



## VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Ribbon Communications Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Ribbon Communications Inc. (Ribbon) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Ribbon, and Ribbon is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

### **Boundaries of the reporting company GHG emissions covered by the verification:**

- Operational Control
- Global Operations
- Exclusions: Electricity consumption from onsite electric vehicle charging stations.

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs

### **GHG Emissions Statement:**

- **Scope 1:** 1,805 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Location-Based):** 17,167 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Market-Based):** 14,444 metric tons of CO<sub>2</sub> equivalent
- **Scope 3:**
  - Category 1 – Purchased Goods & Services (includes 90% of spend):** 1,596 metric tons of CO<sub>2</sub> equivalent
  - Category 3 – Fuel and Energy-Related Activities (Location-Based):** 7,192 metric tons of CO<sub>2</sub> equivalent
  - Category 3 – Fuel and Energy-Related Activities (Market-Based):** 5,978 metric tons of CO<sub>2</sub> equivalent
  - Category 5 – Waste Generated in Operations:** 67 metric tons of CO<sub>2</sub> equivalent
  - Category 6 – Business Travel (air and rail travel only):** 2,737 metric tons of CO<sub>2</sub> equivalent
  - Category 7 – Employee Commuting:** 1,193 metric tons of CO<sub>2</sub> equivalent
  - Category 9 – Downstream Transportation & Distribution:** 2,140 metric tons of CO<sub>2</sub> equivalent

Data and information supporting the Scope 1 and Scope 2 emissions statement were generally historical in nature but were in some cases estimated. Data and information supporting the Scope 3 GHG emissions assertion were in most cases estimated rather than historical in nature.

### **Global Warming Potential (GWP) and emission factor data sets:**

- GWP: Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR-5)
- International Energy Agency (IEA) 2024 v1.1
- Canada National Inventory Report 2023 (2021)

- United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database (eGRID) (2023 data), 2025
- USEPA Emission Factor Hub, 2025
- Green-e Residual Mix, released 2023
- Association of Issuing Bodies (AIB) European Residual Mixes 2023 v1.1
- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting, 2024
- DEFRA, UK Government GHG Conversion Factors for Company Reporting, 2024
- DEFRA (Scope 3 Category 3: FERA WTT and T&D emission factors), July 31, 2022

**Period covered by GHG emissions verification:**

- January 1, 2024 to December 31, 2024

**GHG Reporting Protocols against which verification was conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, Revised Edition (Scope 1 and 2)

**GHG Verification Protocols used to conduct the verification:**

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data for each of the above indicators.

**GHG Verification Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Ribbon and their consultant;
- Review of documentary evidence produced by Ribbon and their consultant;
- Review of Ribbon data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Ribbon to determine GHG emissions.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and are not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).



It is our opinion that Ribbon has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

**Statement of independence, impartiality 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.

No member of the verification team has a business relationship with Ribbon, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification 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 verification of greenhouse gas emissions data.

**Attestation:**

A handwritten signature in blue ink, appearing to read 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Lead Verifier  
ESG Senior Program Manager  
Apex Companies, LLC  
Cleveland, Ohio

A handwritten signature in blue ink, appearing to read 'Scott Johnston'.

Scott Johnston, Technical Reviewer  
ESG Principal Consultant  
Apex Companies, LLC  
Doral, Florida

August 19, 2025

*This verification opinion declaration, including the opinion expressed herein, is provided to Ribbon Communications, Inc. and is solely for the benefit of Ribbon Communications, Inc. 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.*