

## INDEPENDENT LIMITED ASSURANCE STATEMENT



**To: The Stakeholders of Seagate Technology LLC**

### **Introduction and objectives of work**

Apex Companies, LLC (Apex) has been engaged by Seagate Technology LLC (Seagate) to provide limited assurance of its greenhouse gas (GHG) emissions, energy use and water withdrawals. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Seagate. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

### **Scope of work**

The scope of our work was limited to assurance over GHG emissions, energy use, water withdrawals, and recycled water for the period January 1, 2021 to December 31, 2021 (the 'Subject Matter').

Data assured:

- Energy Use (Direct and Indirect)
- Scope 1 GHG Emissions
- Scope 2 GHG Emissions (location-based and market-based)
- Scope 3 GHG Emissions
  - Purchased Goods & Services
  - Capital Goods
  - Fuel and Energy Related Activities
  - Upstream Transportation and Distribution
  - Waste Generated in Operations
  - Business Travel
  - Employee Commuting
  - Upstream Leased Assets
  - Downstream Transportation and Distribution
  - Processing of Sold Products
  - Use of Sold Products
  - End of Life Treatment of Sold Products
- Water Withdrawals
- Water Recycled

Data and information supporting Scope 1 and Scope 2 GHG emissions, energy use, water withdrawal, and water recycled were primarily historical in nature.

Data and information supporting Scope 3 GHG emissions were in some cases estimated rather than historical in nature.

## **Reporting Boundaries**

The following are the boundaries used by Seagate for reporting sustainability data:

- Operational Control
- Global

## **Reporting Criteria**

The Subject Matter needs to be read and understood together with Seagate GHG Inventory Management Plan and Seagate Water Inventory Management Plan.

## **Limitations and Exclusions**

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Material outside the scope of work.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## **Responsibilities**

This preparation and presentation of the Subject Matter are the sole responsibility of the management of Seagate.

Apex was not involved in the development of the Subject Matter or Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of Seagate.

## **Reporting Protocols against which assurance was conducted**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Scope 1 and Scope 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)
- CDP Water Security 2021 Reporting Guidance

## **Assessment Standards**

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. This assurance used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data for the above indicators.

- ISO Standard 14064-3 Second edition 2020-04: Greenhouse Gases - Part 3: Specification with Guidance for the Verification and Validation of Greenhouse Gas Statements. This assurance used a materiality threshold of ±5% for aggregate errors in sampled data for the above indicators.

### Summary of Work Performed

As part of our independent assurance, our work included:

1. Interviews with relevant personnel of Seagate's consultant;
2. Reviewing documentary evidence provided by Seagate;
3. Review of Seagate's data and information systems and methodology for collection, aggregation, analysis and review of information used to determine the Subject Matter; and
4. Audit of sample of data used by Seagate to determine the Subject Matter.

### Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that Seagate has established appropriate systems for the collection, aggregation and analysis of quantitative data.

A summary of data within the scope of assurance is attached.

### Statement of Independence, Integrity 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.

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

No member of the assurance team has a business relationship with Seagate, its Directors or Managers beyond that required of this assignment. We have conducted this assurance independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, and 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.



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**Summary of 2021 Data Subject to Assurance**

<b>Metric Type</b>	<b>2021</b>	<b>Units<sup>(1)</sup></b>
Total Fuel Combustion (Direct Energy)		
Natural Gas	227,601	GJ
Motor Gasoline	13	GJ
Diesel Fuel	0	GJ
Distillate Fuel Oil	2,508	GJ
Propane	8,230	GJ
Jet Kerosene	9,773	GJ
Total Purchased Energy (Indirect)		
Electricity	1,661,253	MWh
Cooling	5,193	MWh
Onsite Solar	1,632	MWh
Scope 1 GHG emissions	355,206	MT CO <sub>2</sub> e
Scope 2 GHG emissions – location-based	871,685	MT CO <sub>2</sub> e
Scope 2 GHG emissions – market-based	749,492	MT CO <sub>2</sub> e
Scope 3, Purchased Goods & Services <sup>(2)</sup>	1,900,000	MT CO <sub>2</sub> e
Scope 3, Capital Goods <sup>(2)</sup>	90,000	MT CO <sub>2</sub> e
Scope 3, Fuel and Energy Related Activities <sup>(2)</sup>	200,000	MT CO <sub>2</sub> e
Scope 3, Upstream Transportation and Distribution <sup>(2)</sup>	70,000	MT CO <sub>2</sub> e
Scope 3, Waste Generated in Operations <sup>(2)</sup>	9,300	MT CO <sub>2</sub> e
Scope 3, Business Travel <sup>(2)</sup>	500	MT CO <sub>2</sub> e
Scope 3, Employee Commuting <sup>(2)</sup>	36,000	MT CO <sub>2</sub> e
Scope 3, Upstream Leased Assets <sup>(2)</sup>	1,800	MT CO <sub>2</sub> e
Scope 3, Downstream Transportation and Distribution <sup>(2)</sup>	6,000	MT CO <sub>2</sub> e
Scope 3, Processing of Sold Products <sup>(2)</sup>	2,500	MT CO <sub>2</sub> e
Scope 3, Use of Sold Products <sup>(2)</sup>	8,700,000	MT CO <sub>2</sub> e
Scope 3, End of Life Treatment <sup>(2)</sup>	40,000	MT CO <sub>2</sub> e
Total Water Withdrawals	7,968	ML
Total Water Recycled	3,557	ML

<sup>(1)</sup> Unit abbreviations:

GJ = gigajoules

MWh = megawatt hours

MT CO<sub>2</sub>e = metric tons of carbon dioxide equivalents

ML = megaliters

<sup>(2)</sup> Scope 3 GHG Emissions in this table have been rounded