

The SCS Greenhouse Gas Footprint Verification Program has conducted a verification of GHG emissions based upon the following Scope, Objectives, and Criteria:

## Verification Scope

# Nucor Corporation

1915 Rexford Rd  
Ste 400, Charlotte, NC 28211  
USA

**Reporting Period:** 01/01/2025 – 12/31/2025

**Geographic Boundary:** Select U.S. Steel Mills Only (see Custom Boundary)

**Facilities, physical infrastructure, activities, technologies, and processes:**  
23 Electric arc furnace steel mills, hot rolling, cold rolling, galvanizing, annealing

### GHG Sources, Sinks, and/or Reservoirs:

Scope 1 – Subpart C Direct Combustion (Natural Gas, Fuel Oil, LPG, Gasoline, Diesel), Subpart Q (Steel Process Emissions)  
Scope 2 - Purchased Electricity, EACs / RECs / PPAs  
Scope 3 – Category 1

**Boundary Method:** Self Defined Boundary (limited to 23 Steel Mills in the U.S., Scope 3 Category 1 limited to the World Steel Association requirements for material inclusions, restricted to certain alloys)

**GHG Gases:** CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O

**Level of Assurance:** Limited

**Materiality:** +/-5% quantitative threshold for direct and indirect emissions, qualitative based upon requirements specified within referenced criteria

## Verification Objectives

- Evaluate the organization's GHG inventory for material discrepancies based upon the specified level of assurance
- Evaluate the organization's GHG inventory is in conformance with the specified verification criteria

## Verification Criteria

- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004
- World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015
- World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011
- World Resources Institute/World Business Council for Sustainable Development's "Technical Guidance for Calculating Scope 3 Emissions" dated 2013
- CDP Investor Information Request
- ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions



## Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in conformance with ISO 14064-3: 2019, Specification with guidance for the validation and verification of greenhouse gas assertions. Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

- Positive Verification (Limited Assurance) – No evidence was found that the GHG assertion was not prepared in all material respects with the reporting criteria
- Positive Verification (Reasonable Assurance) – GHG assertion prepared in all material respects with the reporting criteria
- Negative Verification – GHG assertion was NOT prepared in all material respects with the reporting criteria

## Verification Qualifications

– None

## Verified Emissions

Scope	Total (tCO <sub>2</sub> e)	Scope 3 Categories	Total (tCO <sub>2</sub> e)
Scope 1	4,641,928	Cat 1 - Purchased Goods & Services	7,583,586
Scope 2 - Location	6,090,679		
Scope 2 - Market	5,431,688		

## Lead Verifier

*Tavio Benetti*

DATE: 3/26/26

Tavio Benetti, Lead Verifier, *GHG Footprint Verification Program*  
*Environmental Certification Services*  
SCS Global Services, 2000 Powell Street, Suite 600,  
Emeryville, CA 94608 USA

## Scope 3 Lead Verifier

*Frank Greene*

DATE: 03/27/2026

Frank Greene, Scope 3 Lead Verifier, *GHG Footprint Verification Program*  
*Environmental Certification Services*  
SCS Global Services, 2000 Powell Street, Suite 600,  
Emeryville, CA 94608 USA

## Independent Reviewer

*Masary Lynch*

DATE: 4/3/2026

Masary Lynch, Verification Scientist II, *GHG Footprint Verification Program*  
*Environmental Certification Services*  
SCS Global Services, 2000 Powell Street, Suite 600,  
Emeryville, CA 94608 USA