

## INDEPENDENT REASONABLE ASSURANCE STATEMENT



**To: The Stakeholders of T-Mobile USA, Inc.**

### **Introduction and objectives of work**

Apex Companies, LLC (Apex) has been engaged by T-Mobile USA, Inc. (T-Mobile) to provide reasonable (Scope 1 and Scope 2) and limited (Scope 3) assurance of its greenhouse gas (GHG) emissions and energy use data for calendar year 2022. This assurance statement applies to the data and information included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of T-Mobile. Our sole responsibility was to provide independent assurance on the accuracy of the reported data and information, and on the underlying systems and processes used to collect, analyze and review the information.

### **Scope of work**

The scope of our work was limited to assurance over greenhouse (GHG) emissions and energy use data for the period January 1, 2022 to December 31, 2022 (the "Subject Matter").

- Energy use (direct and indirect)
- Renewable electricity purchased in 2022
- Scope 1 GHG emissions
- Scope 2 (location-and market-based) GHG emissions
- Scope 3 GHG emissions
  - Category 1 – Purchased goods and services
  - Category 2 – Capital goods
  - Category 3 – Fuel- and energy-related activities
  - Category 4 – Upstream transportation and distribution
  - Category 5 – Waste generated in operations
  - Category 6 – Business travel
  - Category 7 – Employee commuting
  - Category 9 – Downstream transportation and distribution
  - Category 11 – Use of sold products
  - Category 12 – End-of-life treatment of sold products

Data and information supporting the energy use, Scope 1 and Scope 2 GHG emissions were primarily historical in nature.

Data and information supporting the Scope 3 GHG emissions were in some cases estimated rather than historical in nature.

### **Reporting Boundaries**

The following are the boundaries used by T-Mobile for reporting sustainability data:

- Operational Control
- United States and Puerto Rico

## Reporting Criteria

The reporting criteria for greenhouse gas emissions was the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Energy use data was collected and reported based on T-Mobile's standard procedures and guidelines for sustainability reporting.

## Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined verification period of Calendar Year 2022
- Activities outside of the United States and Puerto Rico
- Activities outside T-Mobile's operational control
- Legacy Sprint international sites that do not have data in the data collection system
- Mobile/cellular network sites that are not managed under T-Mobile's Emergency Management/Network Resiliency & Safety Program

This assurance engagement (both reasonable and limited) relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Responsibilities

This preparation and presentation of the data and information are the sole responsibility of the management of T-Mobile.

Apex was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain reasonable (Scope 1 and Scope 2) and limited (Scope 3) assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of T-Mobile.

## Assessment Standards

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. Greenhouse Gas Emissions were verified in accordance with and ISO Standard 14064-3 (Second edition 2019-4) Greenhouse Gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. A materiality threshold of  $\pm 5$ -percent was set for the assurance process.

## Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the data and information;
2. Conducting interviews with relevant personnel of T-Mobile regarding data collection and reporting systems;

3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by T-Mobile;
5. Agreeing a selection of the data and information to the corresponding source documentation;
6. Reviewing T-Mobile and Legacy Sprint systems for quantitative data aggregation and analysis.
7. Assessing the disclosure and presentation of the data and information to ensure consistency with assured information.

## **Conclusion**

### Energy Statement

On the basis of our methodology and the activities described above, it is our opinion that:

- The Energy & Renewable Energy data and information reported by T-Mobile is presented in accordance with the Reporting Criteria and is, in all material respects, fairly stated.
- T-Mobile has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of this assurance.

### Scope 1 and 2 GHG Emissions Statement

On the basis of our methodology and the activities described above, it is our opinion that the data and information:

- is materially correct and is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2).

### Scope 3 GHG Emissions Statement

On the basis of our methodology and the activities described above, it is our opinion there is no evidence that the data and information:

- is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

A summary of data within the scope of assurance for 2022 is attached.

## **Statement of Independence, Integrity and Competence**

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

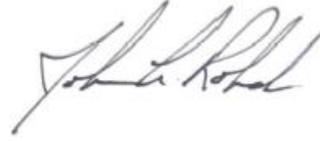
Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with **T-Mobile**, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability related assertions.



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Program Manager  
Apex Companies, LLC  
Lakewood, Colorado



John A. Rohde  
Program Manager  
Apex Companies, LLC  
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March 31, 2023

Summary of 2022 Data Subject to Assurance

Metric Type	Units <sup>(1)</sup>	2022
Direct Energy		
Natural Gas	MWh	53,425
Propane	MWh	5,062
Diesel Fuel	MWh	50,878
Fleet Fuel	MWh	116,817
Total Direct Energy	MWh	226,182
Indirect Energy		
Purchased Electricity	MWh	8,352,039
Purchased Renewable Electricity	MWh	8,352,039
Scope 1 GHG emissions	MT CO <sub>2</sub> e	97,080
Scope 2 GHG emissions		
Location-Based	MT CO <sub>2</sub> e	2,971,861
Market-Based	MT CO <sub>2</sub> e	0
Scope 3 GHG Emissions		
Category 1 - Purchased goods and services	MT CO <sub>2</sub> e	2,684,359
Category 2 - Capital goods	MT CO <sub>2</sub> e	1,976,126
Category 3 - Fuel- and energy-related activities	MT CO <sub>2</sub> e	447,047
Category 4 - Upstream transportation and distribution	MT CO <sub>2</sub> e	666,041
Category 5 – Waste generated in operations	MT CO <sub>2</sub> e	33,331
Category 6 – Business travel	MT CO <sub>2</sub> e	37,155
Category 7 – Employee commuting	MT CO <sub>2</sub> e	53,324
Category 9 -Downstream transportation and distribution	MT CO <sub>2</sub> e	234,035
Category 11 – Use of sold products		
Direct Use-Phase	MT CO <sub>2</sub> e	683,071
Indirect Use-Phase	MT CO <sub>2</sub> e	325,718
Category 12 - End-of-life treatment of sold products	MT CO <sub>2</sub> e	28,738
Total Scope 3 GHG Emissions	MT CO <sub>2</sub> e	7,168,945

<sup>(1)</sup> Unit abbreviations:  
 MT CO<sub>2</sub>e = metric tons of carbon dioxide equivalents  
 MWh = megawatt hours