



## VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Booz Allen Hamilton Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Booz Allen Hamilton Inc. (Booz Allen) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Booz Allen. Booz Allen is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

### **Boundaries of the reporting company GHG emissions covered by the verification:**

- Operational Control
- Worldwide
- Exclusions: Natural gas combustion emissions at leased spaces and fugitive refrigerant emissions
  - 9% of relevant spend was excluded from Scope 3 Purchased Goods and Services

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>

### **GHG Emissions Statement:**

- **Scope 1:** 17 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Location-Based):** 12,292 metric tons of CO<sub>2</sub> equivalent
- **Scope 3:**
  - Purchased Goods and Services: 37,626 metric tons of CO<sub>2</sub> equivalent
  - Waste Generated in Operations: 3,085 metric tons of CO<sub>2</sub> equivalent
  - Business Travel: 20,822 metric tons of CO<sub>2</sub> equivalent
  - Employee Commuting: 40,345 metric tons of CO<sub>2</sub> equivalent

Data and information supporting the GHG emissions statement were in some cases estimated rather than historical in nature.

### **Period covered by GHG emissions verification:**

- April 1, 2022 to March 31, 2023

### **Criteria against which verification conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

### **Reference Standard:**

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements



**Level of Assurance and Qualifications:**

- Reasonable (Scope 1 and 2)
- Limited (Scope 3)

This verification used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data for each of the above indicators

**GHG Verification Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Booz Allen;
- Review of documentary evidence produced by Booz Allen;
- Review of Booz Allen data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Booz Allen to determine GHG emissions.

**Verification Opinion:**

Based on the process and procedures conducted, we conclude that the Scope 1 and Scope 2 GHG emissions statement shown above:

- is materially correct and is a fair representation of the GHG emissions data and information; and
- has been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2).

Based on the process and procedures conducted, there is no evidence that the Scope 3 GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Booz Allen has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



**Statement of independence, impartiality and competence**

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Booz Allen, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

**Attestation:**

A handwritten signature in black ink that reads 'Cody Lorentson'.

Cody Lorentson, Lead Verifier  
Program Manager  
Apex Companies, LLC  
Lakewood, Colorado

A handwritten signature in blue ink that reads 'Scott Johnston'.

Scott Johnston, Technical Reviewer  
Principal Consultant  
Apex Companies, LLC  
Doral, Florida

August 24, 2023

*This verification statement, including the opinion expressed herein, is provided to Booz Allen Hamilton Inc. and is solely for the benefit of Booz Allen Hamilton Inc. in accordance with the terms of our agreement. We consent to the release of this statement by you to the public or other organizations for reporting and/or disclosure purposes but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.*