



Greenhouse Gas Verification Statement Number CCP.ISO1406401(1500615)2025/02/05

The inventory of Greenhouse Gas emissions in the period
01/01/2024 – 31/12/2024 for

Swisscom AG

Alte Tiefenastrasse 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:

53'924 t CO₂ equivalent

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

10'927 t CO₂ equivalent

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

320'866 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:

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Business Manager
SGS United Kingdom Ltd

Verification Statement Date 5 February 2025

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 CCP.ISO1406401(1500615)2025/02/05

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 Tiefenastrasse 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 01/01/2024 – 31/12/2024.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent assertion in the period August 2024 to January 2025.

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 21/01/2025.

Level of Assurance

The level of assurance agreed is that of reasonable assurance for Scope 1 and 2 emissions, and that of limited assurance for 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, fuel & energy related activities not included in scope 1 or scope 2, , upstream



transportation and distribution, waste generated in operations, business travel, employee commuting, upstream leased assets, use of sold products, end of life treatment of sold products, 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: 01/01/2024 – 31/12/2024*
- *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 5% for Scope 1 and Scope 2 emissions and 10% for Scope 3, 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 01/01/2024 – 31/12/2024 disclosing Scope 1 and scope 2 emissions of 53'924 metric tonnes of CO₂ equivalent (including gross location-based scope 2 emissions) are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria. A further 320'866 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 01/01/2024 to 31/12/2024, and in addition to scope 1 and scope 2 emissions of 53'924 metric tonnes CO₂ equivalent (including scope 2 location-based emissions), is a disclosure of emissions of 10'927 tonnes CO₂ equivalent including scope 2 market-based emissions. This figure includes renewable electricity and district heat used by Swisscom AG and amounting to 100% of electricity and district heat consumption originating from renewable sources. Quality criteria of WRI/WBCSD GHG Protocol for market-based instruments are fulfilled for electricity, but not fully complied for district heat.

Included in the GHG assertion for the period 01/01/2024 to 31/12/2024 is the climate contributing claim of purchase of Verified Emission Reduction Certificates (VER) amounting to 219'779 metric tons of CO₂e.

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.

SGS concludes with reasonable assurance for Scope 1 and Scope 2 emissions that the presented CO₂ equivalent assertion is materially correct and is a fair representation of the CO₂ equivalent data and information and is 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 reasonable level of assurance that the Scope 1 and Scope 2 CO₂ equivalent emissions for the period 01/01/2024 – 31/12/2024 are fairly stated.

The scope 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.

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.*