

# Independent Limited Assurance Report to AT&T Services, Inc.

ERM Certification and Verification Services Incorporated (“ERM CVS”) was engaged by AT&T Services, Inc. (“AT&T”) to provide limited assurance in relation to the selected information set out below and presented in the AT&T 2023 Sustainability Report (the “Report”).

## Engagement summary

### Scope of our assurance engagement

Whether the 2023 selected data for Scope 1, 2, and 3 GHG emissions as indicated below are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

- Total Scope 1 emissions [MT CO2e]
- Total Scope 2 emissions (location-based) [MT CO2e]
- Total Scope 2 emissions (market-based) [MT CO2e]
- Scope 3 emissions (by category) [MT CO2e]
  - 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 11 - Use of sold products
  - Category 15 - Investments

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

### Reporting period

1 January 2023 - 31 December 2023

### Reporting criteria

- AT&T's Basis of Reporting
- The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions
- GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions

### Assurance standard and level of assurance

We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### Respective responsibilities

AT&T is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.

ERM CVS' responsibility is to provide a conclusion to AT&T on the agreed scope based on our engagement terms with AT&T, the assurance activities performed and exercising our professional judgment.

## Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

## Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected information;
- Interviews with management representatives responsible for managing the selected issues;
- Interviews with relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Evaluating the effectiveness of internal controls used to ensure the accuracy of the data
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information;
- An analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

## The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. Our work was undertaken at AT&T head office in Dallas, Texas. We did not undertake source data verification at any operated facilities.

## Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to AT&T in any respect.



Andrea Duque  
Partner, Corporate Assurance  
Malvern, PA

July 24, 2024

On behalf of:

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