



LRQA Independent Assurance Statement

Relating to Nutanix, Inc.'s Greenhouse Gas Inventory for the 2024 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 2024 fiscal year of August 1, 2023-July 31, 2024 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 practice 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 data¹.
- 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, analyzing 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.

¹ <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 assurance² and at the materiality of the professional judgement of the verifier.

Table 1. Summary of Nutanix's Greenhouse Gas Emissions for FY 2024:

Scope of GHG emissions		Quantity	Unit
Scope 1	Direct GHG emissions	331	Metric Tons CO ₂ e
Scope 2	Energy Indirect GHG emissions (Location-based) ¹	18,626	Metric Tons CO ₂ e
	Energy Indirect emissions (Market-based) ¹	7,243	Metric Tons CO ₂ e
Scope 3	Category 1: Purchased Goods and Services ²	28,665	Metric Tons CO ₂ e
	Category 2: Capital goods ²	10,135	Metric Tons CO ₂ e
	Category 3: Fuel and Energy Related Activities ³	782	Metric Tons CO ₂ e
	Category 4: Upstream Transportation and Distribution ²	123	Metric Tons CO ₂ e
	Category 6: Business Travel ^{2,4}	18,441	Metric Tons CO ₂ e
	Category 8: Upstream Leased Assets ²	2,206	Metric Tons CO ₂ e
	Category 9: Downstream Transportation and Distribution ²	3,088	Metric Tons CO ₂ e
Other	Total Energy Consumed ⁵	57,185,804	kWh
	Percentage of energy consumption matched with renewable energy sources	59%	Percent
<p>Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015</p> <p>Note 2: Calculated from spend data USEEIO v1.3. 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.</p> <p>Note 3: Transmission and Distribution grid losses on purchased electricity.</p> <p>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, car travel, and other air and rail purchases). Air travel emissions from CTM include Radiative Forcing.</p> <p>Note 5: Total energy consumed includes electricity (kWh), purchased steam, diesel fuel, and natural gas (in kWh equivalent).</p>			

² 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 2024; and
- confirming Nutanix has a base year recalculation policy in place which meets the requirements of the WRI GHG Protocol and has performed the appropriate analysis to determine if base year recalculation is needed. Nutanix improved the methodology used for allocating emissions between Scope 3 categories and will update their base year emissions allocations accordingly. Nutanix will publish the updated values in their upcoming ESG Report along with an explanation.

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: 27 May 2025

A handwritten signature in cursive script, reading 'Brooke Farrell'.

Brooke Farrell
LRQA Lead Verifier

On behalf of LRQA, Inc.
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