Greenhouse Gas Emission Calculation

Purpose: The purpose is to calculate the emissions for better visibility of environmental impact.

Base Year: We have identified our base year to calculate emissions inventory as fiscal year 2023 ending August 31, 2023.

Organizational boundaries: We have used control approach to identify and determine the organizational boundaries. Our U.S.A. offices are in Pittsburgh-PA with 7,141 square feet of leased office space, Lancaster-CA with 4,200 square feet of leased office space, Buffalo-NY with 4,317 square feet of leased office space, and Raleigh-NC with 1,510 square feet of leased office space. Our Data Center is located in Buffalo-NY. We lease 2,300 square feet of office in Paris, France. Currently, we have identified our U.S.A. offices including data center for calculating greenhouse gas (GHG) emissions.

Greenhouse Gas Emissions Scope:

<u>Scope 1:</u> Scope 1 covers emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles).

Scope 1 is not applicable to our organization as it does not own or control any sources that produces direct greenhouse gas emissions (GHG).

<u>Scope 2</u>: The Scope 2 Guidance standardizes how corporations measure emissions from purchased or acquired electricity, steam, heat, and cooling (called "scope 2 emissions").

We have identified electricity as our source of greenhouse gas (GHG) emissions that produces greenhouse gas (GHG) emissions.

Scope 3: Scope 3 encompasses emissions that are not produced by the company itself and are not the result of activities from assets owned or controlled by them, but by those that it's indirectly responsible for up and down its value chain. An example of this is when we buy, use and dispose of products from suppliers. Scope 3 emissions include all sources not within the scope 1 and 2 boundaries.

We believe that we do not produce greenhouse gas (GHG) emissions that falls within Scope 3.

Calculate Greenhouse Gas Emissions: We have identified and determined our source of emission is the electricity usage at facilities referenced within organizational boundaries in U.S.A. We have used EPA Simplified GHG Emissions Calculator (SGEC) for calculating the GHG emission. For the fiscal year 2023, using the SGEC calculator, the total CO₂ equivalent GHG emissions is 470.6 metric tons.