

Limited Assurance for 2024 GHG Metrics For McCarthy's Inventory

December 23, 2025

KERAMIDA Inc. (KERAMIDA) was engaged by McCarthy Holdings, Inc. (McCarthy) to provide limited assurance greenhouse gas (GHG) verification of their FY2024 Scope 1 and Scope 2 GHG emissions inventory. The data and calculations being verified cover the period of January 1, 2024, to December 31, 2024.

Statement of Independence

KERAMIDA affirms our independence from McCarthy and is free from bias and conflicts of interest related to the assurance of the environmental data.

Verification Assurance Opinion

Based on the process and procedures conducted, there is no evidence that the verified GHG emissions calculations and summaries are not a fair representation of the actual GHG emissions data and information.

McCarthy has established an appropriate system for collecting, calculating, and analyzing quantitative data and information for the GHG emissions for the stated time period, scope, and level of assurance. An opinion of limited assurance was concluded based on KERAMIDA's verification.

KERAMIDA's Approach

Verification was conducted in accordance with ISO 14064-3: 2019 *Specification with guidance for the validation and verification of greenhouse gas assertion*. The scope of work was to provide limited assurance for the verification of their GHG emissions inventory.

Validation scope of the reporting company's GHG emissions

- Organizational boundaries: Operational Control Approach for McCarthy

Time Period

- January 1, 2024, to December 31, 2024

Level of Assurance

- Limited
- Materiality Threshold: 5% as suggested by ISO 14064-3 (2019).

Criteria

- Measured against GHG Protocol and EPA Guidance

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KERAMIDA's Methodology and Procedure

Procedure performed during the verification

- Interviews with key personnel involved in the process of data collection, compiling, calculating, and preparing the emissions data report. All meetings were conducted virtually;
- Assessed the data management systems and protocols by:
 - Understanding the selection process for data to be used and reported.
 - Conducting assurance procedures to assess the accuracy of data collected and reported; and
 - Understanding the calculation approach and methods.
- Review of a variety of data analytics to check the reasonableness of the data and calculations;
- A variety of re-calculation procedures to confirm stated quantities.
- Evaluated the reasonableness of any assumptions used in support of disclosures;
- Reviewed how disclosures were presented and determined if they were representative of data and operations.

Table 1. Data Verified by KERAMIDA

Scope	CO ₂ e (MT)
Scope 1	50,851
Scope 2 (Location-Based)	7,824
Total	58,675

This verification statement, including the opinion expressed herein, is provided to McCarthy and is solely for the benefit of McCarthy in accordance with the terms of our agreement. We consent to the release of this statement by you for sustainability reporting disclosures without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

Signed by KERAMIDA, Inc. on December 23, 2025:



Kindal Keen
Accredited Lead GHG Manager
GHG Services Manager
KERAMIDA Inc.



Xuqing Xiong, M.S., P.E.
Accredited Lead GHG Verifier
Vice President, GHG Services
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