

CDP Assurance Statement O.C. Tanner

O.C. Tanner Manufacturing has commissioned FIRA Sustainability B.V. (further referred to as FIRA) to provide external assurance on specified GHG emissions data reported in its 2026 CDP Climate Change questionnaire (reporting year 2025). This statement confirms the reliability of the GHG information within the defined scope below. We have based our assessment on a comprehensive review of the data, underlying systems, and available evidence. With this statement, O.C. Tanner Manufacturing offers its customers, employees, investors and other stakeholders transparency and confidence regarding its GHG performance.

Responsibilities

O.C. Tanner Manufacturing management is responsible for collecting the data and preparing the GHG information reported in its CDP questionnaire. FIRA's responsibility is to provide an independent and expert opinion on this information, based on our research, which includes sampling of underlying data, processes, and evidence at corporate and site level. FIRA has not been involved in compiling the CDP questionnaire or the underlying data collection process; we carried out this assurance engagement completely independently and impartially.

Scope O.C. Tanner Manufacturing CDP entry

The organizational scope encompasses all O.C. Tanner Manufacturing business activities and facilities, including its 2 manufacturing sites (including metal refining and recovery and award manufacturing), 3 warehouses/distribution centers, 2 retail stores, and approximately 10-15 additional facilities (offices, restaurant, parking).

The GHG scope of this engagement covers:

- Scope 1 (all categories, including stationary combustion, mobile combustion, and fugitive emissions).
- Scope 2 (purchased electricity, both location-based and market-based).
- Scope 3, limited to: 3.3 Fuel- and energy-related activities, 3.6 Business travel, and 3.7 Employee commuting.

Other Scope 3 categories reported or planned by O.C. Tanner Manufacturing fall outside the scope of this assurance engagement.

Our approach, methodology and work undertaken

FIRA has assessed the specified GHG information on the basis of a Type 2 engagement with a moderate level of assurance, in accordance with the AA1000AS standard (v3), and against the requirements of the GHG Protocol and the CDP Climate Change questionnaire. This means we have evaluated both O.C. Tanner Manufacturing's adherence to the four Accountability Principles and the reliability and quality of the specified GHG performance information.



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What we did specifically:

- We reviewed O.C. Tanner Manufacturing's GHG strategy, program management, and data collection process.
- We interviewed responsible corporate staff and management, including a site visit to corporate headquarters and a visit to the jewelry/retail store in Salt Lake City.
- We verified the accuracy and completeness of the source information through sampling and trend analysis.
- We reviewed the emission factors and calculation methodologies applied, including alignment with recognized sources (e.g., DEFRA, GWP AR5)
- We recalculated quantitative data where needed.
- We verified alignment of the reported information with the GHG Protocol and CDP disclosure requirements.

Inherent Limitations & Understanding

The accuracy and completeness of GHG data are naturally subject to inherent limitations, given the diverse methods used to calculate or estimate such data. Our assurance work focused specifically on the GHG data and claims within the scope defined above, for reporting year 2025.

Honestly forward: Accomplishments & Recommendations

Accomplishments and recommendations according to the principles of accountability

O.C. Tanner Manufacturing has taken meaningful steps in embedding GHG management within the organization. Our conclusions and recommendations regarding the four core principles of accountability are:

- **Inclusivity:** Internal and external stakeholders relevant to GHG data management are clearly identifiable. We encourage O.C. Tanner Manufacturing to develop a short, documented overview of stakeholder engagement and to embed this in its internal GHG management procedure.
- **Materiality:** O.C. Tanner Manufacturing has clearly mapped Scope 1 and 2 emissions and has a clear view of its most material Scope 3 categories. We encourage O.C. Tanner Manufacturing to further develop its Scope 3 inventory, in particular purchased goods and upstream/downstream logistics. And also, to investigate the relevance of 'Use of sold products' due to electricity use of O.C. Tanner web application(s).
- **Responsiveness:** GHG performance is communicated primarily through CDP and will also be communicated through the upcoming TCFD report. We encourage O.C. Tanner Manufacturing to actively engage clients and other stakeholder engagement on GHG matters.
- **Impact:** We compliment O.C. Tanner Manufacturing with setting Scope 1 and 2 targets, published externally, and exploring further reduction measures (e.g., solar, renewable energy credits). We encourage O.C. Tanner Manufacturing to develop a documented action plan towards its targets and an internal GHG dashboard including intensity metrics. The recent, well-responded employee commuting survey is a good example of active engagement on this topic, and we encourage O.C. Tanner Manufacturing to build on this by facilitating more GHG-friendly commuting options.



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Accomplishments and recommendations on the reliability of the sustainability information

Based on the work performed and the samples taken, we conclude that the GHG data within the defined scope give a true and fair view of O.C. Tanner Manufacturing's GHG performance.

- **Traceability:** The necessary evidence was available to substantiate the GHG data presented. We encourage O.C. Tanner Manufacturing to further develop its internal GHG Inventory Management Plan (IMP) and consecutive data management procedures with clear ownership of scope items, emission factor choices, and calculation steps.
- **Accuracy:** Data collection is largely based on primary source documentation (e.g., invoices, meter data, billing records) rather than estimation. We encourage O.C. Tanner Manufacturing to document the rationale behind emission factor selection and any applied data extrapolation more consistently.
- **Comparability:** O.C. Tanner Manufacturing applies the GHG Protocol and CDP framework consistently. We encourage O.C. Tanner Manufacturing to consider developing GHG intensity metrics to support internal and external comparability over time.

Honestly forward: Conclusion Summary

Based on moderate assurance, and on the work undertaken and all considerations set out above, our opinion is that the specified GHG information reported by O.C. Tanner Manufacturing in its 2026 CDP Climate Change questionnaire — Scope 1, Scope 2, and the specified Scope 3 categories (3.3, 3.6, 3.7) — is reliable and gives a plausible view of O.C. Tanner Manufacturing's GHG performance within this scope.

For O.C. Tanner Manufacturing, this GHG assurance engagement is not the end of a journey. It is a valuable, evidence-based foundation on which to build further progress towards more comprehensive GHG reporting.

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On behalf of FIRA



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Managing Director (CSAP)

