

ELECTRICITY MAPS ApS

Bragesgade 8B,
2200 København, Denmark

To whom it may concern,

This Verification letter, including the opinions expressed herein, is addressed to you and provided solely for your benefit in accordance with the terms of our contract. We hereby consent to your disclosure of this letter to any organization or authority as may be required to comply with specific disclosure obligations. However, such disclosure shall not constitute an acceptance of, or assumption of, any responsibility or liability on our part to any third party who may gain access to this letter.

SGS, acting as an independent third-party verification body, hereby declares that a verification activity has been performed for:

Electricity Maps ApS

Registered office: Bragesgade 8B, 2200 København, Denmark

Scope of the verification:

In accordance with our engagement contract with you dated on 4th May 2026 and for the avoidance of doubt, we confirm that our Verification activities were performed in the period June – August 2026 and covered:

- Review of the methodology documented
- Testing of the functionality of the code used
- Testing of the correct application of the methodology

Electricity Maps enables the calculation of GHG emissions linked to electricity production; the methodological review and verification of the platform underlying methodology and data provided involved a thorough analysis of the technical and scientific foundations underlying the platform's functionality

Roles and responsibilities

Electricity Maps ApS is responsible for the development of the Methodology and the related maintenance of the internal calculation system.

SGS has the responsibility to express an independent verification statement on the consistency of the Electricity Maps emissions calculations model with the methodology developed by Electricity Maps ApS.

The evaluation was conducted by a documentary examination, interviews, tests of the platform, and collection of evidence with reference to scope, objectives and criteria as agreed between Electricity Maps ApS and SGS.

To provide further details concerning the verification of Electricity Maps, we confirm the following specific matters:

1. Boundaries of Electricity Maps covered by the verification and any known exclusions

The boundary is described in “Electricity Maps Methodology White Paper - Rev.1 Sep 2026” and includes: upstream processes, production processes.

Calculation of transmission and distribution losses is excluded.

Description of activities covered: generation of electricity

The audit boundary was the methodological, computational, and data-integrity elements that determine electricity-related carbon-intensity outputs.

2. Verification Approach

The verification was conducted through the review of documentary evidence provided by Electricity Maps and included: raw datasets, calculation files, methodological documentation, assumptions applied, and any data processing or aggregation performed.

The evaluation focused on:

- completeness of the data and information,
- consistency of the applied methodologies,
- transparency of assumptions, and
- reproducibility of the calculations.

3. Limitations

The verification was conducted with the following limitations:

- The methodology relies on data obtained from third-party providers, including transmission system operators, public registries and other external sources. The verification assessed the processes implemented by Electricity Maps for acquiring, processing and validating such data but did not include an independent verification of the original data reported by those sources.
- Carbon-intensity results are influenced by the availability, representativeness and periodic update of technology-specific emission factors. The verification assessed the methodology used to select, calculate and apply emission factors but did not constitute an independent verification of each individual emission factor contained within the Electricity Maps database.
- The verification opinion applies solely to the version of the methodology and associated documentation reviewed during the verification process. Subsequent methodological revisions, software changes or updates to underlying data sources may affect the results and were not within the scope of this assessment.

4. Verification standard used

SGS conducted a third-party verification in accordance with the methodology and verification process defined by ISO/IEC 17029:2019 and applying the principles of ISO 14064-3:2019.

5. Verification opinion

SGS concludes with limited assurance, based on the process conducted, that there is no evidence that the Electricity Maps emissions calculations model:

- is not suitably designed and implemented to generate carbon-intensity results in accordance with its stated methodological principles and calculation approach
- is not coherent or cannot be used in conjunction with the GHG Protocol and ISO 14064-1 to develop GHG Inventories with a location based approach.
- has not been prepared and maintained in accordance with the with the requirements, assumptions and calculation procedures defined in the following documents:
 - Electricity Maps Methodology White Paper - Rev.1 Sep 2026
 - Electricity Maps Methodology - Emission Factors White Paper Rev.1 Sep 2026
 - Electricity Maps Methodology Change Management - Internal Guidelines (July 2026)

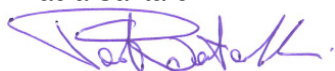
Date of emission: 2nd September 2026

Cristiana Reho
Lead Auditor



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20153 – Milan (Italy)

Authorized by
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