



VERIFICATION STATEMENT

Statement no:
2022-0504

Valid from:
May 05, 2022

Valid to:
N/A

Telenor ASA

Verification of the Scope1, Scope2 and Scope 3 GHG emission footprint for 2021 year for Telenor

DNV Business Assurance Norway AS (DNV) was commissioned by Telenor ASA (Telenor) to provide limited assurance on the information described below and set out in the CDP reporting to the Climate Change Program values for the year ended 31 December 2021.

The purpose of this document is to clarify matters set out in the process of verifying CO₂ emissions for Telenor's operations. We do not accept or assume any responsibility or liability on our part to any party who may have access to this letter or related documents.

1. **Boundaries of the reporting** company covered by the assurance report and any known exclusions.

The scope of our work was limited to assurance over the 2021 GHG emission figures for Telenor:

- Scope 1 CO₂ emissions (ref. CDP report point C 6.1)
- Scope 2 CO₂ emissions (ref. CDP report point C 6.3)
- Scope 3 CO₂ emissions (ref. CDP report point C 6.5)

2. **Emissions data verified** - broken down by Scope 1, Scope 2 and Scope 3 categories with figures given; option to include other relevant data that has been verified with figures.

The GHG aggregated emissions data for Telenor (Selected Information) is presented on the table below:

Scopes [tCO ₂ e]	2021
Total Scope 1: Data as reported in C 6.1. Total CO₂-e scope 1 emissions	150 409, 79
Total Scope 2: Data as reported in C 6.3. Total CO₂-e scope 2 emissions (market based):	954 514, 95
Total Scope 2: Data as reported in C 6.3. Total CO₂-e scope 2 emissions (location based):	943 418, 34
Total Scope 3: Data as reported in C 6.5. CO₂-e scope 3 emissions	4 039 874, 60
including	
CO ₂ Scope 3 emissions from Purchased goods and services	2 625 512,00
CO ₂ Scope 3 emissions from Capital Goods	1 049 459,00
CO ₂ Scope 3 emissions from Fuel- and energy-related activities	221 895,00
CO ₂ Scope 3 emissions from Use of sold products	112 968,00
CO ₂ Scope 3 emissions from Employee commuting	19 009,00
CO ₂ Scope 3 emissions from End of life treatment of sold products	6 506,00
CO ₂ Scope 3 emissions from Upstream transportation and distribution	3 827,16
CO ₂ Scope 3 emissions from Business travel	698,44

Other emissions have not been part of the verification scope and hence have not been verified by DNV.

3. **Period included in the verification:** 01 January 2021 to 31 December 2021.



4. **Verification standard used:** ISO 14064-3:2019

5. **Assurance opinion** (incl. level of assurance and any qualifications). Level of assurance: Limited

The verification was conducted between 14th March 2022 and 03rd May 2022, during which Telenor ASA provided its GHG calculations in “Emissions Overview.xlsx”.

DNV has performed the verification with the following approach:

- A review of the consolidation process
- Review of procedures for collection of activity data and emissions factors and calculations including routines for data quality management
- Review of calculation methods, emission source references in “Emissions Overview.xlsx” and the other document evidence
- Interviews with key personnel through calls (MS Teams): Telenor Norway, Sweden, Pakistan, Thailand
- Spot checks and detailed review of reporting process and documentation for Telenor Norway, Sweden, Pakistan, Thailand
- Closing out reported Non-compliances and clarifications

Based on the procedures DNV has performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2021 has not been prepared, in all material respects, in accordance with the Reporting Criteria. This conclusion is to be read in the context of what we say in the remainder of our report.

6. **Verification provider and any relevant accreditations:**

DNV Business Assurance Norway AS

7. **Lead verifier name and any relevant accreditations/professional membership**

Lead verifier: Dmitry Sukhinin

Technical Reviewer: Edwin Aalders

Place and date: Høvik, May 05, 2022

DNV Business Assurance Norway AS

Dmitry Sukhinin
Lead verifier

Edwin Aalders
Technical reviewer