

Independent Limited Assurance Statement

JS Held LLC (JS Held) has been engaged by Sustian.Life to provide assurance of its emissions factor library.

There are no mandatory requirements for the preparation, publication or review of Sustian.Life's emission factor library (collectively called the 'GHG Statement'). As such, Sustian.Life applies its own internal reporting guidelines and definitions guided by (1) ISO 14064-1 Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals, (2) Global Reporting Initiative's (GRI), G4 Sustainability Reporting Guidelines, and (3) The Climate Registry General Reporting Protocol V3.0 (TCR GRP), referred to collectively as the 'applicable criteria'.

Company's responsibilities

Sustian.Life is responsible for the preparation and presentation of its emissions factor library.

Sustian.Life is responsible for determining the appropriateness of the use of the applicable criteria.

Sustian.Life is also responsible for determining the company's objectives with respect to the GHG Statement and reporting, including the identification of stakeholders and material issues, and for establishing and maintaining appropriate GHG data management and internal control systems from which the reported GHG information is derived.

Validator's responsibilities and professional requirements

JS Held's responsibility, in relation to the GHG Statement, is to perform a limited assurance engagement and to express a conclusion based on the work performed. We conducted our validation in accordance with International Standard 14064 Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

Statement of Independence, Impartiality and Competence

JS Held LLC (JS Held) is an independently owned and operated consulting and software services company that specializes in technical analysis and innovation for efficiency and renewable resources. JS Held has considerable experience in the development, reporting, validation, and verification of GHG emissions information for industrial, utility, municipal and corporate clients. JS Held's validation team did not contribute to the compilation of Sustian.Life's emissions factor library and did not engage in services beyond what is required of this assignment. JS Held has conducted this validation independently, and there has been no conflict of interest.

Limitation

Due to the inherent limitations in any internal control structure, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the validation was not designed to detect all weaknesses or errors in internal controls so far as they relate to the requirements set out above. The procedures were performed on a sampled basis.

Conclusion

Based on the process and procedures performed, there is no evidence that the emissions factor data is

- is not materially correct and is not a fair representation of GHG data and
- information has not been prepared in accordance with the applicable criteria.

SIGNATURE:



Tyler Tarnoczi, JS Held

DATE: February 20, 2024