Verification Statement
Leidos (formerly SAIC) –
CY2018 GHG Inventory Emissions

Background

Cameron-Cole, LLC ("Cameron-Cole") was retained by Leidos to perform an independent verification of its Greenhouse Gas (GHG) Emissions Inventory for Calendar Year 2018 (CY2018), which was developed according to the GHG Protocol Corporate Accounting and Reporting Standard; the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Protocol; and EPA GHG Inventory Guidance Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases (Screening Method). Collectively, these are referred to within this document as "GHG Protocol." and as such were the standard for Cameron-Cole to determine conformance for the GHG Inventory.

Responsibility of Leidos & Independence of Verification Provider

Leidos has sole responsibility for the content of its GHG Inventory. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Leidos's CY2018 GHG Emissions Inventory. Cameron-Cole and all verification team members have no previous business relationships with Leidos or their management team. Cameron-Cole implements a strict internal policy for maintaining impartiality for all verification assignments. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

Level of Assurance

The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions or misstatements in a company's GHG assertions. Although Absolute Assurance may provide the highest level of confidence that an emissions assertion is materially correct, it is often not practical for complex verification assignments. The two remaining levels of assurance that are generally recognized – reasonable and limited – are routinely provided by Verification Bodies. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct, while Limited Assurance provides less confidence, and involves less detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's verification of Leidos's GHG Emissions Inventory for CY2018 was constructed to provide a **Reasonable** Level of Assurance.

Objectives

The primary objectives of this verification assignment were as follows:

- Determine whether the GHG emissions and water data assertions meet/exceed the 95% threshold for accuracy; and,
- Evaluate the conformance of Leidos's accounting and calculation methodologies, processes and systems to The Protocol.

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Verification Criteria

Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2006(E) Specifications with Guidance for the Validation and Verification of Greenhouse Gas Assertions. The Leidos GHG Inventory was prepared using, the GHG Protocol Corporate Accounting and Reporting Standard; the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Protocol; and EPA GHG Inventory Guidance Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases (Screening Method). The inventory was verified against the guidance contained in those protocols, as well as ISO 14064 part 3.

Verification Scope & Assertions

The scope of this verification assignment covers Leidos's CY2018 GHG Emissions Inventory with the following boundaries:

- **Geographical**: United States
- **Chemical**: carbon dioxide (CO_2), nitrous oxide (N_2O) and methane (CH4), and hydrofluorocarbons (HFCs)
- **Operational Boundary**: The following sources/emissions were identified in Leidos' organizational boundary:
    - Scope 1 – Direct Emissions from Stationary Combustion Sources: Natural Gas usage
    - Scope 1 – Direct Fugitive Emissions: HFCs from refrigerants
    - Scope 1 – Direct Emissions from Mobile Combustion Sources: vehicle fleet
    - Scope 2 – Indirect Emissions from Electricity and Heating Purchases: from Leidos' fixed facilities, including offices and service centers
    - Scope 3 – Employee Commuting and Business Travel (Air, Car Rentals and Rail)

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Leidos's CY2018 GHG assertions are as follows:

For CY2018, Leidos has Leidos declared its total GHG emissions as 2,576 MT CO2e for Scope 1 sources. For Scope 2, Leidos has reported sources under the market-based reporting scenario of 56,528, and 69,865 MT CO2e using the location-based reporting for scope 2 sources.

Selected Scope 3 emissions associated with employee commuting and business travel have optionally been reported as 90,872 MT CO2e

Additionally, Leidos has reported 83.70 MT of biogenic CO2. Due to the biogenic nature of these emissions, they are counted as a separate category of emissions.

Leidos CY2018	Market-based (MT CO_2e)	Location-based (MT CO_2e)
Scope 1	2,576	2,576
Scope 2	56,528	67,288
Scope 1+2 total	**59,104**	**69,865**
Scope 3	90,872	90,872
Grand total, all sources	**149,976**	**160,737**
Biogenic CO_2	*83.70*	*83.70*

It is therefore verified that Leidos's declared assertions above are materially correct, limited to the boundaries listed above.

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Verification Opinion

Based on the method employed and the results of the verification activities undertaken, **Cameron-Cole has found no evidence of material errors, omissions or misstatements in Leidos's CY2018 GHG Inventory within the boundaries described above.** Cameron-Cole also found that Leidos's GHG accounting and calculation methodologies, processes and systems for their GHG inventory conform to The GHG Protocol.

 **Dru Krupinsky, Lead Verifier** *Senior Strategist, Sustainability Services* *October 18, 2020*	 **Mallory Andrews, Independent Reviewer** *Technical Reviewer* *October 18, 2020*