



PSB Singapore

# GHG VERIFICATION STATEMENT

The Verification Body of TÜV SÜD PSB Pte Ltd declares that the greenhouse gas (GHG) statement reported by

## Sercomm Philippines Inc.

L1 & L5 Filinvest Technology Park 1 Brgy. Punta, Calamba City, 4207 Laguna, Philippines

Direct GHG Emissions: 217.69 tCO<sub>2</sub>e

Indirect GHG Emissions: 1,915,831.57 tCO<sub>2</sub>e

**Total GHG Emissions: 1,916,049.26 tCO<sub>2</sub>e**

was verified in accordance with ISO 14064-3:2019 Specification with guidance for the verification and validation of GHG statements as meeting the requirements of

## ISO 14064-1:2018

Specification with guidance at the organization level for quantification and reporting of GHG emissions and removals

**Organizational Boundaries:** ☐ Financial Control ☒ Operational Control ☐ Equity Share

**GHG Inventory Categories:** ☒ 1 ☒ 2 ☒ 3 ☒ 4 ☒ 5 ☐ 6

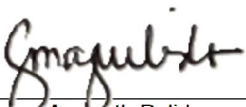
**GHG Emissions:** ☒ CO<sub>2</sub> ☒ CH<sub>4</sub> ☒ N<sub>2</sub>O ☒ HFCs ☐ PFCs ☐ SF<sub>6</sub> ☐ NF<sub>3</sub>

**Reporting Period:** 2024-01-01 to 2024-12-31

**Level of Assurance:** ☐ Reasonable ☒ Limited

**Statement No.:** GHG-2025-0015

**Issue Date:** 2025-06-04

  
Manfeth Pulido  
Head of Certification Body  
Business Assurance Division





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## Schedule Accompanying GHG Verification Statement

### Objectives

- Determine, with the applicable verification requirements of ISO 14064-3:2019 Specification with guidance for the verification and validation of GHG statements ("ISO 14064-3"), the extent of conformity of the organization's GHG emissions report to the requirements of ISO 14064-1:2018 Specification with guidance at the organization level for quantification and reporting of GHG emissions and removals ("ISO 14064-1");
- Assess completeness of the organization's GHG inventory of GHG emissions and removals;
- Evaluate the organization's GHG reporting system and its controls/management in preparing the GHG emissions report; and
- Confirm whether the GHG emissions report is without material discrepancy (and in compliance with regulations), and whether the verification activities provide the level of assurance agreed upon at the beginning of the verification process.

### Scope of Verification

TÜV SÜD PSB was contracted by Sercomm Philippines Inc. to perform a verification of the GHG statement of GHG emission-generating activities from facility operations, including corresponding upstream and downstream processes, with respect to the following locations:

Site	Address
M-site	L1 & L5 Filinvest Technology Park 1 Brgy. Punta, Calamba City, 4027 Laguna, Philippines
P-site	Lot 4 Innovation Drive CIP 1 Canlubang, Calamba City, 4027 Laguna, Philippines
R-site	L15 Road 3 Carmelray Industrial Park Brgy. Canlubang, Calamba City, 4028 Laguna, Philippines

### Verification Standard and Reporting Criteria

The verification was performed in accordance with the principles of ISO 14064-3 against the reporting criteria of ISO 14064-1 with a base year of 2023-01-01 to 2023-12-31 (as reporting of the "end of life treatment" emission source had commenced on 2024-01-01, its base year is 2024-01-01 to 2024-12-31).

### Materiality Threshold

The materiality threshold of the verification was confirmed by TÜV SÜD PSB to be 10% as required by the intended user of the GHG statement.

Note: This Statement is issued, on behalf of Client, by TÜV SÜD PSB under its Terms & Conditions. The findings recorded hereon are based upon a verification performed by TÜV SÜD PSB. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at the organization. To check the validity of this statement please call (+65 6778 7777). This Statement 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 TÜV SÜD PSB and TÜV SÜD PSB shall have no responsibility vis-à-vis parties other than its client.



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## Roles and Responsibilities

The management of Sercomm Philippines Inc. is responsible for the organization's GHG reporting 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.

TÜV SÜD PSB conducted a third-party verification of the provided GHG statement for the reporting period of 2024-01-01 to 2024-12-31. The verification was based on the verification objectives, scope and criteria as agreed between Sercomm Philippines Inc. and TÜV SÜD PSB.

## Verification Process and Method

TÜV SÜD PSB adopted a risk-based approach, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate them. The examination included a comprehensive assessment of evidence relevant to the quantities and disclosures in relation to GHG emissions reported by the organization.

The review of the GHG statement, supported by the site visit and interviews with relevant personnel, have provided TÜV SÜD PSB with sufficient evidence to determine that Sercomm Philippines Inc. has fulfilled the stated criteria at the agreed level of assurance. 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.

## Summary of GHG Statement

The following GHG emissions have been verified by TÜV SÜD PSB:

GHG inventory category	Emissions	
Category 1: Direct GHG emissions and removals	217.69	tCO <sub>2</sub> e
Category 2: Indirect GHG emissions from imported energy	8,190.26	tCO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation	20,194.76	tCO <sub>2</sub> e
Category 4: Indirect GHG emissions from products used by organization	83,371.68	tCO <sub>2</sub> e
Category 5: Indirect GHG emissions associated with the use of products from the organization	1,804,074.87	tCO <sub>2</sub> e
Category 6: Indirect GHG emissions from other sources	NA	tCO <sub>2</sub> e
Verified total:	1,916,049.26	tCO <sub>2</sub> e

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## Verification Opinion

TÜV SÜD PSB conducted the verification with regards to the GHG statement of Sercomm Philippines Inc., which included an assessment of the GHG information system, monitoring, and reporting plan. The assessment included the collection of evidence supporting the reported data, and the evaluation of the consistency and appropriateness of that evidence.

Based on the data and information provided by Sercomm Philippines Inc. and the processes and procedures conducted, in TÜV SÜD PSB's opinion, there is no evidence that the GHG statement for the reporting period of 2024-01-01 to 2024-12-31:

- is not materially correct and is not a fair representation of the GHG data and information; and
- has not been prepared in accordance with the related international standard on GHG quantification, monitoring, and reporting.

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