

**Greenhouse Gas Verification Opinion Number  
CCP.Vol0027-2026-35**

The statement for greenhouse gas emissions in the total period 01/01/2025 to 31/12/2025 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 ISO 14083:2023 Quantification and reporting of greenhouse gas emissions  
arising from transport chain operations to represent a total amount of savings by using  
Sustainable Marine fuel (SMF), Sustainable Aviation Fuel (SAF):

**100,682 t CO<sub>2</sub>e (WtW)**

**For the following activities**

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

**Included corporate divisions: Global Forwarding including Hillebrand Gori**

The above statement shows emissions reduced by the usage of SAF and SMF in the period  
01/01/-31/12/2025 additional to the already verified reductions of 52,688 t CO<sub>2</sub>e (WtW) (Q1-  
Q3 2025).

Lead Assessor: Dina Bauer

Technical Reviewer: Soraya del Río Alcalde

**Verification Opinion Date: 12/03/2026**

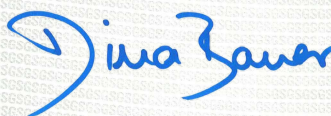
This opinion is not valid without the full verification scope, objectives, criteria and findings  
available on pages 2 to 5 of this opinion.

Authorized by



i.V. Dr.rer.nat. Anne Rödl  
Head of Sustainability Services DACH  
Carbon Footprint, LCA, ESG Solutions,  
Forestry&Wood  
Business Assurance

SGS Institut Fresenius GmbH  
Goerzalle 305a  
14167 Berlin - Germany  
[www.sgs.com](http://www.sgs.com)



i.A. Dina Bauer  
Lead Auditor  
Environmental, Social and Corporate Governance  
Business Assurance



**Schedule Accompanying Greenhouse Gas Verification Opinion Number  
CCP.Vol0027-2026-35**

**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 statement 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 01/01/2025 to 31/12/2025.

**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 statement for the period 01/01/2025 – 31/12/2025.

**SGS conducted a third-party verification of the provided CO<sub>2</sub>e savings statement in the period 16/02/2026 –09/03/2026.**

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 07/08/2024 and 09/12/2026.

**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 emission savings arising from their activities, to establish conformance with the GHG Protocol Product Life Cycle Accounting and Reporting Standard and the ISO 14083:2023 Quantification and reporting of greenhouse gas emissions arising from transport chain operations. 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 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 equity share approach.

- Title or description of the total organization's activities, technologies and processes: Services under the GOGREEN and GOGREEN PLUS scheme, in context of international logistic services such as letter and parcel shipments, warehousing or forwarding on a domestic and international scale.
- 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 and sea 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: 01/01/2025 – 31/12/2025.
- 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 statement.
- 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 ISO 14083:2023 Quantification and reporting of greenhouse gas emissions arising from transport chain operations.

The accounting of insetting savings was 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 ISO 14083:2023 Quantification and reporting of greenhouse gas emissions arising from transport chain operations.

The GHG information for the period 01/01/2025 – 31/12/2025 disclosing total emission **savings of 100,682 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 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 ISO 14083:2023 Quantification and reporting of greenhouse gas emissions arising from transport chain operations, i.e., transparency, accuracy, relevance, completeness, and consistency on GHG quantification, monitoring and reporting and
- saved through Insetting approaches by using sustainable fuels.

- determined in accordance with methodologies (as defined above) which are reliable in ensuring that there is no double selling of SAF and SMF volumes/ emissions and that these are only allocated once to a customer.
- Credible certificates issued by other independent third parties according to reputable standards, e.g. ISCC, RSB, were accepted.

#### **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, HFCs emissions. Sources included are limited to fuel consumption, electricity consumption, air and sea 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 01/01/2025 to 31/12/2025 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.

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.

Not all information about refrigerants concerning all transport modes are available, so there might be gaps in this context.

This opinion 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. 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.