



March 05, 2024

Mary de Wysocki, Chief Sustainability Officer  
Andrew Smith, Global Sustainability Manager  
Cisco Systems, Inc.

WSP has conducted an independent third-party review of Cisco Systems' (Cisco) 2023, and select categories for 2019, fiscal year (FY) greenhouse gas (GHG), water, and waste inventories with the intention of providing limited assurance of its accuracy and completeness. Given that there are no verification standards specific to waste and water, principles of GHG verification were adapted and applied. For FY 2023, the scope of the review includes all Scope 1 and Scope 2 emission sources, Scope 3 emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transmission and distribution, waste, business travel, employee commuting, downstream transportation and distribution, use of sold products, end of life treatment of sold products, all waste sources, and all water sources. For FY 2019, the scope of review includes Scope 3 emissions from purchased goods and services, upstream transportation and distribution, downstream transportation and distribution, and end of life treatment of sold products. The GHG, water, and waste inventories apply to all owned and leased facilities under Cisco's operational control.

WSP provided a "Review Findings" report for the GHG, water, and waste inventories to Cisco which lists in detail the specific review tasks completed and areas which have been flagged for clarification or improvement. Cisco has addressed all requests for clarification and has completed all necessary corrective actions. The details of the scope of this assurance review can be found in Table 1.

**Table 1: Assurance Scope**

| Assurance Parameter                           | Specification         |                                                                                                                                                                                                                                   |
|-----------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GHG Calculation and Reporting Protocol</b> | GHG                   | The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)                                                                                                                                      |
|                                               | Water                 | Guidance adapted for water from: The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).                                                                                                    |
|                                               | Waste                 | Guidance adapted for waste from: The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard and The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition). |
| <b>Verification Standard</b>                  | GHG                   | ISO 14064-3                                                                                                                                                                                                                       |
|                                               | Water and Waste       | Verification guidance adapted for waste and water from: ISO 14064-3.                                                                                                                                                              |
| <b>Level of Assurance</b>                     | GHG, Water, and Waste | Limited                                                                                                                                                                                                                           |
| <b>Organizational Boundary</b>                | GHG, Water, and Waste | Operational control                                                                                                                                                                                                               |

WSP USA  
Suite 300W  
4840 Pearl East Circle  
Boulder, CO 80301

Tel.: +1 303 551-0965  
wsp.com

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|--------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Geography</b>                                                               | GHG, Water, and Waste         | Global operations                                                                                                                                                                                                                                                                                                         |
| <b>FY 2023</b>                                                                 |                               |                                                                                                                                                                                                                                                                                                                           |
| <b>Inventory Period and Emissions Covered</b>                                  | GHG, Water, and Waste         | August 1, 2022 to July 31, 2023                                                                                                                                                                                                                                                                                           |
| <b>Scope 1</b>                                                                 | GHG                           | 39,514 tCO <sub>2</sub> e (all Scope 1 sources)                                                                                                                                                                                                                                                                           |
| <b>Scope 2 Location-Based</b>                                                  | GHG                           | 567,637 tCO <sub>2</sub> e (all Scope 2 sources)                                                                                                                                                                                                                                                                          |
| <b>Scope 2 Market-Based</b>                                                    | GHG                           | 81,806 tCO <sub>2</sub> e (all Scope 2 sources)                                                                                                                                                                                                                                                                           |
| <b>Scope 3</b>                                                                 | GHG                           | Category 1: Purchased Goods and Services 4,970,027 tCO <sub>2</sub> e                                                                                                                                                                                                                                                     |
|                                                                                |                               | Category 2: Capital Goods 130,218 tCO <sub>2</sub> e                                                                                                                                                                                                                                                                      |
|                                                                                |                               | Category 3: Fuel and Energy Related Activities 108,760 tCO <sub>2</sub> e                                                                                                                                                                                                                                                 |
|                                                                                |                               | Category 4: Upstream Transportation and Distribution 1,010,261 tCO <sub>2</sub> e                                                                                                                                                                                                                                         |
|                                                                                |                               | Category 5: Waste 583 tCO <sub>2</sub> e                                                                                                                                                                                                                                                                                  |
|                                                                                |                               | Category 6: Business Travel 216,735 tCO <sub>2</sub> e                                                                                                                                                                                                                                                                    |
|                                                                                |                               | Category 7: Employee Commuting 14,586 tCO <sub>2</sub> e                                                                                                                                                                                                                                                                  |
|                                                                                |                               | Category 9: Downstream Transportation and Distribution 91,409 tCO <sub>2</sub> e                                                                                                                                                                                                                                          |
|                                                                                |                               | Category 11: Use of Sold Products 15,563,298 tCO <sub>2</sub> e                                                                                                                                                                                                                                                           |
|                                                                                |                               | Category 12: End of Life Treatment of Sold Products 9,124 tCO <sub>2</sub> e                                                                                                                                                                                                                                              |
| <b>Total Energy Consumption</b>                                                | Energy                        | 1,616,080 MWh                                                                                                                                                                                                                                                                                                             |
| <b>FY2023 percentage of total electricity generated from renewable sources</b> | Energy                        | 91%                                                                                                                                                                                                                                                                                                                       |
| <b>Waste</b>                                                                   | Waste                         | Total Waste Generated = 2,621 metric tons<br>Waste Disposed to Landfill = 581 metric tons<br>Waste Disposed via Incineration = 6 metric tons<br>Waste Diverted from Landfill = 2,034 metric tons                                                                                                                          |
| <b>Water</b>                                                                   | Water                         | 2,463,777 cubic meters withdrawn<br>258,515 cubic meters consumed<br>2,205,262 cubic meters discharged                                                                                                                                                                                                                    |
| <b>Supporting Documents Reviewed</b>                                           | GHG, Energy, Water, and Waste | Emissions calculation spreadsheets<br>Water data aggregation spreadsheets<br>Waste data aggregation spreadsheets<br>Energy, waste, and water purchasing data<br>Waste emissions calculations<br>For all Scope 3 categories assured: emissions calculation workbooks and associated activity data files for all categories |
| <b>Date Review Complete</b>                                                    |                               | Feb 23, 2024                                                                                                                                                                                                                                                                                                              |
| <b>FY 2019</b>                                                                 |                               |                                                                                                                                                                                                                                                                                                                           |
| <b>Inventory Period and Emissions Covered</b>                                  | GHG                           | August 1, 2018 to July 31, 2019                                                                                                                                                                                                                                                                                           |

|                                                                                                                                                                                   |                  |                                                                                                                                                        |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Scope 3                                                                                                                                                                           | GHG              | Category 1: Purchased Goods and Services                                                                                                               | 6,873,154 tCO <sub>2</sub> e |
|                                                                                                                                                                                   |                  | Category 4: Upstream Transportation and Distribution                                                                                                   | 989,830 tCO <sub>2</sub> e   |
|                                                                                                                                                                                   |                  | Category 9: Downstream Transportation and Distribution                                                                                                 | 150,100 tCO <sub>2</sub> e   |
|                                                                                                                                                                                   |                  | Category 12: End of Life Treatment of Sold Products                                                                                                    | 10,093 tCO <sub>2</sub> e    |
| Total Energy Consumption                                                                                                                                                          | Energy           | 1,812,829 MWh                                                                                                                                          |                              |
| Supporting Documents Reviewed                                                                                                                                                     | GHG and Energy   | Emissions calculation spreadsheets<br>Energy purchasing data                                                                                           |                              |
| Date Review Complete                                                                                                                                                              |                  | Feb 23, 2024                                                                                                                                           |                              |
| Goal Progress                                                                                                                                                                     |                  |                                                                                                                                                        |                              |
| Inventory Period and Emissions Covered                                                                                                                                            | GHG Goals        | August 1, 2022 to July 31, 2023                                                                                                                        |                              |
| FY 2023 progress to reduce Scope 1 and 2 90% by FY2025 against FY19 base year                                                                                                     | GHG              | FY 2023 progress: 48% reduction from FY19 base year, Scope 1 and 2 emissions                                                                           |                              |
| FY 2023 progress to reduce Cisco supply chain-related Scope 3 GHG emissions & Scope 3 category 11 emissions by 30% absolute by FY 2030, compared to FY 2019 base year             | GHG              | FY 2023 progress: 14% absolute reduction in supply-chain related Scope 3 emissions and Category 11 emissions, from FY19 base year                      |                              |
| FY2023 progress towards 2040 net zero goal                                                                                                                                        | GHG              | FY 23 progress: 17% absolute reduction of Scope 1, 2, and 3 emissions from FY19 base year                                                              |                              |
| FY 2023 progress towards goal that 80% of Cisco component, manufacturing, and logistics suppliers by spend will have a public, absolute GHG emissions reduction target by FY 2025 | GHG/Supply Chain | FY 2023 progress: 92% of Cisco’s component, manufacturing, and logistics suppliers by spend have a public, absolute GHG emissions reduction target set |                              |



### **Assurance Finding**

Based on these review processes and procedures, WSP has no evidence that Cisco's 2023 fiscal year GHG, water, and waste inventories are not materially correct, are not a fair representation of the corresponding data and information or have not been prepared in accordance with the Greenhouse Gas Protocol.

### **Professional Conduct**

WSP has conducted this limited assurance review in its capacity as an independent third party in accordance with the ISO 14065 International Standard, *Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*. ISO 14065 specifies the principles and requirements employed by WSP to make this assertion. WSP has not contributed to the compilation of Cisco's 2023 fiscal year GHG, water, or waste inventories and members of the Assurance Team are not working with Cisco's 2023 fiscal year GHG, water, or waste inventories beyond what is required of this assignment.

Sincerely,

A handwritten signature in blue ink, appearing to read 'K. Afflerbaugh'.

Kevin Afflerbaugh  
Assistant Vice President  
WSP

A handwritten signature in black ink, appearing to read 'J. Hendricks'.

Jessica Hendricks  
Lead Reviewer  
WSP