

# Assurance Statement: Carbon Footprint 2021 Ypsomed (Summary)

## SCOPE OF VERIFICATION

Swiss Climate AG was commissioned by Ypsomed AG (Group) to provide assurance on its 2021 carbon footprint data (scope 1, 2 and 3). Swiss Climate undertook the assurance in accordance with AA1000AS v3, Type 2 moderate-level assurance. The verification comprised a combination of interviews with relevant employees, documentation, and record reviews.

Swiss Climate has analysed:

- Standards used for carbon footprint calculation;
- Carbon footprint methodology, including operational and organizational boundaries, data quality, calculations used, with an emphasis on the plausibility of the information;
- Activity data (raw data) accuracy;
- Responsibilities, processes, and systems used to gather and consolidate the carbon footprint data.
- Representativeness of data for the communication of the external message.

Ypsomed took an operational control approach to define the organisational boundaries of Ypsomed AG (Group). The organisational boundaries of Ypsomed AG (Group) and its subsidiaries include 22 facilities and 1'509 employees in total in Europe, Asia, North America, and APAC. All relevant emission sources have been included for scopes 1, 2 and 3.

## CARBON FOOTPRINT

Swiss Climate has verified the following greenhouse gas emissions for the year 2021:

	t CO <sub>2</sub> e	Percentage of total (%)
Scope 1, Total	3'453	4.8 %
Scope 2 (location-based), Total	1'025	1 %
Scope 2 (market-based), Total	0.24	0 %
Scope 3, Total	69'042	95.2 %
<b>Total Scope 1 + Scope 2 (location-based) + Scope 3</b>	<b>73'150</b>	<b>100 %</b>
<b>Total Scope 1 + Scope 2 (market-based) + Scope 3</b>	<b>72'495</b>	<b>100 %</b>

## OPINION

Swiss Climate did not find evidence to insinuate that the processes and systems in place to collect the data and to calculate the carbon footprint are such that Ypsomed's carbon management performance would be erroneously described, and that the carbon footprint would not follow the leading international standards such as the Greenhouse Gas Protocol, and therefore not fulfil the criteria of relevance, completeness, consistency, transparency, and accuracy.

## SIGNED FOR AND ON BEHALF OF SWISS CLIMATE

Leading Auditor:



Luka Blumer, Senior Consultant

Internal Review:



Sina Baranyai, Consultant

Bern, 01<sup>st</sup> November 2023