

## INDEPENDENT LIMITED ASSURANCE STATEMENT



**To: The Stakeholders of Western Digital Corporation**

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

Apex Companies, LLC (Apex) has been engaged by Western Digital Corporation (Western Digital) to provide limited assurance of its Scope 1 greenhouse gas (GHG) emissions, Scope 2 GHG emissions (location-based and market-based), Scope 3 (select categories) GHG emissions, energy data, water data and waste data. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and the presentation of the Subject Matter are the sole responsibility of the management of Western Digital. 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 Scope 1 GHG emissions, Scope 2 GHG emissions (location-based and market-based), Scope 3 (purchased goods & services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, downstream transportation and distribution, use of sold products, and investments) GHG emissions, total electricity use, total renewable electricity, water recycled, water withdrawn, water consumed, total waste generated, total waste diverted from landfill, and landfill diversion rate for the period Fiscal Year 2024 (July 1, 2023 to June 30, 2024) (the 'Subject Matter').

Data and information supporting Scope 1 GHG emissions, Scope 2 GHG emissions (location-based and market-based), Scope 3 GHG emissions (select categories), total electricity use, total renewable electricity, water recycled, water withdrawn, water consumed, total waste generated, total waste diverted from landfill, and landfill diversion rate were primarily historical in nature and in some cases estimated.

### **Reporting Boundaries**

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

- Operational Control
- Worldwide

### **Reporting Criteria**

The Subject Matter needs to be read and understood together with:

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

### **Limitations and Exclusions**

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

- Activities outside the defined assurance period



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 Western Digital.

Apex was not involved in the drafting of the 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 Western Digital.

## **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. A materiality threshold of  $\pm 5$ -percent was set for the assurance process.

## **Summary of Work Performed**

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Western Digital;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Western Digital;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation; and
6. Reviewing Western Digital systems for quantitative data aggregation and analysis.
7. Carrying out one site visit, selected on a risk-based basis to a site located in Fremont, California.

## **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 Western Digital has established appropriate systems for the collection, aggregation and analysis of quantitative data.

A summary of the data within the scope of assurance for Fiscal Year 2024 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 Western Digital, its Directors or Managers beyond that required of this assignment. We have conducted this verification 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.

A handwritten signature in black ink, appearing to read 'L. Gates'.

Lindsey Gates, Lead Assuror  
ESG Program Manager  
Apex Companies, LLC  
Evergreen, Colorado

A handwritten signature in blue ink, appearing to read 'T. Donaghy'.

Trevor Donaghy, Technical Reviewer  
ESG Director  
Apex Companies, LLC  
Pleasant Hill, California

May 30, 2025



Summary of Fiscal Year 2024 Data Subject to Assurance  
Western Digital Corporation

Metric Type	Units <sup>(1)</sup>	FY 2024
Scope 1	MT CO <sub>2</sub> e	144,034
Scope 2 (location-based)	MT CO <sub>2</sub> e	863,293
Scope 2 (market-based)	MT CO <sub>2</sub> e	521,366
Scope 3: Purchased Goods & Services	MT CO <sub>2</sub> e	680,947
Scope 3: Capital Goods	MT CO <sub>2</sub> e	22,437
Scope 3: Fuel- and Energy-Related Activities	MT CO <sub>2</sub> e	173,568
Scope 3: Upstream Transportation and Distribution	MT CO <sub>2</sub> e	215,598
Scope 3: Waste Generated in Operations	MT CO <sub>2</sub> e	3,571
Scope 3: Business Travel <sup>(2)</sup>	MT CO <sub>2</sub> e	14,065
Scope 3: Employee Commuting	MT CO <sub>2</sub> e	16,788
Scope 3: Downstream Transportation and Distribution	MT CO <sub>2</sub> e	315
Scope 3: Use of Sold Products	MT CO <sub>2</sub> e	4,644,718
Scope 3: Investments	MT CO <sub>2</sub> e	1,302,287
Total Electricity Use	kWh	1,722,460,365
Total Renewable Electricity	kWh	750,782,389
Water Recycled	Cubic meters	5,848,194
Water Withdrawn	Cubic meters	13,948,043
Water Consumed	Cubic meters	5,234,866
Total Waste Generated	Metric tons	17,754
Total Waste Diverted from Disposal	Metric tons	13,059

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

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

kWh = kilowatt hours

<sup>(2)</sup> Reported Business Travel emissions includes air travel only