

Verification Statement Leidos– CY2019-2021 GHG Inventories

Background

Cameron-Cole, LLC (Cameron-Cole) was retained by Leidos to perform an independent verification of its Greenhouse Gas (GHG) Emissions Inventories for Calendar Years (CY) 2019, 2020, & 2021. The Scope 1 and 2 GHG Inventories were developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition) along with its associated amendments. The Scope 3 GHG Inventories were prepared using the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard dated September 2011 and associated amendments. Our opinion on the results of the inventories, with respect to the verification objectives and criteria, is provided in this statement.

Responsibility of Leidos & Independence of Verification Provider

Leidos has sole responsibility for the content of its GHG Inventories. 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 CY2019-2021 GHG Emissions Inventories. 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. Two levels of assurance are generally recognized – reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). 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 Inventories for CY2019-2021 was constructed to provide a Reasonable Level of Assurance for Scopes 1 and 2, and Limited Level of Assurance for Scope 3 categories.

Objectives

The primary objectives of this verification assignment were as follows:

- Determine whether the 2019, 2020, & 2021 GHG emissions assertions meet/exceed the 95% threshold for accuracy for Scope 1, 2 and 3 emissions (assessed separately);
- Determine if Leidos has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- Verify whether Leidos's 2019, 2020, & 2021 GHG Emissions Inventories meet the generally accepted GHG emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency

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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 inventories were prepared to, and verified against, the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Verification Scope & Assertions

The scope of the verification covers Leidos's CY2021 GHG Emissions Inventories with the following boundaries:

- **Geographical:** Worldwide
- **Chemical:** carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), HFC's
- **Organizational Boundary:** Reporting under operational control; includes approximately 500 facilities across the US and Canada.
- **Operational Boundary:** The following sources/emissions were identified in Leidos's organizational boundary:

Scope 1

- Stationary Combustion: utility-supplied natural gas and fuels in backup generators
- Mobile Combustion: diesel, gasoline, and aviation fuels
- Fugitive Emissions: refrigerants and releases of fire suppressants

Scope 2

- Indirect Emissions from purchased electricity
- Indirect Emissions from purchased heat

Scope 3

- Employee commuting
- Business Travel
- Mobile Combustion: Aviation and Road Fuels

Leidos's GHG assertions for CY2019, 2020, & 2021 are as follows:

CY2019		
Category	Location-Based (MT CO ₂ e)	Market-Based (MT CO ₂ e)
Scope 1: Stationary Combustion-Natural Gas	15,130	15,130
Scope 1: Mobile Combustion-Aviation Fuel	5,542	5,542
Scope 1: Fugitive Emissions-Refrigerants	961	961
Scope 1: Mobile Combustion-Aggregated Fleet	691	691
Scope 1: Stationary Combustion-Generators	57	57
Scope 2: Purchased Electricity	83,728	85,979
Scope 2: Purchased Heat	4,972	4972
Scope 1 & 2 Total:	111,082	113,333

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Scope 3: Employee Commuting	54,542	54,542
Scope 3: Business Travel	37,231	37,231
Scope 3: Mobile Combustion-Aviation Fuel	6,450	6,450
Scope 3: Mobile Combustion-Aggregated Fleet	107	107
Scope 3 Total:	98,331	98,331

CY2020		
Category	Location-Based (MT CO ₂ e)	Market-Based (MT CO ₂ e)
Scope 1: Stationary Combustion-Natural Gas	15,074	15,074
Scope 1: Mobile Combustion-Aviation Fuel	8,013	8,013
Scope 1: Fugitive Emissions-Refrigerants	1,008	1,008
Scope 1: Mobile Combustion-Aggregated Fleet	534	534
Scope 1: Stationary Combustion-Generators	84	84
Scope 2: Purchased Electricity	84,162	85,821
Scope 2: Purchased Heat	5,125	5,125
Scope 1 & 2 Total:	114,000	115,659
Scope 3: Employee Commuting	29,698	29,698
Scope 3: Business Travel	17,647	17,647
Scope 3: Mobile Combustion-Aviation Fuel	12,553	12,553
Scope 3: Mobile Combustion-Aggregated Fleet	96	96
Scope 3 Total:	59,994	59,994

CY2021		
Category	Location-Based (MT CO ₂ e)	Market-Based (MT CO ₂ e)
Scope 1: Stationary Combustion-Natural Gas	14,931	14,931
Scope 1: Mobile Combustion-Aviation Fuel	7,691	7,691
Scope 1: Mobile Combustion-Aggregated Fleet	659	659
Scope 1: Fugitive Emissions-Refrigerants	675	675
Scope 1: Fugitive Emissions-Fire Suppressants	460	460
Scope 1: Stationary Combustion-Generators	74	74
Scope 2: Purchased Electricity	81,065	80,136
Scope 2: Purchased Heat	5,010	5,010
Scope 1 & 2 Total:	110,565	109,636
Scope 3: Employee Commuting	32,860	32,860
Scope 3: Business Travel	22,419	22,419
Scope 3: Mobile Combustion-Aviation Fuel	14,607	14,607
Scope 3: Mobile Combustion-Aggregated Fleet	111	111
Scope 3 Total:	69,997	69,997

Verification Opinion

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Based on the method employed and the results of our verification activities, Cameron-Cole has found no evidence of material errors, omissions or misstatements in Leidos’s CY2019, 2020, and 2021 GHG inventories. Cameron-Cole also found that Leidos’s GHG accounting and calculation methodologies, processes and systems for these inventories conform to the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Cameron-Cole, LLC

November 15, 2022



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