



LRQA Independent Assurance Statement

Relating to Qualcomm's Greenhouse Gas Emissions Inventory for the Fiscal Year 2024

This Assurance Statement has been prepared for QUALCOMM Incorporated in accordance with our contract.

Terms of Engagement

LRQA was commissioned by QUALCOMM Incorporated (Qualcomm) to provide independent assurance of its greenhouse gas (GHG) emissions inventory ("the Report") for Qualcomm's fiscal year 2024 (FY2024), (October 1, 2023-September 30, 2024) against the assurance criteria below to a reasonable level of assurance and materiality of 5% using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Qualcomm's operations and activities worldwide and specifically the following requirements:

- Verifying conformance with:
 - Qualcomm's reporting methodologies for the selected datasets; and
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data¹.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1), and Energy Indirect (Scope 2) GHG emissions.

Our assurance engagement excluded the data and information of Qualcomm's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to Qualcomm. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Qualcomm's responsibility is for collecting, aggregating, analyzing, and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Qualcomm.

LRQA's Opinion

Based on LRQA's approach, we believe that Qualcomm has, in all material respects:

- Met the requirements of criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

¹ <http://www.ghgprotocol.org/>



Table 1. Summary of Qualcomm’s Greenhouse Gas Emissions for Fiscal Year 2024:

Scope of GHG emissions	Tonnes CO ₂ e
Scope 1 GHG emissions Total	84,465
Carbon Dioxide (CO ₂)	51,354
Methane (CH ₄)	67
Nitrous Oxide (N ₂ O)	1,463
Hydrofluorocarbons (HFCs)	3,360
Perfluorocarbons (PFCs)	4,285
Sulfur Hexafluoride (SF ₆)	10,495
Nitrogen Trifluoride (NF ₃)	13,441
Scope 2 GHG emissions Total (Location-based)¹	300,408
Carbon Dioxide (CO ₂)	299,015
Methane (CH ₄)	337
Nitrous Oxide (N ₂ O)	1,056
Scope 2 GHG emissions Total (Market-based)¹	111,157
Carbon Dioxide (CO ₂)	110,502
Methane (CH ₄)	148
Nitrous Oxide (N ₂ O)	507
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015	

LRQA’s Approach

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- assessing Qualcomm’s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying historical GHG emissions data and records back to source for the fiscal year 2024; and
- confirming Qualcomm’s base year emissions and recalculation policy are in conformance with the GHG Protocol.

LRQA’s Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.



LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 10 January 2025

A handwritten signature in black ink that reads "Brooke Farrell".

Brooke Farrell
LRQA Lead Verifier
On behalf of LRQA, Inc.
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