



Website: www.shiftadvantage.com
Contact: eric.brody@shiftadvantage.com

GHG Data

Limited Assurance Verification

Summary Report



Created by:
Shift Advantage, Inc.

8/14/2026

Introduction

Shift Advantage is pleased to provide an independent and impartial verification of Zscaler's 2025 greenhouse gas (GHG) emissions inventory.

About Shift Advantage

Shift Advantage utilizes corporate responsibility, climate, and sustainability expertise to empower organizations to meet evolving regulatory requirements, reduce costs, create competitive advantage, and support long-term growth. Our team combines technical expertise with strategic sustainability experience. We support organizations ranging from small start-ups to Fortune 100 companies with a focus on integrating sustainability into business operations and reporting frameworks. We have over 15 years of experience supporting organizations with greenhouse gas inventories, decarbonization strategies, ESG reporting, climate disclosures, and GHG verification and assurance engagements across a wide variety of sectors.

Our services include development and verification of greenhouse gas inventories, emissions reduction planning, climate disclosure support, and ESG assurance services.

Disclaimer

This report is designed for the intended use of Zscaler, Inc. and may not be suitable for any other purpose. Shift Advantage is independent of Zscaler, Inc. Verifiers have no conflicts of interest and are impartial reviewers 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

Verifiers conducted this verification in accordance with ISO 14064-3:2019, Annex A, against the requirements set forth in the Greenhouse Gas 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 2025 (CY25) 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

Verifiers held discussions with Zscaler personnel to examine any issues found during the review process. Verification activities use specified procedures to determine if Zscaler's GHG input data and calculations accurately reflect the emissions activities of Zscaler, Inc. in CY25. Verifiers evaluated information from physical and monetary data, raw and aggregated data, interviews with Zscaler, emissions factors, usage factors, input and output spreadsheets, methodology, bills, contracts, 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 accounted for less than 5% of total emissions were screened out and excluded from the inventory.

¹ The ISO 14064-3 standard can be purchased on the ANSI webstore:
<https://webstore.ansi.org/standards/csa/csaiso140642020-2442637>

Scope

Zscaler, Inc. reports emissions in three reporting areas: Scope 1 direct emissions, Scope 2 indirect emissions, and a subset of Scope 3 emissions that are relevant for the company. 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 2025 (CY25): January 1, 2025, through December 31, 2025

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 CY25 GHG inventory:
 - Purchased Goods and Services
 - Capital Goods
 - Business Travel
 - Employee Commuting
 - Use of Sold Products
- The following Scope 3 categories did not reach the material threshold set and were excluded from Zscaler's CY25 GHG inventory:
 - Fuel- and Energy-Related Activities
 - Upstream Transportation and Distribution
 - Downstream Transportation and Distribution
 - Waste Generated in Operations
 - Processing of Sold Products
 - End-of-Life Treatment of Sold Products

Geographic Scope: All of Zscaler, Inc.'s worldwide operations, including offices, data centers, and the use of sold products

GHGs included: Carbon Dioxide (CO₂), Nitrous Oxide (N₂O), and Methane (CH₄)

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

Verified reported emissions by scope are as follows:

- Scope 1: 308 MT CO₂e
- Scope 2: 35,697 MT CO₂e (location-based)
- Scope 2: 0 MT CO₂e (market-based, after applying purchased EAC/RECs)
- Scope 3: 72,692 MT CO₂e
 - Purchased Goods and Services: 43,314 MT CO₂e
 - Capital Goods: 1,027 MT CO₂e
 - Business Travel: 14,953 MT CO₂e

- Employee Commuting: 2,631 MT CO₂e
- Use of Sold Products: 10,767 MT CO₂e

Energy use balance:

- Total energy usage for CY25: 103,978 MWh
- Total allocated renewable energy CY25: 103,978 MWh

Carbon credits were purchased to cover remaining CY25 emissions from Scopes 1 and 3, as confirmed by supporting documentation shared with Verifiers.

Final Verification Statement

Based on the limited assurance verification work described above, Verifiers found no evidence that Zscaler's CY25 reported emissions and energy use balance are not materially correct. Verifiers also found no evidence that Zscaler's reported emissions were not prepared in accordance with the GHG Protocol standards or that they are not a fair representation of Zscaler's CY25 GHG data and information.



Daniela Duran, Sr. Consultant
Shift Advantage
Portland, OR



Eric Brody, Principal
Shift Advantage
Portland, OR