



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of BMC Software, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by BMC Software, Inc. (BMC) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of BMC. BMC is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 2,264 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 3,164 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 3,242 metric tons of CO₂ equivalent
- **Scope 3:**
 - Purchased Goods & Services: 27,235 metric tons of CO₂ equivalent (refer to qualification)
 - Waste Generated in Operations: 2,371 metric tons of CO₂ equivalent
 - Business Travel: 7,636 metric tons of CO₂ equivalent
 - Employee Commuting: 7,343 metric tons of CO₂ equivalent
 - Upstream Leased Assets: 109 metric tons of CO₂ equivalent
 - Use of Sold Products: 17,414 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were in most cases estimated rather than historical in nature.

Data and information supporting the Scope 3 GHG emissions statement were in most cases estimated rather than historical in nature.

Global Warming Potential (GWP) and emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR-5)
- United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database (eGRID) (2022 data), 2024
- International Energy Agency (IEA) Emission Factor Database (2021 data), 2023
- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting, June 28, 2023
- Association of Issuing Bodies (AIB) European Residual Mixes, June 1, 2023
- Supply Chain Greenhouse Gas Emission Factors v1.2, April 20, 2023

Period covered by GHG emissions verification:

- January 1, 2023 to December 31, 2023

Criteria against which verification was conducted:

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

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators.
- It is possible that Scope 3 Purchased Goods and Services emissions are materially different than reported, as some emissions sources may be inappropriately categorized. Based on a review of the data that was made available at the time of verification, Apex estimates that emissions in this category may differ by approximately 10-12% from the reported amount.

GHG Emissions Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of BMC and their consultant;
- Review of documentary evidence produced by BMC and their consultant;
- Review of BMC data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by BMC to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (**Scope 1 and 2**), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (**Scope 3**).

It is our opinion that BMC has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality 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.

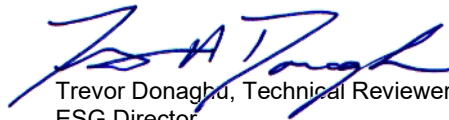
No member of the verification team has a business relationship with BMC, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, 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.

Attestation:

Megan O'Neil, Lead Verifier
ESG Program Manager
Apex Companies, LLC
Atlanta, Georgia



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

September 15, 2025

This verification opinion declaration, including the opinion expressed herein, is provided to BMC Software, Inc. and is solely for the benefit of BMC Software, Inc. in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.