

**Greenhouse Gas Verification Statement Number  
CCP.ISO1406401(1500615)2022/01/31**

The inventory of Greenhouse Gas emissions in the period  
01/01/2021 – 31/12/2021 for  
**Swisscom AG**

Alte Tiefenastrasse 6, CH-3050 Bern

has been verified in accordance with ISO 14064-3:2006 as  
meeting the requirements of

**ISO 14064-1 and  
WRI/WBCSD GHG Protocol – A  
Corporate Accounting and Reporting  
Standard**

To represent a total amount of:

**60'244 t CO<sub>2</sub> equivalent**  
(Scope 1+2; gross location-based scope 2 emissions)

**14'429 t CO<sub>2</sub> equivalent**  
(Scope 1+2; gross market-based scope 2 emissions)

**275'962 t CO<sub>2</sub> 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

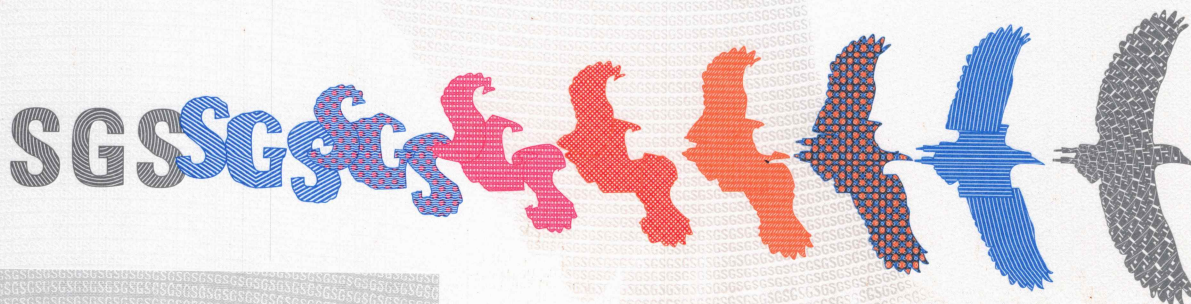
Technical Reviewer: Peter Simmonds

Authorised by:

**Pamela Chadwick**  
Business Manager]  
SGS United Kingdom Ltd

Verification Statement Date 28<sup>th</sup> January 2022

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)2022/01/31**

### **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 (CO<sub>2</sub>) equivalent emissions as provided by Swisscom, Alte Tiefenastrasse 6, in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO<sub>2</sub> 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 01/01/2021 – 31/12/2021.

SGS conducted a third-party verification following the requirements of ISO 14064-3:2006 of the provided CO<sub>2</sub> equivalent assertion in the period November 2021 to January 2022.

The assessment included a desk review and site visits at the headquarters in Worblauen (Switzerland). The verification was based on the verification scope, objectives and criteria as agreed between Swisscom and SGS on 19/04/2021.

### **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 CO<sub>2</sub> equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 14064-1:2006 and "GHG Protocol Company Accounting and Reporting Standard" within the scope of the verification as outlined below. Data and information supporting the CO<sub>2</sub> 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 ISO 14064-3:2006.

- 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, investments.

- Types of GHGs included: CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub> 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: 01/01/2021 – 31/12/2021
- 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 CO<sub>2</sub> equivalent emissions are as declared by the organization's CO<sub>2</sub> 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 ISO 14064-1:2006 and 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, based on the needs of the intended user of the GHG Assertion

**Conclusion**

Swisscom provided the GHG assertion based on the requirements of ISO 14064-1:2006. The GHG information for the period 01/01/2021 – 31/12/2021 disclosing Scope 1 and 2 emissions of 60'244 metric tonnes of CO<sub>2</sub> 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. The amount of 60'422 tonnes CO<sub>2</sub> equivalent represents mandatory reportable emissions according to boundaries as defined by ISO 14064-1. A further 275'962 tonnes CO<sub>2</sub> 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 01/01/2021 to 31/12/2021, and in addition to scope 1 and 2 emissions of 60'422 metric tonnes CO<sub>2</sub> equivalent (including scope 2 location-based emissions), is a disclosure of emissions of 14'429 tonnes CO<sub>2</sub> 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 without Scope 2 emissions. These emissions have been verified by SGS based on WRI GHG Protocol Scope 2 Guidance.

Included in the GHG assertion for the period 01/01/2021 to 31/12/2021 is the claim of carbon neutrality of the operations by purchase of Emission Reduction Certificates (ERC). SGS confirms that the purchase of ERC by Swisscom cover direct emissions under Scope 1 and indirect emissions under Scope 3 Category 1 (routers for internet access and set-top boxes only), Category 3 (provision of energy), Category 5, (waste) and Category 6 (business travel).

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 CO<sub>2</sub> equivalent assertion is materially correct and is a fair representation of the CO<sub>2</sub> equivalent data and information and is prepared following the requirements of ISO 14064-1.

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 CO<sub>2</sub> equivalent emissions for the period 01/01/2021 – 31/12/2021 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 CO<sub>2</sub> equivalent assertion is not materially correct and is not a fair representation of the CO<sub>2</sub> equivalent data and information.

This statement shall be interpreted with the CO<sub>2</sub> 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](http://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.