AT&T Basis of Calculations for Greenhouse Gas Emissions Data

2025

Executive Summary

The AT&T Basis of Calculations for Greenhouse Gas (GHG) emissions aims to ensure transparency in the annual reporting of AT&T's GHG emissions. AT&T is a wireless and broadband communications provider with network operations in the US and Mexico with additional business customers across the globe. AT&T is committed to developing more sustainable operations and reducing its Scope 1, Scope 2 and Scope 3 GHG emissions.

Scope and Boundaries

AT&T utilizes the operational control approach to consolidate GHG emissions. This approach includes any asset or facility in which AT&T has an operating interest in the inventory. For instance, both owned and leased assets in AT&T's real estate portfolio and mobile fleet have been included in the inventory.

2025

(January 1 – December 31)

Reporting Period

Emissions Sources

AT&T reports on Scope 1, Scope 2 (Location-Based and Market-Based) and Scope 3 emissions.

- **Scope 1** emissions refer to direct GHG emissions occurring from sources that are owned or controlled by the company (i.e., emission from engines, furnaces, refrigerants, etc.)
- **Scope 2** emissions refer to indirect GHG emissions from the generation of purchased electricity (for EV fleet, facilities and network operations), cooling and steam
- **Scope 3** emissions refer to all other indirect emissions. Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company (e.g., extraction and production of purchased materials, transportation of purchased goods, use of sold products and services, etc.)

Calculation Methodologies

AT&T's GHG emissions are calculated using the following standards and guidance:

GHG Protocol Corporate Accounting and Reporting Standard
(WBCSD/WRI Revised Edition 2004) for Scope 1 and Scope 2 GHG emissions

GHG Protocol Scope 2 Guidance
An amendment to the GHG Protocol Standard (2015) for Scope 2 Market-Based emissions

The Corporate Value Chain (Scope 3) Accounting and Reporting Standard
(WBCSD/WRI 2011) for Scope 3 emissions

AT&T utilizes multiple sources for emissions factors to provide the most accurate picture of its GHG footprint. Those sources include:

AT&T applies 100-year global warming potential (GWP) values from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) by default. Where AR6 values are unavailable for a specific gas, AT&T applies the corresponding IPCC Fifth Assessment Report (AR5) value.

- The Climate Registry 2025 Default Emission Factors
- DESNZ Government conversion factors for company reporting of greenhouse gas emissions (2025)
- USEPA eGRID2023
- 2024 Green-e® Residual Mix Emission Rates
- IEA CO_2 Emissions from Electricity Generation, OECD/IEA, Paris, 2025
- European Residual Mixes 2024, Association of Issuing Bodies
- IEA Emissions Factor Package, 2025
- U.S. Energy Information Administration Form EIA-1605 (2010)
- Supply Chain Greenhouse Gas Emission Factors v1.4.0, Cornerstone, 2025
- 2024 CDP supplier-specific self-reported emissions factors
- EPA Center for Corporate Climate Leadership (CCCL) Emission Factors for Greenhouse Gas Inventories (2024)

Data Collection and Management

AT&T's emissions source data are collected via enterprise data systems and AT&T's utility bill management (UBM) provider. AT&T attempts to acquire source data to more accurately calculate emissions whenever possible, utilizing purchasing records, real estate portfolio systems, flight operations data, HVAC system records and procurement data. In the absence of source data, AT&T models and estimates emissions when material to the company's GHG footprint.

Figure 1: GHG Inventory Data Collection Process

1 Collect data	• Gather data from multiple sources
2 Cleanse data	• Review for completeness • Categorize and filter data
3 Transform data	• Model, scale or estimate data as needed • Convert data into standard reporting units
4 Calculate emissions	• Apply appropriate emission factors • Apply GWP values
5 Summarize data	• Aggregate consumption and emissions • Compare YoY%

Information regarding AT&T's use of source data and modeled/estimated data can be found in Table 1. In many instances, source data is used to estimate emissions for specific situations. For instance, AT&T utilizes UBM natural gas consumption data from facilities with utility accounts and estimates natural gas consumption at facilities that may be leased and where source data is not available.

Table 1. AT&T's Source Data vs. Modeled/Estimated Data

	Emission Source	Data Source			
		AT&T	UBM	Other*	Modeled/Estimated
SCOPE 1	**Stationary Engines**				
	Diesel	✓			✓
	Propane/LPG	✓			✓
	Kerosene	✓			✓
	Gasoline	✓			✓
	Portable Engines				
	Diesel	✓			✓
	Gasoline	✓			✓
	Kerosene	✓			✓
	Propane/LPG	✓			✓
	Other Stationary Fuels				
	Natural Gas	✓	✓		✓
	Diesel	✓	✓		
	Propane/LPG		✓		
	Mobile Combustion				
	Gasoline	✓		✓	
	Diesel	✓		✓	
	Propane/LPG			✓	
	LNG			✓	
	CNG			✓	
	Jet Fuel	✓			
	E5 (Ethanol Gasoline Blend)			✓	
	E5.7 (Ethanol Gasoline Blend)			✓	
	E7.7 (Ethanol Gasoline Blend)			✓	
	E10 (Ethanol Gasoline Blend)			✓	
	E15 (Ethanol Gasoline Blend)			✓	
	E85 (Ethanol Gasoline Blend)			✓	
	B2 (Biodiesel and Diesel Blend)			✓	
	B5 (Biodiesel and Diesel Blend)			✓	
	B7 (Biodiesel and Diesel Blend)			✓	
	B20 (Biodiesel and Diesel Blend)			✓	
	M10 (Methanol Gasoline Blend)			✓	
	M85 (Methanol Gasoline Blend)			✓	
	Fugitive Emissions				
	Refrigerants (Wireline)	✓			✓
	Refrigerants (Mobility)	✓			✓
	Refrigerants (DCO)	✓			✓
	Refrigerants (Mexico)	✓			✓

	Emission Source	Data Source			
		AT&T	UBM	Other*	Modeled/Estimated
SCOPE 2	**Purchased Electricity, Steam, Heat or Cooling**				
	Electric Power	✓	✓	✓	✓
	Renewable Energy Certificates (RECs)			✓	
	Steam		✓		

	Emission Source	Data Source			
		AT&T	UBM	Other*	Modeled/Estimated
SCOPE 3	Purchased Goods and Services	✓		✓	✓
	Capital Goods	✓		✓	✓
	Fuel- and Energy-Related Activities	✓	✓	✓	✓
	Upstream and Downstream Transportation and Distribution	✓		✓	✓
	Waste Generated in Operations	✓	✓	✓	✓
	Business Travel			✓	
	Air Travel			✓	
	Rental Cars			✓	
	Rail			✓	
	Business Travel Spend	✓		✓	✓
	Employee Commuting	✓		✓	✓
	Use of Sold Products	✓			
	Downstream Leased Assets	✓			
	Investments	✓			✓

* "Other" refers to data received from third parties

Changes in Methodology

AT&T emissions calculation methodologies change regularly due to the availability of new and better data sources, better estimation procedures and when errors are identified. Our approach to recalculating our baseline or previous years' data aligns with the GHG Protocol. A recalculation shall be performed if any qualitative or quantitative change is made to the data, inventory boundary and/or methods in excess of the significance threshold. Situations requiring recalculation include, but are not limited to, acquisitions, divestitures, methodology changes and errors. AT&T has adopted a Scope 1 and 2 significance threshold of 5% relative to base year Scope 1 and 2 emissions, and a Scope 3 significance threshold of 5% relative to total base year Scope 3 emissions and 10% relative to the base year emissions of any single category. It is at the discretion of AT&T to recalculate base year emissions when the change is lower than these thresholds.

Uncertainties and Limitations

As with any GHG inventory, there is a possibility that AT&T's inventory is not exhaustive and that specific sources of GHGs may be missed. AT&T takes numerous precautions to minimize that risk—including, but not limited to:

- Reviews for duplication
- Reverse engineering of calculations to double check calculations
- Comparisons to 5 years of data
- Analysis for data outliers
- Review by internal subject matter experts
- Limited assurance of select GHG emissions from a third-party provider

Verification and Assurance

ERM Certification and Verification Services provides a limited assurance per the ISAE 3000 standard to AT&T. ERM CVS's assurance includes total Scope 1, total Scope 2 (location-based), total Scope 2 (market-based) and total Scope 3 comprised of the following individual categories: 1, 2, 3, 4 (9), 5, 6, 7, 11, 13 and 15. More information regarding ERM CVS's Independent Limited Assurance Report to AT&T Services, Inc. can be found on our website.

Context and Narrative

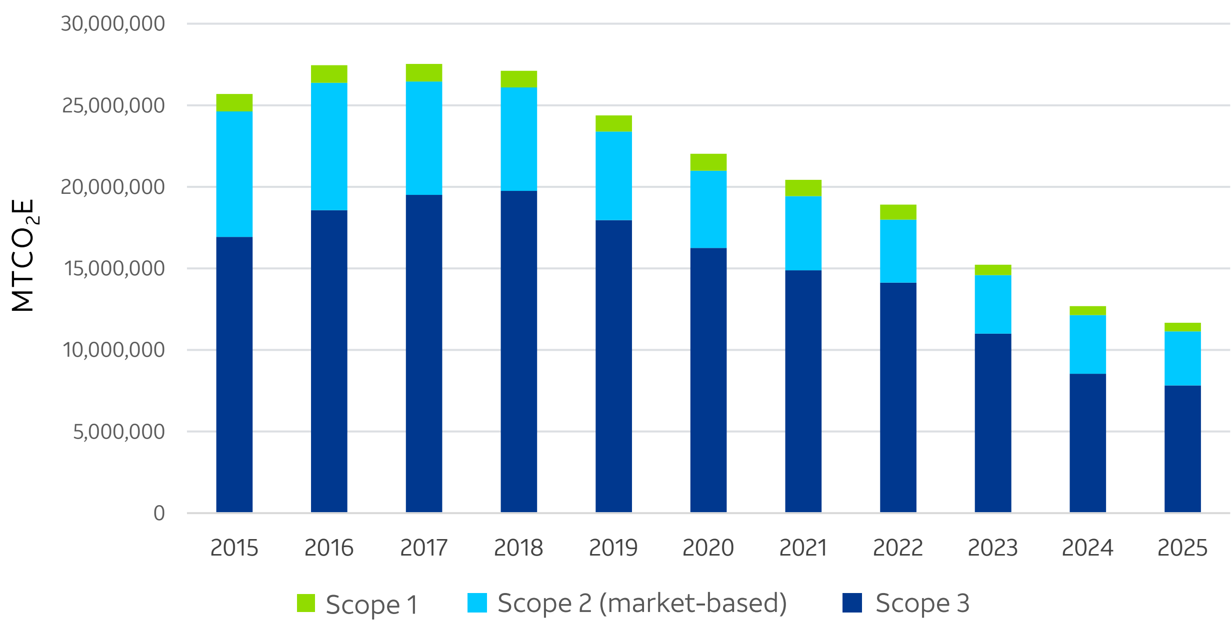
AT&T has set emissions reduction targets through the Science Based Targets Initiative. The targets covering greenhouse gas emissions from AT&T's operations (Scopes 1 and 2) are consistent with reductions required to keep warming to 1.5°C.

AT&T has a goal of a 63% reduction in Scope 1 and Scope 2 emissions by 2030 (from a 2015 baseline). In 2025, we achieved a 57% reduction from the 2015 baseline.

AT&T Scope 1 and 2 Reductions

AT&T committed to having 50% of its suppliers (by spend) set a science-based target. AT&T achieved this goal, and aims to continue advocating for science-based targets for all suppliers.

AT&T is also committed to being carbon neutral across its entire global operations by 2035.



A breakdown of those emissions and their sources by scope for 2025 can be found below:

Scope 1 Emissions by Source	$MTCO_2e$	Rank	Cum %	%
Ground Fleet*	372,883	1	70.9%	70.9%
Fuel	64,757	2	83.2%	12.3%
Refrigerant	55,836	3	93.8%	10.6%
Stationary Engines	20,248	4	97.6%	3.9%
Portable Engines	7,044	5	99.0%	1.3%
Flight Ops	5,437	6	100%	1.0%

* AT&T had 23,600 $MTCO_2e$ of biogenic emissions from operations.

Scope 2 (MB) Emissions by Source	$MTCO_2e$	Rank	Cum %	%
Electric Power	3,299,676	1	99.7%	99.7%
Steam	8,966	2	99.9%	0.3%
Ground Fleet	104	3	100%	0.0%

Scope 3 Emissions by Reporting Category	$MTCO_2e$	Rank	Cum %	%
Category 1: Purchased Goods & Services	2,836,562	1	36.2%	36.2%
Category 2: Capital Goods	2,214,103	2	64.5%	28.3%
Category 3: Fuel- and Energy-Related Activities	989,006	3	77.1%	12.6%
Category 13: Downstream Leased Assets	745,741	4	86.6%	9.5%
Category 7: Employee Commuting	463,597	5	92.6%	5.9%
Category 11: Use of Sold Products	325,923	6	96.7%	4.2%
Category 4 (9): Upstream & Downstream Transportation & Distribution *	105,733	7	98.1%	1.4%
Category 5: Waste in Operations	78,884	8	99.1%	1.0%
Category 6: Business Travel **	54,746	9	99.8%	0.7%
Category 15: Investments	17,643	10	100.0%	0.2%

* AT&T procures shipping upstream and downstream for its products. Consistent with Greenhouse Gas Protocol Scope 3 guidance, AT&T combines those transportation and distribution emissions into Category 4.

** AT&T had 886 $MTCO_2e$ of biogenic emissions from rental car travel.

Exclusions

AT&T has specific exclusions relating to its GHG report. Handheld propane, chilled water, refrigerants in international facilities, international and hazardous waste disposal (0.003% of AT&T's footprint), and immaterial products are excluded due to the difficulty of data collection and the immaterial footprint of those sources.