



## **Verification Statement of AENOR for Telefónica Germany on the Inventory of greenhouse gas emissions corresponding to the year 2025**

DOSSIER: 2009/1133/GHG/01

### **Introduction**

Telefónica (hereinafter the company) has commissioned AENOR Confía, S.A.U. (AENOR) to make a limited revision of the inventory of Greenhouse Gases (GHG) for the verification period of its activities included in the Greenhouse Gas Inventory Report 2025, which is part of this Declaration.

AENOR is accredited by Entidad Nacional de Acreditación (ENAC), with number 3/VV026, in accordance with the ISO 17029:2019 and ISO 14065:2020 Standards for the verification of Greenhouse Gas (GHG) Emissions Reports.

Inventory of GHG emissions issued by the Organisation:

- Corporate: C/ Ronda de la Comunicación, Distrito Telefónica, Madrid (Spain).
- Germany: Georg-Brauchle-Ring 50, 80992 München (Germany).

Representatives of the Organisation: Daniel Alberto Maniaga Santana/Camilo Andrés Guarín García, Climate Change and Energy Efficiency Office, and Jürgen Franke, Energy Manager NT Network Implementation/Real Estate & Energy of Telefónica Deutschland.

Telefónica was responsible for reporting its GHG emissions according to the GHG PROTOCOL standard.

### **Objective**

The objective of the verification is to provide the interested parties with an independent and professional opinion on the information and data contained in Telefónica's GHG Inventory.

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## Scope of the Verification

The greenhouse gases and emission sources considered as well as the geographical scope of the activities included in the organisation's greenhouse gas inventory are described below.

The organisation's GHG emissions inventory includes the following GHGs CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs and HCFCs.

For the verification process, a control approach is considered, under which Telefónica accounts for emissions attributable to the operations and facilities over which it exercises financial control.

Facilities are defined as base stations, technical buildings, vehicle fleets, office buildings, call centres and shops. Under this approach, the scope of the geographical verification is established for the following countries where the Telefónica Group operates:

<b>Organizational and geographic boundaries</b>
<b>Europe</b>
Germany (mobile network)

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## **Direct, indirect activities and exclusions from verification.**

The activities subject to verification are set out in 3 scopes (following the GHG Protocol guidelines), which are:

- Scope 1- Direct GHG emissions
- Scope 2 – Energy indirect GHG emissions
- Scope 3 - Other indirect emissions<sup>1</sup>. It is included:
  - Significant categories:
    - Category 1: Purchase of goods and services
    - Category 2: Capital goods
    - Category 3: Energy and fuel-related activities (not included in scope 1 and 2)
    - Category 4: Upstream transportation and distribution
    - Category 6: Business travel
    - Category 7: Employee travel
    - Category 11: Use of sold products
    - Category 13: Downstream leased assets
    - Category 15: Investments
  - Non-significant categories:
    - Category 5: Waste management
    - Category 12: End-of-life treatment of sold products.
    - Category 14: Franchises

## **General Exclusions:**

There are no exclusions.

## **Base year**

Telefónica has selected 2015 as the base year for Scope 1 and 2 and 2016 for Scope 3.

Due to the expansion of Scope 3 categories and methodological changes in some of them, the 2016 (base year) and 2024 Scope 3 emissions have been recalculated to ensure comparability.

## **Materiality**

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<sup>1</sup> Categories 9 and 10 are considered not applicable; category 8 is included in other categories or areas.

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For the verification it was agreed to consider as material discrepancies those omissions, distortions or errors that could be quantified and result in a difference of more than 5% with respect to the total of emissions declared.

## **Criteria**

In general, the verification of the Greenhouse Gas Inventory Report has been performed taking into account the requirements set out in:

- a) ISO 14064-3:2019: Specification with guidance for the validation and verification of greenhouse gas assertions.
- b) GHG Protocol, Corporate Accounting and Reporting Standard (Revised Edition).
- c) GHG Protocol, Corporate Value Chain (scope 3) Accounting and Reporting Standard.

Finally, the emissions report drawn up by the organisation, dated 2025, was subject to verification.

AENOR waives any responsibility for decisions, regarding investment or of any other type, based on this declaration.

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## Conclusion

**As a conclusion according to the limited level of assurance agreed, AENOR states:**

*Based on the above, and in accordance with the limited level of assurance, there is no evidence to suggest that the information on GHG emissions reported in the Greenhouse Gas Inventory Report for the period 2025 is not a true and fair representation of the emissions from its activities.*

In consequence with this Declaration below is a list of the emissions data that were finally verified.

Emissions Scope 3 (t CO2e)	Unit	Telefónica Germany	
		2016 (Base Year)	2024
<b>Significant Scope 3 emissions</b>	t CO2e	<b>652.239,20</b>	<b>495.624,21</b>
• Category 1: Purchase of goods and services	t CO2e	461.389,90	318.448,75
• Category 2: Capital goods	t CO2e	87.171,50	43.744,61
• Category 3: Energy and fuel-related activities (not included in scope 1 and 2)	t CO2e	37.679,40	20.385,88
• Category 4: Upstream transportation and distribution	t CO2e	0	380,13
• Category 6: Business travel	t CO2e	6.706,70	2.102,12
• Category 7: Employee travel	t CO2e	5.582,50	2.464,28
• Category 11: Use of sold products	t CO2e	17.132,00	25.467,45
• Category 13: Downstream leased assets	t CO2e	36.577,20	82.630,99
• Category 15: Investments	t CO2e	0	0,00
<b>Other Non-significant Scope 3 emissions</b>	t CO2e	<b>9.181,20</b>	<b>4.243,01</b>
• Category 5: Waste management	t CO2e	45,3	9,63
• Category 12: End-of-life treatment of sold products.	t CO2e	884,3	952,82
• Category 14: Franchises	t CO2e	8.251,60	3.280,56
<b>Gross Scope 3 emissions</b>	t CO2e	<b>661.420,30</b>	<b>499.867,22</b>

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Emissions Year: 2025	Unit	TOTAL
<b>Gross Scope 1 greenhouse gas emissions</b>	<b>tCO2e</b>	<b>4.138,09</b>
• Vehicle fleet	tCO2e	3.536,06
• Operations	tCO2e	318,28
• Fugitive emissions (refrigerant gases and fire fighting system)	tCO2e	283,74
<b>Gross market-based Scope 2 greenhouse gas emissions</b>	<b>tCO2e</b>	<b>396,93</b>
• District heating	tCO2e	396,93
• Electricity (market-based)	tCO2e	0,00
<b>Gross location-based Scope 2 greenhouse gas emissions</b>	<b>tCO2e</b>	<b>331.891,96</b>
• District heating	tCO2e	396,93
• Electricity (location-based)	tCO2e	331.495,03
<b>Gross Scope 3 emissions</b>	<b>tCO2e</b>	<b>541.717,11</b>
• <b>Significant Scope 3 emissions</b>	<b>tCO2e</b>	<b>537.652,33</b>
o Category 1: Purchase of goods and services	tCO2e	377.243,39
o Category 2: Capital goods	tCO2e	40.264,60
o Category 3: Energy and fuel-related activities (not included in scope 1 and 2)	tCO2e	20.782,06
o Category 4: Upstream transportation and distribution	tCO2e	202,74
o Category 6: Business travel	tCO2e	1.138,43
o Category 7: Employee travel	tCO2e	2.031,36
o Category 11: Use of sold products	tCO2e	19.731,90
o Category 13: Downstream leased assets	tCO2e	76.257,86
o Category 15: Investments	tCO2e	-
• <b>Other Non-significant Scope 3 emissions</b>	<b>tCO2e</b>	<b>4.064,78</b>
o Category 5: Waste management	tCO2e	7,25
o Category 12: End-of-life treatment of sold products.	tCO2e	1.100,46
o Category 14: Franchises	tCO2e	2.957,07
<b>Percentage of GHG Scope 3 Significant categories calculated using primary data</b>	<b>%</b>	<b>76,2</b>
<b>Scope 1 and 2 (market based)</b>	<b>tCO2e</b>	<b>4.535,02</b>
<b>Total GHG emissions (location-based) [Scope 1 + Scope 2<sub>location</sub> + Scope 3<sub>significant</sub>]</b>	<b>tCO2e</b>	<b>873.682,38</b>
<b>Total GHG emissions (market-based) [Scope 1 + Scope 2<sub>market</sub> + Scope 3<sub>significant</sub>]</b>	<b>tCO2e</b>	<b>542.187,35</b>
<b>Biogenic emissions not included in Scope 1</b>	<b>tCO2e</b>	<b>-</b>
<b>Emissions avoided by renewable energy consumption</b>	<b>tCO2e</b>	<b>331.537,61</b>
<b>Emissions avoided by energy efficiency projects</b>	<b>tCO2e</b>	<b>1716,19</b>
<b>Emissions offsets</b>	<b>tCO2e</b>	<b>4.535</b>

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Directed actions	Unit	TOTAL
<b>Emissions avoided by energy efficiency projects</b>	<b>tCO2e</b>	<b>1.716,19</b>
• Power Saving Features	tCO2e	893,83
• Cooling	tCO2e	822,36

Emission Offsets	Unit	TOTAL
<b>Total amount of carbon credits cancelled</b>	<b>tCO2e</b>	<b>4.535</b>
• <b>Carbon credits of reduction projects</b>	<b>tCO2e</b>	<b>-</b>
○ Percentage of reduction projects	%	-
• <b>Carbon credits of removals projects</b>	<b>tCO2e</b>	<b>4.535</b>
○ Percentage of removal projects	%	100
• <b>Percentage for recognised quality standard</b>		
○ Percentage for recognised quality standard Verra Registry	%	100
• <b>Percentage issued from projects in European Union</b>	%	-

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<b>Energy Data Year: 2025</b>	<b>Unit</b>	<b>TOTAL</b>
<b>Total energy consumption related to own operations</b>	<b>MWh</b>	<b>912.471,48</b>
• <b>Total electricity consumption + Self-generation of renewable energy</b>	<b>MWh</b>	<b>891.230,14</b>
○ Consumption at base stations	MWh	714.606,66
○ Consumption in Central Stations (Fixed Switch Sites)	MWh	66.748,00
○ Consumption in Mobile Telephone Switching Offices (MTSOS)	MWh	61.517,30
○ Consumption in Data Centers	MWh	32.613,56
○ Consumption in Others (Offices, Call Centers, Shops, Landing Stations, Pops and OIas)	MWh	14.531,69
○ Consumption in electric vehicles	MWh	1.098,47
○ Consumption of self-generated non-fuel renewable energy	MWh	114,47
• <b>Fuel consumption + District heating</b>	<b>MWh</b>	<b>21.241,35</b>
○ Operations fuel consumption	MWh	1.659,04
○ Fleet fuel consumption	MWh	13.598,21
○ District heating consumption	MWh	5.984,09
<b>Electricity consumption from renewable sources including self-generation</b>	<b>MWh</b>	<b>891.230,14</b>
<b>% of renewable electricity consumption in own facilities</b>	<b>%</b>	<b>100%</b>

<b>Directed actions</b>	<b>Unit</b>	<b>TOTAL</b>
<b>Energy Saved by energy efficiency projects (MWh)</b>	<b>MWh</b>	<b>4.613,43</b>
• Power Saving Features	MWh	2.402,78
• Cooling	MWh	2.210,65

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Energy Data Year: 2025	Unit	TOTAL
<b>Total energy consumption related to own operations</b>	<b>MWh</b>	<b>912.471,48</b>
• <b>Total energy consumption from fossil sources</b>	<b>MWh</b>	<b>21.241,35</b>
○ <b>Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources</b>	<b>MWh</b>	<b>5.984,09</b>
▪ Consumption of purchased or acquired electricity from fossil sources	<b>MWh</b>	-
▪ Consumption of purchased or acquired heat, steam, or cooling from fossil sources	<b>MWh</b>	5.984,09
○ <b>Consumption of fuel (excluding feedstock) MWh from non-renewable sources</b>	<b>MWh</b>	<b>15.257,26</b>
▪ Fleet	<b>MWh</b>	1.659,04
▪ Operations	<b>MWh</b>	13.598,21
• <b>Total energy consumption from renewable sources</b>	<b>MWh</b>	<b>891.230,14</b>
○ <b>Fuel consumption from renewable sources</b>	<b>MWh</b>	<b>0</b>
○ <b>Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources</b>	<b>MWh</b>	<b>891.115,67</b>
▪ Consumption of purchased or acquired electricity MWh from renewable sources	<b>MWh</b>	891.115,67
▪ Consumption of purchased or acquired heat, steam, and cooling from renewable sources	<b>MWh</b>	-
○ <b>Consumption of self-generated non-fuel renewable energy</b>	<b>MWh</b>	<b>114,47</b>
<b>Percentage of fossil sources in total energy consumption</b>	<b>%</b>	<b>2,33</b>
<b>Percentage of renewable sources in total energy consumption</b>	<b>%</b>	<b>97,67</b>

Contractual instruments - Renewable energy consumption	Unit	TOTAL
<b>Total Contractual instruments used for purchase of bundled and unbundled energy attribute claims</b>	<b>%</b>	<b>100</b>
• <b>Percentage of Contractual instruments used for purchase of energy bundled with attributes about energy generation (%)</b>	<b>%</b>	<b>51,67</b>
○ <b>Percentage of renewable energy consumption covered by PPAs</b>	<b>%</b>	<b>48,82</b>
○ <b>Percentage of renewable energy consumption covered by Certificate of Guarantee of Origin embedded in the purchase, EACs (bundled)</b>		<b>2,84</b>
○ <b>Percentage self-generation electricity</b>	<b>%</b>	<b>0,01</b>
• <b>Percentage of Contractual instruments used for purchase of unbundled energy attribute claims (%)</b>	<b>%</b>	<b>48,33</b>
○ <b>Purchase of Renewable Guarantee of Origin Certificates</b>	<b>%</b>	<b>48,33</b>

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*In Madrid, date february 13<sup>th</sup>, 2026*

A handwritten signature in blue ink, appearing to read 'Rafael García Meiro', with a long horizontal stroke extending to the right.

*Rafael García Meiro*

*Consejero Delegado | CEO*