



Greenhouse Gas Verification Statement Number CH/ZH/6804771

The inventory of Greenhouse Gas emissions in the period
01/01/2025 – 31/12/2025 for

Swisscom AG

Alte Tiefenaustrasse 6, CH-3050 Bern

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard

To represent a total amount of:

40'525 t CO₂ equivalent

(Scope 1+2; gross location-based scope 2 emissions)

9'026 t CO₂ equivalent

(Scope 1+2; gross market-based scope 2 emissions subject to completion
of RECS' cancellation by March 2026)

332'761 t CO₂ equivalent

(Scope 3 emissions)

For the following activities

Network and transmission infrastructure for telecommunication operation, data centre and
administration of Swisscom AG in Switzerland

Lead Assessor: Daniel Aegerter

Technical Reviewer: Abdullah Buhidma

Authorised by:

James McGurk

Managing Director

SGS United Kingdom Ltd

Verification Statement Date 6 February 2026

This Statement is not valid without the full verification scope, objectives, criteria and
conclusion available on pages 2 to 4 of this Statement.

Schedule Accompanying Greenhouse Gas Verification Statement

Number CH/ZH/6804771

Brief Description of Verification Process

SGS has been contracted by Swisscom AG (hereinafter referred to as "Swisscom") for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Swisscom, Alte Tiefenaustrasse 6, in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of Swisscom is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the Swisscom GHG Assertion for the period 01/01/2025 – 31/12/2025.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent assertion in the period October 2025 to January 2026.

The assessment included a desk review and site visits at the headquarters in Worblaufen (Switzerland). The verification was based on the verification scope, objectives and criteria as agreed between Swisscom and SGS on 19/06/2025.

Level of Assurance

The level of assurance agreed is a limited level of assurance for Scope 1, Scope 2 and Scope 3 emissions.

Scope

Swisscom has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of "GHG Protocol Company Accounting and Reporting Standard" within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent assertion were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of WRI/WBCSD GHG Protocol.

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Network and transmission infrastructure for telecommunication operation, data centre and administration
- Location/boundary of the activities: Switzerland
- Physical infrastructure, activities, technologies and processes of the organization: Network and transmission infrastructure for telecommunication operation, data centre and administration.
- GHG sources, sinks and/or reservoirs included:
Scope 1 - stationary combustion, mobile combustion, fugitive emissions;
Scope 2 – purchased electricity and district heat;
Scope 3 – purchased goods and services, capital goods, energy upstream emissions, upstream transportation and distribution, waste generated,

business travel, employee commuting, downstream transportation and distribution, use of sold products, end of life treatment of sold products, and investments.

- Types of GHGs included: CO₂, N₂O, CH₄ and HFCs.
- Directed actions: efficiency improvements in operations, use of green electricity, enabling effects due to ICT services.
- GHG information for the following period was verified: 01/01/2025 – 31/12/2025
- Intended user of the verification statement: Stakeholders such as national and international NGO's, customers, general public, regulators and rating agencies.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent assertion
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard.

Materiality

The materiality required of the verification was considered by SGS to be below 10% for Scope 1 and Scope 2 emissions, based on the needs of the intended user of the GHG Assertion

Conclusion

Swisscom provided the GHG assertion based on the requirements WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard. The GHG information for the period 01/01/2025 – 31/12/2025 disclosing Scope 1 and 2 emissions of 40'525 metric tonnes of CO₂ equivalent (including gross location-based scope 2 emissions) are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. A further 332'761 tonnes CO₂ equivalent from Scope 3 sources are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

Included in the Swisscom GHG assertion for the period 01/01/2025 to 31/12/2025, and in addition to scope 1 and 2 emissions of 40'525 metric tonnes CO₂ equivalent (including scope 2 location-based emissions), is a disclosure of emissions of 9'026 tonnes CO₂ equivalent including scope 2 market-based emissions. This figure includes renewable electricity used by Swisscom AG and amounting to 100% of electricity consumption originating from renewable sources. It is worth mentioning that RECS cancellation statements of 179,800 MWh are available and have been verified by SGS whereas 183,600 MWh cancellation statements are not received yet due to contractual agreements between Swisscom and the RECs provider (cancellation until March 2026). Quality criteria of WRI/WBCSD GHG Protocol for market based instruments are fulfilled for electricity..

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.



The scope 1, 2 and 3 emissions are verified to a limited level of assurance. SGS concludes with limited assurance that there is no evidence to suggest that the presented CO₂ equivalent assertion is not materially correct and is not a fair representation of the CO₂ equivalent data and information and is not prepared following the requirements of WRI/WBCSD GHG Protocol..

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the Scope 1, Scope 2 and Scope 3 CO₂ equivalent emissions for the period 01/01/2025 – 31/12/2025 are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of Swisscom as a whole.

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at **Swisscom website (www.swisscom.ch)**. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.