

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of T-Mobile US, Inc.

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by T-Mobile US Inc. (T-Mobile), to provide limited assurance of its greenhouse gas (GHG) emissions and energy use data for calendar year 2019. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of T-Mobile. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

Scope of work

The scope of our work was limited to assurance over the greenhouse (GHG) emissions and energy use data for the period January 1, 2019 to December 31, 2019 (the 'Subject Matter').

- Energy use (direct and indirect)
- Scope 1 GHG emissions
- Scope 2 (location-and market-based) GHG emissions
- Scope 3 GHG emissions
 - Category 1 – Purchased goods and services
 - Category 2 – Capital goods
 - Category 3 – Fuel- and energy-related activities
 - Category 4 – Upstream transportation and distribution
 - Category 5 – Waste generated in operations
 - Category 6 – Business travel
 - Category 7 – Employee commuting
 - Category 9 – Downstream transportation and distribution
 - Category 11 – Use of sold products
 - Category 12 – End-of-life treatment of sold products
- Renewable Energy Credits (RECS) purchased in 2019

Data and information supporting the 2019 energy use and Scope 1 and Scope 2 GHG emissions were primarily historical in nature.

Data and information supporting the 2019 Scope 3 GHG emissions were in some cases estimated rather than historical in nature.

Reporting Boundaries

The following are the boundaries used by T-Mobile for reporting sustainability data:

- Operational Control
- United States and Puerto Rico

Reporting Criteria

The reporting criteria for greenhouse gas emissions was the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Energy use data was collected and reported based on T-Mobile's standard procedures and guidelines for sustainability reporting.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined verification period of Calendar Year 2019
- Activities outside of the United States and Puerto Rico
- Activities outside T-Mobile's operational control

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter are the sole responsibility of the management of T-Mobile.

Apex was not involved in the development of the Subject Matter or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of T-Mobile.

Assessment Standards

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. Greenhouse Gas Emissions were verified in accordance with and ISO Standard 14064-3 (Second edition 2019-4) Greenhouse Gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of T-Mobile regarding data collection and reporting systems;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by T-Mobile;

5. Agreeing a selection of the Subject Matter to the corresponding source documentation; and
6. Reviewing T-Mobile systems for quantitative data aggregation and analysis.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that T-Mobile has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of this assurance.

A summary of data within the scope of assurance for 2019 is attached.

Statement of Independence, Integrity 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.

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

No member of the assurance team has a business relationship with T-Mobile, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, and 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.



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Summary of 2019 Data Subject to Assurance

Metric Type	Units ⁽¹⁾	2019 ⁽²⁾
Direct Energy ⁽³⁾		
Natural Gas	MWh	39,000
Propane	MWh	10,000
Diesel Fuel	MWh	8,000
Fleet Fuel	MWh	103,000
Total Direct Energy	MWh	160,000
Indirect Energy		
Purchased Electricity	MWh	3,373,400
Purchased RECs	MWh	1,182,200
Scope 1 GHG emissions ⁽⁴⁾	MT CO ₂ e	37,000
Scope 2 GHG emissions		
Location-Based	MT CO ₂ e	1,394,000
Market-Based	MT CO ₂ e	729,000
Scope 3 GHG Emissions		
Category 1 - Purchased goods and services	MT CO ₂ e	1,647,000
Category 2 - Capital goods	MT CO ₂ e	1,032,000
Category 3 - Fuel- and energy-related activities	MT CO ₂ e	223,000
Category 4 - Upstream transportation and distribution	MT CO ₂ e	213,000
Category 5 – Waste generated in operations	MT CO ₂ e	4,500
Category 6 – Business travel	MT CO ₂ e	35,900
Category 7 – Employee commuting	MT CO ₂ e	140,000
Category 9 -Downstream transportation and distribution	MT CO ₂ e	101,000
Category 11 – Use of sold products	MT CO ₂ e	319,000
Category 12 - End-of-life treatment of sold products	MT CO ₂ e	9,700

⁽¹⁾ Unit abbreviations:

MT CO₂e = metric tons of carbon dioxide equivalents

MWh = megawatt hours

⁽²⁾ Numbers in this table have been rounded

⁽³⁾ Energy values are reported in HHV

⁽⁴⁾ Emission factors based on LHV from the GHG Protocol tools