

# Greenhouse Gas Verification Opinion Number CCP.Vol0027-2025-24

The statement for greenhouse gas emissions in the period  
01/01/2024 to 31/12/2024 of

## GoGreen 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 services  
to represent a total amount of

## 622.599 tCO<sub>2</sub>e (WtW)

For the following activities

Tracking of CO<sub>2</sub>e emissions related to shipment of cargo, logistics  
and transport services, exceptional activities and services under the  
GOGREEN scheme. Included corporate divisions: Post & Parcel  
Germany, eCommerce (US, India, Canada, Iberia) and eCommerce  
Connect compensated these CO<sub>2</sub>e emissions through the retirement  
of an equivalent number of verified emission reduction credits.

Lead Assessor: Dina Bauer

Technical Reviewer: Paula Gómez Geras

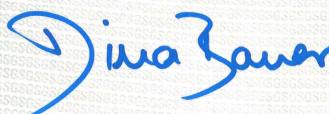
**Verification Statement Date: 16/04/2025**

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

Authorized by



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## **Schedule Accompanying Greenhouse Gas Verification Statement Number CCP.Vol0027-2025-24**

### **Brief Description of Verification Process**

SGS has been contracted by DHL Group,  
Corporate Development - Clean Operations  
ESG Reporting and Controlling

### **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 as provided in their GHG Statement in the form of carbon demand and supply ledgers covering CO<sub>2</sub>e emissions monitored in the GoGreen Portfolio of DHL Group  
In the period 01/01/2024 to 31/12/2024

### **Roles and responsibilities**

The Clean Operations and ESG Reporting Departments of DHL Group are responsible for the internal GHG system “GoGreen 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 balance as provided in the DHL Group GHG Statement for the period 01/01/2024 – 31/12/2024.

### **SGS conducted a third-party verification of the provided CO<sub>2</sub>e statement in the period 10/03/2025 – 16/04/2025.**

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 27/07/2024.

### **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 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<sub>2</sub>e statement 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.

The organizational boundary was established following the operational control approach

**Title or description activities:**

- Title or description activities included: shipment of cargo, logistics and transport services, exceptional activities and services under the GOGREEN scheme.
- 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 organization's activities, technologies and processes are an international service portfolio consisting of cargo dispatch, freight transport, logistics, supply chain management and e-commerce solutions.
- GHG sources, sinks and/or reservoirs included: Fuel consumption, energy consumption, air -, rail -, sea - and road travel.
- Types of GHGs included: CO<sub>2</sub>e arising from fossil fuel sources (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, PFCs, HFCs)
- GHG information for the following period was verified: 01/01/2024 – 31/12/2024.
- Intended user of the verification statement: 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 are as declared by the organization's CO<sub>2</sub>e statement.
- The data reported are accurate, complete, consistent, transparent and free of material error, omission or misstatement.
- Whether the CO<sub>2</sub>e emissions as reported under the GOGREEN scheme were compensated through the retirement of an equivalent number of verified emission reduction credits.

**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 statement 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 01/01/2024 – 31/12/2024 disclosing emissions of **622.599** metric tonnes of 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 statement 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 compensated through the retirement of an equivalent number of verified emission reduction credits.

**Qualifications**

The GHG statement includes the relevant GHGs: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, PFCs, HFC 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 01/01/2024 – 31/12/2024 are fairly stated.

We conducted our verification with regard to DHL Group's GHG statement 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

This statement shall be interpreted with the CO<sub>2</sub>e statement 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 Statement may be consulted at DHL Group. This opinion statement relates to the emission calculation tools validated, 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.