Greenhouse Gas Verification Statement
Number
CCP.Vol0027-2021
The assertion for greenhouse gas emissions in the period
1 January to 31 December 2021 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

654.731 tCO₂e (WtW)

For the following activities
Tracking of CO₂e emissions related to shipment of letters, parcels,
logistics services, events, corporate mailings and exceptional
activities under the GOGREEN scheme.

Included corporate divisions: Express, Post & Parcel Germany,
Global Forwarding, Freight, eCommerce Solutions, Supply Chain
and DHL Corporate Center.

DPDHL Group compensated these CO₂e emissions under the
GOGREEN scheme through the retirement of an equivalent number
of verified emission reduction credits.

Lead Assessor: Dina Bauer
Technical Reviewer: Peter Simmonds

Verification Statement Date: 08/04/2022

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

i.V. Thomas Smyk
Customer Service
Industries & Environment
Environment, Health and Safety

i.A. Dina Bauer
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Schedule Accompanying Greenhouse Gas Verification
Statement Number CCP.Vol0027-2021

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
(CO₂e) emissions as provided in their GHG Assertion in the form of
carbon demand and supply ledgers covering CO₂e emissions
monitored in the Carbon Management System of DPDHL Group
In the period 01/01/2021 to 31/12/2021

Roles and responsibilities
The Carbon Management of DPDHL Group is responsible for the
internal GHG system "Carbon Management System (CMS)", 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 balance as provided in the DPDHL
Group GHG Assertion for the period 01/01/2021 – 31/12/2021.

SGS conducted a third-party verification of
the provided CO₂e assertion
in the period 07/11/2021 – 08/04/2022.

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 24/03/2021.

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 CO₂e 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, events and corporate mailings, 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 DPDHL 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 letter and parcel dispatch, express delivery, freight transport, 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: relevant GHGs CO₂, CH₄, N₂O Other emissions sources included: NOx, SOx, CO, HC and PM
- GHG information for the following period was verified: 01/01/2021 – 31/12/2021.
- 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 CO₂e emissions are as declared by the organization's CO₂e assertion.
- The data reported are accurate, complete, consistent, transparent and free of material error, omission or misstatement.

Whether the CO₂e 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
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 01/01/2021 – 31/12/2021 disclosing emissions of 654.731 metric tonnes of CO$_2$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 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$_2$e assertion is:

- materially correct and is a fair representation of the CO$_2$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$_2$, CH$_4$ and N$_2$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$_2$e emissions for the period 01/01/2021 – 31/12/2021 are fairly stated. We conducted our verification with regard to DPDHL Group's GHG assertion “GLOBUSS demand and supply balancing 2021” which included an assessment of the CO$_2$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$_2$e assertion of DPDHL Group as a whole.
Note: This Statement 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 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-a-vis parties other than DPDHL Group.