



Report of Independent Accountants

To the Board of Directors of NVIDIA Corporation

We have reviewed the accompanying management assertion of NVIDIA Corporation that the greenhouse gas (GHG) emissions metrics for the years ended January 28, 2024 and January 29, 2023, and renewable electricity percentage metric for the year ended January 28, 2024 (collectively, referred to as “metrics”) in management’s assertion are presented in accordance with the assessment criteria set forth in management’s assertion. NVIDIA Corporation’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 analytical procedures, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the metrics, and reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis.

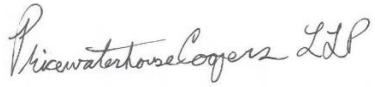
GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately 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 renewable electricity percentage metric 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 a materially different amount or metric being reported.

As discussed in management’s assertion, NVIDIA Corporation has estimated GHG emissions for certain emissions sources and electricity usage for which no primary usage data is available.

As discussed in management's assertion, in 2024, NVIDIA Corporation changed certain of its measurement methods and criteria used to calculate certain GHG emissions metrics.

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

A handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP".

San Jose, California
May 16, 2024

NVIDIA Corporation Management Assertion
For the years ended January 28, 2024 (fiscal year 2024) and January 29, 2023 (fiscal year 2023)

Overview

With respect to the greenhouse gas (GHG) emissions metrics for the years ended January 28, 2024 and January 29, 2023, and renewable electricity percentage metric for the year ended January 28, 2024 (collectively referred to as “metrics”), presented in the tables below, management of NVIDIA Corporation (NVIDIA) asserts that the 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.

Organizational Boundary

NVIDIA uses the operational control approach to account for and report the metrics. This includes leased and owned mixed-use offices (including labs) and leased space within third-party data centers (collectively referred to as “facilities”), as well as leased and owned vehicles operated by NVIDIA.

Metric	Definition of Metric^{1,2,3,14}	Metric Quantity for the Year Ended January 28, 2024 (MT CO₂e)	Metric Quantity for the Year Ended January 29, 2023 (MT CO₂e)
Scope 1	Direct emissions from stationary combustion, mobile combustion, on-site electricity production systems, chemical use, and refrigerants. ⁴	14,390	12,346
Scope 2 (location-based)	Indirect emissions from purchased and used electricity. ⁵	178,087	142,909
Scope 2 (market-based)	Indirect emissions from purchased and used electricity. ⁵	40,555	60,671
Scope 3, Category 1: Purchased goods and services	Indirect emissions from goods and services purchased or acquired by NVIDIA from other entities, which included materials and services for the production and research and development of our products and non-production materials and services. ^{6,16}	3,216,144	2,975,189
Scope 3, Category 2: Capital goods	Indirect emissions from capital goods purchased or acquired by NVIDIA from other entities. ^{7,16}	200,483	353,280
Scope 3, Category 3: Fuel- and energy-related activities	Indirect emissions from production of fuels and energy purchased and consumed by NVIDIA that are not already included in Scope 1 and Scope 2. ⁸	61,590	67,805
Scope 3, Category 4: Upstream transportation and distribution	Indirect emissions from the transportation and distribution of products purchased by NVIDIA between our suppliers, contract manufacturers, and NVIDIA. ⁹	72,562	60,572

Scope 3, Category 5: Waste generated in operations	Indirect emissions from waste generated by NVIDIA's Santa Clara headquarters. ¹⁰	617	579
Scope 3, Category 6: Business travel	Indirect emissions from employee travel and hotel stays for business purposes. ^{11,16}	17,132	8,633
Scope 3, Category 7: Employee commuting	Indirect emissions from the transportation of employees commuting to work and teleworking. ¹²	23,019	14,990
Scope 3, Category 8: Upstream leased assets	Indirect emissions from the operation of assets leased by NVIDIA that are not already included in Scope 1 and Scope 2. ¹³	45,931	32,952

Metric	Definition of Metric ¹⁵	Metric Quantity for the Year Ended January 28, 2024(%)	Metric Quantity for the Year Ended January 29, 2023
Renewable electricity percentage	The percentage of renewable electricity (purchased or produced) to the total electricity (purchased or produced) used in our facilities.	76%	

GHG Emissions Metric Methodology

1. NVIDIA 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 Edition*, *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 direct and indirect GHG emissions.
2. 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.
3. Carbon dioxide equivalent (CO₂e) emissions are presented in metric tons of CO₂e, or MT CO₂e, and are inclusive of carbon dioxide (CO₂), nitrous oxide (N₂O), and methane (CH₄). Industrial gases emitted by Scope 1 sources only include hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs) from refrigerants and lab chemicals. NVIDIA is in possession of other lab chemicals including PFC - tetrafluoromethane (CF₄), HFC - trifluoromethane (CHF₃) and sulfur hexafluoride (SF₆) that could emit GHGs into the atmosphere. These other lab chemicals were excluded from the GHG emissions inventory as the amount is estimated to be less than 1% of NVIDIA's reported Scope 1 GHG emissions in both fiscal year 2024 and 2023. Nitrogen trifluoride (NF₃) is not emitted by NVIDIA's facilities or vehicles. Emissions data by individual gas is not disclosed as a majority of CO₂e relates to CO₂. These CO₂e emissions utilize Global Warming Potentials (GWPs) as follows: (i) where the GWP is not embedded in the emission factor, GWPs defined by the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report (AR5 - 100

year horizon) or (ii) where the GWP is embedded in the emission factor, the embedded GWP is applied. CO_{2e} emissions are calculated by multiplying actual or estimated energy use, fuel consumption or refrigerant release by the relevant emissions factor and/or GWP.

4. Related to Scope 1 GHG emissions:

- Direct emissions from stationary and mobile combustion of fossil fuels (gasoline, liquified petroleum gas (LPG), natural gas, and distillate fuel oil (including renewable distillate fuel oil)), on-site electricity production systems (solar photovoltaic systems), chemical use, and refrigerants.
 - LPG, natural gas, and distillate fuel oil (including renewable distillate fuel oil) usage and refrigerant release data was collected for leased and owned facilities, excluding third-party data center facilities. NVIDIA facilities may elect to use either one or a combination of these fossil fuels based on operational needs. LPG and renewable distillate fuel oil were not used by NVIDIA in fiscal year 2023.
 - Gasoline and distillate fuel oil usage data was collected for vehicles leased and owned by NVIDIA.
 - Electricity associated with on-site solar photovoltaic systems (not connected to a third-party grid) is generated and used on-site at facilities in the United States. NVIDIA categorized emissions from on-site solar photovoltaic systems within its reported Scope 1 GHG emissions with zero emissions. NVIDIA completed an on-site renewable electricity project to install solar photovoltaic systems at its Hyderabad facility at the end of fiscal year 2024, and there was no electricity associated with this on-site solar photovoltaic system in fiscal year 2024.
 - Chemical use data was collected for leased and owned mixed-used offices.
- Calculated based on monthly usage data collected from third-party invoices or internal usage records, where available.
- For natural gas
 - For the first through the third quarter of fiscal year 2023 and all quarters of fiscal year 2024:
 - Where third-party invoices or internal usage records were not available for certain months, gap filling was used to estimate usage data for the missing months. This involved using available data to calculate an average usage based on the surrounding months (shoulder months) or an average usage based on the prior three months (rolling average), or last known available usage data for the facility, which may include data from the prior fiscal year.
 - Where no third-party invoices or internal usage records were available and gap filling was not possible, an estimate was determined on a per square foot basis using intensity rates from the United States (U.S.) Energy Information Administration (EIA) 2018 Commercial Building Energy Consumption Survey (CBECS), *Natural gas consumption and expenditures*.
 - For the fourth quarter of fiscal year 2023, usage data was estimated by pro-rating year-to-date actual or estimated data.
- For gasoline and distillate fuel oil from mobile sources (excluding NVIDIA's onsite mail service):
 - For the first through the third quarter of fiscal year 2023 and all quarters of fiscal year 2024, third-party invoices or internal usage records were available, and therefore, no estimates of usage data were necessary.
 - For the fourth quarter of fiscal year 2023, usage data was estimated by pro-rating year-to-date actual data.
- For refrigerant releases:
 - For the first through the third quarter of fiscal year 2023 and all quarters of fiscal year 2024, an estimate was determined using an intensity factor from sites that reported actual data.
 - For the fourth quarter of 2023, usage data was estimated by pro-rating year-to-date actual or estimated data.
- For gasoline and distillate fuel oil usage from mobile sources for NVIDIA's onsite mail service only:

- For all quarters of fiscal year 2023, usage was estimated based on fleet managers review and knowledge of vehicle movements.
 - For all quarters of fiscal year 2024, third-party invoices or internal usage records were available, and therefore, no estimates of usage data were necessary.
 - For distillate fuel oil (stationary) and chemical use for all quarters of fiscal year 2023 and 2024, and LPG and renewable distillate fuel oil for fiscal year 2024 only, where no third-party invoices or internal usage records were available, no estimates of usage data were made.
 - For fiscal year 2024, estimated emissions from the sources above account for approximately 37% of reported Scope 1 GHG emissions. For fiscal year 2023, estimated emissions from the sources above account for approximately 51% of reported Scope 1 GHG emissions.
5. Related to Scope 2 GHG emissions:
- Indirect emissions from purchased and used electricity at leased and owned facilities.
 - Calculated based on monthly usage data collected from third-party invoices or internal usage records, where available. A location-based or market-based emission factor (as described below) is then applied.
 - Where third-party invoices or internal usage records were not available for certain months, gap filling was used to estimate usage data for the missing months. This involved using available data to calculate an average usage based on the surrounding months (shoulder months) or an average usage based on the prior three months (rolling average), or last known available usage data for the facility, which may include data from the prior fiscal year.
 - Where no third-party invoices or internal usage records were available and gap filling was not possible, an estimate was determined on a per square foot basis using intensity rates from the U.S. EIA 2018 CBECS, *Electricity consumption and expenditures*.
 - NVIDIA relies on on-site renewable electricity generation systems to support its operations in the United States as well as the procurement of off-site renewable electricity through state-regulated products and facilities with contracted renewable electricity (including utility renewable electricity tariffs and supplier-provided renewable electricity).
 - NVIDIA follows and applies the GHG Protocol's market-based emission factor hierarchy (from highest to lowest precision):
 - Energy Attribute Certificates (EACs) - NVIDIA contractually procured renewable electricity during fiscal years 2024 and 2023 in relation to its operations globally in the form of EACs, which included:
 - Renewable Energy Credits (RECs), Guarantees of Origin (GOs) and International Renewable Energy Certificates (i-RECs). EACs were applied to various facilities and any remaining electricity not associated with an EAC was converted to emissions using the emissions factors described in footnote 14. EACs applicable to fiscal years 2024 and 2023 have been contracted for and retired.
 - Contracts, specifically Power Purchase Agreements (PPAs) for certain NVIDIA facilities.
 - Utility-specific market-based emission factors for the most recent reporting year provided by the utility provider.
 - Residual mix emissions factors for NVIDIA's facilities in certain countries
 - Location-based emissions factors for the remaining NVIDIA facilities.
 - For fiscal year 2024, estimated emissions from electricity account for approximately 26% of reported Scope 2 (location-based) and approximately 22% of reported Scope 2 (market-based) GHG emissions. For fiscal year 2023, estimated emissions from electricity account for approximately 29% of reported Scope 2 (location-based) and approximately 25% of reported Scope 2 (market-based) GHG emissions.
6. Related to Scope 3, Category 1: Purchased goods and services:
- Calculated using the spend-based method based on the economic value of goods and services purchased or acquired as recorded in NVIDIA's financial reporting system. Certain spend categories, such as taxes and payroll-related spend, are not included in the analysis because NVIDIA determined that there are not significant emissions associated with the spend.

7. Related to Scope 3, Category 2: Capital goods:
 - Calculated using the spend-based method based on the economic value of capital goods purchased or acquired as recorded in NVIDIA's financial reporting system.
8. Related to Scope 3, Category 3: Fuel- and energy-related activities:
 - Well-to-tank (WTT) emissions were calculated based on activity data for purchased fuels (gasoline, LPG, natural gas, and distillate fuel oil (including renewable distillate fuel oil)) from Scope 1 GHG emissions, purchased electricity from Scope 2 GHG emissions, and transmission & distribution (T&D) losses were calculated based on activity data for purchased electricity from Scope 2 GHG emissions.
 - Certain indirect emissions associated with the extraction, refining and transportation of primary fuels before their use in the generation of electricity (i.e., well-to-tank emissions from purchased electricity T&D losses) for fiscal year 2024 were excluded due to the application of the International Energy Agency (IEA) emissions factors, whereas for fiscal year 2023, the associated emissions were included due to application of the U.K. Department for Business, Energy & Industrial Strategy (BEIS) emissions factors.
9. Related to Scope 3, Category 4: Upstream transportation and distribution:
 - For fiscal year 2024, emissions were calculated using the spend-based method based on the economic value of shipping and logistics services purchased from third-party providers as recorded in NVIDIA's financial reporting system.
 - For fiscal year 2023, emissions for the first through the third quarter were calculated based on weight, distance and shipping mode from reports provided by third-party shipping and logistics vendors. Where either weight, distance or shipping mode were not provided by third-party shipping and logistics vendors, NVIDIA used emissions as provided by the vendors. Emissions for the fourth quarter were estimated based on the mass of goods and distance to ship incoming goods, as documented by the NVIDIA logistics team using shipping reports provided by third-party shipping and logistics vendors.
 - Emissions for fiscal year 2024 include all transportation and distribution activities purchased from third-party providers, whereas for fiscal year 2023, all distribution activities and a subset of upstream transportation activities were excluded.
10. Related to Scope 3, Category 5: Waste generated in operations:
 - Emissions reported are only for our headquarter location in Santa Clara.
 - Calculated based on third-party invoices or annual summaries obtained from waste management providers, detailing the weight and type of waste.
 - If waste management providers were unable to provide weight, NVIDIA used the United States (U.S.) Environmental Protection Agency (EPA) *Volume-to-Weight Conversion Factors for Solid Waste 2016* to calculate weight using the quantity of bins, waste bin size, and number of pick-ups per week according to the third-party invoice or annual summary. Where the waste management provider is not able to provide actual data, the following assumptions were used:
 - Quantity of bins: Determined based on commercial service solid waste rates approved for use in 2022 by the City of Santa Clara.
 - Waste bin size: Determined based on management's review of third-party invoices and/or rates.
 - Number of pick-ups per month: Determined based on knowledge of the waste collection schedule for the Santa Clara headquarters.
 - For fiscal year 2023, where the above information was not available, NVIDIA estimated emissions by pro-rating year-to-date actual data. No estimates were necessary for fiscal year 2024 as actual information was available.
11. Related to Scope 3, Category 6: Business travel:
 - Calculated using the spend-based method based on the economic value of employee travel (air, rail and ground transportation) and hotel stays for business purposes as recorded in NVIDIA's financial reporting system.
 - Given that air travel is the majority of our booked travel expenses based on records from

NVIDIA's third-party providers, the emissions factor for air travel was applied when calculating emissions for air and rail travel.

12. Related to Scope 3, Category 7: Employee commuting:

- The following were inputs used in the calculations described below:
 - In calculating total annual working days, during a 52-week period, for fiscal year 2024, it was assumed employees take 39 days of paid time-off and holidays based on NVIDIA's internal policies, and for fiscal year 2023, an assumption of 24 days was used.
 - Regional average headcount is sourced from NVIDIA's Human Resources systems.
- Commuting:
 - Calculated based on regional annual commuting days (total annual working days multiplied by average daily in-office attendance by region), mode of transportation mix, and distance traveled.
 - Average daily in-office attendance by region was calculated based on:
 - For fiscal year 2024, badge scan data from NVIDIA's facilities, as recorded in NVIDIA's security systems was used where available. Where badge scan data was not available, average daily in-office attendance was estimated using a regional average calculated based on available badge scan data.
 - For fiscal year 2023, badge scan data for October 2022 from NVIDIA's facilities as recorded in NVIDIA's security systems was used as a proxy for the fiscal year.
 - Regional mode of transportation mix and distance traveled was obtained from publicly available data sources. For fiscal year 2023 only, for the Asia-Pacific region, the mode of transportation mix and distance traveled for India was used as a proxy.
- Remote work:
 - Calculated based on regional annual remote days multiplied by the natural gas and electricity energy intensities published by Anthesis in *Estimating Energy Consumption & GHG Emissions for Remote Workers* (2021).
 - Regional annual remote days were calculated by subtracting regional annual commuting days (described above) from the total annual working employee days (regional average headcount multiplied by the total annual working days).
- For fiscal year 2024, WTT emissions from natural gas and electricity and T&D losses from electricity were included in the reported emissions, whereas for fiscal year 2023, these emissions were excluded.

13. Related to Scope 3, Category 8: Upstream leased assets:

- Indirect emissions from the operation of assets leased by NVIDIA that are not already included in Scope 1 and Scope 2, including:
 - NVIDIA's proportion of overhead emissions at third-party data centers: Estimated based on monthly usage data collected from third-party invoices. An average power utilization effectiveness (PUE) value was then applied; and
 - Emissions from one third-party data center where NVIDIA determined they did not have operational control: Estimated using the estimated use case of IT equipment.
- NVIDIA assumed an operating PUE of 1.5 (U.S. and European countries) and 1.8 (all other countries). Average PUE values by country were obtained from an Uptime Institute Journal publication 2020.

14. Emissions factors applied by scope and source were as follows. If applicable, the year in parentheses indicates the publication date of the emissions factors.

Emissions Scope	Emissions Source Type	Emissions Factors for the Year Ended January 28, 2024	Emissions Factors for the Year Ended January 29, 2023
Scope 1	Natural Gas	U.S. EPA Emission Factors for Greenhouse Gas Inventories 2023	U.S. EPA Emission Factors for Greenhouse Gas Inventories 2022
Scope 1	Renewable Distillate Fuel Oil and LPG	U.S. EPA Emission Factors for Greenhouse Gas Inventories 2023	

Scope 1	Distillate Fuel Oil (stationary and mobile)	The Climate Registry General Reporting Protocol 2023	The Climate Registry General Reporting Protocol 2021
Scope 1	Gasoline (mobile)		U.S. EPA Emission Factors for Greenhouse Gas Inventories 2022
Scope 1	Refrigerants	IPCC Fifth Assessment Report (AR5 - 100 year)	
Scope 1	Chemical Use	Manufacturer-specific emissions factor derived from product information	
Scope 2 (location-based)	Purchased Electricity	Australia: Australian Government Department of Climate Change, Energy, the Environment and Water National Greenhouse Accounts Factors 2023 Canada: Environment and Climate Change Canada National Inventory Report 1990 - 2021: Greenhouse Gas Sources and Sinks in Canada (2023) U.S.: U.S. EPA Emissions & Generation Resource Integrated Database (eGRID) subregion emission factors with 2021 data (2023) All other countries: IEA (2023), Emissions Factors	Australia: Australian Government Department of Industry, Science, Energy and Resources National Greenhouse Accounts Factors 2020 Canada: Environment and Climate Change Canada National Inventory Report 1990 - 2019: Greenhouse Gas Sources and Sinks in Canada (2021) U.S.: U.S. EPA eGRID subregion emission factors with 2020 data (2022) All other countries: IEA (2021), Emissions Factors
Scope 2 (market-based)	Purchased Electricity <i>These emissions factors follow the hierarchy noted in footnote 5 above.</i>	Utility-specific market-based emission factors for the most recent reporting year provided by the utility provider Residual Mix Emissions Factors: - U.S.: Green-e® Residual Mix Emissions Rates with 2021 data (2023) - Europe: Association of Issuing Bodies (AIB) European Residual Mixes 2022, Version 1.0 (2023) Location-based emission factors described above	Utility-specific market-based emission factors for the most recent reporting year provided by the utility provider Residual Mix Emissions Factors: Europe: AIB European Residual Mixes 2021, Version 1.0 (2022) Location-based emission factors described above
Scope 3, Category 1	Purchased Goods and Services	U.S. EPA Supply Chain Greenhouse Gas Emission Factors for U.S. Industries and Commodities v1.2 North American Industry Classification System (NAICS) CO ₂ e USD 2021, adjusted for inflation	
Scope 3, Category 2	Capital Goods	U.S. EPA Supply Chain Greenhouse Gas Emission Factors for U.S. Industries and Commodities v1.2 NAICS CO ₂ e USD 2021, adjusted for inflation	

Scope 3, Category 3	Purchased Fuel WTT	Department for Energy Security & Net Zero (DESNZ) 2023 U.K. Government GHG Conversion Factors for Company Reporting	BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting
	Purchased Electricity WTT	IEA Life Cycle Upstream Emission Factors (Pilot Edition) 2023 accessed in March 2024	UK: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting All other countries: BEIS 2021 U.K. Government GHG Conversion Factors for Company Reporting
	Purchased Electricity T&D Losses		IEA (2022), Emissions Factors
Scope 3, Category 4	Upstream Transportation and Distribution	U.S. EPA Supply Chain Greenhouse Gas Emission Factors for U.S. Industries and Commodities v1.2 NAICS CO ₂ e USD 2021, adjusted for inflation	U.S. EPA Emission Factors for Greenhouse Gas Inventories 2022
Scope 3, Category 5	Waste Generated in Operations	U.S. EPA Emission Factors for Greenhouse Gas Inventories 2023	U.S. EPA Emission Factors for Greenhouse Gas Inventories 2022
		<i>NVIDIA applied proxy emissions factors to certain waste types generated as needed per U.S. EPA guidance "Using Waste Reduction Model (WARM) Emission Factors for Materials and Pathways Not in WARM"</i>	
Scope 3, Category 6	Business travel	U.S. EPA Supply Chain Greenhouse Gas Emission Factors for U.S. Industries and Commodities v1.2 NAICS CO ₂ e USD 2021, adjusted for inflation	
Scope 3, Category 7	Commuting	DESNZ 2023 U.K. Government GHG Conversion Factors for Company Reporting	Water transport: BEIS 2022 U.K. Government GHG Conversion Factors for Company Reporting All other modes of transport: U.S. EPA Emission Factors for Greenhouse Gas Inventories 2022
	Remote Work (Natural Gas)		U.S. EPA Emission Factors for Greenhouse Gas Inventories 2022
	Remote Work (Natural Gas WTT)		
	Remote Work (Electricity)	All countries: IEA (2023), Emissions Factors	U.S.: U.S. EPA eGRID subregion emission factors with 2020 (2022) All other countries: IEA (2020), Emissions Factors
	Remote Work (Electricity WTT and T&D Losses)	IEA Life Cycle Upstream Emission Factors (Pilot Edition) 2023 accessed in March 2024	

Scope 3, Category 8	Upstream Leased Assets	U.S.: U.S. EPA eGRID subregion emission factors with 2021 data (2023) All other countries: IEA (2023), Emissions Factors	U.S.: U.S. EPA eGRID subregion emission factors with 2020 data (2022) All other countries: IEA (2021), Emissions Factors
------------------------	---------------------------	--	--

Renewable Electricity Percentage Metric Methodology

15. Related to the renewable electricity percentage for fiscal year 2024:

- The preparation of the renewable electricity percentage metric 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 a materially different amount or metric being reported.
- NVIDIA considers the principles and guidance of the U.S. EPA's *Green Power Partnership Requirements* for calculation of its renewable electricity percentage metric.
- NVIDIA relies on on-site renewable electricity generation systems to support its operations as well as the procurement of off-site renewable electricity through state-regulated products and facilities with contracted renewable electricity (including utility renewable electricity tariffs and supplier-provided renewable electricity).
- Calculated as total renewable electricity (purchased or produced) divided by total electricity used (purchased or produced). Refer to footnote 4 and 5 for details of the source of the usage data used in this calculation.
 - Total renewable electricity was calculated as the sum of megawatt hours (MWh) from the following sources:
 - On-site renewable electricity production and use
 - Purchased renewable electricity including:
 - Facilities with contracted renewable electricity
 - Regions with procured off-site renewable electricity through state-regulated products
 - Estimated renewable electricity accounts for approximately 20% of the total renewable electricity.
 - Total electricity used was calculated as the sum of MWh from the following sources:
 - On-site renewable electricity production and use
 - Purchased renewable and non-renewable electricity
 - Estimated electricity accounts for approximately 24% of the total electricity used.

Summary of Changes in Reporting Methodology

16. NVIDIA annually considers its reporting boundaries, measurement methods, and criteria used to calculate its Scope 1, 2 and 3 GHG emissions. As discussed in the footnotes above, there were methodology changes in fiscal year 2024 that were not retrospectively applied to fiscal year 2023. Additionally, as described below, NVIDIA changed the measurement methods and criteria used to calculate the following GHG emissions metrics and NVIDIA has retrospectively updated the fiscal year 2023 GHG emissions metrics included herein.

- Scope 3 GHG emissions, Category 1: Purchased goods and services:
 - Currently reported emissions were calculated using the measurement method and criteria described in footnote 6 which included all spend, whereas previously reported fiscal year 2023 GHG emissions were calculated based on the material classification of spend which resulted in certain spend being excluded.
 - The emissions factors applied to calculate emissions for certain purchased goods and services for fiscal year 2024 were specific to the semiconductor industry, whereas the emission factors applied in calculating the previously reported fiscal year 2023 GHG

emissions for these purchased goods and services were general and not industry-specific.

- The change between the previously reported and updated fiscal year 2023 Scope 3 GHG emissions, Category 1 metric is primarily due to the change in emissions factors applied.
- Scope 3 GHG emissions, Category 2: Capital goods:
 - Currently reported emissions were calculated using the measurement method and criteria described in footnote 7 which included all spend, whereas previously reported fiscal year 2023 GHG emissions were calculated based on the material classification of spend which resulted in certain spend being excluded.
 - The emissions factors applied to calculate emissions for certain capital goods for fiscal year 2024 were specific to the semiconductor industry, whereas the emission factors applied in calculating the previously reported fiscal year 2023 GHG emissions for these capital goods were general and not industry-specific.
- Scope 3 GHG emissions, Category 6: Business travel:
 - Currently reported emissions from air and rail business travel were calculated using the measurement method and criteria described in footnote 11 which used the spend-based method for all business travel, whereas previously reported fiscal year 2023 GHG emissions were calculated using the distance traveled from reports provided by third-party providers.
 - Currently reported emissions from hotel and ground transportation were calculated using the measurement method and criteria described in footnote 11 which included all spend, whereas previously reported fiscal year 2023 GHG emissions were calculated based on the material classification of spend which resulted in certain spend being excluded.