



## ENERGY AND GREENHOUSE GAS (GHG) EMISSIONS — BASIS OF REPORTING

### Reporting Boundary and Standards

Environmental data in this report covers all material manufacturing and office facilities that were operational during FY2025 (October 1, 2024 to September 31, 2025). De minimis manufacturing and non-manufacturing locations, including offices and warehouses, were excluded in accordance with our materiality guidelines.

Environmental data and Scope 1 and Scope 2 GHG emissions are measured and disclosed substantially in alignment with the following frameworks:

- Global Reporting Initiative (GRI)
- Sustainability Accounting Standards Board (SASB)
- World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) GHG Protocol

If acquisitions or divestitures occur and materially affect reporting boundaries, relevant data and baselines are recalculated and restated where feasible.

### GHG Emissions – Basis of Reporting

Reported GHG emissions are expressed in carbon dioxide equivalent (CO<sub>2</sub>e) and include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O). Process, fugitive, and equipment-related emissions are excluded as they are considered immaterial to Atkore's overall emissions profile. Potential emission sources are periodically reviewed to ensure continued alignment with our materiality principles.

### Scope 1 Emissions

Scope 1 emissions are calculated using the latest emission factors from the International Energy Agency (IEA) and, for U.S. operations, the Environmental Protection Agency (EPA) Emissions and General Resource Integrated Database (eGRID) factors as of December 31, 2024, consistent with the GHG Protocol. Scope 1 emissions include fuel combustion from natural gas, diesel, fuel oil, and liquefied petroleum gas (LPG) used for building heating, production processes, forklifts, and backup generators. Emissions are reported in metric tons (MT) of CO<sub>2</sub>e and are not disaggregated by individual gases, as further granularity is not material.

## **Scope 2 Emissions**

All Scope 2 emissions are reported using the location-based methodology and calculated using IEA and eGRID emission factors. Renewable energy purchases are not reflected unless otherwise stated. Scope 2 emissions include purchased electricity and steam used in operations and are reported in MT CO<sub>2</sub>e. Further disaggregation is not considered material. Atkore does not sell self-generated energy to end users.

## **Environmental Data Collection and Validation**

Environmental and GHG data are collected monthly from all in-scope facilities and primarily sourced from utility invoices, supplemented by site-level measurements where necessary. Submitted data is reviewed and approved by the Senior Sustainability Manager and subject to quarterly review by the Sustainability team for completeness, accuracy, and year-over-year variances of 5% or more. This process supports data integrity, comparability across sites, and ongoing engagement with site teams to enhance transparency and understanding of Atkore's environmental footprint.

