



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Dexcom, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Dexcom, Inc. (Dexcom) 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 Dexcom. Dexcom 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:** 7,348 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 35,352 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 9,600 metric tons of CO₂ equivalent¹
- **Scope 3:**
 - Purchased Goods & Services: 340,711 metric tons of CO₂ equivalent
 - Capital Goods: 77,347 metric tons of CO₂ equivalent
 - Fuel- and Energy-Related Activities: 4,284 metric tons of CO₂ equivalent²
 - Upstream Transportation and Distribution: 87,873 metric tons of CO₂ equivalent
 - Waste Generated in Operations (Manufacturing Facilities Only): 2,505 metric tons of CO₂ equivalent
 - Business Travel: 9,750 metric tons of CO₂ equivalent
 - Employee Commuting: 15,440 metric tons of CO₂ equivalent

¹ The Green-e® and European Residual Mix emissions factors used in market-based Scope 2 calculations only includes CO₂, and did not include CH₄ and N₂O, which are required by the GHG Protocol. The exclusion of CH₄ and N₂O from the residual mix factors is not expected to make a material difference in Dexcom's reported total market-based Scope 2 emissions.

² Includes emissions from fuel- and energy-related activities associated with Scope 3, Category 8: Upstream Leased Assets

Upstream Leased Assets: 55 metric tons of CO₂ equivalent

Downstream Transportation and Distribution: 72,637 metric tons of CO₂ equivalent

Use of Sold Products: 3,237 metric tons of CO₂ equivalent

End-of-Life Treatment of Sold Products: 8,740 metric tons of CO₂ equivalent

Investments: 1,304 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were historical in nature, but in some cases estimated.

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) Sixth Assessment Report (AR-6)³
- United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database (eGRID) (2023 data), Revision 2, 2025
- USEPA Emission Factor Hub, 2025
- International Energy Agency (IEA) Emission Factor Database (2023 data), 2025
- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting, 2025
- Environment Canada, National Inventory Report 1990–2023: Greenhouse Gas Sources and Sinks in Canada, Annex 13 - Electricity in Canada: Summary and Intensity Tables, 2025
- Green-e® Residual Mix Emissions Rates (2023 Data), 2025
- Association of Issuing Bodies (AIB) European Residual Mixes, 2024
- Cornerstone Sustainability Data Initiative: Supply Chain Greenhouse Gas Emission Factors v1.4, 2025

Period covered by GHG emissions verification:

- January 1, 2025 to December 31, 2025

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:

³ Some of the default emission factors used by Dexcom to calculate emissions were embedded with GWPs from the IPCC Fifth Assessment Report (AR-5), rather than AR-6. The impact of this approach is immaterial to the final reported GHG emissions totals.

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators

GHG Emissions Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Dexcom and their consultant;
- Review of documentary evidence produced by Dexcom and their consultant;
- Review of Dexcom data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and energy data at Dexcom Headquarters and during the site visit at the Penang site; and
- Audit of sample data used by Dexcom 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 Dexcom 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 Dexcom, 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 Donaghu, Technical Reviewer
ESG Director
Apex Companies, LLC
Pleasant Hill, California

July 9, 2026

This verification opinion declaration, including the opinion expressed herein, is provided to Dexcom, Inc. and is solely for the benefit of Dexcom, 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.