Ref No CH/ZH/6802615

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in the period 01/01/2022 – 31/12/2022 for

Ypsomed AG (Group)

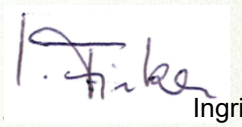
Brunnmattstrasse 6, 3401 Burgdorf, Switzerland

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

For the following activities: Ypsomed is the leading developer and manufacturer of injection and infusion systems for self-medication.

Approved by



Ingrid Finken
Product Manager Sustainability
Date: 18th April 2024

SGS – Société Générale de Surveillance SA
Technoparkstrasse 1, CH-8005 Zürich, Switzerland
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This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 5 of this Opinion

Greenhouse Gases Verification Opinion

Ypsomed AG (Group) provided the GHG statement based on the requirements of ISO14064-1:2018. The GHG emissions for the year 2022 have been verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emissions are broken down into the following categories:

t CO2e	Year 2022
Category 1- Direct GHG emissions and removals	2'555
Category 2- Indirect GHG emissions from imported energy	
Location based	79
Market based	1
Category 3- Indirect GHG emissions from transportation	16'030
Category 4- Indirect GHG emissions from products used by organization	60'569
Category 5- Indirect GHG emissions associated with the use of products from the organization	8'268
Category 6- Indirect GHG emissions from other sources	0
TOTAL	
Location based	**87'501**
Market based	**87'423**

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a limited level of assurance that the CO_2 equivalent emissions for the year 2022 are fairly stated. Our verification of the GHG Statement of Ypsomed AG (Group) includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence supporting the reported data, and the verification of the correct application of Ypsomed AG (Group) procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that there is no evidence that the presented GHG statement:

- Is not materially correct and is not a fair representation of GHG data and information, and
- Has not been prepared in accordance with the requirements of GHG Protocol, in relation to its quantification, control and notification.

This opinion shall be interpreted with the GHG Statement "THG Bilanz_Bilanzjahr_2022_Ypsomed AG.pptx" as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS under its General Conditions included in http://www,sgs,com/terms_and_conditions,htm. A full copy of this opinion and the supporting GHG Statement may be consulted at Ypsomed AG (Group). This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

Schedule Accompanying Greenhouse Gas Verification Opinion

SGS has been contracted by Ypsomed AG (Group), for the verification of direct and indirect carbon dioxide (CO_2) equivalent emissions as provided by Ypsomed AG (Group) in their GHG statement "THG Bilanz_Bilanzjahr_2022_Ypsomed AG.pptx", covering the period 01/01/2022 – 31/12/2022 and considering 2022 as the base year.

Responsibilities

The Sustainability Manager Corporate of Ypsomed AG (Group) is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the GHG emissions as provided in their GHG Statement for the period 01/01/2022 – 31/12/2022,

SGS conducted a third party verification following the requirements of ISO 14064-01: 2018 and ISO 14064-3:2019 of the provided GHG Statement "THG Bilanz_Bilanzjahr_2022_Ypsomed AG.pptx", for the period 01/01/2022 – 31/12/2022.

Level of Assurance

The level of assurance agreed for the assignment is a limited level of assurance.

Scope

Ypsomed AG (Group) has commissioned an independent verification by SGS of reported CO_2 equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 14064-1:2018 in their facilities located in:

- Brunmattstrasse 6, 3401 Burgdorf (Switzerland; headquarter)
- Buchmattstrasse 100, 3400 Burgdorf (Switzerland, production facility)
- Lochbachstrasse 26, 3400 Burgdorf (Switzerland, production facility)
- Weissensteinstrasse 25, 4500 Solothurn (Switzerland, production facility)
- Ludwig-Bölkow-Straße 15 19061 Schwerin (Germany, production facility)
- and 20 subsidiaries located around the world

The reporting boundaries have been:

- Category 1: Direct GHG emissions and removals:
  - Natural gas and heating oil emissions from stationary sources
  - Refrigerant emissions.
  - Mobile sources
- Category 2: Indirect GHG emissions from imported energy:
  - Indirect emissions from electricity imported.
- Category 3: Indirect GHG emissions from transportation:
  - Upstream transport and distribution for goods
  - Employee commuting
  - Business trip.
  - Downstream transport and distribution for goods
- Category 4: Indirect GHG emissions from products used by organization:
  - Purchased Goods and Services
  - Capital Goods
  - Waste
- Category 5: Indirect GHG emissions associated with use of products from the organization:
  - End of Life treatment

The exclusions have been:

- Category 3: Indirect GHG emissions from transportation:
  - client and visitor transport
- Category 4: Indirect GHG emissions from products used by organization:
  - Leased Assets
- Category 5: Indirect GHG emissions associated with use of products from the organization:
  - Use Phase
  - Downstream leased assets
  - Investments
  - Processing of sold products
  - Downstream franchises

The organizational boundaries were established following the **operational** control approach.

This engagement covers verification of emissions and removals of greenhouse gases included within the organization's boundaries and meets the requirements of ISO 14064-3:2019.

- **Title and description of activities**: Verification of the GHG statement for Ypsomed AG (Group) year 2022.
- **Location of headquarter**: Brunnmattstrasse 6, 3401 Burgdorf, Switzerland.
- **Activities of the organization:** Ypsomed is the leading developer and manufacturer of injection and infusion systems for self-medication.
- Types of **GHGs** included: CO_2, CH_4, N_2O, HFCs, SF_6, NF_3 and PFC.
- The **verification** period is: 01/01/2022 – 31/12/2022

Objectives

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO_2 equivalent emissions are as declared by the organization's GHG Statement.
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.
- Whether the inventory system complies with the criteria and scope established in the ISO 14064-1:2018 standard.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality

The materiality required of the verification was considered by SGS to be below 10%.

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