

# Verification Opinion GitLab, Inc. FY2024 GHG Inventory

## Background

Cameron-Cole, LLC (Cameron-Cole) was retained by GitLab, Inc. (GitLab) to perform an independent verification of its Scope 3 Greenhouse Gas (GHG) Emissions Inventory (GHG Statement) for Fiscal Year (FY) 2024 (February 1, 2023 - January 31, 2024). The Scope 3 GHG Inventory was 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 inventory, with respect to the verification objectives and criteria, is provided in this statement.

## Responsibility of GitLab & Independence of Verification Provider

GitLab has sole responsibility for the content of its GHG Statement. 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 GitLab's FY2024 GHG Emissions Inventory. 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 a 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 GitLab's GHG Emissions Inventory for FY2024 was constructed to provide a Limited Level of Assurance.

## Objectives

The primary objectives of this verification assignment were as follows:

- Verify whether GitLab's FY2024 GHG Emissions Inventory meets the generally accepted GHG emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency;
- Determine if GitLab has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- Determine whether or not GitLab's FY2024 GHG Emissions Inventory meets/exceeds the 95 percent threshold for accuracy.

## Verification Criteria

Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2019(E) Specification with guidance for the verification and validation of greenhouse gas statements. The GitLab's GHG statement was prepared to, and verified against, the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Verification Scope & GHG Statement

The scope of the verification covers GitLab's FY2024 GHG Emissions Inventory with the following boundaries:

- **Geographical:** Global
- **Chemical:** carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O)
- **Organizational Boundary:** Operational Control
- **Operational Boundary:** The following sources/emissions were identified in GitLab's organizational boundary:
  - **Scope 3**
    - Category 1-Purchased goods and services
    - Category 2-Capital Goods
    - Category 6-Business Travel
    - Category 7-Employee Commuting
    - Category 15-Investments

GitLab's GHG assertions are as follows: For FY2024, GitLab reported zero emissions from scope 1 sources, zero emissions from scope 2 sources, 26,293.27 MT CO<sub>2</sub>e from Scope 3 emissions sources.

## Verification Opinion

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 GitLab's FY2024 GHG Statement. Cameron-Cole also found that GitLab's GHG accounting and calculation methodologies, processes, and systems for this inventory conform to the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Cameron-Cole, LLC

July 9, 2024



---

Minxing Si  
Lead Verifier  
*Senior GHG Project Manager*



---

Christopher G. Lawless  
Independent Reviewer  
*Head of ESG Metrics and Disclosure*