -, rail -, sea - and road travel.
- Types of GHGs included: relevant GHGs CO$_2$, CH$_4$, N$_2$O
  Other emissions sources included: NOx, SOx, CO, HC and PM
- In context of Insetting approach of Global Forwarding: TtW (Tank to Wheel) emissions are communicated as carbon neutral, but in return the WtT (Well to Tank) emissions increase (*negative savings*).
- GHG information for the following period was verified: 01/01/2022 – 31/12/2022.
- 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$_2$e emissions and emission reductions are as declared by the organization’s CO$_2$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

CDPDHL 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 01/01/2022 – 31/12/2022 disclosing emission savings of 79,727 t CO2e (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 DPDHL 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 CO2e assertion is:

- materially correct and is a fair representation of the CO2e 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 fuels

Qualifications

The GHG assertion includes the relevant GHGs: CO2, CH4 and N2O 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.

In context of Insetting approach of Global Forwarding: TtW (Tank to Wheel) emissions are communicated as carbon neutral, but in return the WtT (Well to Tank) emissions increase (‘negative savings’). 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 CO2e emissions for the period 01/01/2022 – 31/12/2022 are fairly stated.

We conducted our verification with regard to DPDHL Group’s GHG assertion which included an assessment of the CO2e 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\textsubscript{2}e assertion of DPDHL Group as a whole.

Note: This Opinion is issued, on behalf of DPDHL 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, the findings and the supporting GHG Assertion may be consulted at DPDHL Group. The approval mark 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 does not relieve DPDHL 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 DPDHL Group.