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Report of Independent Accountants

To the Board of Directors of Cognizant Technology Solutions Corporation

We have reviewed the accompanying Cognizant Technology Solutions Corporation (Cognizant) management assertion that the greenhouse gas (GHG) emissions and energy consumption metrics (metrics) for the years ended December 31, 2024, 2023, 2022, 2021, 2020, and 2019 in management's assertion, are presented in accordance with the assessment criteria set forth in management's assertion. Cognizant's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements,* and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis, and performed analytical procedures.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the energy consumption metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, Cognizant has estimated GHG emissions for certain emissions sources and consumption for certain energy sources for which no primary usage data is available.

As discussed in management's assertion, Cognizant changed the criteria, measurement method or reporting boundary in calculating certain GHG emissions metrics.

Based on our review, we are not aware of any material modifications that should be made to Cognizant's management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

New York, NY
May 20, 2025

Management Assertion

With respect to the greenhouse gas (GHG) emissions and energy consumption metrics (metrics) presented in the table below and reported by Cognizant Technology Solutions Corporation (Cognizant) on a global basis for the years ended December 31, 2019, 2020, 2021, 2022, 2023, and 2024 (reporting years), management of Cognizant asserts that such metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics, and for the completeness, accuracy, and validity of the metrics.

Scope	GHG Emissions and Energy Consumption Metric	Definition of Metric [1,2,3,17]	Metric Quantity for Reporting Year 2019[6]	Metric Quantity for Reporting Year 2020[6]	Metric Quantity for Reporting Year 2021[6]	Metric Quantity for Reporting Year 2022[6]	Metric Quantity for Reporting Year 2023[6]	Metric Quantity for Reporting Year 2024[6]
Scope 1	Scope 1	Direct emissions from stationary and mobile fuels, refrigerants, and on-site solar panels.[4,5,7]	15,789 $MTCO_2e$	10,542 $MTCO_2e$	10,600 $MTCO_2e$	9,999 $MTCO_2e$	9,420 $MTCO_2e$	8,639 $MTCO_2e$
Scope 2	Location-based	Indirect emissions from purchased electricity (Location-based), district heating and cooling, and electric vehicles charged offsite.[4,5,8]	315,544 $MTCO_2e$	149,209 $MTCO_2e$	97,882 $MTCO_2e$	101,402 $MTCO_2e$	119,364 $MTCO_2e$	115,630 $MTCO_2e$
	Market-based; Scope 2 (referencing market-based)	Indirect emissions from purchased electricity (Market-based), district heating and cooling, and electric vehicles charged offsite.[4,5,8]	249,773 $MTCO_2e$	101,756 $MTCO_2e$	62,903 $MTCO_2e$	66,624 $MTCO_2e$	67,146 $MTCO_2e$	59,536 $MTCO_2e$
Scope 3	Category 1: Purchased goods and services	Indirect emissions associated with goods and services purchased by Cognizant.[4,5,9]	181,179 $MTCO_2e$	170,778 $MTCO_2e$	171,200 $MTCO_2e$	156,113 $MTCO_2e$	190,530 $MTCO_2e$	174,199 $MTCO_2e$
	Category 2: Capital goods	Indirect emissions associated with capital goods purchased by Cognizant.[4,5,9]	73,729 $MTCO_2e$	78,720 $MTCO_2e$	65,626 $MTCO_2e$	61,164 $MTCO_2e$	69,726 $MTCO_2e$	68,859 $MTCO_2e$
	Category 3: Fuel and energy related activities (FERA)	Indirect upstream well-to-tank (WTT) emissions and transmission & distribution (T&D) losses associated with the following: • Stationary fuels (WTT) • Mobile fuels (WTT) • Electricity (T&D losses and WTT) • District heating and cooling (WTT) • Electric vehicles charged offsite (T&D losses)[4,5,10]	74,334 $MTCO_2e$	51,508 $MTCO_2e$	40,533 $MTCO_2e$	40,498 $MTCO_2e$	49,105 $MTCO_2e$	40,196 $MTCO_2e$
	Category 4: Upstream transportation and distribution	Indirect emissions from upstream logistics purchased by Cognizant, including items such as the transportation of documents, files, or other miscellaneous items, from Cognizant sites to elsewhere and vice versa.[4,5,9]	1,563 $MTCO_2e$	1,417 $MTCO_2e$	1,253 $MTCO_2e$	688 $MTCO_2e$	527 $MTCO_2e$	368 $MTCO_2e$
	Category 5: Waste generated in operations	Indirect emissions associated with waste generated by Cognizant.[4,5,11]	242 $MTCO_2e$	242 $MTCO_2e$	162 $MTCO_2e$	232 $MTCO_2e$	203 $MTCO_2e$	356 $MTCO_2e$
	Category 6: Business travel	Indirect emissions from business travel and associated WTT emissions.[4,5,12]	251,346 $MTCO_2e$	66,121 $MTCO_2e$	28,371 $MTCO_2e$	72,925 $MTCO_2e$	95,230 $MTCO_2e$	86,270 $MTCO_2e$
	Category 7: Employee commuting	Indirect emissions from employee commuting and associated WTT emissions.[4,5,13]	103,139 $MTCO_2e$	50,117 $MTCO_2e$	57,232 $MTCO_2e$	14,635 $MTCO_2e$	28,967 $MTCO_2e$	35,482 $MTCO_2e$
	Category 8: Upstream leased assets	Indirect emissions from the operation of assets leased by Cognizant (lessee) not included in Scope 1 and Scope 2, and associated WTT emissions and T&D losses.[4,5,14]	61,838 $MTCO_2e$	26,577 $MTCO_2e$	26,998 $MTCO_2e$	24,491 $MTCO_2e$	21,888 $MTCO_2e$	17,204 $MTCO_2e$
	Category 15: Investments	Indirect emissions from minority investments that are not under operational control.[4,5,15]	1,351 $MTCO_2e$	1,296 $MTCO_2e$	1,235 $MTCO_2e$	1,068 $MTCO_2e$	312 $MTCO_2e$	92 $MTCO_2e$
Scope 3 (optional category)	Category 7: Work from home	Indirect emissions from employees working from home (telecommuting).[4,5,16]	N/A	N/A	N/A	N/A	168,757 $MTCO_2e$	154,108 $MTCO_2e$
Energy consumption	Energy consumption for Scope 1 and Scope 2 activities	Direct and indirect energy consumed from fuel and energy consumption (diesel, liquid petroleum gas, natural gas, gasoline, electricity, district heating and cooling, and electric vehicles charged offsite).[18,19,21]	1,707,498 GJ	901,620 GJ	645,162 GJ	623,351 GJ	671,445 GJ	702,847 GJ
	Percentage (%) electricity from renewable sources (India)	Purchased electricity generated from renewable sources for consumption at sites in India as a percentage of total electricity (renewable and non-renewable) consumed in India.[19,20]	24%	42%	47%	44%	52%	56%
	Percentage (%) electricity from renewable sources (Global)	Purchased electricity generated from renewable sources as a percentage of total electricity (renewable and non-renewable) consumed.[19,20]						46%

GHG emissions assessment criteria (unless otherwise indicated, the assessment criteria are applicable to all reporting years presented)

1. Cognizant considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised*, *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard,* and *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard* (together the "GHG Protocol"), to guide the criteria to assess, calculate and report GHG emissions and energy consumption.
2. Organizational boundary relates to Cognizant's sites over which it had operational control during the reporting year.
3. Emissions associated with the following sites are not included: those under construction, not operational, on short-term leases, co-working sites, or non-integrated companies (those in process of being or recently acquired). Emissions associated with the companies acquired in 2021, 2022, 2023, and 2024 are incorporated prospectively in the reporting year following integration.
4. As it relates to reported Scope 1 and Scope 2 emissions, carbon dioxide equivalent (CO_2e) emissions are inclusive of carbon dioxide (CO_2), nitrous oxide (N_2O), methane (CH_4), and industrial gases, which include hydrofluorocarbons (HFCs). The other GHGs of sulfur hexafluoride (SF_6), perfluorocarbons (PFCs) and nitrogen trifluoride (NF_3) are not emitted by Cognizant's sites. Emissions data by individual gas is not disclosed as a majority of CO_2e relates to CO_2. CO_2e emissions utilize Global Warming Potentials (GWPs) defined by the Intergovernmental Panel on Climate Change's (IPCC) Fourth Assessment Report (AR4 – 100 year) (2019, 2020, 2021, and 2022 reporting years) or the IPCC's Fifth Assessment Report (AR5 – 100 year) (2023 and 2024 reporting years), unless a different Assessment Report is already embedded in the emission factor source. CO_2e emissions are calculated by multiplying actual or estimated activity data (e.g., energy, fuel, refrigerant usage) by the relevant emission factor and/or GWP. All emission factors are updated annually where applicable.
5. GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
6. $MTCO_2e$ = Metric tons of carbon dioxide equivalent, GJ = Gigajoules.
7. Related to Scope 1 emissions:
    - Scope 1 stationary fuels include diesel fuel used for backup generators and liquid petroleum gas (LPG) and natural gas used by Cognizant sites.
        - Diesel powered backup generators are in use at certain sites in Argentina (beginning in the 2023 reporting year), Brazil (beginning in the 2021 reporting year), France, Hungary, Ireland (beginning in the 2022 reporting year), India, Lithuania, Mexico (2019, 2020, and 2021 reporting years), the Philippines, Poland, and the United States (U.S.). Diesel consumption (volume) was obtained from third-party invoices or property owners' reports, where available. Stationary diesel is adjusted for stockpiling for sites in India.
            - Where diesel consumption was not available:
                - For 2019, 2021, 2022, 2023, and 2024: Consumption was estimated using the intensity method (liters/square foot) based on actual consumption for comparable Cognizant sites.
                - For 2020 (excluding Hungary): Consumption was estimated using the intensity method (liters/square foot) based on actual consumption for comparable Cognizant sites. For Mexico and the countries in Europe, Cognizant assumed the same number of diesel powered backup generators were in service during 2020 as in 2021 as a proxy.
                - For 2020 (Hungary): Estimated using 2021 emissions from diesel generators as a proxy.
                - Food vendors on-site at fully leased or owned sites in India consume LPG.
            - For 2019: Consumption was estimated using Q1 2020 consumption as a proxy.
            - For 2020, 2021, 2022, 2023, and 2024: Actual consumption data was obtained from third-party invoices or vendors' reports. No estimates were necessary as actual data was available.
        - U.S. and Canadian sites, and certain European sites consume natural gas. Natural gas consumption was obtained from third-party invoices or property owners' reports, where available.

- Where natural gas consumption was not available:
    - For 2019 and 2020: For sites where consumption data was not available for certain months of the reporting year or the full reporting year, natural gas consumption was estimated using the U.S. Energy Information Administration (EIA) 2012 Commercial Buildings Energy Consumption Survey (CBECS) intensity factor for U.S. “Office”.
    - For 2021: For sites where consumption data was not available for certain months of the reporting year, natural gas consumption for the missing month(s) was estimated using an average monthly consumption that was calculated based on the third-party invoices received for that site. For sites where consumption data was not available for the full reporting year, natural gas consumption was estimated using the U.S. EIA 2012 CBECS intensity factor for U.S. “Office”.
    - For 2022 and 2023: For all sites where consumption data was available for at least six months of the reporting year, natural gas consumption for the missing month(s) was estimated using an average monthly consumption that was calculated based on the third-party invoices received for that site. For sites where consumption data was available for less than six months of the reporting year, natural gas consumption was estimated using the U.S. EIA 2018 CBECS intensity factor for U.S. “Office” for sites in the U.S. or Canada, or was estimated based on actual consumption for comparable Cognizant sites for sites outside the U.S. or Canada.
    - For 2024:
        - For all sites where consumption data was available for both the preceding and subsequent months, the natural gas consumption for the missing month was estimated as the average of the surrounding months (shoulder months).
        - For all sites where consumption data was not available for shoulder months, 2023 estimation methodology was used.
- Scope 1 mobile fuels include diesel and gasoline fuels used for the Cognizant vehicle fleet in Belgium, Brazil, Germany, Hungary, India, the Netherlands, and Portugal.
    - Mobile fuel consumption was obtained from third-party invoices or vendors’ reports, where available.
    - Where mobile fuel consumption data was not available:
        - For 2019 and 2022: Consumption was estimated using the intensity method which was based on the annual average liters from other Cognizant vehicles.
        - For 2020: Estimated using the 2021 average annual emissions by vehicle as a proxy.
        - For 2021: For vehicle fleets where consumption data was not available for certain months of the reporting year, consumption for the missing month(s) was estimated using an average monthly consumption that was calculated based on the third-party invoices received for that vehicle fleet. For vehicle fleets where consumption data was not available for the full reporting year, consumption was estimated using the intensity method which was based on the annual average liters from other Cognizant vehicles.
        - For 2023 and 2024: For all countries (excluding Brazil), consumption was estimated using 2022 actual or estimated consumption as a proxy. For Brazil, consumption was estimated using the intensity method which was based on the annual average liters from other Cognizant vehicles in 2023.
- Scope 1 emissions from refrigerants apply to Kyoto Protocol refrigerants used in the operation of sites in India and the Philippines. All other refrigerant emissions are outside of Cognizant’s operational control and are excluded from reporting. Refrigerant top ups were obtained from third-party invoices.
- Energy associated with on-site solar panels (not connected to a third-party grid) is generated and consumed on-site at sites in India. Cognizant categorized emissions from on-site solar panels within its Scope 1 emissions with zero emissions.
- Estimated emissions from the sources above account for approximately 37%, 36%, 21%, 14%,11%, and 15% of reported Scope 1 emissions for the 2019, 2020, 2021, 2022, 2023, and 2024 reporting year, respectively.

8. Related to Scope 2 emissions:
    - Scope 2 purchased electricity applies to electricity used at Cognizant sites and purchased a) from the grid, or b) from the property-owner for Cognizant's direct use on-site.
        - Cognizant captured actual electricity consumption from the grid, including renewable power, from third-party invoices or property owners’ reports, where available.

- Where consumption data was not available:
  - For 2019, 2020, 2021, 2022, and 2023:
    - For sites where consumption data was not available for certain months of the reporting year, consumption for the missing month(s) was estimated using an average monthly consumption that was calculated based on the third-party invoices received for that site.
    - For all other sites (except the U.S. and Canada) where consumption data was not available for the full reporting year, consumption was estimated using the intensity method (kWh/square foot) based on actual consumption for comparable Cognizant sites.
    - For sites in the U.S. and Canada where consumption data was not available for the full reporting year:
      - For 2019, 2020, and 2021: Consumption was estimated using the U.S. EIA 2012 CBECS intensity factor for U.S. “Office”.
      - For 2022 and 2023: Consumption was estimated using the U.S. EIA 2018 CBECS intensity factor for U.S. “Office”.
  - For 2024:
    - For all sites where consumption data was available for both the preceding and subsequent months, the electricity consumption for the missing month was estimated based on the shoulder months.
    - For all sites where consumption data was not available for shoulder months, 2023 estimation methodology for locations outside the U.S. and Canada was used.
- Electricity purchased from a property owner and generated through captive diesel generators in India is based on third-party invoice data and categorized under Scope 2 as purchased electricity.
- In certain countries, Cognizant has sites that house on-site data centers or Cognizant operated (infra-managed) data centers. Electricity used by these data centers is included in Scope 2.
  - For 2019, 2020 and 2021:
    - Consumption was calculated based on contracted power, the share of power utilization provided by the partner data centers and operating hours per year. Data centers operate 24 hours per day, 7 days per week, 365 days per year (366 days in 2020).
    - Where information was not available, calculated using:
      - For 2019 and 2021: The average contracted power, power utilization and days operating in the year of all other on-site data center sites where this information was available.
      - For 2020: An average intensity factor estimated based on the total emissions per on-site data center in 2021 and the number of on-site data centers managed in 2020.
  - For 2022 and 2023:
    - Consumption was obtained from third-party invoices or vendors’ reports.
    - Where consumption was not available, consumption was either:
      - Calculated based on contracted power, the share of power utilization provided by the partner data centers and operating hours per year. Data centers operate 24 hours per day, 7 days per week, 365 days per year.
      - Estimated using consumption from a prior reporting year as a proxy.
  - For 2024:
    - Consumption was obtained from third-party invoices or vendors’ reports
    - Where consumption was not available, consumption was estimated using the intensity method (kWh/square foot) based on actual consumption for comparable Cognizant sites.
- Scope 2 district heating and cooling is used for certain sites in Hungary, Lithuania (beginning in the 2023 reporting year), Poland (beginning in the 2024 reporting year), Latvia (beginning in the 2024 reporting year), Romania (beginning in the 2024 reporting year), and the United Kingdom (beginning in the 2024 reporting year).
  - For 2019 and 2020: Consumption was estimated based on the 2021 consumption as a proxy.
  - For 2021: Consumption was obtained from third-party invoices.

    - For 2022 and 2023: Consumption was obtained from third-party invoices, where available, or where consumption was not available for certain months of the reporting year, consumption was estimated using an average monthly consumption that was calculated based on the third-party invoices received for that site.
    - For 2024:
        - Consumption was obtained from third-party invoices
        - Where consumption data was not available:
            - For all sites where consumption data was available for both the preceding and subsequent months, the consumption for the missing month was estimated as the average of the shoulder months.
            - For all sites where consumption data was not available for shoulder months but available for at least six months of the reporting year, consumption for the missing month(s) was estimated using an average monthly consumption that was calculated based on the third-party invoices received for that site.
            - For sites where consumption data was not available for shoulder months and available for less than six months of the reporting year, consumption was estimated using the intensity method (kWh/square foot) based on actual consumption for comparable Cognizant sites.
- Scope 2 electricity consumption by electric vehicles charged offsite for Cognizant's vehicle fleet in Germany and the Netherlands (beginning in the 2020 reporting year), and in Belgium (beginning in the 2024 reporting year) .
    - For 2019: Not calculated as there were no electric vehicles used.
    - For 2020: Estimated using 2021 emissions as a proxy.
    - For 2021: Estimated using the intensity method which was based on the annual average distance traveled (km) per vehicle from other Cognizant vehicles.
    - For 2022: Obtained from third-party invoices or vendors' reports. No estimates were necessary as actual data was available.
    - For 2023: Estimated using 2022 consumption as a proxy.
    - For 2024:
        - For vehicles in the Netherlands and Belgium: obtained from third-party invoices or vendors' reports.
        - For vehicles in Germany: Estimated using 2022 consumption as a proxy.
- Estimated emissions from the sources above account for approximately 67%, 14%, 15%, 3%, 2%, and 4% of reported Scope 2 emissions (location-based) for the 2019, 2020, 2021, 2022, 2023, 2024 reporting year, respectively, and approximately 70%, 20%, 18%, 5%, 5%, and 8% of reported Scope 2 emissions (market-based and referencing market-based) for the 2019, 2020, 2021, 2022, 2023, 2024 reporting year, respectively.

9. Related to GHG emissions from Scope 3, category 1: purchased goods and services, category 2: capital goods, and category 4: upstream transportation and distribution:
    - Calculated based on annual spend data obtained from Cognizant's Enterprise Resource Planning (ERP) system.
    - In 2023, Cognizant changed the source of the emission factors applied from the 2016 Quantis emission factors to the 2023 U.S. Environmental Protection Agency (EPA) Environmentally-Extended Input-Output (EEIO) emission factors. This change was retrospectively applied to the 2019 to 2022 emissions included herein.
10. Related to GHG emissions from Scope 3, category 3: fuel and energy related activities (FERA):
    - Calculated based on activity data (diesel, LPG, natural gas, gasoline, electricity, district heating and cooling, and electric vehicles charged offsite) from Scope 1 and 2 emissions.
11. Related to GHG emissions from Scope 3, category 5: waste generated in operations:
    - For 2019, 2020, and 2021: Calculated using an average GHG emissions intensity factor by headcount ($MTCO_2e$/headcount) that was based on publicly available data, as reported to CDP Climate Change for 2020, for Infosys, as a peer benchmark, and the headcount obtained from the HR system as of December 31 of the applicable reporting year.

- For 2022, 2023, and 2024: Calculated using an average GHG emissions intensity factor by headcount ($MTCO_2e$/headcount) that was based on publicly available data, as reported in the most recent sustainability (or equivalent) report for Infosys and WiPro, as peer benchmarks, and the headcount obtained from the HR system as of December 31 of the applicable reporting year.

12. Related to GHG emissions from Scope 3, category 6: business travel:
    - Air and rail travel: The data used in the calculation is obtained from reports provided by a third-party commercial travel manager, which includes total distance per trip for business travel booked:
        - Air travel covers domestic and international travel by Cognizant employees globally.
        - Rail travel covers commuter train, national rail, and international rail by Cognizant employees globally.
    - WTT emissions associated with fuel from air and rail travel were calculated based on air and rail travel activity as described within this footnote.
    - Other business travel categories: Calculated based on annual spend data (accommodation, car lease, relocation services, transportation, travel management, and visa & immigration services) obtained from Cognizant's ERP system. In 2023, Cognizant changed the source of the emission factors applied from the 2016 Quantis emission factors to the 2023 U.S. EPA EEIO emission factors. This change was retrospectively applied to the 2019 to 2022 emissions included herein.
13. Related to GHG emissions from Scope 3, category 7: employee commuting:
    - Includes employees commuting between their homes and their worksites.
    - For 2019, 2020, and 2021: Calculated using an average GHG emissions intensity factor by headcount ($MTCO_2e$/headcount) for commuting that was based on publicly available data, as reported to CDP Climate Change for 2020, for IBM, Infosys, and Wipro, as peer benchmarks, and the headcount obtained from the HR system as of December 31 of the applicable reporting year.
    - For 2022: Calculated using an average intensity factor by headcount ($MTCO_2e$/headcount) for commuting that was based on publicly available data, as reported in their most recent sustainability (or equivalent) report for IBM, Infosys, and WiPro, as peer benchmarks, and the headcount obtained from the HR system as of December 31.
    - For 2023 and 2024: For employees at certain sites in India who utilize Cognizant's travel portal to schedule vehicular transportation to work, calculated using the distance traveled per employee and vehicle fuel type as recorded in the travel portal. For the remaining employees globally, calculated using an average intensity factor by headcount ($MTCO_2e$/headcount) for commuting that was based on publicly available data, as reported in their most recent sustainability (or equivalent) report for IBM, Infosys, and WiPro, as peer benchmarks, and the remaining headcount not using Cognizant's travel portal obtained from the HR system as of December 31 of the respective year.
    - WTT emissions associated with vehicular fuel (beginning in the 2023 reporting year) from travel were calculated based on vehicular travel activity as described within this footnote.
14. Related to GHG emissions from Scope 3, category 8: upstream leased assets:
    - Third party data centers:
        - For 2019, 2020, and 2021:
            - Consumption was calculated based on contracted power, the share of power utilization provided by the partner data centers, and operating hours per year. Data centers operate 24 hours per day, 7 days per week, 365 days per year (366 days in 2020).
            - Where information was not available, calculated using:
                - For 2019 and 2020: An average intensity factor estimated based on the total emissions per third-party data center in 2021 and the number of third-party data centers in 2019 or 2020.
                - For 2021: The average contracted power, power utilization and days operating in the year of all other third-party data center sites where this information was available.
        - For 2022 and 2023:
            - Consumption was obtained from third-party invoices or vendors' reports.
            - Where consumption was not available, consumption was either:

        - Calculated based on contracted power, the share of power utilization provided by the partner data centers, and operating hours per year. Data centers operate 24 hours per day, 7 days per week, 365 days per year.
        - Estimated using the average consumption of all other third-party data center sites where consumption was available.
    - For 2024:
        - Consumption was obtained from third party invoices or vendors' reports.
        - Where consumption was not available:
            - Where consumption data was available from the prior year, estimated using the prior year consumption as a proxy.
            - Where consumption data was not available from the prior year, estimated using the average consumption of all other third-party data center sites where consumption was available.
- Common areas:
    - For 2019: Calculated using the 2019 Global Real Estate Sustainability Benchmark (GRESB) intensity factor (kWh/square foot) for offices, and a common area ratio of 20% of the site's leased square footage.
    - For 2020: Calculated using an average intensity factor that was based on the total common area emissions per square foot in 2021 and the total square footage in 2020.
    - For 2021, 2022, 2023, and 2024: Calculated using usage obtained from landlords for certain sites in India. Cognizant used the India data to develop an average intensity factor for the common areas for all other sites, which was then multiplied by the site's square footage for the portion of the year where usage data was not available.
- T&D losses and WTT emissions associated with electricity from data centers and common areas at sites were calculated based on upstream leased assets activity as described within this footnote.

15. Related to GHG emissions from Scope 3, category 15: investments:
    - Includes all minority investments where Cognizant (1) has less than 50% ownership and (2) either has voting rights or a seat on the board (that is not merely an observer position), but (3) does not have operational control of the entity.
    - As investment portfolios are dynamic and change frequently throughout the reporting year, Cognizant uses December 31 as the fixed point in the reporting year to determine which investments to include in its emissions for the reporting year (i.e., minority investments owned as of December 31 are included in reporting). In the event that an investment was acquired or divested during the year, a pro rata share for the year has been applied.
    - On February 13, 2023, Cognizant divested of an investment representing approximately 94% of the GHG emissions from investments in 2022.
    - Calculated using a GHG emissions intensity factor by dollar, the revenue of the minority investment, and Cognizant's percentage ownership as of December 31 of the applicable reporting year.
16. Related to GHG emissions from Scope 3, category 7: work from home (WFH) (2023 and 2024 reporting years only):
    - For India, the Philippines, United Kingdom, and U.S.: Estimated based on employee survey data collecting the number of WFH working days and source of emissions used (e.g., electricity, natural gas) in 2022. Consumption was estimated by multiplying the average number of WFH working days by the headcount for these countries as obtained from the HR system as of December 31 of the respective year and by the average "in use" power load per desk, allowance for lighting (electricity) throughout the year, and for the United Kingdom and U.S, average heating (natural gas) and cooling (electricity) demand sourced from EcoAct's *Homeworking emissions Whitepaper* published in 2020. Average cooling demand for India and the Philippines was sourced from the Energy Informatics *Investigation on air conditioning load patterns and electricity consumption of typical residential buildings in tropical wet and dry climate in India* research paper published in 2022.
    - For all other countries: An average intensity factor by headcount ($MTCO_2e$/headcount) was calculated based on survey respondent data for the countries listed above and the remaining headcount globally as obtained from the HR system as of December 31 of the respective year.
17. Emission factors applied by scope are as follows:

Scope	GHG Emissions Metric	Emission Factors for Reporting Year 2019	Emission Factors for Reporting Year 2020	Emission Factors for Reporting Year 2021	Emission Factors for Reporting Year 2022	Emissions Factors for Reporting Year 2023	Emissions Factors for Reporting year 2024
Scope 1	Scope 1	United Kingdom (UK) Government GHG Conversion factors for Company Reporting (2019).	UK Government GHG Conversion factors for Company Reporting (2020).	UK Government GHG Conversion factors for Company Reporting (2021).	UK Government GHG Conversion factors for Company Reporting (2022).	UK Government GHG Conversion factors for Company Reporting (2023).	UK Government GHG Conversion factors for Company Reporting (2024).
Scope 2	(Location-based)	*Grid electricity (including electricity from infra-managed data centers):* U.S.: U.S. EPA Emissions & Generated Resource Integrated Database (eGRID) 2018 factors by sub-region (2020). India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2018). All other countries: International Energy Agency (IEA) Emission Factors (2019). *Electricity purchased from property owners:* UK Government GHG Conversion factors for Company Reporting (2019) for 100% mineral diesel. *District heating and cooling:* UK Government GHG Conversion factors for Company Reporting (2021).	*Grid electricity (excluding infra-managed data centers):* U.S.: U.S. EPA eGRID 2019 factors by sub-region (2021). India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2018). All other countries: IEA Emission Factors (2020). *Electricity from infra-managed data centers:* U.S.: U.S. EPA eGRID 2020 factors by sub-region (2021). India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2021). All other countries: IEA Emission Factors (2021). *Electricity purchased from property owners:* UK Government GHG Conversion factors for Company Reporting (2020) for 100% mineral diesel. *District heating and cooling, and electric vehicles charged offsite:* UK Government GHG Conversion factors for Company Reporting (2021).	*Grid electricity (including electricity from infra-managed data centers):* U.S.: U.S. EPA eGRID 2020 factors by sub-region (2021). India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2021). All other countries: IEA Emission Factors (2021). *Electricity purchased from property owners:* UK Government GHG Conversion factors for Company Reporting (2021) for 100% mineral diesel. *District heating and cooling, and electric vehicles charged offsite:* UK Government GHG Conversion factors for Company Reporting (2021).	*Grid electricity (including electricity from infra-managed data centers and electric vehicles charged offsite):* U.S.: U.S. EPA eGRID 2021 factors by sub-region (2023). India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2022). All other countries: IEA Emission Factors (2022). *Electricity purchased from property owners:* UK Government GHG Conversion factors for Company Reporting (2022) for 100% mineral diesel. *District heating and cooling:* UK Government GHG Conversion factors for Company Reporting (2022).	*Grid electricity (including electricity from infra-managed data centers and electric vehicles charged offsite):* U.S.: U.S. EPA eGRID 2022 factors by sub-region (2024). India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2023). All other countries: IEA Emission Factors (2023). *Electricity purchased from property owners:* UK Government GHG Conversion factors for Company Reporting (2023) for 100% mineral diesel. *District heating and cooling:* UK Government GHG Conversion factors for Company Reporting (2023).	*Grid electricity (including electricity from infra-managed data centers and electric vehicles charged offsite):* U.S.: U.S. EPA eGRID 2023 factors by sub-region (2024). U.K. UK Government GHG Conversion factors for Company Reporting (2024). India (CO2): Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2024). All other countries, including India CH4 and NO2: IEA Emission Factors (2024). *Electricity purchased from property owners:* UK Government GHG Conversion factors for Company Reporting (2024) for 100% mineral diesel. *District heating:* UK Government GHG Conversion factors for Company Reporting (2024). *District cooling:* U.S. EIA-1065 Form (2010) Note 2 Formula - using IEA CO2 Emissions from Electricity Generation, OECD/IEA, Paris, 2024. (Year 2022 data)
	(Market-based); Scope 2 (referencing market-based)	*Grid electricity (including infra-managed data centers):* Solar and wind energy purchased through power purchase agreements (PPAs) or energy contracts or through the property owner: Treated as zero emissions. All other countries: Same as location-based factors. *Electricity purchased from property owners, and district*	*Grid electricity (excluding infra-managed data centers):* Solar and wind energy purchased through PPAs or energy contracts or through the property owner: Treated as zero emissions. *Electricity (i) from infra-managed data centers and (ii) purchased from property owners, district heating and cooling, and electric vehicles charged offsite:* Same as location-based factors.	*Grid electricity (including infra-managed data centers):* Solar and wind energy purchased through PPAs or energy contracts or through the property owner: Treated as zero emissions. European sites: AIB European Residual Mix 2020 v1.0 (last updated 2021). All other countries: Same as location-based factors. *Electricity purchased from property owners, district heating*	*Grid electricity (including infra-managed data centers):* Solar and wind energy purchased through PPAs or energy contracts or through the property owner: Treated as zero emissions. European sites: AIB European Residual Mix 2021 v1.0 (last updated 2022). All other countries: Same as location-based factors.	*Grid electricity (including infra-managed data centers):* Solar and wind energy purchased through PPAs, or green tariffs, or energy contracts or through the property owner: Treated as zero emissions. European sites: AIB European Residual Mix 2022 v1.0 (last updated 2023). All other countries: Same as location-based factors.	*Grid electricity (including infra-managed data centers):* Solar and wind energy purchased through PPAs or energy contracts or through the property owner: Treated as zero emissions. European sites: AIB European Residual Mix 2023 v1.0 (last updated 2024). All other countries: Same as location-based factors. *Electricity purchased from property owners, district heating*

Scope	GHG Emissions Metric	Emission Factors for Reporting Year 2019	Emission Factors for Reporting Year 2020	Emission Factors for Reporting Year 2021	Emission Factors for Reporting Year 2022	Emissions Factors for Reporting Year 2023	Emissions Factors for Reporting year 2024
		heating and cooling: Same as location-based factors.		*and cooling, and electric vehicles charged offsite:* Same as location-based factors.	*Electricity purchased from property owners, district heating and cooling, and electric vehicles charged offsite*: Same as location-based factors.	*Electricity purchased from property owners, district heating and cooling, and electric vehicles charged offsite:* Same as location-based factors.	*and cooling, and electric vehicles charged offsite:* Same as location-based factors.
Scope 3	Category 1: Purchased goods and services; Category 2: Capital goods; Category 4: Upstream transportation and distribution	*For thirty (30) of Cognizant's top suppliers by spend in 2019:* Based on publicly available data, as reported to CDP Climate Change for 2020, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April.2024).	*For thirty (30) of Cognizant's top suppliers by spend in 2020:* Based on publicly available data, as reported to CDP Climate Change for 2020, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April 2024).	*For thirty (30) of Cognizant's top suppliers by spend in 2021:* Based on publicly available data, as reported to CDP Climate Change for 2020, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April 2024).	*For forty-three (43) of Cognizant's top suppliers by emissions in 2022:* (calculated using 2016 Quantis emission factors): Based on publicly available data as most recently reported to CDP Climate Change (as of May 2023) or sustainability (or equivalent) and corresponding Annual Report, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April 2024).	*For ninety-nine (99) of Cognizant's top suppliers by emissions in 2023:* Based on publicly available data as most recently reported to CDP Climate Change (as of April 2024) or sustainability (or equivalent) and corresponding Annual Report, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April 2024).	*For one hundred twenty (120) of Cognizant's top suppliers by emissions in 2024:* Based on publicly available data as most recently reported to CDP Climate Change (as of February 2025) or sustainability (or equivalent) and corresponding Annual Report, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April 2025).
	Category 3: Fuel and energy related activities	*WTT for diesel, liquid petroleum gas, natural gas, gasoline, electricity:* UK Government GHG Conversion factors for Company Reporting (2019). *WTT for district heating and cooling:* UK Government GHG Conversion factors for Company Reporting (2021). *T&D losses for electricity:* IEA Emissions Factors (2019).	*WTT for diesel, liquid petroleum gas, natural gas, gasoline, electricity:* UK Government GHG Conversion factors for Company Reporting (2020). *WTT for district heating and cooling and T&D losses for electric vehicles charged offsite:* UK Government GHG Conversion factors for Company Reporting (2021). *T&D losses for electricity:* IEA Emissions Factors (2020).	*WTT for diesel, liquid petroleum gas, natural gas, gasoline, electricity, district heating and cooling and T&D losses for electric vehicles charged offsite:* UK Government GHG Conversion factors for Company Reporting (2021). *T&D losses for electricity:* IEA Emissions Factors (2021).	*WTT for diesel, liquid petroleum gas, natural gas, gasoline, district heating and cooling, and T&D losses for electric vehicles charged offsite:* UK Government GHG Conversion factors for Company Reporting (2022). *WTT for electricity:* UK: UK Government GHG Conversion factors for Company Reporting (2022). All other countries: The UK government stopped publishing WTT electricity emission factors for geographies outside of the UK in 2021. Using UK Government GHG Conversion factors for Company Reporting (2021) as a proxy. *T&D losses for electricity:* IEA Emission Factors (2022).	*WTT for diesel, liquid petroleum gas, natural gas, gasoline, district heating and cooling, and T&D losses for electric vehicles charged offsite:* UK Government GHG Conversion factors for Company Reporting (2023). *WTT for electricity:* UK: UK Government GHG Conversion factors for Company Reporting (2023). All other countries: The UK government stopped publishing WTT electricity emission factors for geographies outside of the UK in 2021. Using UK Government GHG Conversion factors for Company Reporting (2021) as a proxy. *T&D losses for electricity:* IEA Emission Factors (2023).	*WTT for diesel, liquid petroleum gas, natural gas, gasoline, and district heating and cooling:* UK Government GHG Conversion factors for Company Reporting (2024). *WTT for electricity and electric vehicles charged offsite:* UK: UK Government GHG Conversion factors for Company Reporting (2024). All other countries: IEA 2024 Emission Factors (2024). *T&D losses for electricity and electric vehicles charged offsite:* IEA Emission Factors (2024).
	Category 5: Waste generated in operations	Average GHG emissions intensity factor by headcount based on publicly available data, as reported to CDP Climate Change for 2020, for Infosys, as a peer benchmark.			Average GHG emissions intensity factor by headcount based on publicly available data, as reported in their most recent sustainability (or equivalent) report (as of May 2023), for Infosys and Wipro, as peer benchmarks.	Average GHG emissions intensity factor by headcount based on publicly available data, as reported in their most recent sustainability (or equivalent) report (as of April 2024), for Infosys and Wipro, as peer benchmarks.	Average GHG emissions intensity factor by headcount based on publicly available data, as reported in their most recent sustainability (or equivalent) report (as of April 2025), for Infosys and Wipro, as peer benchmarks.
	Category 6: Business travel	*Air and rail travel, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2019). *Other business travel categories:* 2023 U.S. EPA EEIO emission	*Air and rail travel, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2020). *Other business travel categories:* 2023 U.S. EPA EEIO emission	*Air and rail travel, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2021). *Other business travel categories:* 2023 U.S. EPA EEIO emission	*Air and rail travel, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2022). *Other business travel categories:* 2023 U.S. EPA EEIO emission	*Air and rail travel, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2023). *Other business travel categories:* 2023 U.S. EPA EEIO emission	*Air and rail travel, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2024). *Other business travel categories: For business travel suppliers*

Scope	GHG Emissions Metric	Emission Factors for Reporting Year 2019	Emission Factors for Reporting Year 2020	Emission Factors for Reporting Year 2021	Emission Factors for Reporting Year 2022	Emissions Factors for Reporting Year 2023	Emissions Factors for Reporting year 2024
		factors available from the U.S. EPA (cited April 2024).	factors available from the U.S. EPA (cited April 2024).	factors available from the U.S. EPA (cited April 2024).	factors available from the U.S. EPA (cited April 2024).	factors available from the U.S. EPA (cited April 2024).	*included in the one hundred twenty (120) of Cognizant's top suppliers by emissions in 2024:* Based on publicly available data as most recently reported to CDP Climate Change (as of February 2025) or sustainability (or equivalent) and corresponding Annual Report, to create supplier-specific emission factors. Given the supplier specific emission factor is created from what is reported by the supplier, for certain suppliers, this did not include all cradle-to-gate emissions as is set forth in the GHG Protocol. *For all other suppliers and spend categories:* 2023 U.S. EPA EEIO emission factors available from the U.S. EPA (cited April 2025).
	Category 7: Employee commuting	Average GHG emissions intensity factor by headcount for commuting based on publicly available data, as reported to CDP Climate Change for 2020, for three (3) similar companies, IBM, Infosys, and Wipro, as peer benchmarks.			Average GHG emissions intensity factor by headcount for commuting based on publicly available data, as reported in their most recent sustainability (or equivalent) report (as of May 2023), for IBM, Infosys, and WiPro, as peer benchmarks.	Average GHG emissions intensity factor by headcount for commuting based on publicly available data, as reported in their most recent sustainability (or equivalent) report (as of April 2024), for IBM, Infosys, and WiPro, as peer benchmarks. *Employee commuting, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2023).	Average GHG emissions intensity factor by headcount for commuting based on publicly available data, as reported in their most recent sustainability (or equivalent) report (as of April 2025), for IBM, Infosys, and WiPro, as peer benchmarks. *Employee commuting, and associated WTT:* UK Government GHG Conversion factors for Company Reporting (2024).
	Category 8: Upstream leased assets	*Common area:* *Electricity:* India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2019). U.S.: U.S. EPA eGrid 2018 factors by sub-region (2020). All other countries: IEA Emissions Factors (2019). *T&D losses for electricity:* IEA Emissions Factors (2019). *WTT for electricity:* UK Government GHG conversion factors for Company Reporting (2019). *Data centers:* GHG emissions intensity factor by location based on 2021 data (reported emissions and number of data centers).	*Common area and data centers:* GHG emissions intensity factor by location based on 2021 data (reported emissions and number of data centers).	*Common area and data centers:* *Electricity:* India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power Sector (2021). U.S.: U.S. EPA eGrid 2020 factors by sub-region (2021). All other countries: IEA Emissions Factors (2021). *T&D losses for electricity:* IEA Emissions Factors (2021). *WTT for electricity:* UK Government GHG conversion factors for Company Reporting (2021).	*Common area and data centers:* *Electricity:* India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power (2022). U.S.: U.S. EPA eGrid 2021 factors by sub-region (2023). All other countries: IEA Emission Factors (2022). *T&D losses for electricity:* IEA Emission Factors (2022). *WTT for electricity:* UK: UK Government GHG Conversion factors for Company Reporting (2022). All other countries: The UK government stopped publishing WTT electricity emission factors for geographies outside of the UK in 2021. Using UK Government GHG Conversion factors for	*Common area and data centers:* *Electricity:* India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power (2023). U.S.: U.S. EPA eGrid 2022 factors by sub-region (2024). All other countries: IEA Emission Factors (2023). *T&D losses for electricity:* IEA Emission Factors (2023). *WTT for electricity:* UK: UK Government GHG Conversion factors for Company Reporting (2023). All other countries: The UK government stopped publishing WTT electricity emission factors for geographies outside of the UK in 2021. Using UK Government GHG Conversion factors for	*Common area and data centers:* *Electricity:* India (CO2): Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power (2024). U.S.: U.S. EPA eGrid 2023 factors by sub-region (2024). U.K.: UK Government GHG Conversion factors for Company Reporting (2024)) All other countries, including India CH4 and NO2: IEA Emission Factors (2024). *T&D losses for electricity:* IEA Emission Factors (2024). *WTT for electricity:* UK: UK Government GHG Conversion factors for Company Reporting (2024).

Scope	GHG Emissions Metric	Emission Factors for Reporting Year 2019	Emission Factors for Reporting Year 2020	Emission Factors for Reporting Year 2021	Emission Factors for Reporting Year 2022	Emissions Factors for Reporting Year 2023	Emissions Factors for Reporting year 2024
					Company Reporting (2021) as a proxy.	Company Reporting (2021) as a proxy.	All other countries: IEA Life Cycle Emission Factors (Fuel-cycle factors) 2024 ed (2022 data)
	Category 15: Investments	GHG emissions intensity factor by dollar calculated from an average emissions per dollar of revenue for a selection of IT & software development companies as reported to CDP Climate Change for 2020. Cognizant collected the 2019 Scope 1, Scope 2, and Scope 3 emissions for twenty-three (23) companies in the IT & software services industry, divided the emissions by the 2019 revenue for these companies to form an average GHG emissions intensity factor by dollar.			GHG emissions intensity factor by dollar calculated from an average emissions per dollar of revenue for a selection of IT & software development companies as most recently reported to CDP Climate Change (as of May 2023). Cognizant collected the 2021 Scope 1, Scope 2, and Scope 3 emissions for twenty-three (23) companies in the IT & software services industry, divided the emissions by the 2021 revenue for these companies to form an average GHG emissions intensity factor by dollar.	GHG emissions intensity factor by dollar calculated from an average emissions per dollar of revenue for a selection of IT & software development companies as most recently reported to CDP Climate Change (as of April 2024). Cognizant collected the 2022 Scope 1, Scope 2, and Scope 3 emissions for twenty-three (23) companies in the IT & software services industry, divided the emissions by the 2022 revenue for these companies to form an average GHG emissions intensity factor by dollar.	GHG emissions intensity factor by dollar provided by CDP in their "Sectoral Averages" resource. The sectoral average for the "IT Services" activity name was selected. CDP calculated these average intensities based on the data reported to them.
Scope 3 (optional category)	Category 7: Work from home	Not included in this management assertion.				*Natural gas:* UK Government GHG Conversion factors for Company Reporting (2023). *Electricity:* India: Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power (2023). U.S.: U.S. EPA eGrid 2022 factors by sub-region (2024). UK: UK Government GHG Conversion factors for Company Reporting (2023). All other countries: IEA Emission Factors (2023).	*Natural gas:* UK Government GHG Conversion factors for Company Reporting (2024). *Electricity:* India (CO_2): Government of India Ministry of Power Central Electricity Authority CO2 baseline database for the Indian Power (2024). U.S.: U.S. EPA eGrid 2023 factors by sub-region (2024). UK: UK Government GHG Conversion factors for Company Reporting (2024). All other countries, including India CH_4 and NO_2: IEA Emission Factors (2024).

Energy consumption assessment criteria (unless otherwise indicated, the assessment criteria are applicable to each reporting year)

18. Direct and indirect energy include gigajoules of direct on-site renewable energy consumption, direct energy purchased, which is comprised of diesel, liquid petroleum gas, natural gas, and gasoline, and indirect energy purchased which is comprised of purchased electricity, district heating and cooling generated offsite, as well as electricity consumption by electric vehicles charged offsite, as applicable, for the respective reporting year.
19. The preparation of the energy consumption metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
20. Renewable electricity includes solar and wind energy purchased through PPAs, or green tariffs (2023 and 2024 reporting years), or energy contracts or through the property owner for use at sites in India. Non-renewable electricity includes electricity used at Cognizant sites and purchased a) from the grid, or b) from the property-owner for Cognizant's direct use on-site, electricity purchased from a property owner and generated through captive diesel generators, and sites that house on-site data centers or Cognizant operated (infra-managed) data centers at sites in India. Refer to footnote 8 for more information.
21. Estimated energy consumption from the sources above account for approximately 66%, 31%, 22%, 10%,7%, and 9% of reported total energy consumption for Scope 1 and 2 activities for the 2019, 2020, 2021, 2022, 2023, and 2024 reporting year, respectively.