

## 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 2024. 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, 2024 to December 31, 2024 (the "Subject Matter").

- Energy use (direct and indirect)
- Renewable electricity purchased in 2024
- 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 (market-based)
  - 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
- Refrigerant emissions from retail stores have been excluded from T-Mobile's GHG emissions inventory.

## Reporting Criteria

The Subject Matter needs to be read and understood together with the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG emissions data) and T-Mobile's standard procedures and guidelines for sustainability reporting (energy use data).

## Limitations, Exclusions, and Qualifications

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

- Activities outside the defined verification period of Calendar Year 2024
- Activities outside of the United States and Puerto Rico
- Activities outside T-Mobile's operational control

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 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 2024 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.



Thomas U. Jones, Lead Verifier  
ESG Program Manager  
Apex Companies, LLC  
Tampa, Florida



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ESG Director  
Apex Companies, LLC  
Pleasant Hill, California

February 7, 2025

*This verification opinion declaration, including the opinion expressed herein, is provided to T-Mobile and is solely for the benefit of T-Mobile in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.*

# Summary of 2024 Data Subject to Assurance

Metric Type	Units <sup>(1)</sup>	2024
Direct Energy		
Natural Gas	MWh	49,200
Propane	MWh	3,271
Diesel Fuel	MWh	57,038
Fleet Fuel	MWh	76,163
Total Direct Energy	MWh	185,671
Indirect Energy		
Purchased Electricity	MWh	7,226,040
Purchased Renewable Electricity	MWh	7,226,040
Scope 1 GHG emissions	MT CO <sub>2</sub> e	66,552
Scope 2 GHG emissions		
Location-Based	MT CO <sub>2</sub> e	2,633,330
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	2,159,377
Category 2 - Capital goods	MT CO <sub>2</sub> e	1,351,189
Category 3 - Fuel- and energy-related activities	MT CO <sub>2</sub> e	197,248
Category 4 - Upstream transportation and distribution	MT CO <sub>2</sub> e	642,766
Category 5 – Waste generated in operations	MT CO <sub>2</sub> e	11,783
Category 6 – Business travel	MT CO <sub>2</sub> e	25,412
Category 7 – Employee commuting	MT CO <sub>2</sub> e	85,803
Category 9 -Downstream transportation and distribution	MT CO <sub>2</sub> e	236,809
Category 11 – Use of sold products		
Direct Use-Phase	MT CO <sub>2</sub> e	1,008,464
Indirect Use-Phase	MT CO <sub>2</sub> e	442,944
Category 12 - End-of-life treatment of sold products	MT CO <sub>2</sub> e	26,574
Total Scope 3 GHG Emissions	MT CO <sub>2</sub> e	6,188,369

<sup>(1)</sup> Unit abbreviations:

MT CO<sub>2</sub>e = metric tons of carbon dioxide equivalents

MWh = megawatt hours