

Verification Opinion Declaration: Greenhouse Gas Emissions and Environmental Data Statement

Project Number: 4792078011
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To: The Stakeholders of Rehlko

In accordance with ISO 14064 Part 3: 2019 and ISO 14016: 2020, UL Solutions has verified the GHG emissions and environmental data statement of Rehlko to a limited level of assurance for the period of January 1st, 2025, to December 31st, 2025. In UL Solutions’ opinion, based on the verification activities performed, there is no evidence that the GHG emissions and environmental data statement:

- is not materially correct and is not a fair representation of GHG data and information
- has not been prepared in accordance with ISO 14064 Part 1: 2018 and the GHG Protocol Corporate Standard

GHG emissions and environmental data statement: January 1st, 2025, to December 31st, 2025

SCOPE	SOURCE	UNIT	QUANTITY	
Scope 1	Natural gas, fuel oil, propane, hydrotreated vegetable oil (HVO), propane, liquefied Petroleum Gases (LPG), diesel, gasoline/ petrol, E85 Superethanol, refrigerants	Metric tons CO2e	21,730.26	
	Scope 2 (LBM)		Electricity (grid)	27,753.61
	Scope 2 (MBM)		Electricity (grid)	28,881.64
Total Energy	Scope 1 sources: natural gas, fuel oil, propane, hydrotreated vegetable oil (HVO), propane, liquefied Petroleum Gases (LPG), diesel, gasoline/ petrol, E85 Superethanol	Kilowatt-hours (kWh)	106,565,972.05	
	Scope 2 sources: electricity (grid)		60,730,921.08	
	Scope 2 sources – electricity from renewable sources: onsite solar		3,210,060.35	
Total Water	Discharge	Kiloliters (kL)	(68,382.74)	
	Withdrawal		176,645.59	
	Total		108,262.85	
Total Waste	Recycling (hazardous and non-hazardous)	Metric tons (MT)	11,095.39	
	Incineration with energy recovery (hazardous and non-hazardous)		114.30	
	Landfill (hazardous and non-hazardous)		2,551.78	
	Incineration without energy recovery (hazardous and non-hazardous)		49.90	
	Total diverted (recycling and incineration with energy recovery)		11,209.69	
	Total generated (landfill and incineration without energy recovery)		2,601.68	
	Total Waste		13,811.37	
Environmental Health and Safety	Recordable Incident Rate	Recordable cases per hours worked	0.66	

Note: Quantities are rounded to the nearest hundredth. Location-based method (LBM). Market-based method (MBM).

Note: Wilmott Group is excluded from the scope of this statement.



LA

Lauren Alexander, Lead Verifier, May 21st, 2026

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Nature of Engagement:

UL Solutions was engaged by Rehlko to perform an independent verification of the greenhouse gas (GHG) emissions and environmental data statement reported by Rehlko for the period of January 1st, 2025, to December 31st, 2025.

Rehlko was responsible for the preparation and fair presentation of the GHG emissions and environmental data statement. UL Solutions was responsible for the independent verification of Rehlko's GHG emissions and environmental data statement to a limited level of assurance. At the limited level of assurance, verification activities are less extensive in nature, timing, and extent than activities applied in a reasonable level of assurance.

Verification Standard and Criteria:

UL Solutions conducted the engagement in accordance with ISO 14064-3:2019 and ISO 14016:2020, and applied the criteria set out in ISO 14064-1:2018 and the GHG Protocol Corporate Standard.

Scope:

Level of assurance and materiality threshold:

- Limited level
- The verification applied a materiality threshold of 5% for aggregate errors in sampled data

Organizational boundary:

- Global operations
- # of sites: 80

Consolidation approach:

- Operational control

Reporting boundary:

- See GHG emissions and environmental data statement on page 1

Period of verification:

- Calendar year 2025 (January 1st, 2025, to December 31st, 2025)

Types of GHGs included:

- CO₂, CH₄, N₂O, HFCs, PFCs, SF₆
- GWP Version: AR5



Verification Methodology

UL Solutions applies a risk-based approach to verification that incorporates an investigation of the inherent and control risks associated with reporting. The activities performed by UL Solutions (below) were based on professional judgement.

- Conducted interviews with relevant stakeholders to understand and evaluate the data management systems, processes used for collecting and reporting on the data, and quality management of the data
- Reviewed supporting documentation and evidence
- Reviewed the processes used to gather and aggregate data
- Reviewed quality management practices
- Tested a selected sample of sites and sources for data completeness and accuracy, including a review of emission factors, unit conversions, and calculation models

Verification Observations:

Rehlko's reported sources of Scope 1 and 2 emissions are from global manufacturing facilities, logistics facilities, corporate offices, and showroom/sales offices under its operational control, where Rehlko has the authority to introduce and implement operating policies.

Supporting data and information for Scope 1 and Scope 2 GHG emissions consisted of mainly actual data, although in some cases, data were extrapolated or estimated. Fugitive refrigerant emissions are accounted for where data is available. Steam, heating, and cooling for own use is excluded based on the assumption that the estimated natural gas and electricity consumption have met the thermal and cooling needs at non-production facilities. This assumption applies to sites with estimated data and is considered immaterial.

Rehlko utilized publicly available industry standard calculation models, emission factors, unit conversion factors, and estimation methodologies.

Based on the verification activities performed, UL Solutions did not find evidence that the GHG emissions and environmental data statement was not in accordance with the required criteria.

Independence and Impartiality:

UL Solutions is independent from Rehlko and its stakeholders in reaching an impartial assurance conclusion. UL Solutions' assurance team has the relevant professional and technical knowledge, and experience to conduct assurance to the ISO 14064 standard. While other divisions of UL Solutions may provide services to Rehlko, UL Solutions keeps certain activities of its divisions separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, UL Solutions has established policies and procedures to maintain the independence of the team engaged in this project and members of this team did not participate in the preparation of Rehlko's reported values.



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