

GHG Inventory Methodology

Consolidated | 2025

Consolidated Calculation Methodology
Prepared by InSite LLC for Everforth™

EVERFORTH · 2025 GHG INVENTORY

Consolidated Calculation Methodology

Reporting period	Calendar Year 2025 (January 1 – December 31, 2025)
Reporting standard	GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition)
Consolidation approach	Operational control
GWP basis	IPCC Fourth Assessment Report (AR4), CO ₂ e

1. Overview and Reporting Parameters

Everforth is a leading technology and digital engineering company operating across multiple brands: Apex Systems (including GlideFast), ECS, Creative Circle, CyberCoders, TopBloc, and Everforth Corporate. This document consolidates the calculation methodology, emissions factor selection rationale, data gap treatments, and key assumptions underlying Everforth's 2025 GHG inventory as prepared by InSite LLC on behalf of Everforth and submitted to UL Solutions for third-party verification.

The inventory is structured to align with CDP, SBTi, and GHG Protocol reporting requirements. All figures are expressed in metric tonnes CO₂e (MT CO₂e) using AR4 Global Warming Potentials unless otherwise noted. AR6 GWPs are calculated in parallel in the underlying workbooks and are available upon request but found to have no material difference in Everforth's overall emissions figures.

1.1 Reporting Parameters

Reporting period	January 1, 2025 – December 31, 2025
Reporting standard	GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition)
Scope 2 accounting methods	Both location-based and market-based; location-based used in all aggregated totals
Consolidation approach	Operational control
GWP basis	IPCC AR4; AR6 calculated in parallel in workbooks
Verifier	UL Solutions
Brands in scope	Apex Systems, GlideFast, ECS, Creative Circle, CyberCoders, TopBloc, Everforth Corporate
Geographic scope	United States, Canada, United Kingdom, Mexico, India

1.2 GHG Statement Summary

The following totals are drawn from the verified 2025 calculation workbooks and supporting GHG Statement document.

Scope / Category	Total (MT CO ₂ e)
Scope 1 — Natural Gas Combustion	17.085
Scope 2 — Location-Based (used in aggregation)	212.029

Scope / Category	Total (MT CO ₂ e)
Scope 2 — Market-Based	214.945
S3 Cat 8 — Building Energy (Upstream Leased Assets)	3,142.132
S3 Cat 6 — Business Travel (Flights, Hotels, Rental Cars)	4,408.885
S3 Cat 6 — Business Travel (Car Allowances)	2,126.898
S3 Cat 7 — Employee Commuting	5,621.807
S3 Cat 7 — Work from Home	5,531.244
S3 Cat 1 — Purchased Goods & Services	645.068
S3 Cat 2 — Capital Goods	1,408.638
Scope 3 Total	22,884.671
TOTAL S1 + S2 (Location-Based) + S3	23,113.785

2. Organizational Boundary

Everforth applies the operational control approach to define its organizational boundary, consistent with the GHG Protocol Corporate Standard. Under this approach, Everforth accounts for 100% of the GHG emissions from operations over which it has operational control, meaning the authority to introduce and implement operating policies.

2.1 Operationally Controlled Facilities (Scope 1 and 2)

Everforth identified two facilities under its operational control boundary for 2025 Scope 1 and Scope 2 reporting:

- › RE-US-OA-Calabasas — 26745 Malibu Hills Road, Calabasas, CA 91301 (Everforth Corporate / OA brand, 10,000 RSF tenant space within a 38,500 SF building; CAMX eGRID subregion; SCE utility service)
- › RE-US-APX-Glen Allen(Cox)-St200 — 4400 Cox Road, Glen Allen, VA 23060 (Apex Systems, 39,206 RSF; SRVC eGRID subregion; Dominion Energy utility service)

All other Everforth facilities are accounted for under Scope 3 Category 8 (Upstream Leased Assets) as non-operationally controlled leased spaces.

2.2 Scope 3 Boundary — Inclusions and Exclusions

The following Scope 3 categories are included in the 2025 inventory:

- › Category 1 — Purchased Goods & Services (IT equipment and office procurement)
- › Category 2 — Capital Goods (furniture purchases)
- › Category 6 — Business Travel (flights, hotels, rental cars, car allowances)
- › Category 7 — Employee Commuting (commute and work-from-home energy use)
- › Category 8 — Upstream Leased Assets (building energy for all non-Scope-1/2 facilities)

The following are explicitly excluded with materiality justification documented to UL Solutions:

- › Category 3 — Fuel and energy-related activities: excluded as Everforth has no significant upstream energy procurement beyond inputs already captured in S1/S2/S3 Cat 8.

- › Category 4 — Upstream transportation and distribution: excluded; Everforth is a services company with no physical goods supply chain requiring freight.
- › Category 5 — Waste generated in operations: excluded; no reliable waste data is available at portfolio level, and this category is assessed as immaterial for a professional services firm.
- › Categories 9–15 (downstream): not applicable; Everforth is solutions provider with no downstream goods or owned assets.
- › Train travel (within Cat 6): excluded as immaterial. In 2023, train travel accounted for 0.4656 MT CO₂e, representing 0.0019% of total Scope 3. Data gaps preclude calculation in 2024 and 2025; assessed as not material.

3. Scope 1 — Direct Emissions

3.1 Scope and Source

Scope 1 emissions for 2025 consist entirely of on-site natural gas combustion at Everforth's operationally controlled Calabasas facility. The Glen Allen facility (4400 Cox Road) does not have natural gas on site. No mobile combustion, process emissions, or fugitive emissions were identified within Everforth's operational control boundary.

3.2 Calculation Methodology

Natural gas consumption at the Calabasas facility was measured via utility billing data provided directly to InSite by Everforth's building contacts in supplemental form (monthly gas and electricity bills for the trailing 12 months). Because data was unavailable for January and February 2025, InSite utilized January and February 2026 consumption in place of those months to preserve seasonal consumption patterns. This is documented in the Facilities workbook methodology tab.

Whole-building gas consumption was provided for the Calabasas location; Everforth's proportional share was calculated based on its rentable square footage (10,000 RSF) as a fraction of total building area (38,500 SF), yielding an allocation factor of approximately 26.0%.

Combustion emissions were calculated using the following formula:

- › Therms consumed × 5.306 kg CO₂/therm (EPA GHG Factors Hub 2025) = kg CO₂, then converted to MT CO₂e
- › CH₄ and N₂O per EPA AP-42: 0.0001 kg CH₄/therm and 0.00001 kg N₂O/therm

3.3 Emissions Factor

Gas — CO ₂	5.306 kg CO ₂ per therm
Gas — CH ₄	0.0001 kg CH ₄ per therm
Gas — N ₂ O	0.00001 kg N ₂ O per therm
Source	EPA GHG Emissions Factors Hub 2025
GWP applied	AR4 (CH ₄ = 25, N ₂ O = 298)

Scope 1 Total: 17.085 MT CO₂e

4. Scope 2 — Indirect Energy Emissions

4.1 Location-Based Method

Location-based Scope 2 emissions were calculated for both operationally controlled facilities using eGRID2023 subregion average output emission rates (EPA). Note that EPA had not published eGRID2024 as of April 1, 2026; eGRID2023 v2 is therefore the current applicable version.

Electricity consumption at the Calabasas facility was apportioned using the same whole-building to Everforth-footprint methodology described under Scope 1. The Glen Allen facility (Cox Road) provided electricity invoices for partial-year 2025; InSite supplemented those invoices with 2025 interval data from Dominion Energy held within InSite's platform in its capacity as service provider to the building owner, then aggregated to annual. Invoices and interval data were reconciled to confirm alignment.

Calabasas eGRID subregion	CAMX (WECC California)
Calabasas CO₂e factor (LB)	198.06 kg CO ₂ e per MWh (0.19806 kg/kWh)
Glen Allen eGRID subregion	SRVC (SERC Virginia/Carolina)
Glen Allen CO₂e factor (LB)	267.72 kg CO ₂ e per MWh (0.26772 kg/kWh)
Source	EPA eGRID2023 — Total output emission rates, CO ₂ e column

Scope 2 Location-Based Total: 212.029 MT CO₂e

4.2 Market-Based Method

Market-based Scope 2 emissions were calculated in accordance with GHG Protocol Scope 2 Guidance using supplier-specific average emission rates. Neither controlled facility holds a green tariff, renewable energy contract, or unbundled REC arrangement, as confirmed by the respective landlords. The market-based factor is the supplier average emission rate as disclosed in each utility's annual regulatory or public disclosure.

Calabasas — supplier	Southern California Edison (SCE)
Calabasas — market-based factor	514.94 lbs. CO ₂ e per MWh (0.23357 kg CO ₂ e per kWh)
Calabasas — source	SCE 2024 Power Content Label (updated January 2026) — Default Rate
Glen Allen — supplier	Dominion Energy Virginia
Glen Allen — market-based factor	0.269 MT CO ₂ e per Net MWh (0.000269 MT/kWh)
Glen Allen — source	Dominion Energy 2024 EEI Disclosure — Total Owned Generation CO ₂ e Intensity (5.1.2.2)

Scope 2 Market-Based Total: 214.945 MT CO₂e. Location-based figures are used in all organizational totals per GHG Protocol Scope 2 Guidance.

5. Scope 3 Category 8 — Upstream Leased Assets (Building Energy)

5.1 Scope and Source

Everforth's portfolio of leased office facilities that are not under operational control are accounted for as Scope 3 Category 8 — Upstream Leased Assets. This encompasses all branded locations (Apex Systems, ECS,

Creative Circle, CyberCoders, Everforth Corporate) as well as the TopBloc facility, across the United States, Canada, United Kingdom, Mexico, and India.

Raw data was provided by Everforth through the annual facility data collection survey, received as the “Facilities Raw Data from Everforth” tab in the Facilities workbook. All data was used unaltered as received, except for TopBloc (described separately below).

5.2 Facility Exclusions

The following facility types were excluded, consistent with prior verified methodologies:

- › Facilities with a rentable area of 1 square foot or less (designated as “REGIS” locations — minor shared workspaces with no viable estimation pathway).
- › Facilities with blank rentable area entries were similarly excluded.

5.3 Electricity Calculation Methodology

Electricity emissions were calculated facility-by-facility following this sequence:

- › **Step 1 — Data cleaning:** Raw electricity consumption values were reviewed. If electricity data was missing or resulted in an intensity (kWh/sq ft) below 1.00 or above 40.00, CBECS 2018 office space electricity intensity was substituted. This threshold approach is consistent with prior verified years.
- › **Step 2 — Whole-building adjustment:** Where provided electricity consumption appeared to represent whole-building usage rather than Everforth’s apportioned share, building area information was sourced via Google Maps, publicly available property operator marketing materials, or other publicly available resources. The Everforth sq. footage was divided by total building area to derive a proportional allocation factor. Where building area could not be determined, the facility was excluded as a known data gap.
- › **Step 3 — CBECS estimation:** For facilities lacking electricity data (or failing the intensity threshold check), CBECS 2018 office intensity of 13.5 kWh/sq ft was applied to Everforth’s rentable square footage to estimate annual consumption.
- › **Step 4 — Emissions calculation:** Estimated or actual kWh were multiplied by the applicable eGRID2023 subregion CO₂e emission factor (AR4 basis).

UNITS NOTE

Some facilities reported natural gas consumption in units other than therms. The following conversions were applied to normalize all natural gas quantities to therms prior to emissions calculation:

- › BTU to therms = $\text{BTU} \times 0.000010002$
- › CCF to therms = $\text{CCF} \times 0.0103412616339193$
- › GJ to therms = $\text{GJ} \times 9.478171$
- › MCF to therms = $\text{MCF} \times 10.02$

Where gas units were left blank in the raw data, best engineering judgment was applied based on the magnitude of the value and the facility’s location and type. Electricity was assumed to be in kWh throughout; no unit conversion was required.

5.4 Natural Gas Calculation Methodology

- › If natural gas data was provided, the intensity (therms/sq ft) was calculated. Values exceeding 1.00 therm/sq ft triggered CBECS-based gas estimation.

- › If natural gas was absent in 2025 but present in the prior year’s data, a vlookup to the “Scope 3 NG mapping” reference tab was used to cross-reference the facility’s 2024 gas data. Facilities with prior-year on-site gas but no 2025 data were flagged for CBECS gas estimation.
- › Facilities with no gas data and no prior-year indication of on-site gas were assumed to have no natural gas on site.
- › CBECS 2018 office gas intensity of 0.2095 therms/sq ft was applied to facilities requiring estimation.
- › Gas combustion emissions calculated per EPA GHG Factors Hub 2025 (5.306 kg CO₂/therm).

5.5 International Emissions Factors

Country	Factor	Source
Canada (Ontario)	38 g CO ₂ e/kWh (0.000038 MT/kWh)	Government of Canada Federal Offset System Reference Values
Mexico	300 g CO ₂ e/kWh (0.000300 MT/kWh)	Climate Transparency Report 2022
India	0.712 tonnes CO ₂ e/MWh (0.000712 MT/kWh)	CEA India User Guide v21.0 (Dec 2025)
United Kingdom	0.177 kg CO ₂ e/kWh (0.000177 MT/kWh)	UK Government GHG Conversion Factors 2025

5.6 TopBloc Facility

TopBloc, acquired by Everforth in 2025, was not yet fully integrated into Everforth’s reporting systems for 2025 data collection. Lease documentation confirmed the facility at 600 W. Chicago Avenue, Suite 275, Chicago, IL 60654 (38,346 RSF; RFCW eGRID subregion). No direct utility consumption data was obtainable.

Accordingly, CBECS 2018 office intensity factors were applied to the full rentable area: 13.5 kWh/sq ft for electricity and 0.209474 therms/sq ft for natural gas. These are the same estimation factors used across the broader portfolio for facilities lacking direct data.

5.7 Data Gaps

- › 3 ECS facilities with #REF! errors in the raw data for electricity fields (Arlington-1110, Chantilly-St 110, Arlington-ISW-St 600): electricity data was recoverable from referenced source tabs or supplemental data and substituted accordingly.
- › Facilities where building area was not publicly determinable — excluded from calculations and noted as data gaps.
- › India (Chennai and Pune) facilities where no consumption data was provided — CBECS estimation applied to rentable area.

Scope 3 Category 8 Total: 3,142.132 MT CO₂e

6. Scope 3 Category 6 — Business Travel

Business travel is split across two separate workbooks: (1) the Category 6 Business Travel workbook covering flights, hotel stays, and rental cars; and (2) the Category 6 Car Allowance workbook covering car allowance-based fleet emissions.

6.1 Flight Travel

Everforth provided raw flight data exported from internal travel management systems, received unaltered in the “Flights raw” tab. Flight emissions factors were sourced from the EPA GHG Emissions Factors Hub (2025) for short-haul, medium-haul, and long-haul designations.

Flight mileage per trip was calculated by dividing provided aggregate mileage by the corresponding number of trips per direction. Everforth confirmed that their system can aggregate multiple flights on a single data line based on trip summaries.

ECS data gap: 1,520 ECS flights were missing mileage in the raw dataset and were therefore incalculable. These were not discarded — extrapolations were performed in the “ECS Flight Extrapolations” tab, applying flight-length distribution patterns observed across Everforth’s other brands to estimate the mileage profile for the missing ECS flights. Extrapolated flights were merged back into the dataset in “Flight calcs + extrap” and aggregated via pivot table in “Flight Totals.”

6.2 Hotel Stays

Everforth provided hotel data for most brands via export from internal expense management systems, received unaltered in “Hotel raw_non ECS.” ECS provided hotel data separately from their own expense system, in “Hotel ECS raw.”

Hotel emissions were calculated by multiplying room nights by the applicable country-level emissions factor sourced from the UK Government GHG Conversion Factors for Company Reporting (2025). Where no country-specific factor was available, the US default hotel room emission factor was applied, consistent with prior years’ methodology.

6.3 Rental Cars

Rental car emissions were calculated based on distance traveled (vehicle-miles) and car type, using emissions factors from the EPA GHG Emissions Factors Hub. All calculations and totals are in the “Car Calcs_Totals” tab. Notes on rental car data:

- › Diesel car type was assumed to be light-truck for calculation purposes.
- › “Ethanol” car type was substituted with “Standard” based on best engineering judgment.
- › No rental car data was provided for CyberCoders or Creative Circle; values of 0 were assumed for 2025.
- › One ECS line item included 6,706 rental days with unknown distance — assessed as a potential area of double-counting in Everforth’s travel dataset (similar to a line identified in 2023). Excluded as incalculable and noted as a known data gap.

6.4 Train Travel (Excluded)

Train-based business travel data was excluded from 2025 inventory calculations due to a lack of country information across all train travel records, consistent with 2024. For reference, 2023 train travel accounted for 0.4656 MT CO₂e, representing 0.0019% of total Scope 3. This category has been assessed as immaterial and is noted as a standing data gap.

6.5 Car Allowances

Car allowance emissions are calculated in a separate workbook using a spend-based methodology established by CEMAsys in 2023 when Everforth submitted its SBTi targets. InSite has maintained this methodology with updates to emissions factors as appropriate.

METHODOLOGY

- › Everforth provided raw car allowance spend data by brand and employee.
- › 17% of total car allowance spend is assumed to represent fuel purchases, based on engineering judgment first established by CEMAsys; the remainder represents non-fuel expenses (registration, maintenance, etc.).
- › Average annual US regular gasoline prices for 2025 were sourced from Statista.
- › Vehicle fleet composition (% gasoline, hybrid, plug-in hybrid, EV, diesel) was derived from Everforth's employee commute survey dataset and extrapolated across the car allowance fleet.
- › Fuel spend was converted to gallons using average fuel price, then to CO₂e using EPA vehicle emission factors per fuel type.

6.6 Well-to-Wheel (WTW) Emissions Uplift — Car Allowances

SBTi requires all transport-related emissions to be calculated on a well-to-wheel (WTW) basis, which goes beyond the requirements of the GHG Protocol. WTW emissions encompass both tank-to-wheel (TTW) combustion emissions and well-to-tank (WTT) upstream emissions associated with fuel extraction, processing, and distribution. For the car allowance category, a 24% WTT uplift is applied to the TTW combustion totals to produce a WTW figure consistent with SBTi requirements.

This uplift was first applied by CEMAsys during its preparation of Everforth's accepted SBTi targets (base years 2019 and 2022) and has been held consistent by InSite in all subsequent car allowance calculations through 2025 to maintain methodological continuity. CEMAsys's original documentation states: "WTW Emissions: SBTi requires all transport-related emissions to be calculated on a well-to-wheel basis (WTW). This goes beyond the requirements of the GHG Protocol. The relationship between WTT/WTW emissions are relatively consistent for road transport = 24%. We have therefore added 24% WTT emission to all car allowance emissions in 2019 and 2022 to meet the SBTi criteria."

The 24% WTT uplift is consistent with well-established lifecycle figures for petrol road transport. The DEFRA 2022 GHG Conversion Factors (the vintage in use at the time of CEMAsys's analysis) imply a WTT-to-TTW ratio of approximately 25–29% for petrol cars depending on the basis used, within which 24% falls as a conservative rounded estimate. The figure is also consistent with the JEC Well-to-Wheels analysis (v5, JRC/EUCAR/Concawe, 2020) — the authoritative European lifecycle reference for road transport fuel upstream emissions — which reports WTT GHG emissions for conventional petrol in a similar range. The difference between 24% and either reference range is immaterial relative to the overall inventory.

Application: TTW car allowance emissions are multiplied by 1.24 to yield the final WTW total reported in the GHG Statement. This uplift is applied at the aggregate total after all fuel-type composition weighting has been calculated.

Scope 3 Category 6 Total: 6,535.783 MT CO₂e (flights/hotels/rental cars: 4,408.885 + car allowances: 2,126.898)

7. Scope 3 Category 7 — Employee Commuting and Work from Home

7.1 Survey Instrument

Everforth distributed an annual employee commute and WFH survey to its full workforce. Survey results are the primary data source for this category. The survey captured: brand, country, home and office zip codes,

commute frequency and distance, transportation mode, vehicle type and fuel economy, home square footage, and renewable energy usage at home.

Survey response counts by brand: 99 Everforth Corporate; 1,498 Apex Systems (including GlideFast); 245 Creative Circle; 107 CyberCoders; 1,356 ECS.

7.2 Employee Commuting

Commute emissions were calculated per respondent using distance, mode, and vehicle fuel efficiency where applicable, then extrapolated to the full employee population by brand. Results were aggregated via pivot table in the workbook's TOTALS tab. Respondents commuting zero days per week (100% WFH) contributed zero commute emissions.

7.3 Work from Home (WFH)

WFH energy emissions capture the incremental energy use at home attributable to business activities on WFH days. Emissions were calculated using:

- › Respondent home square footage (converted from sq meters where needed)
- › Location-based regional energy intensity adjusted for WFH days per week
- › eGRID2023 or country-specific electricity emission factors based on the respondent's zip code or country
- › Solar offset where the respondent indicated on-site solar generation, at the stated percentage

Survey data was extrapolated to the full employee population for each brand. Respondents who selected "I work in the office full time" were assigned zero WFH emissions.

7.4 Data Gaps and Assumptions

- › Respondents who did not provide home square footage were excluded from WFH calculations (no imputation was applied).
- › For non-US respondents, country-level electricity emission factors were applied (same as those used in the Facilities workbook for international locations).
- › Commute emission factors are sourced from EPA GHG Factors Hub and mode-specific literature consistent with prior years.

Scope 3 Category 7 Total: 11,153.050 MT CO₂e (Employee Commuting: 5,621.807 + Work from Home: 5,531.244)

8. Scope 3 Categories 1 and 2 — Purchased Goods, Services, and Capital Goods

8.1 Scope and Classification

Scope 3 Category 1 (Purchased Goods & Services) and Category 2 (Capital Goods) are calculated together in the Procurement workbook. All procurement items are classified as Purchased Goods & Services (Category 1), with the exception of furniture, which is classified as Capital Goods (Category 2) per GHG Protocol guidance.

8.2 Calculation Methodology

Everforth provided raw procurement data by brand via export from internal systems, received unaltered in the “2025 Raw Data Everforth” tab. The spend-based methodology was applied using US Environmentally Extended Input-Output (USEEIO) emissions factors, specifically the Supply Chain GHG Emission Factors for US Commodities and Industries v1.1.1, sourced from EPA.

Data cleaning and gap-filling procedures were documented in the “Procurement Spend” tab:

- › Where raw data contained unit counts without corresponding dollar amounts, extrapolations were performed. The preferred approach was to utilize available \$/unit data from a different brand within 2025 (same category).
- › Where no 2025 \$/unit reference was available, the average \$/unit from 2023 or 2024 historical data was applied.
- › The \$/unit for “scanners” was extrapolated from available 2025 spend on “printers” given their functional similarity.
- › Blue-highlighted cells in the Procurement Spend tab indicate cells where spend was estimated via extrapolation.

8.3 Emissions Factors

Item Category	USEEIO Commodity	CO ₂ e Factor (AR4, tonnes/\$)
Desktop / Laptop Computers	Computers	0.000109
Monitors, Keyboards, Mice, Copy Machines, Scanners, Network Equipment	Computer terminals and other peripheral equipment	0.000196
Headphones, Mobile Phones, Tablets, Other Electronics	Small electrical appliances	0.000362
Paper	Paper	0.000788
Office Supplies (non-paper)	Office supplies (not paper)	0.000343
Furniture (Capital Goods)	Office furniture and custom architectural woodwork	0.000362

Source: Supply Chain GHG Emission Factors for US Commodities and Industries v1.1.1, EPA CESER:
https://cfpub.epa.gov/si/si_public_record_Report.cfm?dirEntryId=349324

8.4 Brands Included

2025 procurement data was received for: Apex Systems, CyberCoders, Creative Circle, ECS, Everforth Corporate, and TopBloc. GlideFast data was consolidated within Apex Systems. No data was received for Creative Circle in 2025 (0 assumed); CyberCoders provided unit counts only, with dollar amounts extrapolated.

Scope 3 Categories 1 & 2 Total: 2,053.707 MT CO₂e (Category 1: 645.068 + Category 2: 1,408.638)

9. TopBloc Historical Back-Calculation (2019–2024)

9.1 Purpose

TopBloc, LLC was acquired by Everforth in 2025 and was not included in Everforth’s historical GHG inventory prior to 2025. To support SBTi base-year restatement obligations and maintain a complete, consistent emissions record, InSite estimated TopBloc’s Scope 3 emissions for 2019 through 2024 using a per-FTE intensity methodology.

9.2 Methodology

2025 verified TopBloc emissions were divided by 2025 FTE headcount (710.75 FTE, confirmed via Everforth email, April 2026) to derive a per-FTE emissions intensity for each category. This intensity was then applied to each prior year’s FTE headcount to produce historical estimates.

TopBloc 2025 Actuals	Value
Building Energy	257.770 MT CO ₂ e
Business Travel	1.170 MT CO ₂ e
Car Allowance	0 (TopBloc: no employees with car allowances)
Employee Commuting	57.552 MT CO ₂ e
Work from Home	560.873 MT CO ₂ e
Procurement	60.318 MT CO ₂ e
2025 FTE	710.75 (confirmed Everforth, April 2026)

For Building Energy, the 2025 actual reflects TopBloc’s leased facility at 600 W. Chicago Avenue, Suite 275, Chicago, IL 60654 (38,346 RSF), estimated via CBECS 2018 office intensity factors (13.5 kWh/sq ft electricity; 0.209474 therms/sq ft natural gas) using the RFCW eGRID2023 subregion factor. This is consistent with Everforth’s standard approach for facilities lacking direct utility data.

Per-FTE intensities were multiplied by the confirmed FTE headcount for each prior year (2019: 201; 2020: 259; 2021: 348; 2022: 483; 2023: 533; 2024: 623) to generate historical estimates.

These estimates are intended for SBTi base-year restatement and are presented as reasonable approximations, not verified actuals. They have been prepared using consistent methodology and data sources with Everforth’s 2025 verified inventory.

10. Data Quality, Limitations, and Uncertainty

10.1 Overall Approach

InSite applied a tiered data quality approach: direct measured data was prioritized; estimation and extrapolation were applied only where direct data was unavailable. All assumptions and data gap treatments are documented in the Methodology tab of each workbook.

10.2 Known Data Gaps and Limitations

- › **Facilities energy — whole-building adjustment:** Where building total area could not be verified from public sources, facilities were excluded as a known data gap rather than applying unconstrained estimates. This approach may result in slight under-counting of Scope 3 Category 8.
- › **ECS flight mileage:** 1,520 flights lacked mileage data. Extrapolation methodology documented in workbook applies ECS-observed flight patterns; actual mileage may differ.
- › **ECS rental car unknown distance:** One line item with 6,706 rental days and no distance data was excluded. Everforth believes this may represent double counting in the travel system; investigation ongoing.
- › **Train travel:** Excluded across all years due to lack of country information. Assessed as immaterial (<0.002% of Scope 3 in last available year).
- › **Creative Circle 2025 procurement:** No data was received; values of zero were used for this brand in procurement calculations.
- › **CyberCoders procurement:** Unit counts received without dollar amounts; spend was extrapolated using cross-brand \$/unit averages.
- › **Work from Home — missing home size:** Survey respondents without home square footage were excluded from WFH energy calculations.
- › **Scope 1/2 — January/February 2025 Calabasas:** January and February 2026 data used in place of unavailable Jan/Feb 2025; this preserves seasonal patterns but represents an estimation.

10.3 Consistency with Prior Years

This inventory is prepared using consistent methodology with Everforth's prior verified inventories. Key methodological elements maintained from prior years:

- › CBECS 2018 office intensity thresholds (1.00–40.00 kWh/sq ft; 1.00 therm/sq ft maximum)
- › Exclusion of REGIS locations (1 sq ft or less)
- › Car allowance fuel percentage assumption (17%)
- › Hotel stays: US default factor where country factor unavailable
- › Train travel exclusion (consistent with 2024)
- › Survey-based extrapolation for Cat 7 commuting and WFH

The primary 2025 additions relative to prior years are: (1) inclusion of TopBloc in the organizational inventory and historical back-calculation; (2) use of the amended Facilities workbook (April 17, 2026 version) incorporating data corrections to three ECS facilities with #REF! errors.

11. Emissions Factor Reference Summary

Category	Factor	Value / Units	Source
S1 / S3 Cat 8 — Nat. Gas CO ₂	53.06 kg CO ₂ /MMBtu = 5.306 kg CO ₂ /therm	kg CO ₂ /therm	EPA GHG Factors Hub 2025
S2 LB — CAMX (California)	198.06 kg CO ₂ e/MWh	kg CO ₂ e/MWh	EPA eGRID2023 v2
S2 LB — SRVC (VA/Carolinas)	267.72 kg CO ₂ e/MWh	kg CO ₂ e/MWh	EPA eGRID2023 v2
S2 MB — SCE (Calabasas)	514.94 lbs CO ₂ e/MWh	0.23357 kg CO ₂ e/kWh	SCE 2024 Power Content Label (Default Rate, updated Jan 2026)
S2 MB — Dominion (Glen Allen)	0.269 MT CO ₂ e/Net MWh	0.000269 MT/kWh	Dominion Energy 2024 EEI Disclosure 5.1.2.2
S3 Cat 8 — Canada (Ontario)	38 g CO ₂ e/kWh	0.000038 MT/kWh	Gov. Canada Offset System Reference Values
S3 Cat 8 — Mexico	300 g CO ₂ e/kWh	0.000300 MT/kWh	Climate Transparency Report 2022
S3 Cat 8 — India	0.712 tonnes CO ₂ e/MWh	0.000712 MT/kWh	CEA India User Guide v21.0 (Dec 2025)
S3 Cat 8 — UK	0.177 kg CO ₂ e/kWh	0.000177 MT/kWh	UK Government GHG Conversion Factors 2025
S3 Cat 6 — Hotel stays	Country-specific room nights	kg CO ₂ e/room night	UK Gov. GHG Conversion Factors 2025
S3 Cat 6 — Flights	Short/medium/long-haul	kg CO ₂ e/passenger-mile	EPA GHG Factors Hub 2025
S3 Cat 6 — Rental cars	Vehicle type / fuel type	kg CO ₂ e/mile	EPA GHG Factors Hub 2025
S3 Cat 1/2 — Procurement	USEEIO v1.1.1 by commodity	tonnes CO ₂ e/USD	EPA CESER USEEIO v1.1.1
CBECS 2018 — Electricity	13.5 kWh/sq ft/year	kWh/sq ft	US EIA CBECS 2018 — Office space type
CBECS 2018 — Natural Gas	0.2095 therms/sq ft/year	therms/sq ft	US EIA CBECS 2018 — Office space type