

Verification Opinion Worthington Enterprises, Inc. FY2025 GHG Inventory

Background

Cameron-Cole, LLC (Cameron-Cole) was retained by Worthington Enterprises to perform an independent verification of its Greenhouse Gas (GHG) Emissions Inventory for Fiscal Year (FY) 2025 (June 1 2024 to May 31 2025). The Scope 1 and 2 GHG Inventory was developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition) along with its associated amendments. Our opinion on the results of the inventory, with respect to the verification objectives and criteria, is provided in this statement.

Responsibility of Worthington Enterprises & Independence of Verification Provider

Worthington Enterprises has sole responsibility for the content of its GHG Statement. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Worthington Enterprises' FY2025 GHG Emissions Inventory. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

Level of Assurance

The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions, or misstatements in a company's GHG assertions. Two levels of assurance are generally recognized—reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). Limited Assurance provides less confidence and involves a less-detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's verification of Worthington Enterprises' GHG Emissions or Inventory for FY2025 was constructed to provide a limited level of assurance for scopes 1 and 2 emissions, assessed separately.

Objectives

The primary objectives of this verification assignment were as follows:

- Verify whether Worthington Enterprises' FY2025 GHG Emissions Inventory meets the generally accepted GHG emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency;
- Determine if Worthington Enterprises has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- Determine whether or not Worthington Enterprises' FY2025 GHG Emissions Inventory meets/exceeds the 95 percent threshold for accuracy.

Verification Criteria

Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2019(E) Specification with guidance for the verification and validation of greenhouse gas statements. The Worthington Enterprises' GHG statement was prepared to, and verified against, the WRI/WBCSD GHG Protocol.

Verification Scope & GHG Statement

The scope of the verification covers Worthington Enterprises' FY2025 GHG Emissions Inventory with the following boundaries:

- **Geographical:** US and Europe
- **Chemical:** carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃)
- **Organizational Boundary:** Reporting under operational boundary, including manufacturing facilities, distribution centers, warehouses, offices, and leased space.
- **Operational Boundary:** The following sources/emissions were identified in Worthington Enterprises' organizational boundary:
 - Scope 1
 - Direct emissions from stationary combustion sources
 - Direct emissions from mobile combustion sources
 - Direct fugitive emissions
 - Scope 2

- Indirect emissions from purchased electricity

In FY2025, Worthington Enterprises reported 37,522.61 metric tons (MT) of carbon dioxide equivalents (CO₂e) from direct Scope 1 emission sources, 45,734.23 MT CO₂e from indirect Scope 2 location-based emission sources, and 45,123.87 MT CO₂e from market-based emission sources.

Verification Opinion

Based on the method employed and the results of our verification activities, Cameron-Cole has found no evidence of material errors, omissions, or misstatements in Worthington Enterprises' FY2025 GHG Statement. Cameron-Cole also found that Worthington Enterprises' GHG accounting and calculation methodologies, processes, and systems for this inventory conform to the WRI/WBCSD GHG Protocol.

Cameron-Cole, LLC

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