

GHG Data and Calculation Limited Assurance Verification

Calendar Year 2024 Summary Report



Created by:

Point B

6/10/2025

About Point B

Point B has over 16 years of experience advising our clients on strategic sustainability practices to inspire and empower them to drive positive impact. We develop customized approaches to drive unique, value-driven solutions to solve client challenges, drive innovation, and create opportunities. The Point B team has years of diverse experience in greenhouse gas (GHG) accounting as an auditor and technical expert, providing GHG services in a wide variety of sectors that include information technology, commercial operations, industrial, chemical, manufacturing, and others. Point B is a Climate Label Certified organization.

Verification Personnel:

Ashley Mack: Lead Verifier

Ms. Mack is an expert in ESG reporting, data analysis, GHG accounting, advisory and verification. She supports clients across several sectors such as IT, retail, consumer goods, and food and beverage to measure, validate, communicate, and improve their ESG reporting and performance.

Disclaimer

This report is designed for the intended use of Zscaler, Inc. and may not be suitable for any other purpose.

Point B is independent of Zscaler, Inc.. Point B has no conflicts of interest and is an impartial reviewer of Zscaler's GHG data. Zscaler, Inc. has agreed to the content and the procedures used for this assessment. The sufficiency of this report to meet any outside requirement is the sole responsibility of Zscaler, Inc.

Limited Assurance GHG Statement Verification – Description and Objective

Point B, has conducted this verification in accordance with ISO 14064 part 3 2nd Edition, 2019-04 Annex A, against the requirements set forth in the GHG Protocol Corporate Accounting and Reporting Standard. The objective of this limited assurance GHG statement verification is to provide an independent, impartial, third-party review of Zscaler's Calendar Year 2024 (CY24, January 1, 2024, through December 31, 2024) GHG emissions statement by identifying and assessing any risk of material misstatement

relating to occurrence, completeness, accuracy, cut-off, or classification of emissions and removals.¹

The verifier held discussions with Zscaler stakeholders to examine any issues found during the review process. Verification activities used specified procedures to determine if Zscaler's GHG input data and calculations accurately reflect the emissions activities of Zscaler, Inc. in 2024. The verifier evaluated information from primary activity data, monetary data, raw and aggregated data, calculated estimations, emissions factors, usage factors, input and output spreadsheets, methodology, bills, financials, and renewable energy substantiation.

Based on the needs of the intended user(s) of the GHG assertion a materiality threshold of 5% has been applied to any uncertainty in findings that may potentially impact the value of the GHG statement. Certain activities that made up less than 5% of total emissions were screened and excluded from the inventory.

Scope

Zscaler, Inc. reports emissions in three reporting areas; Scope 1 direct emissions, Scope 2 indirect emissions, and a subset of Scope 3 emissions. Scope 3 source emissions are not directly controlled by Zscaler, Inc. but are sources of upstream and downstream impacts relevant to Zscaler, Inc.'s operations.

Reporting Period: Calendar Year 2024 (CY24); January 1, 2024, through December 31, 2024.

Organizational Boundary: Operational Control Approach

Scope of Reporting:

Scope 1: Natural gas – direct emissions associated with natural gas used to heat global offices

Scope 2: Purchased electricity – indirect emissions associated with purchased electricity in global offices and co-located data centers

Scope 3: Selected categories

- The following Scope 3 categories were included in Zscaler's 2024 GHG inventory: 3.1 Purchased goods and services, 3.6 Business travel, 3.7 Employee commuting and 3.11 Use of sold products

¹ The ISO 14064-3 standard can be purchased on the ANSI webstore:
https://webstore.ansi.org/Standards/ISO/ISO1406420191733730gclid=Cj0KCQjw4dr0BRCxARIsAKUNjWRI506ZzOxwgxt5p-lcl3xGm4X-TWVVeawFKvLGUdJ6eBTurjZcsi0aAkeCEALw_wcB

- The following Scope 3 categories did not meet the material threshold set, and were excluded from Zscaler's 2024 GHG inventory: 3.2 Capital goods, 3.3 Fuel- and energy-related activities, 3.4 Upstream transportation and distribution, 3.5 Waste generated in operations, 3.9 Downstream transportation and distribution, 3.10 Processing of sold products and 3.12 End-of-life treatment of sold products

Geographic Scope: All of Zscaler, Inc.'s world-wide operations including offices, data centers, and use of product

GHGs included: CO₂, N₂O, CH₄

Zscaler's Reported Emissions, Electricity Use Balance, and Carbon Credit Purchases

Verified emissions by scope are as follows:

- Scope 1: 439 MT CO₂e
- Scope 2: 28,198 MT CO₂e (location-based)
- Scope 2: 0 MT CO₂e (market-based, after applying purchased EAC/RECs)
- Scope 3: 54,668 MT CO₂e
 - Purchased Goods and Services: 31,623 MT CO₂e
 - Business Travel: 15,440 MT CO₂e
 - Employee Commuting: 2,440 MT CO₂e
 - Customer Usage: 5,165 MT CO₂e

Electricity use balance:

- | | | |
|--|--------|-----|
| • Total Electricity Usage for CY24 | 80,841 | MWh |
| • Total Allocated Renewable Electricity CY24 | 80,841 | MWh |

Carbon credits were purchased to match emissions for both Scope 1 and Scope 3 in CY24, as confirmed by supporting documentation shared with Point B.

Final Verification Statement


Based on the limited assurance verification work described above the verifier has found no evidence that Zscaler's CY24 reported emissions and energy use balance are not materially correct. Furthermore, the verifier has found no evidence that Zscaler's reported emissions have not been prepared in accordance with the the GHG Protocol standards or that Zscaler's reported emissions are not a fair representation of Zscaler's CY24 GHG data and information.



Ashley Mack

Lead Verifier

6/6/2025



Holly Bridwell

Peer Reviewer

6/6/2025