

Independent Assurance Statement

Introduction

Det Norske Veritas (U.S.A), Inc. (DNV GL) has been commissioned by the management of Sprint Nextel Corporation (Sprint) to carry out an independent verification of its 2014 Greenhouse Gas (GHG) assertions and water consumption for reporting in 2015.

Sprint has sole responsibility for preparation of the data and external report. DNV GL, in performing our assurance work, is responsible to the management of Sprint. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including Sprint.

Scope of Assurance

The scope of work agreed with Sprint includes the following:

- Organizational boundaries for the GHG inventory are all US sites (including US territories) functioning under Sprint's operational control
- All data was verified for the period between January 1st to December 31st, 2014
- GHG data verified includes the following emission scopes:
 - o Scope 1 - Direct emissions
 - o Scope 2 - Indirect emissions
 - o Scope 3 - Value chain emissions including 8 categories:
 - category 1 - Purchased Goods and Services;
 - category 2 - Capital Goods;
 - category 3 - Fuel and Energy activities;
 - category 4 - Upstream transport and distribution;
 - category 5 - Waste generated in operations;
 - category 6 - Business travel;
 - category 7 - Employee commute and;
 - category 11 - Use of sold products
- Water consumption data verified includes purchased water and captured rainwater for irrigation
- The assurance was carried out between May 2015 and June 2015
- Assurance was carried out to a limited level
- The verification for GHG emissions was conducted using the ISO-14064-3 Standard

Verification Methodology

DNV GL is a leading provider of sustainability services, including verification of GHG emissions data. Our environmental and social assurance specialists work in over 100 countries. Our assurance engagement was planned and carried out in accordance with ISO14064-3:2006 – Greenhouse Gases Part 3: Specification with Guidance for the Validation and Verification of Greenhouse Gas assertions.

In that respect, the GHG inventory has been evaluated against the following criteria:

- WBCSD/WRI Greenhouse Gas Protocol
- WBCSD/WRI Corporate Value Chain (Scope 3) Accounting and Reporting Standard

- WBCSD/WRI Corrections to the Scope 3 Standard¹
- WBCSD/WRI Accounting and Reporting Standard Amendment (February 2013)²

The water consumption data has been evaluated against the following criteria:

- G4-EN8 (Total Water withdrawal by source)
- G4-EN10 (percentage and total volume of water recycled and reused)³.

DNV GL used a risk-based approach throughout the assurance engagement, concentrating on the areas that we believe are most material for both Sprint and its stakeholders.

The following methods were applied during the verification of Sprint's GHG Inventory and management processes, the data that supports the company's GHG emissions inventory, and the GHG and water consumption assertions presented by the company:

- Review of documentation, data records and sources relating to the corporate GHG data, GHG emissions and water consumption assertions
- Review of the processes and tools used to collect, aggregate and report on GHG emissions and water;
- Interviews with executives and managers representing relevant functions for supporting the GHG inventory management process at both the corporate and site levels.
- Assessment of GHG information systems and controls, including:
 - o Selection and management of all relevant GHG data and information;
 - o Processes for collecting, processing, consolidating, and reporting GHG data and information;
 - o Systems and processes that ensure the accuracy of the GHG data and information;
 - o Design and maintenance of the GHG information system;
 - o Systems and processes that support the GHG information system.
- Performed sample-based audits of the processes for generating, gathering and managing the quantitative and qualitative data included in the Report.
- Examination of the GHG data and information to develop evidence for the assessment of the GHG assertions;
- Confirmation of whether or not the organization conforms to verification criteria;
- Evaluation of whether the evidence and data are sufficient and support Sprint's GHG assertion;

Conclusions

Sprint's GHG assertions are that 54,631 metric tons of CO₂e for Scope 1; 1,179,063 metric tons of CO₂e for Scope 2 (inclusive of RECs); and 3,720,842 metric tons of CO₂e for Scope 3 (8 categories) were emitted in CY 2014 from its US based operations and value chain.

Sprint's water consumption assertions are that 882,985 cubic meters of purchased water was consumed and 35,946 cubic meters of captured storm-water was recycled.

¹ WBCSD/WRI Corrections to the Scope 3 Standard: http://www.ghgprotocol.org/files/ghgp/public/Corrections-to-the-Scope-3-Standard_052113.pdf

² WBCSD/WRI Accounting and Reporting Standard Amendment (February 2013): http://www.ghgprotocol.org/files/ghgp/NF3-Amendment_052213.pdf

³ Global Reporting Initiative G4 technical guidance: <https://www.globalreporting.org/resource/library/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

Based on the processes and procedures conducted with a limited assurance, there is no evidence that these GHG assertions are not materially correct and are not a fair representation of GHG data and information, and have not been prepared in accordance with the calculation method referenced above.

Independence

DNV GL was not involved in the preparation of any part of Sprint's data or report. This is our second year of providing assurance for Sprint, which enabled us to verify year-over-year results as well. We adopt a balanced approach towards all stakeholders when performing our evaluation.

Det Norske Veritas (U.S.A), Inc.
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Dave Knight
Project Director



Barbara Toole O'Neil
Lead Verifier



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