

# FY23 Sustainability Accounting Standards Board (SASB) Index

This document maps our disclosures to the standards set by the Sustainability Accounting Standards Board. (SASB). These standards help to guide the reporting of environmental, social, and governance issues most relevant to stakeholders. We are disclosing on the topics that we consider material to our operations, using SASB's standards for the hardware and software & IT industries.

The metrics and information presented throughout this document are for Dell Technologies ("Dell," "we" or "our"). Data for RSA, Secureworks, Boomi, Virtustream and Dell Financial Services is included where relevant. Data for RSA is included only until the date of the divestiture, Sept. 1, 2020. Data for Boomi is included only until the date of the divestiture, Oct. 1, 2021. Data for VMware are excluded for all periods presented within this report. Dell completed its spin-off of VMware on Nov. 1, 2021.

## Sustainability Disclosure Topics & Accounting Metrics

Topic	Accounting Metric	Response and/or Reference	Code
<b>Product Security</b>	Description of approach to identifying and addressing data security risks in products	<a href="#">Security and Trust Center</a> <a href="#">Dell Location-Specific Privacy Policies</a> <a href="#">FY23 10-K</a>	TC-HW-230a.1
<b>Employee Diversity &amp; Inclusion</b>	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	See the <a href="#">By the Numbers - Cultivating Inclusion</a> section in our <a href="#">FY23 ESG Report</a>	TC-HW-330a.1
<b>Product Lifecycle Management</b>	Percentage of products by revenue that contain IEC 62474 declarable substances	Percentage of products sold that contain IEC 62474 declarable substances (%): 100  Description of approach to managing the use of substances that appear as declarable substance groups or declarable substances in IEC 62474:  Dell Technologies Chemical Use Policy describes Dell's approach to managing regulated substances in its products. To implement the policy, Dell's Material Restricted for Use specification lists all substances that our suppliers need to disclose if used in Dell products. Two tables are of particular relevance:  Table 1, which contains substances that are restricted, and Table 2, which are the declarable substances.  This specification is updated at least once a year to include substances based on worldwide regulatory developments. During the review, IEC 62474 is used as a reference in the update process. Dell suppliers must provide declarations (Supplier Declaration of Conformity) on the use of the substances listed in the Materials Restricted for Use specification for any parts supplied to Dell. This declaration confirms that restricted substances are not used in the product, or if used, that the use is exempted (RoHS exemptions). If a substance is designated as reportable to Dell, the supplier would record the use of the substance in the declaration, if the reporting threshold is exceeded.  <a href="#">Dell Technologies Chemical Use Policy</a> <a href="#">Materials Restricted for Use Specification</a> <a href="#">EU REACH SVHC Disclosure and Candidate List</a>	TC-HW-410a.1
<b>Product Lifecycle Management</b>	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent*	Percentage of eligible product models that were registered to EPEAT in FY23:  Consumer Computers: 58% Commercial Computers: 93% Displays Commercial & Consumer: 76% Power Edge Servers: 48%  <a href="#">EPEAT Registry</a>	TC-HW-410a.2
<b>Product Lifecycle Management</b>	Percentage of eligible products, by revenue, meeting ENERGY STAR**	Percentage of eligible product models that were registered to ENERGY STAR qualified in FY23  Consumer Computers: 97% Commercial Computers: 98% Displays Commercial & Consumer: 60% Power Edge Servers: 79%  <a href="#">ENERGY STAR Product Finder</a>	TC-HW-410a.3
<b>Product Lifecycle Management</b>	Weight of end-of-life products and e-waste recovered, percentage recycled	Weight of end-of-life material recovered, in metric tons (t): 95600  Percentage of end-of-life materials recovered and subsequently recycled (%): 88%  Disclose the standard(s) with which the entities you have transferred e-waste to are compliant:  In addition to compliance with many mandatory local, national and international regulatory requirements the following voluntary standards may also be held by our electronics disposition partners:  - R2 Certification by Sustainable Electronics Recycling International (SERI) - e-Stewards by Basel Action Network (BAN) - EN50625 by WEEELABEX	TC-HW-410a.4
<b>Supply Chain Management</b>	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Information on our audit process and results is included in our in the Supply Chain section of our <a href="#">FY23 ESG Report</a> .	TC-HW-430a.1
<b>Supply Chain Management</b>	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority nonconformances and (b) other non-conformances	Dell audits suppliers' adherence to the Responsible Business Alliance Code of Conduct. We publish the percentage of audited factories in compliance, including a breakdown of major and priority findings of noncompliance, according to indicator and supply chain tier annually. This information is available in the Supply Chain sustainability section of our <a href="#">FY23 ESG Report</a> .	TC-HW-430a.2
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	Describe your strategic approach to managing risks associated with the use of critical materials in products:  It is Dell's goal not to purchase product materials containing minerals whose sale directly or indirectly finance armed conflict or contribute to human rights abuses. In those regions where conflict and poor labor practices in mining operations are more prevalent, we are committed to supporting those entities who practice responsible sourcing.  Dell's mineral due diligence process is designed to align with the five-step due diligence framework set forth in the Organisation for Economic Co-operation and Development's "Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, 3rd Edition (2016)". We investigate our supply chain and engage with suppliers to ensure responsible mineral sourcing by implementing the following steps of the OECD framework:  Step 1: Establish strong company management system Step 2: Identify and assess risks in the supply chain Step 3: Design and implement a strategy to respond to identified risks Step 4: Carry out independent third-party audits of supply chain due diligence at identified points in the supply chain Step 5: Report on supply chain due diligence.  This is a complex area where multi-stakeholder collaboration – including shared capacity building initiatives, sub-tier supplier engagement, and data exchange – is essential to effectively mitigate risks associated with mining operations and advance progress. Alignment on ethical sourcing expectations and application of combined leverage is prioritized and pivotal as downstream companies do not directly purchase any materials from smelters, refiners or mines, and many supply chain actors are not legally required to report on mineral due diligence.  Identify critical materials that present a significant risk to your operations, the type of risk(s) they represent, and the strategies used to mitigate risk(s):  As a manufacturer of technology products, Dell purchases components and materials that may contain "Conflict Minerals", also known as 3TG. As defined in Section 1502 of the U.S. Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, the term "Conflict Mineral" refers to columbite-tantalite (coltan), cassiterite, gold, wolframite and their derivatives – including tantalum, tin and tungsten – or any other mineral or its derivatives determined by the U.S. State Department to be financing conflict in the Democratic Republic of the Congo ("DRC") or an adjoining country.  Dell follows the OECD Due Diligence Guidance for Responsible Supply Chains from Conflict-Affected and High-Risk Areas to investigate our supply chain and ensure sales of 3TG contained in our products don't directly or indirectly finance armed conflict or contribute to human rights violations. We expect our suppliers to have policies and due diligence practices in place to reasonably assure that 3TG contained in products and components supplied to Dell are not sourced from conflict mines.  Dell participates in multi-stakeholder initiatives such as the Responsible Minerals Initiative ("RMI"). The RMI provides tools such as the Conflict Minerals Reporting Template ("CMRT") and oversees the Responsible Minerals Assurance Process ("RMAP"), which verifies that sourcing practices are aligned to the OECD framework. We use these tools, RMI guidance, and the OECD framework to conduct due diligence on our 3TG supply chain and advance responsible minerals sourcing practices. For more details on the due diligence process, please see our Conflict Minerals Disclosure report, Responsible Sourcing Policy, and Supply Chain Sustainability Report. We have broadened our responsible material management system to include cobalt, which is used in the production of lithium-ion batteries, as the Congolese cobalt supply chain has been linked to child labor and poor safety conditions for artisanal mining, and to negative community impacts for large scale cobalt production. We are implementing the OECD Due Diligence Guidelines using the tools and programs of the RMI; we expect suppliers to follow this same framework and to participate in cobalt due diligence processes and capability building efforts around responsible minerals sourcing. Dell is also actively participating in several RMI's workgroups, such as the Due Diligence Practices group and Mineral Reporting Templates group, to expand due diligence processes and tools to a broader set of minerals in collaboration with industry peers and other supply chain actors.  <a href="#">Dell Responsible Sourcing Policy</a> <a href="#">Conflict Minerals Report</a>	TC-HW-440a.1
<b>Environmental Footprint of Hardware Infrastructure</b>	1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Data is available on page 126 of our <a href="#">FY23 ESG Report</a>	TC-SI-130a.1
<b>Environmental Footprint of Hardware Infrastructure</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Water use associated with Dell Technologies' operations are reported in our CDP Water Security response, section W1, at the link provided. Our 2023 response will be available in late 2023. Until then, our 2022 response is available. <a href="#">CDP</a>	TC-SI-130a.2
<b>Data Privacy &amp; Freedom of Expression</b>	Description of policies and practices relating to behavioral advertising and user privacy	<a href="#">How We Win: Dell Technologies Code of Conduct</a> <a href="#">Dell Location-Specific Privacy Policies</a>	TC-SI-220a.1
<b>Data Privacy &amp; Freedom of Expression</b>	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	Dell treats this information as Confidential Company Information	TC-SI-220a.4
<b>Data Security</b>	(1) Number of data breaches, (2) percentage involving personally identifiable information(PII), (3) number of users affected	Dell has a robust global privacy program, which includes regular and impactful privacy compliance training and awareness, as well as privacy governance controls, data privacy champions and incidents investigation process. Dell takes the privacy of our customers seriously as highlighted in Dell's offline Privacy Statement and there are no material privacy matters during the relevant period that require disclosure.	TC-SI-230a.1
<b>Recruiting &amp; Managing a Global, Diverse &amp; Skilled Workforce</b>	Percentage of employees that are (1) foreign nationals and (2) located offshore	Dell treats this data as confidential company information.	TC-SI-330a.1
<b>Recruiting &amp; Managing a Global, Diverse &amp; Skilled Workforce</b>	Employee engagement as a percentage	87%	TC-SI-330a.2
<b>Recruiting &amp; Managing a Global, Diverse &amp; Skilled Workforce</b>	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	See the <a href="#">By the Numbers - Cultivating Inclusion</a> section in our <a href="#">FY23 ESG Report</a>	TC-SI-330a.3

\*EPEAT metrics are based on unit sales of eligible products, not revenue.

\*\*Displays meet the criteria for ENERGY STAR® but are calculated based on unit sales of eligible products, not revenue.

