

# Independent GHG Assurance Statement to Lumentum Holdings Inc.

ERM Certification and Verification Services Inc. (ERM CVS) was engaged by Lumentum Holdings Inc. ('Lumentum') to provide assurance of specified greenhouse gas (GHG) emissions reported in Sections C6.1, C6.3 and C6.5 of its 2022 CDP Climate Change Questionnaire.

Engagement Summary	
<b>Scope of our assurance engagement</b>	Whether the following consolidated corporate GHG emissions data (on an operational control basis) for Lumentum's global operations for the financial year 2021 are, in all material respects, fairly presented in accordance with the reporting criteria: <ul style="list-style-type: none"> <li>- Scope 1 Direct GHG emissions from on-site combustion of natural gas and diesel, fugitive emissions, and emissions from the use of refrigerant gases (metric tonnes CO<sub>2</sub>e).</li> <li>- Scope 2 Indirect GHG emissions (location-based and market-based) associated with purchased electricity (metric tonnes CO<sub>2</sub>e).</li> <li>- Scope 3 Other indirect emissions from the following categories (metric tonnes CO<sub>2</sub>e): <ul style="list-style-type: none"> <li>▪ Category 1: Purchased Goods and Services (emissions from contract manufacturers);</li> <li>▪ Category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2); and</li> <li>▪ Category 6: Business travel (by air only).</li> </ul> </li> </ul>
<b>Reporting period</b>	1 <sup>st</sup> July 2020 – 30 <sup>th</sup> June 2021
<b>Reporting criteria</b>	The World Resources Institute and the World Business Council for Sustainable Development (WRI/WBCSD) GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition).
<b>Assurance Standard</b>	ISO14064-3:2019 Specification with guidance for the verification and validation of greenhouse gas statements
<b>Assurance level</b>	Limited assurance
<b>Respective responsibilities</b>	Lumentum is responsible for preparing the GHG emissions data and for the information included in its 2022 CDP Climate Change Questionnaire. ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

## Our conclusions

Based on our activities, nothing has come to our attention to indicate that the following financial year 2021 GHG emissions data are not fairly presented in Sections C6.1, C6.3 and C6.5 of its 2022 CDP Climate Change Questionnaire, in all material respects, with the reporting criteria:

Total Scope 1 GHG emissions: **7,857** metric tonnes CO<sub>2</sub>e  
Total Scope 2 GHG emissions:  
Location-based **44,047** metric tonnes CO<sub>2</sub>e  
Market-based **43,810** metric tonnes CO<sub>2</sub>e  
Total Scope 3 GHG emissions: **43,118** metric tonnes CO<sub>2</sub>e

## Our assurance activities

Our objective was to assess whether the selected information is reported in accordance with the reporting criteria based on the principles of completeness, accuracy and consistency. We planned and performed our work to obtain all the information and explanations that we believed were necessary to provide a basis for our assurance conclusions. A team of GHG and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including systems and internal review processes) used for collecting and reporting the selected data;
- An analytical review of the data from all Lumentum facilities, a review of the completeness of the data and a check of the accuracy of the corporate data consolidation;
- A review of samples of documentary evidence, including internal and external documents, supporting the underlying activity data on which the GHG emissions are based; and
- A review of the unit conversion factors and emissions factors used to calculate the GHG emissions from the

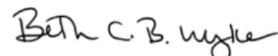
underlying activity data, and the reasonableness of estimations and extrapolations used in those calculations.

## The limitations of our assurance engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information.

Our assurance work for the 2021 reporting period was desk-based and used virtual interviews with Lumentum. We did not undertake any in-person visits to Lumentum operations.

For the Scope 3 category 6 Business Travel, our work was limited to reviewing the accuracy of the calculation of the GHG emissions from the underlying activity data provided by Lumentum's third-party travel booking agency. We have not separately assured those underlying activity data.



Beth Wyke  
Partner, Head of Corporate Assurance, Malvern, PA  
July 22, 2022  
ERM Certification and Verification Services Inc.

**ERM CVS**  
Informed Assured

*ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. The ERM CVS and ERM staff that have undertaken this engagement work have provided no consultancy related services to Lumentum in any respect.*