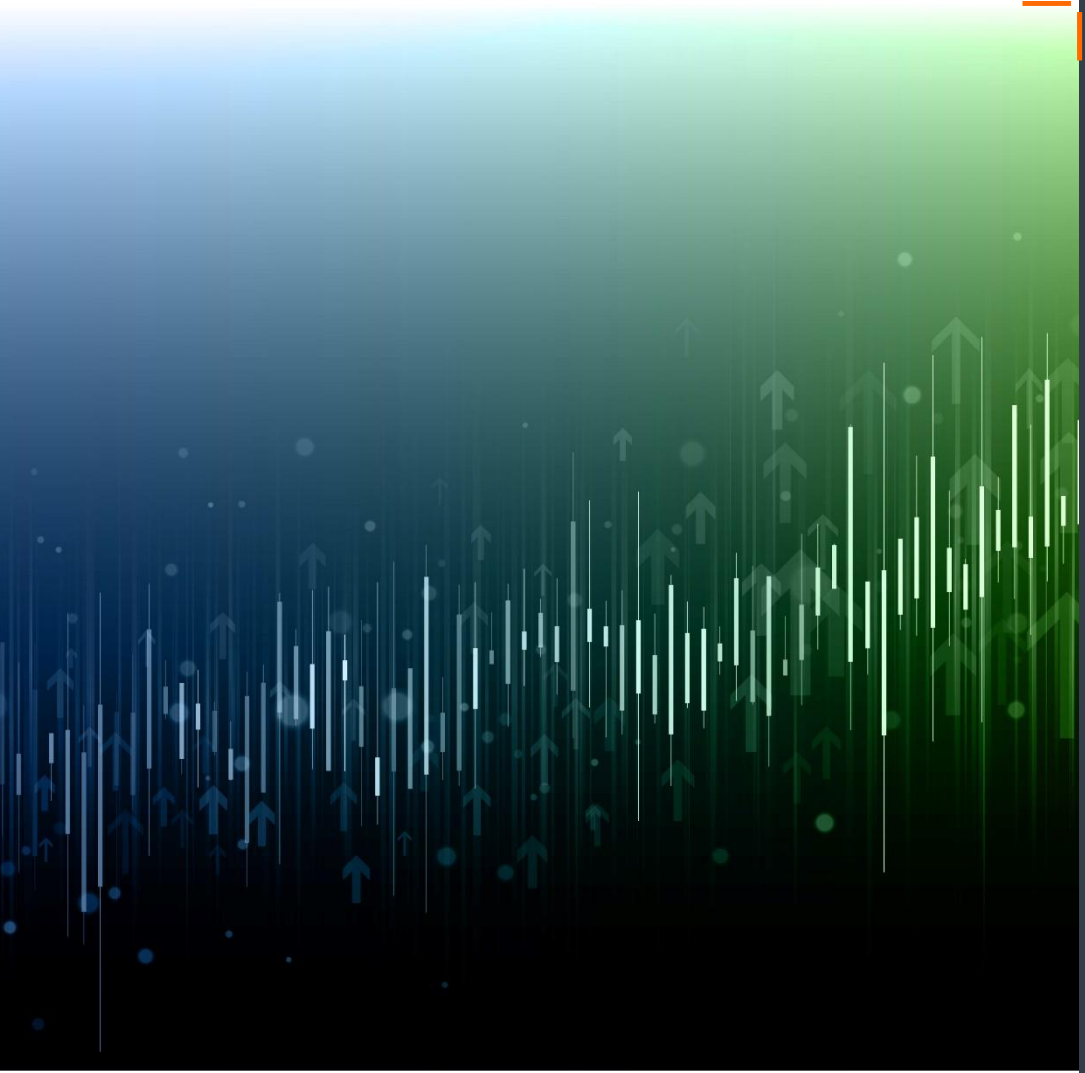
Basis of Reporting:

Arm Greenhouse Gas Emissions Reporting

FYE 2025



Contents

Our GHG Reporting Boundary [p 02]

Reporting Period
Method of Consolidation
Organizational Boundary
Operational Boundary

GHG Calculation Overview [p 06]

Methodology
Activity Data
Emissions Factors
Emissions Intensity
Tools and Systems
Data Owners
Frequency of Reporting
Restatements
Methodology Changes from FYE2024
Data Quality & Assurance
Scope 2 Dual Reporting

Detailed GHG Calculation Methodologies [p 10]

Detailed Estimation & Calculation Methodologies [p 15]

Natural Gas & Electricity Activity Data Estimations
Homeworking estimations
FTE Numbers

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Our GHG Reporting Boundary

Reporting Period

We report our GHG emissions on an annual basis aligned to our annual report, based on our financial year (FY), of April 1st to March 31st. This basis of preparation covers FYE2025 from April 1st 2024 to March 31st 2025.

Method of Consolidation

As required by the Greenhouse Gas (GHG) Protocol, we have chosen an approach for consolidating our GHG emissions, which we then consistently apply to define our businesses and operations that constitute the company for the purpose of emissions accounting and reporting.

We have selected the operational control approach, which stipulates we have operational control of an operation – and therefore include 100% of the associated Scope 1, 2 & 3 emissions in our reporting boundary – if we have the full authority to introduce and implement our operating policies at the operation.

Organizational Boundary

For the purposes of GHG reporting, our organizational boundary includes relevant activities from our 51 sites across the UK, Europe, Asia Pacific and the US and Canada. Every site that has been operational for any length of time during the reported financial year is included in the above number; regardless of whether the site is open or closed at year end.

Each year, we review our legal structure to ensure that all relevant entities either wholly or partially owned by Arm are included in our organizational boundary for GHG reporting.

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Operational Boundary

Each year, we review the activities occurring in the value chains of all entities within our organizational boundary to ensure that all relevant emissions are being calculated and reported in the correct emissions categories.

The table below outlines the rationale for the inclusion or exclusion of each emissions category, defined by the GHG Protocol.

Scope	Emissions Category	Included?	Rationale
1	Stationary Combustion	Yes	We consume natural gas for heating operational sites.
1	Mobile Combustion	Yes	We operate three owned/leased vehicles, one of which is an Internal Combustion Engine vehicle.
1	Physical/Chemical Processing	No	We do not carry out any physical or chemical processing.
1	Fugitive Emissions	No	Fugitive emissions were identified as a potential source at Arm's operational sites in FYE2025. Due to limited data availability, they have not been included in this year's inventory. We are developing a methodology to enable more reliable quantification. We will reassess and include this category in future reporting once data quality and methodology allow.
2	Purchased Electricity	Yes	We consume electricity at all our operational sites.
2	Purchased Heat, Steam and/or Cooling	Yes	We consume district heating at our office in Copenhagen, Denmark. We consume Geothermal heating at our office in Munich, Germany.
3	1. Purchased Goods & Services (PG&S)	Yes	We purchase goods and services that have an associated upstream emissions footprint.
3	2. Capital Goods	Yes	We purchase capital goods that have an associated upstream emissions footprint.
3	3. Fuel- and Energy-Related Activities	Yes	We purchase fuel and energy that have an associated upstream emissions footprint.
3	4. Upstream T&D (Transportation & Distribution)	No	Emissions from our use of couriers and postal services are included in 1. PG&S. Due to their low materiality, they have not been extracted into this category.
3	5. Operational Waste	Yes	We produce operational waste, which has an associated downstream footprint.
3	6. Business Travel	Yes	Our employees use modes of transport for business travel, which have an associated emissions footprint.
3	7. Employee Commuting & Homeworking	Yes	Our employees commute to work and work from home under our hybrid working policy, which has an associated emissions footprint.

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Scope	Emissions Category	Included?	Rationale
3	8. Upstream Leased Assets	No	We do not lease any assets from third parties that are not already covered in Scopes 1 & 2 (buildings and data centers).
3	9. Downstream T&D (Transportation & Distribution)	No	We sell digital, IP products required in the design of semi-conductors used in a wide range of products for the electronics industry. Arm's sold products are therefore deemed as non-physical and intermediary, and this category has therefore been excluded aligned to GHG Protocol recommendations.
3	10. Processing of Sold Products	No	We sell digital, IP products required in the design of semi-conductors used in a wide range of products for the electronics industry. Arm's sold products are therefore deemed as non-physical and intermediary, and this category has therefore been excluded aligned to GHG Protocol recommendations.
3	11. Use of Sold Products	No	We sell digital, IP products required in the design of semi-conductors used in a wide range of products for the electronics industry. Arm's sold products are therefore deemed as non-physical and intermediary, and this category has therefore been excluded aligned to GHG Protocol recommendations.
3	12. End-of-Life Treatment of Sold Products	No	We sell digital, IP products required in the design of semi-conductors used in a wide range of products for the electronics industry. Arm's sold products are therefore deemed as non-physical and intermediary, and this category has therefore been excluded aligned to GHG Protocol recommendations.
3	13. Downstream Leased Assets	No	We do not lease out any assets to third parties.
3	14. Franchises	No	We do not have any franchises.
3	15. Investments	No	We have identified relevant investments outside of our operational control. In FYE2025 we calculated the emissions from this category and concluded that they are not material. Therefore, we do not include this figure in our reporting. We will test the materiality of this category each year for inclusion/exclusion in reporting.

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

There are currently no land-based activities in our value chain that result in material GHG emissions. We continue to review this annually with the release of new GHG Protocol guidance (e.g. Land Sector & Removals Guidance) as part of our organizational and operational reviews.

GHG Calculation Overview

Methodology

We use the GHG Protocol Corporate Accounting and Reporting Standard (2015 revised edition) - with one exception (see below) - and the Corporate Value Chain (Scope 3) Standard as the methodology for calculating our GHG emissions. The GHG Protocol was co-developed by the World Resources Institute and the World Business Council for Sustainable Development.

The exception to our adoption of the 2015 revised edition of the GHG Protocol is our use of AR4 GWPs (Global Warming Potential) rather than the recommended AR5 GWPs. This is due to the limitations of our carbon accounting data platform. We have chosen to maintain alignment to AR4 to enable comparison to past reported audited data back to 2014. We are exploring options with our platform providers to calculate emissions for different years using different GWPs.

To calculate the emissions for each activity in our reporting boundary, we multiply the activity data (a value for how much of the activity has taken place) by the most representative emissions factor (a value for the emissions intensity of that activity).

Activity Data

We align with GHG Protocol guidance to ensure we are using as reliable,

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

accurate and representative data for our emissions-generating activities. Where primary activity data is not available, we use estimations to ensure all relevant activities are covered for the full reporting period. Further details of estimation methodologies are provided in the next section.

Emissions Factors

Our financial year reporting period includes data collected over two calendar years. Ecometrica's (our environmental data platform) database of over 40,000 emission factors and 150,000 assumptions are updated when emission factors are released.

We apply the relevant emission factors based on the year in which the emissions are generated. Therefore, emissions generated in the first nine months (April to December) of our reporting period have different emission factors applied than those reported for the remaining three months (January to March). This is to ensure representative emissions reporting. There are several emission factors that are not updated on an annual basis. These Emission Factors can be found in categories 3.5 and 3.7. Details of our emissions factor sources can be found in the next section.

Emissions Intensity

As well as absolute emissions, we also report our total Scope 1, 2 & 3 emissions intensity per employee (FTE) and per unit of revenue.

Employee data is sourced from our HR platform and revenue data is sourced from our financial accounts.

Tools and Systems

Since 2014, we have been using an environmental data platform called Ecometrica to gather, calculate and monitor our global environmental data

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

related to the emissions from Scope 1 & 2, Fuel and Energy-Related Activities (FERA), Business Travel and Waste.

Our remaining Scope 3 categories are calculated annually by consultants at Ecometrica, but outside of the platform. We extended our calculations to incorporate these new categories, bringing all Scope 1, 2, and the six categories of Scope 3 relevant and material to Arm into our boundary, in FYE2020.

Data Owners

Data owners collect and upload their environmental data directly for Scopes 1 & 2, business travel, water and waste.

Remaining Scope 3 data is owned by specific personnel across key departments, for instance, Purchased Goods and Services (Cat 1) by Procurement and Finance leads across the business.

Frequency of Reporting

Our Scope 1 and 2 emissions footprint is reported externally on an annual basis in the Annual Reports and Accounts. Our full Scope 1, 2 and 3 emissions footprint is reported externally on an annual basis in the Sustainable Business Report (GRI), CDP disclosure, and internally to the Sustainability Committee (a subset of the Executive Committee) as well as all employees.

Restatements

As aligned to the GHG Protocol, we will recalculate and restate any emissions values if total emissions are projected to vary by 5% or more because of:

– Improvements to the accuracy or access to activity data, emission

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

factors, or any other methodology updates

- Significant changes within our company structure, including but not limited to acquisitions, mergers and divestitures
- The discovery of a significant error or accumulation of errors.

Methodology Changes from FYE2024

In FYE2025, we have added one new Scope 1 Emissions Category to our GHG reporting. This category is:

- The emissions generated from Mobile Combustion as there is now an internal combustion engine in our fleet of owned/leased vehicles.

We have also tested the materiality of one additional category:

- The emissions generated from Investments as we have identified relevant investments outside of our operational control.

Methodologies for each of the above categories can be found in the Detailed GHG Calculation Methodologies section below.

Data Quality & Assurance

We continue to review and update our activity and emissions factor data to improve the accuracy and reliability of our emissions footprint.

RSM Ltd was engaged to provide limited assurance of Scope 1 and 2 (Location- and Market-Based) emissions, resulting in the assurance statement for the FYE2025 reporting period.

Scope 2 Dual Reporting

As recommended by the GHG-Protocol, we report both Location- and Market-Based emissions for Scope 2.

Detailed GHG Calculation Methodologies

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Scope	Emissions Category	Activity Data Source(s) & Metrics	Activity Data Estimations	Emissions Factor Source(s)	Assumptions
1	Stationary Combustion	Value of natural gas consumption at operational sites in kWh taken from meter readings and invoice figures.	See 'Detailed Estimation Methodologies' below.	- Department of Business, Energy & Industrial Strategy (BEIS) - EPA	
1	Mobile Combustion	Value in miles of distance travelled by any Internal Combustion Engine vehicle/s taken from vehicle meter.		- Department of Business, Energy & Industrial Strategy (BEIS)	
2	Purchased Electricity	Value of electricity consumption of all operational sites in kWh taken from meter readings and invoice figures. Includes all offices, 1 on premise data center (UK) and 4 off-premises data centers (US, UK, Singapore). Emissions from cloud data centers are covered in Scope 3 Category 1. PG&S as it is a purchased product outside of our operational control.	See 'Detailed Estimation Methodologies' below.	- Department of Business, Energy & Industrial Strategy (BEIS) - EPA - United Nations - SEIA	
2	Purchased Heat, Steam and/or Cooling	Value of district heating consumption in kWh estimated (see right).	At the single site where district heating is used, consumption is estimated from the floor area. There are no emissions associated with Geothermal Heating at our Munich office as this is a renewable source of energy.	- Hofor (2024) Miljødeklaration 2023	

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Scope	Emissions Category	Activity Data Source(s) & Metrics	Activity Data Estimations	Emissions Factor Source(s)	Assumptions
3	1. Purchased Goods & Services (PG&S)	Value of spend taken from procurement platform. The following spend is excluded: - Capital spend (accounted for in Scope 3 category 2) - Electricity and gas spend (accounted for in Scope 1 and 2) - Water utility spend (see below) - Charitable donations - Collocated Data Center spend (accounted for in Scope 2) Value for water supply at operational sites in cbm taken from meter readings and invoices.	At sites where water consumption cannot be obtained, water supply is estimated based on the actual available water consumption per site prorated by floor area.	Emissions factors are taken from the following hierarchy: 1. Supplier-specific emissions factors calculated from CDP Supply Chain Supplier Climate Change Report 2. CDP calculated industry average emission factors	We assume the start and end date of the reporting year of our supplier's CDP submissions are the same as our reporting years. We assume a one-year lag between availability of CDP supplier reports and Arm's reporting year spend. We derive emissions factors for each of our Top 30 Suppliers from reported emissions and spend data into CDP. If data is not reported, we use an average of reported Top 30 Supplier data based on the relevant supplier category. The rest of our suppliers are calculated using CDP provided Average Emission Factors.
3	2. Capital Goods	Same methodology as 1. PG&S above. Category 2 emissions are those associated with the 'Hard FM & Property' category in our procurement data.		Same methodology as 1. PG&S above	Same assumptions as 1.PG&S above
3	3. Fuel- and Energy-Related Activities (FERA)	We use the same electricity activity data and estimations as outlined above in 'Scope 2 Purchased Electricity'.	We use the same electricity activity data and estimations as outlined above in 'Scope 2 Purchased Electricity'.	- Department of Business, Energy & Industrial Strategy (BEIS) - EPA - United Nations	

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Scope	Emissions Category	Activity Data Source(s) & Metrics	Activity Data Estimations	Emissions Factor Source(s)	Assumptions
3	5. Operational Waste	All waste data is estimated in short tonnes.	Landfilled waste is estimated based on a waste intensity per FTE (see assumptions).	- Department of Business, Energy & Industrial Strategy (BEIS)	We assume the CalRecyle (2015) value of 1.7 short tonne of waste disposed of to landfill per FTE per year for estimations. For the UK and EMEA, Ecometrica derives a factor from Office for National Statistics data and DEFRA statistics on UK waste, resulting in an intensity factor based on FTE. For the US and APAC, a CalRecycle factor from 2015 is used.
3	6. Business Travel	Values for the distance travelled by employees on flights provided by travel agencies and distance travelled by employees in own vehicles provided by expense claims.		- Department of Business, Energy & Industrial Strategy (BEIS) - Netjets	We align with the DEFRA assumption that short-haul and long-haul flights are below and above 3,700km, respectively.

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Scope	Emissions Category	Activity Data Source(s) & Metrics	Activity Data Estimations	Emissions Factor Source(s)	Assumptions
3	7. Employee Commuting & Homeworking	All employee commuting and homeworking activity data is estimated.	Since the global COVID-19 pandemic and the change to hybrid working, Arm considered it was appropriate to report emissions associated with homeworking and with commuting. Commuting emissions are calculated via an annual global survey to collect typical distances travelled on any given day and mode of travel and mode specific emissions factors are then applied. Home working emissions are calculated using the Ecometrica Homeworker Model (see section below).	- Department of Business, Energy & Industrial Strategy (BEIS) - EPA - United Nations	Commuting habits of employees who respond to the survey are representative of all employees at the same site. Homeworking assumptions outlined in the section below. Certain emission factors are derived by Ecometrica and are based on reputable sources such as the US EPA and DEFRA to derive emission factors where international factors do not exist
3	15. Investments	Total investments made by Arm in the financial year		- CDP	We assume the weighted average investment % share

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Detailed Estimation & Calculation Methodologies

Natural Gas & Electricity Activity Data Estimations

To meet the external deadline for reporting of Scope 1 and 2 energy use figures (gas and electricity) to the UK government under the SECR rules as part of Arm's Annual Report, final energy use data in MWh or kWh is required by mid-April for the previous financial year of 1st April to 31st March.

In some instances, the reporting deadline is earlier than Arm's office managers receive the final actual figures via direct bills/invoices or via the leasing landlord. This can be the case particularly for the March figures or where we are billed quarterly for any quarters which include March. Therefore, this basis of reporting sets out the methodology and evidence required to calculate an estimate for any missing month/s of energy usage data to meet the external reporting deadline. This practice is commonplace amongst companies with reporting deadlines close to the end of the financial year, and best-practice is to document the basis of those estimates and provide evidence for each estimate.

An estimation methodology is chosen from the list of methodologies available, using actual primary activity data from Arm's carbon accounting data platform (Ecometrica):

1) Previous month is representative of estimated month – estimate based on actuals for previous month
2) Site based in a country with distinct seasons – estimate based on pro-rate of actuals from representative months from same season
3) Site is based in a country with limited seasonal variation - estimate based

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

on pro-rate of all available months.
Where estimates are used Arm's estimation template is completed for each site and uploaded to our carbon accounting data platform as evidence for that estimate.

For leased space in small (<25 people spaces), serviced offices or business centers, where we cannot obtain actual consumption data from the landlord, an intensity average is used to calculate electricity consumption based on floor area. Eight office sites were covered by this criteria in FYE2025 (Copenhagen - Denmark, Oslo - Norway, Paris - France, Richardson – US, Seattle – US, Sentjernej – Slovenia, Toronto - Canada and Washington DC - US). We also estimated consumption for two office sites in FYE2025 as an exception to this criteria; where the landlord did not provide consumption data (Boston, US – 60-person office and San Diego, US – 100-person office).

Homeworking Estimations

Homeworking includes three distinct energy demands – home office equipment, space heating, and space cooling. The model applies country specific grid electricity factors to the assumed energy consumption of home office equipment (typically a laptop, a flat screen monitor and a laser printer) to calculate resultant greenhouse gas emissions. Additionally, country specific (or climatic average) residential heating and cooling data is deduced which in turn is subject to location- and fuel-specific emission factors to calculate the emissions from additional heating and cooling due to increased occupancy of homes during home working.

The hybrid split between homeworking versus commuting is calculated using average building occupancy data from the Arm global door access system (GDAS). There is not GDAS data for several regions (China, Taiwan,

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.

Belgium, Slovenia, Poland, Denmark, Canada and Japan). Therefore, when calculating the global average % split of homeworking vs commuting, these regions weren't taken into consideration. The global average for FYE2025 for commuting was 36%, whereas homeworking was 64%. For the two regions where people had responded to the Commuter Survey (Japan and Taiwan), it was important to calculate an average number of people on site by using the above % split multiplied by the FTE numbers for those offices. This allowed us to calculate the commuting emissions associated with those offices. For Belgium, Slovenia, Poland, Denmark and Canada, where there was no GDAS data nor commuter survey responses, it was assumed that there was no office presence when calculating Commuting emissions.

FTE Numbers

FTE data for FYE2025 was sourced from the People Analytics team, giving a total of 10,656 FTEs across Arm's offices. This figure is a year-end figure, rather than the rolling average FTE figure disclosed in the Arm Annual Report. In line with our organisational boundary, adjustments were made to exclude FTEs associated with operations not under Arm's operational control, resulting in a final reported total of 10,399 FTEs.

For Scope 3.7 Employee Commuting and Homeworking, the FTE number used was 10,362. This figure excludes FTEs from several offices (Belgium, Slovenia, Poland, Denmark and Canada) where neither GDAS data nor commuting survey responses were available. To ensure consistency across categories using FTE numbers (e.g. Scope 3.5 Waste), the same adjusted FTE number was applied.

© ARM LTD. 2025. Neither the whole nor any part of the information contained in this document may be adapted or reproduced in any material form except with the prior written permission of the copyright holder. This document is intended only to provide information to the reader. To the extent permitted by local laws Arm shall not be liable for any loss or damage arising from the use of any information in this document or any error or omission in such information.