



# LRQA Independent Assurance Statement

Relating to Nutanix, Inc.'s Greenhouse Gas Inventory for the 2023 Fiscal Year

This Assurance Statement has been prepared for Nutanix, Inc. in accordance with our contract.

## Terms of Engagement

LRQA was commissioned by Nutanix, Inc. (Nutanix) to provide independent assurance of its greenhouse gas (GHG) emissions inventory ("the Report") for the 2023 fiscal year of August 1, 2022-July 31, 2023 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Nutanix's global operations and activities under their operational control and specifically the following requirements:

- Verifying conformance with:
  - Nutanix's reporting methodologies for the selected datasets; and
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data<sup>1</sup>.
- Reviewing whether the Report has taken account of:
  - WRI GHG Protocol Scope 3 Accounting and Reporting Standard.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2), and Other Indirect (Scope 3) GHG emissions;
    - Scope 3 GHG emissions verified by LRQA only include:
      - Category 1: Purchased Goods and Services
      - Category 2: Capital goods
      - Category 3: Fuel- and Energy-Related Activities
      - Category 4: Upstream Transportation and Distribution
      - Category 6: Business Travel
      - Category 8: Upstream Leased Assets
      - Category 9: Downstream Transportation and Distribution
  - Total energy consumed; and
  - Percent of energy consumption matched with renewable energy.

LRQA's responsibility is only to Nutanix. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Nutanix's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Nutanix.

---

<sup>1</sup> <http://www.ghgprotocol.org/>



### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Nutanix has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

**Table 1. Summary of Nutanix's Greenhouse Gas Emissions for FY 2023:**

Scope of GHG emissions	Quantity	Unit
Scope 1 GHG emissions	398	Metric Tons CO <sub>2</sub> e
Scope 2 GHG emissions (Location-based) <sup>1</sup>	16,871	Metric Tons CO <sub>2</sub> e
Scope 2 GHG emissions (Market-based) <sup>1</sup>	7,566	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Purchased Goods and Services <sup>2</sup>	30,460	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Capital goods <sup>2</sup>	10,507	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Fuel and Energy Related Activities <sup>3</sup>	860	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Upstream Transportation and Distribution <sup>2</sup>	86	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Business Travel <sup>2,4</sup>	10,007	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Upstream Leased Assets	532	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Downstream Transportation and Distribution <sup>5</sup>	0	Metric Tons CO <sub>2</sub> e
Total Energy Consumed <sup>6</sup>	53,955,923	kWh
Percentage of energy consumption matched with renewable energy sources	50	Percent
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015 Note 2: Calculated from spend data USEEIO v1.2. EEIO supply chain emission factors encompass the initial life cycle phases of a product from material acquisition through manufacture or provision of the good or service. Note 3: Transmission and Distribution losses on purchased electricity. Note 4: Business travel consists of emissions from air and rail travel calculated from activity data provided by CTM Travel Agency, and EEIO calculated emissions from spend data (as described above under Note 2) for travel not purchased through the travel agency (hotel, public transit and car travel and other air and rail purchases). Note 5: Nutanix did not have any sold products transported downstream during FY 2023. Note 6: Total energy consumed includes electricity (kWh), purchased steam and natural gas (in kWh equivalent).		

<sup>2</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



### **LRQA's Approach**

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions and energy data and records;
- verifying historical GHG emissions and energy data and records at an aggregated level for the fiscal year 2023; and
- confirming Nutanix has a base year recalculation policy in place which meets the requirements of the WRI GHG Protocol. Nutanix has updated their selected base year to FY 2023.

### **LRQA's Standards, Competence and Independence**

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 21 May 2024

A handwritten signature in black ink that reads 'Brooke Farrell'.

Brooke Farrell  
LRQA Lead Verifier  
On behalf of LRQA, Inc.  
810 Seventh Avenue, Suite 1110 NY, NY 10019

LRQA reference: UQA00002306 /6679752

LRQA Group Limited, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages. This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.  
Copyright © LRQA, 2024.