

**Greenhouse Gas Verification Statement  
Number  
CCP.Vol0027-2016**

The assertion for greenhouse gas emissions in the period  
1 January to 31 December 2016 of

**Carbon Management System (CMS)  
Deutsche Post DHL Group**

Corporate Accounting and Controlling  
Carbon Accounting 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

**249,774tCO<sub>2</sub>e**

For the following activities

Tracking of CO<sub>2</sub>e emissions related to shipment of letters, parcels,  
logistics services, travel services and exceptional activities.  
DPDHL Group compensated the CO<sub>2</sub>e emissions through the  
retirement of an equivalent number of verified emission reduction  
credits.

Lead Assessor: Martine Meerburg  
Technical Reviewer: Peter Simmonds

**Verification Statement Date: 7<sup>th</sup> April 2017**

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

Authorized by



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Business Manager  
Environment, Health and Safety



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**Schedule Accompanying Greenhouse Gas Verification  
Statement Number CCP.Vol0027-2016**

**Brief Description of Verification Process**

SGS has been contracted by Deutsche Post DHL Group,  
Corporate Accounting and Controlling  
Carbon Accounting and Controlling

**Deutsche Post 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 Assertion in the form of carbon demand and supply ledgers covering CO<sub>2</sub>e emissions monitored in the Carbon Management System of DPDHL Group  
In the period 01/01/2016 to 31/12/2016

**Roles and responsibilities**

The Carbon Management Department of DPDHL Group is responsible for the internal GHG system "Carbon Management System (CMS)", 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 DPDHL Group GHG Assertion for the period 01/01/2016 – 31/12/2016.

**SGS conducted a third party verification of  
the provided CO<sub>2</sub>e assertion  
in the period 07/11/2016 – 25/03/2017.**

The assessment included a desk review and site visits at the Responsible Party's offices in Bonn 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 DPDHL Group and SGS on 23/09/2014.

**Level of Assurance**

A reasonable level of assurance was agreed

**Scope**

DPDHL 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 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: Mail, parcel and express shipments, logistics services and travel services under the GoGreen scheme, exceptional activities and services.
    - 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 organization's activities, technologies and processes are mainly parcel, express and mail shipments, logistics services and travel 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<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O
    - Directed actions: yes
  - GHG information for the following period was verified: 01/01/2016 – 31/12/2016.
- 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 assertion.
- 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 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**

DPDHL 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 01/01/2016 – 31/12/2016 disclosing emissions of 249,774 metric tonnes of CO<sub>2</sub>e 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 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
- compensated through the retirement of an equivalent number of verified emission reduction credits.

#### **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 01/01/2016 – 31/12/2016 are fairly stated.

We conducted our verification with regard to DPDHL Group's GHG assertion "GLOBUSS demand and supply balancing 2016" 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 assertion of DPDHL Group as a whole.

Note: This Statement is issued, on behalf of DPDHL Group, by SGS Germany GmbH ("SGS") under its General Conditions for GHG Validation and Verification Services available at

[http://www.climatechange.sgs.com/terms\\_and\\_conditions\\_climatechange](http://www.climatechange.sgs.com/terms_and_conditions_climatechange). The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, 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 Statement 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.