

## GHG MANAGEMENT ISO 14064-1 Verification statement

### Objectives and Scope:

Kiwa GmbH, Ecobility Experts

has undertaken independent third-party verification of ISO 14064-1 and Greenhouse Gas (GHG) Protocol within the following organizational boundaries:

CobiNet Fernmelde- und Datennetzkomponenten GmbH head quarter,  
located at Robert-Bosch-Straße 33, 68542 Heddeshheim, Germany

### On behalf of:

Entity: CobiNet Fernmelde- und Datennetzkomponenten GmbH

Address: Robert-Bosch-Straße 33, 68542 Heddeshheim, Germany

### Attestation:

Date of verification: 22.05.2025

Verification number: P000435921

Period verified: 01.01.2023 to 31.12.2023

This verification exercise has been performed in accordance with ISO 14064-3 and with regard to compliance with the requirements of ISO 14064-1.

Niklas van Dijk

Kripanshi Gupta

Further detail related to the achievement of verification can be found herein. Please note this is multiple pages and must be considered as an entire document. This verification statement, including the opinion expressed herein, is provided to the reporting organisation and is solely for their benefit in accordance with the standards in relation to GHG verification. Kiwa GmbH accepts no liability on our part to any other party which may have access to this statement.

Kiwa GmbH		
Independent Assurance Statement on GHG assertions		
Data Report Details		
Reporting organisation:	CobiNet Fernmelde- und Datennetzkomponenten GmbH	
Address of organisation:	Robert-Bosch-Straße 33, 68542 Heddesheim, Germany	
Organisational boundary and reporting boundary:	CobiNet Fernmelde- und Datennetzkomponenten GmbH head quarter, located at Robert-Bosch-Straße 33, 68542 Heddesheim, Germany. This boundary encompasses all emission sources and their respective emissions within the specified location, which are subject to inventory and reporting.	
Level of assurance provided:	Reasonable Assurance	
Date of assertion:	22.05.2025	
Period of assertion:	01.01.2023 – 31.12.2023	
Reference document(s):	CobiNet Fernmelde- und Datennetzkomponenten GmbH - greenhouse gas emissions according to the greenhouse gas protocol and ISO 14064-1 standards (01.01.2023-31.12.2023)	
Data Verified		
	Current Period: Location Based 01.01.2023 – 31.12.2023	Current Period: Market Based 01.01.2023 – 31.12.2023
Direct (Scope 1) emissions:	98.940 t CO <sub>2</sub> e	98.940 t CO <sub>2</sub> e
Energy Indirect (Scope 2) emissions:	15.822 t CO <sub>2</sub> e	10.156 t CO <sub>2</sub> e
Indirect (Scope 3) emissions:	11,069.687 t CO <sub>2</sub> e	11,069.687 t CO <sub>2</sub> e
Total emissions:	11,184.450 t CO <sub>2</sub> e	11,178.784 t CO <sub>2</sub> e
Quantification Protocol Conformity		
Protocol applied:	ISO14064-1, Greenhouse Gas (GHG) Protocol	
Verification Details		
Lead GHG Verifier:	Niklas van Dijk	
GHG Verifier:	Büsra Sahin	
Independent Reviewer:	Kripanshi Gupta	
Locations visited during Verification:	Robert-Bosch-Straße 33, 68542 Heddesheim, Germany	
Notes regarding data omissions:	No unjustified data omissions have been identified or detected.	
Notes regarding material secondary effects of GHG emission reductions:	No secondary effects have been identified or detected.	
Opinion Authorisation		
Verified as satisfactory:	We have conducted a verification of the GHG assertion outlined above as made by CobiNet Fernmelde- und Datennetzkomponenten GmbH. On the basis of the verification process and procedures conducted (see Annex 2), there is sufficient evidence that the GHG statement:	

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	<ul style="list-style-type: none"> <li>— is materially correct and is a fair representation of GHG data and information;</li> <li>— has been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or relevant national standards or practice.</li> </ul>
Signed on behalf of Kiwa:	Niklas van Dijk
Date of opinion:	22.05.2025
Name of Verification Body:	Kiwa GmbH, Ecobility Experts
Contact address:	Wattstraße 11-13, 13355 Berlin, Germany

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## Annex 1: Findings of the Verification

Misstatements not corrected before issuance of the Verification Opinion Statement		Material?
<b>A1</b>	<i>No misstatements that were not corrected before the issuance of the verification opinion statement were identified or detected.</i>	

Non-conformance with the scheme criteria not corrected before issuance of the Verification Opinion Statement		Material?
<b>B1</b>	<i>No non-conformances that were not corrected before the issuance of the verification opinion statement were identified or detected.</i>	

Recommendations for improvement in the robustness of the data accounting system etc	
<b>C1</b>	<p>For future reports we would strongly advise to disclose an emission reduction strategy, including long-term, mid-term and short-term targets, emission reduction measures and how the measures ensure fulfilling the targets.</p> <p>The following information regarding targets should be disclosed:</p> <ul style="list-style-type: none"> <li>• period covered by the target, including the target reference year and the target completion year</li> <li>• type of target (intensity or absolute)</li> <li>• category of emissions included in the target</li> <li>• the amount of reduction and its unit expressed in accordance with the type of target</li> </ul> <p>For setting the target, the following criteria should be considered:</p> <ul style="list-style-type: none"> <li>• climate science</li> <li>• reduction potential</li> <li>• international, national context</li> <li>• sectorial context (e.g. voluntary sectorial commitment, cross-sectorial effect)</li> </ul> <p>This is also essential for potential ISO 14068 verifications in the future.</p> <p>The reduction activities should be directly linked to the reduction targets, once these have been disclosed, showing their contribution to achieving the targets.</p>
<b>C2</b>	<p>Make sure to improve your GHG inventory quality management according to ISO 14064-1 chapter 8.1 in the future by providing routine and consistent checks etc. to ensure accuracy and completeness.</p>

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<b>C3</b>	Make sure to improve and update your document retention and record keeping according to ISO 14064-1 chapter 8.2 in the future.
<b>C4</b>	We suggest offering training activities regarding GHG management and GHG reporting according to GHG Protocol/ISO 14064-1 for staff members responsible for activities regarding the GHG inventory.
<b>C5</b>	For future reports, there will be historic data available, so we would advise to add the previous and base year GHG inventory results to the results table for a comparison.
<b>C6</b>	We advise you to improve the data accuracy for “Scope 3-1: Indirect emissions from Purchased Goods and Services”, by using more specific emission factors instead of spend-based ones for the calculations in future reports.
<b>C7</b>	We recommend to also include the emissions for “Scope 3-12: End-of-Life Treatment of Sold Products” by improving the data availability and accuracy.
<b>C8</b>	The organization’s GHG report content may be structured as recommended in ISO 14064-1 Annex F in the future.

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## Annex 2: Basis of the Verification

<b>Basis of the Verification</b>	
<b>Objectives and scope of the Verification:</b>	To verify the organisation's data in accordance with ISO14064-3 and to a reasonable level of assurance for the assertion as referenced in the attached Verification Opinion Statement (VOS) which is reported using the criteria specified below and to confirm compliance with the specified criteria.
<b>Responsibilities:</b>	The reporting organisation is solely responsible for the preparation and reporting of the data submitted in its assertion in accordance with the specified criteria requirements; for any assumptions, information and assessments that support the reported data; and for establishing and maintaining appropriate procedures, performance management, data accounting and internal control systems from which the reported information is derived.
	<p>Kiwa GmbH (the verifier) is responsible - in accordance with ISO14064-3 - for carrying out the verification of the organisation's referenced assertion in the public interest and independent of the organisation.</p> <p>It is the responsibility of the verifier to form an independent opinion, based on the examination of information supporting the data presented in the report as referenced in the VOS, and to report that opinion to the operator. The verifier must also report if, in its opinion:</p> <ul style="list-style-type: none"> <li>• the report is or may be associated with misstatements (omissions, misrepresentations or errors); or</li> <li>• the organisation is not conforming with the requirements of the specified reporting criteria; or</li> <li>• the lead verifier/verifier have not received all the information and explanations that they require to conduct their examination to the agreed level of assurance; or</li> <li>• improvements can be made to the organisation's performance in monitoring and reporting of relevant data and/or conformance with the specified reporting criteria.</li> </ul>
<b>Work performed and basis of the opinion:</b>	We conducted our examination having regard to the verification criteria reference documents outlined below. This involved examining, based upon our risk analysis and subsequent Verification plan, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the specified reporting criteria outlined below, and the organisation's underlying monitoring and reporting/quantification protocol. This also

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	involved assessing where necessary estimates and judgements made by the organisation in preparing the data and considering the overall adequacy of the presentation of the data in the Report referenced in the VOS and its potential for material misstatement.
	Verification of emissions data and information included site inspections, interview with key organisation personnel and viewing of evidence to support the calculation of underlying data including trailing data throughout the data flow from primary generation to final reporting; confirming the application of internal controls and data validation; and confirming from records the declarations made by the organisation in relation to sampling and analysis of fuels and materials, the maintenance and calibration of relevant instrumentation and other relevant processes and equipment.
	<p>GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of calculation factors and global warming potentials.</p> <p>Where the GHG assertion contains a forecast of future emissions, emissions reductions or removals it should be noted that the actual results achieved may differ from the forecast as the forecast estimate is based on assumptions that may change in the future.</p>
<b>Materiality level:</b>	The quantitative materiality level is set at $\pm 5\%$ of the total declared emissions
<b>Reference documents cited:</b>	<p><b>1) Conduct of the verification:</b></p> <ul style="list-style-type: none"> <li>• <b>ISO 14064-3:2019</b> Specification with guidance for the validation and Verification of GHG assertions</li> <li>• <b>ISO 14065:2020</b> General principles and requirements for bodies validating and verifying environmental information</li> <li>• <b>ISO 17029:2019</b> Conformity assessment — General principles and requirements for validation and Verification bodies</li> <li>• <b>IAF MD6:2023</b> Mandatory Document for the Application of ISO 14065:2020</li> <li>• <b>IAF MD14:2023</b> Mandatory Document for the Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO 14065:2013)</li> <li>• <b>ISO 14066:2023</b> Competence requirements for GHG validation and Verification teams</li> </ul>

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	<p><b>2) Rules and requirements for organisation reporting:</b></p> <ul style="list-style-type: none"><li>• <b>ISO 14064-1</b> – Specification with guidance at the organisational level for quantification and reporting of GHG emissions and removals</li><li>• <b>Greenhouse Gas Protocol (2004)</b> – A Corporate accounting and Reporting Standard – Revised Edition</li><li>• <b>Greenhouse Gas Protocol (2011)</b> - Corporate Value Chain (Scope 3) Accounting &amp; Reporting Standard</li></ul>
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