



# Webb Chemical Annual Sustainability Report 2025



# Message from our Leadership



**Kurt Scholtens**  
*Vice President of Commercial  
and Culture*

*Capitalism, as Adam Smith envisioned, is a mechanism for advancing the common good. Smith recognized that in a framework of fair competition and moral responsibility, there is a promotion of prosperity for the whole society.*

*Today, we face global challenges—climate change, resource scarcity, and social inequity—that demand we rekindle Smith's original intent. Business should be guided by sustainable practices that ensure long-term value for communities, not just short-term profits.*

*By investing in renewable energy, circular economies, and ethical labor, Webb believe's we can align our success with societal resilience. This isn't charity—it's capitalism at its finest: driving innovation, creating jobs, and leaving our world stronger for future generations.*

*Help us reclaim capitalism not as a system of extraction, but as a force for regeneration. One that turns self-interest into shared progress.*

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# Webb Overview



Since 1963, Webb Chemical has existed to provide value to our Communities, Customers, Coworkers and Company. We operate the company according to our 6 values of Integrity, Safety, Family, Fun, Results Oriented and Relationship Focused. Decisions at Webb Chemical are made according to our 6 values with a focus on our global environment, human rights, ethics and community focus. While the business continues to evolve and grow, we do so committed to our values and guided approach.



# Sustainability Pillars & Commitment



*Though it has been a part of our founding principles from our beginning in 1963, in 2021 Webb Chemical started a journey of documenting how we exist as a positive influencer in a world experiencing pandemics, natural disasters, and geopolitical conflicts. We have observed firsthand that a human's ability to flourish is compromised when we pursue individualized wants rather than communal needs. Humankind is better when we work together. We are committed to investing in our environment, our people and our communities as our purpose.*

## OUR ENVIRONMENT

We strive to minimize our environmental impact as a company.

## OUR PEOPLE & COMPANY

We empower employees to achieve health and safety goals through engagement and career development.

## OUR COMMUNITIES

We invest in our communities on a local and regional level to ensure the success of the community on a personal and business levels.





## 7 AFFORDABLE AND CLEAN ENERGY



### Affordable and Clean Energy

A well-established energy system supports all sectors of an economy. Webb Chemical is working to invest in clean energy to reduce our greenhouse gases in the trucks we drive to our reducing our plant energy consumption.

## 8 DECENT WORK AND ECONOMIC GROWTH



### Decent Work and Economic Growth

Webb Chemical strives to provide all employees an equal opportunity for a great career. We ensure that every job at Webb is paid appropriately to ensure economic growth for the employee and their family. We are also committed to providing a safe and healthy work environment.

## 11 SUSTAINABLE CITIES AND COMMUNITIES



### Sustainable Cities and Communities

Webb Chemical is committed to our local communities being Muskegon County (Michigan) and Allen County (Indiana) by reinvesting our profits and giving our time to help build our local communities.

# Measuring Progress SDG's

Webb Chemical has set forth targets to support Our Environment, Our People and Our Community. Our targets serve as benchmarks to achieve a more sustainable company focused on human flourishing.



|                                                                                     | Goal                                                                                                         | Action                                                                                                                            | Target Outcome                                                                                 |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
|    | SDG 7 - Invest in Affordable and Clean Energy                                                                | Continue to invest in renewable energy for our facilities.                                                                        | Expand Solar Generation capacity to cover 50% of our plant energy consumption by 2035          |
|    | SDG 8 - Provide Decent Work and Economic Growth                                                              | Ensure that Webb continues to fairly compensate our employee base and provide opportunity for economic growth in our communities. | Achieve the recognition as one of Michigan's Best and Brightest companies to work for in 2025  |
|  | SDG 11 - Invest in Sustainable Cities and Communities                                                        | Proactively invest in Muskegon County, Michigan and Allen County, Indiana to promote economic sustainability.                     | Grow the employee base in both geographic areas for our sites year over year                   |
|  | Our Environment - Reduce Diesel Emissions per Millions Lbs. of Product Moved                                 | Review enhancements for better fuel economy and reduction in idle time.                                                           | Achieve Idle Time at 10% Fleet Average and 8MPG per tractor by 2030                            |
|  | Our People - Invest in our people by providing opportunities for advanced training and career development.   | Allocate time and an engaging learning management system to provide continued technical training and development for employees.   | Achieve 4,000 Hours of Training and Continuing Education for our employees by 2025             |
|  | Our Communities - Donate our resources to support United Way of the Lakeshore and United Way of Allen County | Encourage company and employee participation of time and resources to United Way in our respective geography.                     | 70% Employee participation of time and/or resources to United Way (Lakeshore and Allen County) |

# Social



## Health and Safety

At Webb Chemical, safety is more than a priority. It is a core value that guides every aspect of our operations. We are committed to providing a safe and healthy work environment for our employees, contractors, customers, and communities. Through comprehensive training, proactive risk management, regulatory compliance, and a culture of continuous improvement, we strive to prevent incidents before they occur and empower employees to take an active role in workplace safety. By maintaining the highest health and safety standards, we protect our people, strengthen operational excellence, and support the long-term sustainability of our business.

## People & Culture

At Webb Chemical, our people are the foundation of our success and a key driver of our long-term sustainability. We are committed to fostering a workplace culture built on safety, respect, integrity, collaboration, and continuous improvement. By investing in employee development, wellness, engagement, and career advancement opportunities, we strive to create an environment where employees feel valued, supported, and empowered to succeed. Through competitive benefits, ongoing training, and a strong focus on employee well-being, we help our team members build meaningful careers while contributing to our shared goals. As a family-owned company, we recognize the importance of strong relationships, open communication, and mutual support in creating a positive workplace culture. By attracting, developing, and retaining talented individuals, we strengthen our organization, support workforce resilience, and create lasting value for our employees, customers, and communities.

**100%**

Employees Receive  
Safety Training

**34.5**

Average Training Hours Per  
Employee

**5**

Internal Promotions

**83%**

Retention Rate

**34%**

Employees with 10+ years  
of service

**92%**

Employees believe Webb  
promotes a positive culture

**100%**

Employee Assistance Program  
Availability

**6.6%**

Workforce increase in 2025

**12.3%**

Utilization of employer-paid  
gym membership program

# Community Outreach



Webb Chemical is committed to creating positive impacts beyond its operations through community engagement, charitable giving, and employee volunteerism. To encourage meaningful involvement, all employees are provided up to 40 hours of paid volunteer time each year to support nonprofit organizations, educational initiatives, environmental stewardship activities, and community improvement projects. Through these efforts, employees are empowered to contribute their time and expertise to causes that strengthen local communities while fostering a culture of social responsibility and civic engagement. By partnering with community organizations and supporting volunteer activities, Webb Chemical seeks to enhance community well-being, promote employee involvement, and create lasting value for the regions in which it operates. The company remains committed to expanding its outreach efforts and encouraging active participation in programs that support education, environmental sustainability, health, and social impact.



Through United Way's Day of Caring, Webb employees contributed to the preservation and enhancement of local green spaces, supporting environmental stewardship while creating cleaner, more accessible outdoor areas for community members to enjoy.

At the Touch a Truck event, Webb Chemical showcased its trucks and tankers, giving children and families a unique opportunity to climb inside the vehicles, learn about their operation, and experience the transportation industry up close.



As part of our commitment to community engagement, the sales team volunteered at Kids' Food Basket Muskegon, contributing time and effort to help ensure children have access to nutritious meals.

**\$17,933** Paid Volunteer Wages

**62** Charitable Contributions made to community organizations in 2025

**5,186.67** Hours of Paid Volunteer Time Available

# Sustainable Procurement



At Webb Chemical, we recognize that sustainability extends beyond our own operations and throughout our supply chain. We are committed to partnering with suppliers who share our values of environmental responsibility, ethical business practices, and operational excellence. Through thoughtful sourcing decisions and strong supplier relationships, we work to promote responsible procurement practices that support environmental stewardship, regulatory compliance, and long-term value creation. By considering sustainability factors alongside quality, service, and cost, we strive to build a resilient supply chain that contributes positively to our business, our communities, and the environment.



## Responsible Sourcing

Selecting suppliers that support sustainable business practices.



## Supplier Engagement

Collaborating with suppliers to strengthen ESG performance and transparency.



## Environmental Stewardship

Integrating sustainability considerations into procurement decisions.

**65%**

Top Suppliers Submit to 3<sup>rd</sup> Party Sustainability Assessment

**85%**

Of Top Suppliers invest in water conservation and renewable energy

**80%**

Of Top Suppliers Share GHG Report or Annual Sustainability Report

**100%**

Of Webb Buyers are Trained on Sustainable Procurement

**85%**

of Top Suppliers are covered by a Supplier Code of Conduct.\*

**85%**

Of Top Suppliers share company sustainability metrics and performance publicly for transparency

\*% includes supplier whom have their own code of conduct with equal to or better standards than Webb Chemicals Code of Conduct.

# Ethics



At Webb Chemical, we recognize that sustainability extends beyond our own operations and throughout our supply chain. We are committed to partnering with suppliers who share our values of environmental responsibility, ethical business practices, and operational excellence. Through thoughtful sourcing decisions and strong supplier relationships, we work to promote responsible procurement practices that support environmental stewardship, regulatory compliance, and long-term value creation. By considering sustainability factors alongside quality, service, and cost, we strive to build a resilient supply chain that contributes positively to our business, our communities, and the environment.

**100%**

Of Webb Employees Trained on  
Ethics and Compliance

**0**

Confirmed Ethics Violations

**24/7**

Confidential Ethics  
Reporting Available

**0**

Confirmed Incidents  
of Corruption

**100%**

Of Webb Employees Covered by  
Anti-Corruption Policy

**0**

Confirmed Security Incidents

## Ethics and Compliance Framework

### Integrity

- Code of Ethics
- Anti-Corruption Policy
- Conflict of Interest Policy
- IT Handbook

### Speak-Up Culture

- Open Door Policy
- 24/7 Reporting
- Investigations
- Corrective Actions

### Information Security

- Data Protection
- Network Access Policy
- Incident Investigation
- Non-Compliance Procedure
- Risk Assessments

### Ethics Awareness & Training

- Annual Ethics Training
- Policy Acknowledgment
- See Something Say Something
- Annual Cyber Security Training

## Certificate Of Conformance

This is to certify that the Environmental Management System of:

### Webb Chemical Service Corporation

2708 Jarman Street  
Muskegon Heights MI  
49444-0348  
United States

(WITH ADDITIONAL FACILITIES LISTED ON ATTACHED ANNEX)

has been assessed by ABS Quality Evaluations, Inc. and found to be in conformance with the requirements set forth by:

### ISO 14001:2015

The Environmental Management System is applicable to:

Handling, Storage, and Transportation of Industrial Commodity Chemicals

|                     |                    |
|---------------------|--------------------|
| Certificate No:     | <b>43288 18</b>    |
| Certification Date: | <b>JUN 2013 15</b> |
| Effective Date:     | <b>JUN 2025 15</b> |
| Expiration Date:    | <b>JUN 2028 07</b> |
| Revision Date:      | <b>MAY 2025</b>    |



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Dominic Townsend, President





CERTIFICATE *of* SUSTAINABILITY  
THIS RECOGNIZES THAT

Webb Chemical Service Corp.

Has demonstrated commitment to sustainable practices by providing evidence  
of an EcoVadis Bronze rating at the time  
of verification, which meets or exceeds the sustainability requirements set forth  
by the Alliance for Chemical Distribution (ACD) under the Responsible  
Distribution 2023 program\*.

3/19/2026

Issue Date

3/19/2029

Valid Through



Caroline K. Brooks  
Senior Director, Responsible Distribution



# CERTIFICATE *of* COMPLETION

THIS CERTIFIES THAT

**Webb Chemical Service Corp.**

*has successfully demonstrated their commitment and performance through verification to the Alliance for Chemical Distribution (ACD) Responsible Distribution 2023 program\**



**March 19, 2026**

Issue Date

**March 19, 2029**

Valid Through



*Caroline K Brooks*

Caroline K. Brooks, Senior Director  
Responsible Distribution



*Chrystal S. Beasley*

Chrystal Beasley,  
Environmental Engineer

*\*Program Administrator: ASK Distribution Consulting, LLC*



# Environment

Webb Chemical is committed to minimizing its environmental impact and promoting sustainable business practices throughout its operations and supply chain. The company works to improve environmental performance through responsible resource management, waste reduction initiatives, energy efficiency projects, and support for suppliers that demonstrate strong environmental practices. Webb actively monitors sustainability metrics and encourages the adoption of programs focused on greenhouse gas emissions reduction, water conservation, renewable energy, and environmental compliance. Through continuous improvement efforts, employee engagement, and collaboration with customers and suppliers, Webb Chemical strives to protect natural resources, reduce environmental risks, and contribute to a more sustainable future for the communities and industries it serves.

**34,043 LBS**

Waste Diverted From  
Landfill

**14.3%**

Renewable Energy

**ISO:14001**

Recertified

**3,692**

**MTCO<sub>2</sub>e**

Scope 1 & 2 Emissions  
between Muskegon, Fort Wayne and  
Diesel Trucks

## Continuous Improvement

Webb Chemical has established a target to reduce Scope 1 and Scope 2 greenhouse gas emissions by 35% by 2033, using 2023 as the baseline year. To support this objective, the company is implementing fleet idle-reduction practices, utilizing telematics to improve driver performance and fuel efficiency, and transitioning to newer, more efficient vehicle technologies as they become operationally feasible. Facility-related initiatives include LED lighting upgrades, motion sensor installations, energy loss assessments, HVAC optimization, and evaluation of expanded solar energy capacity. Through these projects, Webb Chemical continues to improve energy efficiency, increase renewable energy utilization, reduce emissions, and strengthen environmental performance across its operations.

# Environmental Advocacy & Resource Recovery



At Webb Chemical, we advocate for sustainable resource management by promoting reuse, recovery, and waste reduction throughout our operations and customer partnerships. Through our recovered-material products, reconditioned drum program, and material collection services, we help divert valuable resources from landfill, conserve raw materials, and support a circular economy. By providing practical alternatives to disposal, we empower customers to reduce their environmental impact and contribute to a more sustainable future.

**24.5%**

of Drum Sales were  
Reconditioned Drums

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**279,170**

**Gallons**

of Beneficial  
Reuse Products

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**2,044**

**IBC Totes**

Picked-Up from Customer  
Sites for Reuse

## Turning Waste into Value

**251,775**

**Gallons**

Spent and Repurposed Corrosive  
Hydroxides

**18,320**

**Gallons**

Spent Methanol Blends

**9,075**

**Gallons**

B-Clean Up Solvent Recycle

Webb Chemical Service Corporation

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# Calendar Year 2025 Greenhouse Gas Report

APRIL 2026

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# Revision History

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| Revision | Date of Revision | Description of Changes | Originator |
|----------|------------------|------------------------|------------|
| 0        | 4/7/2026         | First issue            | Foresight  |

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## PART 1

# Executive Summary

Management.

## Key Concepts

CO<sub>2</sub> EQUIVALENT  
(CO<sub>2</sub>E); MTCO<sub>2</sub>E OR  
TCO<sub>2</sub>E

Metric tonnes of carbon dioxide equivalent (1,000 kg). The universal unit of measurement to indicate the global warming potential (GWP) of each of the seven greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide.

LOCATION-BASED  
EMISSIONS

A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data).

MARKET-BASED  
EMISSIONS

A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).

SCOPE 1

Direct greenhouse gas (GHG) emissions that occur from sources that are owned or controlled by a company.

SCOPE 2

Indirect GHG emissions that occur from the use of purchased electricity supplied by grids.

SCOPE 3

Indirect GHG emissions that occur from “upstream” and “downstream” activities that are not owned or controlled by a company.

# Context & Purpose

## PURPOSE OF REPORT

WebbChemicalService Corporation (Webb Chemical) has engaged with Foresight Management (Foresight) to identify all emissions sources across all locations under Webb Chemical's operational control and to quantify total calendar year (CY) 2025 greenhouse gas (GHG) emissions, which are presented in this report.

The IQMS was developed in support of Webb Chemical's GHG scope 1 (direct) and 2 (indirect) reporting, by providing a structured framework for defining methods, compiling activity data, and reporting the GHG inventory. Part 3, Scope 1 and Scope 2 Data Analysis, quantifies and provides visibility into Webb Chemical's direct and indirect emissions. This report does not include a scope 3 emissions screening.

This information enables Webb Chemical to better understand the carbon impact of its operations, identify efficiency and cost savings opportunities, and establish a baseline for tracking progress against emission reduction goals.

## FRAMEWORKS & STANDARDS

This report outlines the calculation methodologies, data management procedures, and change management systems used for annual GHG reporting. The report and its associated processes were developed in accordance with the *GHG Protocol Corporate Accounting and Reporting Standard*, drawing primarily from guidance issued by the World Resources Institute (WRI), the World Business Council for Sustainable Development (WBCSD) (Revised 2004), and *The Climate Registry's General Reporting Protocol, Version 3* (May 2019).

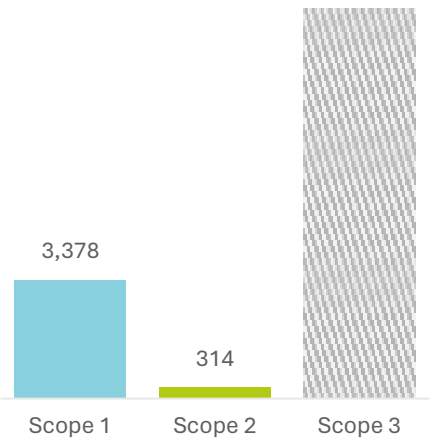
The report is organized as follows:

- Part 1: Executive Summary
- Part 2: Inventory Quality Management System
- Part 3: Scope 1 & Scope 2 Data Analysis
- Part 4: Appendices

## SUPPORT WEBB CHEMICAL'S GOALS

By way of the IQMS, Webb Chemical is designing a system that will allow it to compile a comprehensive GHG inventory of its scope 1 and 2 emissions. This system will allow Webb Chemical to better understand its emissions profile and any risks or opportunities related to GHG-related impacts. Not only will the company be in a better position to prioritize emission reduction initiatives, but it will also be in a better position to report emissions and respond to any GHG reporting requirements mandated by the government.

# Result & Recommendations – CY 2025



In CY 2025, scope 1 location-based emissions accounted for 3,378 MTCO<sub>2</sub>e (92%) of Webb Chemical’s location-based emissions, while scope 2 accounted for 314 MTCO<sub>2</sub>e (8%), for a combined total of 3,692 MTCO<sub>2</sub>e. Webb Chemical’s market-based emissions were 3,600 MTCO<sub>2</sub>e, which is 92 MTCO<sub>2</sub>e lower than location-based emissions.

As an organization, Webb Chemical has control over the generation of scope 1 emissions and can directly work to reduce these emissions over time through further efficiency measures.

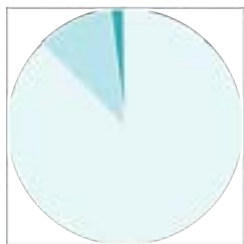
Scope 2 emissions are generated by the utility provider, and decisions around the purchase of renewable energy could be further considered, along with efficiency measures, to reduce emissions.

This report covers scope 1 and scope 2 emissions only. Scope 3 emissions, which occur in the value chain, are excluded from this

inventory. However, according to CDP’s *Technical Note: Relevance of Scope 3 Categories by Sector*, scope 3 emissions often represent the largest percentage of a company’s total emissions, on average 75%, and should be assessed in future reporting<sup>1</sup>. Foresight can support in assessing these emissions to gain a comprehensive understanding of the environmental impact and uncover opportunities for meaningful reductions.

<sup>1</sup> Source: CDP, CDP Technical Note: Relevance of Scope 3 Categories by Sector, version 3.0 (London: CDP Worldwide, 2025), [https://cdn.cdp.net/cdp-production/cms/guidance\\_docs/pdfs/000/003/504/original/CDP-technical-note-scope-3-relevance-by-sector.pdf](https://cdn.cdp.net/cdp-production/cms/guidance_docs/pdfs/000/003/504/original/CDP-technical-note-scope-3-relevance-by-sector.pdf).

## Scope 1 – CY 2025



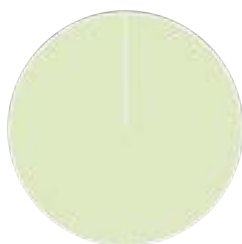
- 1 88% Diesel
- 2 10% Natural Gas
- 3 2% Propane and Gasoline

Total Location-Based Emissions – 3,378 MTCO<sub>2</sub>e

### Key Findings

- Diesel was the top scope 1 emission source for Webb Chemical, making up almost 88% of scope 1 location-based emissions.
- Natural gas was the next largest category making up a little over 10% of scope 1 location-based emissions.
- Other additional fuels consist of propane and gasoline which combined make up a total of 2% of scope 1 location-based emissions.
- Further details on all emissions sources are broken down in [Emission Results](#).

## Scope 2 – CY 2025



- 1 100% Electricity

Total Location-Based Emissions – 314 MTCO<sub>2</sub>e

Total Market-Based Emissions – 222 MTCO<sub>2</sub>e

### Key Findings

- 100% of scope 2 emissions were from electricity.
- Muskegon was the largest emitter of electricity emissions, at almost 87% of location-based emissions.
- Webb has invested in solar energy and exports all generated electricity to the grid while retaining ownership of the associated Renewable Energy Certificates (RECs). These RECs contribute to reduced market-based scope 2 emissions. As a result, total market-based emissions are approximately 2% lower than location-based emissions for CY 2025. Because diesel combustion represents a significant share of Webb Chemical's overall emissions, the total reduction appears modest; however, market-based electricity emissions alone are 41% lower compared to location-based electricity emissions.



Foresight recommends a corporate decarbonization study to identify strategies for reducing emissions across all business activities and establish a clear path toward long-term reduction goals. The study would evaluate key emission sources, including distribution and fleet operations, to identify targeted opportunities. Given that diesel accounts for approximately 88% of scope 1 location-based emissions, the study would place particular focus on fleet-related reductions. This includes assessing opportunities to improve efficiency and transition to lower-emission fuels such as biodiesel or renewable diesel.

# Inventory Quality Management System

Institutional, managerial, and technical arrangements made for the collection of data, preparation of the inventory, and implementation of steps to manage the quality of the inventory.

## Five Principles

In keeping with the industry’s accepted best practices, Webb Chemical’s inventory is based on the five principles of the GHG Protocol. This IQMS consists of five sections, each primarily supporting one of these five principles.

|             |                                    |                           |                                         |
|-------------|------------------------------------|---------------------------|-----------------------------------------|
| RELEVANCE   | 1. Background & Alignment          | TRANSPARENCY COMPLETENESS | 2. Sources & Scope                      |
|             | Organizational Information         |                           | Organizational Boundary                 |
|             | IQMS Background                    |                           | Operational Control Approach            |
| CONSISTENCY | IQMS Purpose                       |                           | Emissions Sources                       |
|             | Frameworks & Standards             |                           |                                         |
|             |                                    |                           |                                         |
| ACCURACY    | 3. IQMS Methodology                |                           | 4. Auditing & Verification              |
|             | IQMS Roles & Responsibilities      |                           | Internal Auditing                       |
|             | Data Access & Management           |                           | External Validation and/or Verification |
|             | Continuous Inventory Management    |                           | Management Review                       |
|             | Data Quality Management Measures   |                           | Corrective Action                       |
|             |                                    |                           |                                         |
|             | 5. Data Integrity                  |                           |                                         |
|             | Data Sources & Calculation Methods |                           |                                         |
|             | Emission Factor Sources            |                           |                                         |
|             | Emission Quantification            |                           |                                         |
|             | Base Year Adjustments              |                           |                                         |

## Key Concepts

|                                              |                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO <sub>2</sub> EQUIVALENT(COE) <sub>2</sub> | The universal unit of measurement to indicate the global warming potential (GWP) of each of the seven greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide.                                                                                                                                                |
| GLOBAL WARMING POTENTIAL (GWP)               | A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO <sub>2</sub> .                                                                                                                                                                            |
| GREENHOUSE GASES (GHG)                       | The seven gases that contribute to the greenhouse effect as listed in the Kyoto Protocol: carbon dioxide (CO <sub>2</sub> ); methane (CH <sub>4</sub> ); nitrous oxide (N <sub>2</sub> O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulfur hexafluoride (SF <sub>6</sub> ); and nitrogen trifluoride (NF <sub>3</sub> ). |
| GRID-PURCHASED ELECTRICITY                   | Power obtained from a centralized energy provider through the transmission and distribution network. This energy is usually associated with a defined emission factor, as it reflects the regional or national energy mix used to generate the electricity.                                                                         |
| INVENTORY QUALITY MANAGEMENT SYSTEM (IQMS)   | Describes an organization's process for completing a high-quality, corporate-wide GHG inventory. This is how Webb Chemical will institutionalize a process for collecting, calculating, and maintaining GHG data.                                                                                                                   |
| OPERATIONAL CONTROL                          | The scope of emissions (direct and indirect) for all operations falling within Webb Chemical's established organizational boundary.                                                                                                                                                                                                 |
| ORGANIZATIONAL BOUNDARY                      | An approach for consolidating GHG emissions and consistently applying the selected approach to define the businesses and operations that constitute Webb Chemical for the purpose of accounting and reporting GHG emissions.                                                                                                        |
| SCOPE 1                                      | Direct GHG emissions that occur from sources that are owned or controlled by a company.                                                                                                                                                                                                                                             |
| SCOPE 2                                      | Indirect GHG emissions that occur from the use of purchased electricity supplied by grids.                                                                                                                                                                                                                                          |
| SCOPE 3                                      | GHG emissions that occur from "upstream" and "downstream" activities that are not owned or controlled by a company.                                                                                                                                                                                                                 |
| SELF-GENERATED ELECTRICITY                   | Power produced on-site by an individual, household, or business using systems like solar panels, wind turbines, or fuel-powered generators, primarily for personal or local use. This type of energy typically does not have a standardized emission factor, particularly when generated from renewable sources.                    |

A complete Glossary and Abbreviations can be found in [Appendix A.1](#) and [A.2](#).

## Background & Alignment

### ABOUT WEBB CHEMICAL

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WebbChemical is a full-service chemical distributor located in Muskegon, Michigan and Fort Wayne, Indiana, delivering a wide range of quality chemicals to their customers on time.

### ORGANIZATIONAL INFORMATION

#### Organization: Webb Chemical

Webb Chemical  
2708 Jarman Street  
Muskegon Heights, MI 49444  
(231) 733-2181

Collin Vaughan  
Facilities Engineer  
[cvaughan@webbchemical.com](mailto:cvaughan@webbchemical.com)

John Nekić  
Supply Chain and Sustainability Manager  
[jnekić@webbchemical.com](mailto:jnekić@webbchemical.com)

Ansley Oliphant  
Environmental and Sustainability Coordinator  
[aoliphant@webbchemical.com](mailto:aoliphant@webbchemical.com)

#### Consultant: Foresight Management

Foresight Management  
1425 Coit Ave NE #100  
Grand Rapids, MI 49505  
[hello@fsmgmt.co](mailto:hello@fsmgmt.co)

Emily Allen  
Client Advisor  
[emily@fsmgmt.co](mailto:emily@fsmgmt.co)

Haylee Lewis  
Carbon Analyst  
[haylee@fsmgmt.co](mailto:haylee@fsmgmt.co)

Maddie Ek  
Carbon Analyst  
[madelyn.ek@fsmgmt.co](mailto:madelyn.ek@fsmgmt.co)

# Sources & Scope

## ORGANIZATIONAL BOUNDARY

Theboundariesthat determine the operations owned or controlled by Webb Chemical, depending on the consolidation approach taken. A full list of contracted facilities under Webb Chemical’s operational control is provided in [Appendix B.1](#).

## OPERATIONAL CONTROL APPROACH

WebbChemicalhasselected theoperational control approach for calculating their GHG emissions. Setting an operational boundary involves identifying the emissions associated with Webb Chemical’s established organizational boundary and categorizing them as direct or indirect emissions at each operational level. The operational control approach accounts for the GHG emissions from operations over which it has operational control (or the authority to introduce and implement corporate or site-specific operating policies at the particular asset or operation).

## EMISSIONS SOURCES

The *GHGProtocolCorporateAccounting and Reporting Standard* addresses the accounting and reporting of seven GHG covered by the Kyoto Protocol. Emission factors for applicable GHG pollutants are used where available with corresponding emissions sources to calculate GHG emissions per the [Emission Factors Sources](#) section.

| Applicable GHG Pollutants         | Non-Applicable GHG Pollutants           |
|-----------------------------------|-----------------------------------------|
| Carbon Dioxide (CO <sub>2</sub> ) | Hydrofluorocarbons (HFCs)               |
| Methane (CH <sub>4</sub> )        | Perfluorocarbons (PFCs)                 |
| Nitrous Oxide (N <sub>2</sub> O)  | Sulfur Hexafluoride (SF <sub>6</sub> )  |
|                                   | Nitrogen Trifluoride (NF <sub>3</sub> ) |

## EMISSION SOURCE INCLUSION WITHIN OPERATIONAL BOUNDARY AND CALCULATIONS

| GHG Emissions Scope   | Activity Type          | Typical Uses                       | GHG Pollutants                                       | Included in Operational Boundary? | Included in Calculations? |
|-----------------------|------------------------|------------------------------------|------------------------------------------------------|-----------------------------------|---------------------------|
| Scope 1<br>(Direct)   | Diesel                 | Mobile sources, back-up generators | CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O | Yes                               | Yes                       |
|                       | Gasoline               | Mobile sources                     | CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O | Yes                               | Yes                       |
|                       | Natural Gas<br>Propane | Furnaces, water heaters, boilers   | CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O | Yes                               | Yes                       |
|                       | Grid-Purchased         | Forklifts                          | CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O | Yes                               | Yes                       |
| Scope 2<br>(Indirect) | Electricity            | On-site electricity use            | CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O | Yes                               | Yes                       |

# Inventory Quality Management Program

## IQMS ROLES & RESPONSIBILITIES

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Webb Chemical will integrate GHG reporting with its internal systems and use a site-level reporting structure for the management of its inventory data. Foresight currently works with Webb Chemical's Inventory Management Team to collect and aggregate comprehensive inventory activity data, review the data for accuracy and completeness, and provide emissions calculations and impact reporting on Excel-based spreadsheets.

The following sections provide a description of the various management processes and roles that Webb Chemical will establish or already have in place for its ongoing GHG inventory reporting. Further details are included in the [Data Quality Management Measures](#) subsection below.

### *Roles*

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**Webb Chemical Site-Level Personnel:** Consists of various stakeholders at the sites. The role is responsible for overseeing data collection management for specific sites. See [Appendix B.2](#) for additional information.

**Webb Chemical Inventory Management Team:** Consists of Collin Vaughan and John Nekic. These people are responsible for implementing all aspects of the energy and GHG inventory, as well as continually improving inventory quality. They will coordinate interactions between relevant business units, facilities, local utilities, and other external entities as necessary.

**Foresight Inventory Management Team (Foresight):** Consists of Haylee Lewis and Maddie Ek. These roles are responsible for carrying out an analytical review of metric results to identify anomalies/tie-out to underlying source data and cut-off date. As well as recalculate spreadsheets using the appropriate and current emission factors per the GHG Protocol; and consolidate the ESG data.

## DATA ACCESS & MANAGEMENT

Foresight's Foundation GHG Platform will be used to centralize all activity and emissions data. The most accurate and reliable data that is readily available is used to quantify impacts from the sources identified above in Webb Chemical's operations. The sources of activity data include, but are not limited to, monthly invoices, spreadsheet data, financial reports, and internal tracking controls or estimates.

All ongoing GHG reporting records (i.e., calculation tools and documents) and processes will be retained in electronic format. Documentation and specific emissions reports will be provided by Foresight. Webb Chemical's Inventory Management Team will also retain electronic copies of this report.

### *Tools*

**Foresight's Foundation GHG Platform:** Software system that manages the raw data inventory of all activity sources.

**Foresight's Energy and GHG Calculator:** Excel-based tool that converts activity data to energy and GHG data.

**Foresight's Activity Inventory Tracker (AIT):** Excel-based tool used for internal data tracking mechanisms with the ability to flag potential issues including abnormal usage.

**Foresight's Gap Analysis:** Excel-based tool that identifies gaps in data and shows percentages of data completeness.

## DATA QUALITY MANAGEMENT MEASURES

| Ongoing/Varied                                                     | Responsibility                                                                                                                                                                                                                                                                                                                           | Owner                                               |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Review data collection process                                     | Review the data collection process for QC and QA on a quarterly, annual, and/or as needed basis. See <a href="#">Appendix B.2</a> and <a href="#">Quality Control and Assurance</a> for details.                                                                                                                                         | Foresight & Webb Chemical Inventory Management Team |
| Collect and maintain ongoing and historical data for GHG inventory | Collect data from all sites within Webb Chemical's operational boundary based on the specified frequency and method. Maintain and control information compiled for the purpose of developing Webb Chemical's GHG inventory. See <a href="#">Appendix B.2</a> and <a href="#">Data Quality Security</a> for details.                      | Foresight & Webb Chemical Inventory Management Team |
| Monitor information compiled for GHG inventory                     | Test data activity against a variety of factors including outliers using Foresight's AIT. See <a href="#">Quality Control &amp; Assurance</a> and <a href="#">Tools</a> for details.                                                                                                                                                     | Foresight                                           |
| Data quality check-ins                                             | Review Webb Chemical's operational boundary, data gaps, and renewable energy information, along with other relevant topics as needed. Check-ins may take the form of meetings or email communications on a monthly, quarterly, or more frequent basis, as necessary. Foresight's Gap Analysis tool may be used to support these reviews. | Foresight & Webb Chemical Inventory Management Team |
| Identify changes to operational boundary                           | Webb Chemical will report any changes to its operational boundary, including, but not limited to, changes in energy usage, building ownership or leases, square footage, activity types and sources, and renewable energy procurement as changes occur.                                                                                  | Webb Chemical Inventory Management Team             |
| Approve the report and related reports                             | Sign off on the report and related reports, as needed.                                                                                                                                                                                                                                                                                   | Webb Chemical Inventory Management Team             |
| Annually                                                           | Responsibility                                                                                                                                                                                                                                                                                                                           | Owner                                               |
| Complete estimations                                               | Calculate estimates as needed for data gaps to reach pre-meditated completion percentage. See <a href="#">Missing Data Resolution Process</a> for details.                                                                                                                                                                               | Foresight                                           |
| Calculate and report the GHG inventory                             | Complete emissions calculations including estimations, duplicate verification, and QA/QC and provide the IQMS and GHG Report.                                                                                                                                                                                                            | Foresight                                           |
| Surveying the GHG inventory                                        | Survey the GHG inventory to identify any gaps or errors in the IQMS or GHG inventory report. Conduct a review of the GHG inventory for internal reporting purposes unless Webb Chemical chooses to report to a third-party reporting program.                                                                                            | Webb Chemical Inventory Management Team             |
| Review the IQMS & GHG report                                       | Review and validate the annual GHG report.                                                                                                                                                                                                                                                                                               | Webb Chemical Inventory Management Team             |
| Understand respective duties                                       | Site-level personnel may be provided with a copy of this report and informed of their respective duties.                                                                                                                                                                                                                                 | Webb Chemical Inventory Management Team             |

## DETAILS OF THE DATA QUALITY MANAGEMENT MEASURES

The following sections further expand upon the responsibilities outlined above.

### *Data Quality Security*

Information compiled for the purpose of developing Webb Chemical's GHG inventory will be maintained and controlled by Foresight. While stakeholders at Webb Chemical have permission to access their Foundation GHG platform and SharePoint, they do not have permission to make any edits or changes unless that is conducted through the Webb Chemical Inventory Management Team. Thus, access to environmental impact data and documentation will be secured by user permission on Foundation GHG and/or SharePoint, as determined by Webb Chemical.

### *Missing Data Resolution Process*

Information management is critical for the accuracy of the GHG program. Therefore, to enable accurate reporting of the scope 1 and 2 GHG emissions data, Foresight has established a sequence of rules on how usage data gaps (i.e., months where invoices are not received) will be filled at yearly reporting intervals using estimates.

Foresight aims to achieve at least 95% data completeness each reporting year. When primary data is unavailable, estimates may be used to reach this threshold. The following reporting rules are applied when filling data gaps:

- a. If the data is missing for 1-2 months of the year, the average of the surrounding months can be utilized. For example, if December 2024 is missing, take either average of November 2024 + January 2025 or November 2024 + December 2023, whichever is greater. If November and December of 2024 are missing, use the average of October 2023 & January 2023 to account for seasonal and yearly differences.
- b. If any data is missing for 3+ consecutive months of the year, use data from the previous year's months or the next year's months, whichever is more readily available or greater.
- c. If any data is missing for 3+ months of the year AND no data exists in the following year or previous year to fill these gaps, an average of the surrounding months can be utilized.
- d. If any data is missing for 3+ months of the year AND no data exists in the following year or previous year AND no data from surrounding months, then an Energy Use Intensity (EUI) can be used if a similar site matching the primary building type and size (area) is available. Production units are available to use for EUI.
- e. In some instances, missing data rules will be determined on a case-by-case basis.

### *Quality Control & Assurance*

These quality guidelines are based on the 2006 IPCC for Greenhouse Gas Inventories.<sup>2</sup>

*Quality Control (QC)* is a system of routine technical activities to assess and maintain the quality of the inventory as it is being compiled. It is performed by personnel compiling the inventory. The QC system is designed to:

- Provide routine and consistent checks to ensure data integrity, correctness, and completeness through monitoring outliers and duplicates; and
- Document and archive inventory material and record QC activities.

*Quality Assurance (QA)* is a planned system of review procedures conducted by personnel not directly involved in the inventory compilation/development process. Upon completion of the QC, the QA system is designed to:

- Verify that measurable objectives were met;
- Ensure the inventory represents the best possible data available and when data is unavailable, the highest quality estimates of emissions; and
- Support the effectiveness of the QC program.

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<sup>2</sup> "Intergovernmental Panel on Climate Change (IPCC), 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 1: General Guidance and Reporting, Chapter 6: Quality Assurance/Quality Control and Verification, prepared by the National Greenhouse Gas Inventories Programme (Hayama, Japan: Institute for Global Environmental Strategies, 2006), 6.5, [https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1\\_Volume1/V1\\_6\\_Ch6\\_QA\\_QC.pdf](https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_6_Ch6_QA_QC.pdf)

## Auditing & Verification

### INTERNAL AUDITING

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Webb Chemical's Inventory Management Team is responsible for surveying the GHG inventory on an annual basis to identify any gaps or errors in the IQMS or GHG inventory report. Webb Chemical will conduct an annual review of the GHG inventory for internal reporting purposes unless Webb Chemical chooses to report to a third-party reporting program. The roles and responsibilities are defined in the [Data Quality Management Measures](#) section.

### EXTERNAL VALIDATION AND/OR VERIFICATION

Webb Chemical's IQMS can be verified according to the [GHG reporting guidance outlined in this document](#). Should Webb Chemical choose to participate in a third-party reporting program, participation will result in an annual review in accordance with the agreed-upon voluntary annual reporting commitments.

### MANAGEMENT REVIEW

Annual GHG reports will be reviewed and validated by the Webb Chemical Inventory Management Team on an annual basis. The process is intended to ensure that the inventory included in the report is complete, accurate and maintains continuous improvement and performance of the ongoing environmental sustainability reporting program. The Webb Chemical Inventory Management Team will be responsible for signing off on this report. The roles and responsibilities are defined in the [Data Quality Management Measures](#) section.

### CORRECTIVE ACTION

Foresight will be responsible for implementing corrective actions when internal reviews, desktop reviews, or external audits identify significant findings, defined as a greater than 5% change from the base year emissions or structural changes to Webb Chemical. In accordance with [best practice methodology](#), the corrective action process will include, but is not limited to, correcting identified errors or issues, establishing a defined timeline for resolution, tracking progress through completion, and documenting all resulting actions and changes within this report accordingly.

#### Scope 1

Includes specific data and results from direct emission sources such as fuel consumption from company vehicles, heating equipment, or manufacturing facilities. Data is collected from utility bills, fuel logs, and other operational records to determine the scope 1 emissions.

#### Scope 2: Location-Based Methodology and Market-Based Emissions

Location-based emissions are directly related to local grid consumption. They exclude offsets and Renewable Energy Certificates (RECs).

Market-based emissions are from contractual instruments bundled with environmental attributes. Market-based emissions are inclusive of offsets and RECs. Since Webb was able to obtain complete solar data and documentation to the rights for the RECs, Market-based emissions now apply to Webb Chemical in base year (CY 2023) to reporting year (CY 2025).

### EMISSION FACTORS SOURCES

Where available coefficients were sourced through [Climatiq](#), whose calculation API has been independently reviewed to ensure methodological alignment with ISO 14067 and the GHG Protocol for relevant categories (energy, procurement/Scope 3.1, freight, and travel). The emissions listed below only show the most current emission factors that were available for the 2025 reporting year. A full list of emissions factors used can be found in [Appendix B.3](#).

#### Scope 1: CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O

2021 - EPA Emission Factors for Greenhouse Gas Inventories - March 9 2018 - WRI - GHG Protocol - Emission Factors from Cross-Sector Tools - April 2014 (Last revised: March 2018, April 2014)  
2025 EPA GHG Emission Factors Hub (Last revised: January 2025)

#### Scope 2: CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O

United States EPA Emissions & Generation Resource Integrated Database (eGRID) 2023 (Released: January 2025)

## EMISSIONS QUANTIFICATION

Emissions quantification methods used for the inventory are based on the application of the *GHG Protocol Corporate Accounting and Reporting Standard*. Emission factors and activity (usage) data for applicable emission sources are gathered and used to quantify GHG emissions according to best practice methodologies.

Activity from emissions sources is first converted to appropriate energy units for calculating emissions. The activity data is then multiplied by the correlating emission factors as defined in the GHG Reporting Protocol, the Climate Registry, or by engineering evaluations for the respective activity. All GHG emissions are calculated in metric tons (MT, or t) of pollutant and converted to MT of CO<sub>2</sub> equivalent (or “CO<sub>2</sub>e”) using the global warming potentials (GWPs) provided in [Appendix B.4](#). GWPs allow policy makers to compare the impacts and reductions associated with various gases in our environment relative to a reference gas. CO<sub>2</sub> was chosen as this reference gas and has a GWP equivalent to 1.

$$\begin{array}{r} \text{ACTIVITY DATA} \\ \times \\ \text{EMISSIONS FACTOR} \\ \times \\ \text{GLOBAL WARMING} \\ \text{POTENTIAL (GWP)} \\ = \\ \text{GHG EMISSIONS} \\ \text{(CO}_2\text{E)} \end{array}$$

## BASE YEAR ADJUSTMENTS

Webb Chemical will utilize a base year (BY) of CY 2023 (1/1/23 – 12/31/23) for scope 1 and 2.

### *Structural and Methodology Changes*

Webb Chemical’s base year and subsequent year inventories will be adjusted for mergers, acquisitions, and divestitures according to guidance provided by the GHG Protocol Corporate Accounting and Reporting Standard. Webb Chemical’s base year inventory and subsequent years’ emissions reports will be updated when a significant (>5% change from base year) cumulative change in its base year emissions is triggered. The following conditions will require such adjustment if a significant change is identified:

- A structural change of organizational boundary (i.e., merger, acquisition, or divestiture); or
- A change in calculation methodologies or emission factors; or
- Additional or new data or methodology are available on source emissions that were not previously available; or
- Outsourcing (i.e., production of goods that is moved outside of Webb Chemical’s defined reporting boundary) or insourcing (i.e., opposite of “outsourcing”) where the modified case includes emissions that were not previously accounted for within the inventory; or
- A significant error or several cumulative errors in Webb Chemical’s inventory are discovered.

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*Significant is defined as an absolute change of five percent total or larger in Webb Chemical’s total base year emissions (scope 1 and 2) on a MTCO<sub>2</sub>e basis.*

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In the instance where Webb Chemical has acquired or merged with a company and base year data for the new company is not available after best efforts to collect such data, an alternative simplified method may be used to update the base year data using available data. Note that the associated procedure, calculation methodologies, and supporting data should be documented in this report.

If absolutely no data for the new company is available and it is impossible to estimate the impact on Webb Chemical’s cumulative base year emissions, a corresponding base year inventory will be established for the current reporting year (which will include the new acquisition / merger). Such modifications to the reporting program should be documented in this report.

The following changes identify conditions that do not warrant a change to base year emissions. Note this list includes commonly encountered activities, but it is not exhaustive.

- Acquisition or merger of new facilities that did not exist in the base year; or

- Outsourcing (i.e., production of goods that is moved outside of Webb Chemical defined reporting boundary) or insourcing (i.e., opposite of “outsourcing”) that has been reported under core indirect emissions (or scope 2); or
- Organic growth or decline – increases or decreases in production output, changes in processes or product mix, and closure / openings of operating units owned or controlled by Webb Chemical.

# Scope 1 & 2 Data Analysis

Insights into scope 1 and 2 emissions calculations from Webb Chemical's activities at the included locations.

## Key Concepts

|                                                |                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO <sub>2</sub> EQUIVALENT (CO <sub>2</sub> E) | The universal unit of measurement to indicate the global warming potential (GWP) of each of the seven greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide.                                                                                                                                                                                                                        |
| GLOBAL WARMING POTENTIAL (GWP)                 | A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO <sub>2</sub> .                                                                                                                                                                                                                                                    |
| GREENHOUSE GASES (GHG)                         | The seven gases that contribute to the greenhouse effect as listed in the Kyoto Protocol: carbon dioxide (CO <sub>2</sub> ); methane (CH <sub>4</sub> ); nitrous oxide (N <sub>2</sub> O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulfur hexafluoride (SF <sub>6</sub> ); and nitrogen trifluoride (NF <sub>3</sub> ).                                                                         |
| GRID-PURCHASED ELECTRICITY                     | Power obtained from a centralized energy provider through the transmission and distribution network. This energy is usually associated with a defined emission factor, as it reflects the regional or national energy mix used to generate the electricity.                                                                                                                                                 |
| NORMALIZED EMISSIONS                           | Normalized emissions refer to GHG emissions expressed per unit of activity or output, providing a standardized measure for comparing different industries or activities.                                                                                                                                                                                                                                    |
| OPERATIONAL BOUNDARY                           | The scope of emissions (direct and indirect) for all operations falling within Webb Chemical's established organizational boundary.                                                                                                                                                                                                                                                                         |
| ORGANIZATIONAL BOUNDARY                        | An approach for consolidating GHG emissions and consistently applying the selected approach to define the businesses and operations that constitute Webb Chemical for the purpose of accounting and reporting GHG emissions.                                                                                                                                                                                |
| SCOPE 1                                        | Direct GHG emissions that occur from sources that are owned or controlled by a company.                                                                                                                                                                                                                                                                                                                     |
| SCOPE 2 SELF-GENERATED ELECTRICITY             | Indirect GHG emissions that occur from the use of purchased electricity supplied by grids. Power produced on-site by an individual, household, or business using systems like solar panels, wind turbines, or fuel-powered generators, primarily for personal or local use. This type of energy typically does not have a standardized emission factor, particularly when generated from renewable sources. |

## SCOPE 1 &amp; 2

## Energy Results

### ENERGY RESULTS

In the current reporting year (RY), calendar year (CY) 2025, Webb Chemical assessed its energy consumption relative to both the base year (BY), CY 2023, and the previous year (PY), CY 2024, to identify year-over-year and longer-term trends. Table 3.1 shows energy consumption for each period by scope and activity type in million British thermal units (MMBtu), including the percentage change for each category. Table 3.2 provides the same information expressed in megawatt hours (MWh). Energy use from natural gas and propane increased significantly compared to the base year, while diesel also increased, though to a lesser extent. In contrast, gasoline energy use decreased significantly over the same period.

Table 3.1 Total Energy Usage (MMBtu) by Scope and Activity Type Comparing Multiple Years

| Scope & Activity Type      | BASE YEAR (CY 2023) |                   | PREVIOUS YEAR (CY 2024) |                   | REPORTING YEAR (CY 2025) |                   | % CHANGE      |               |
|----------------------------|---------------------|-------------------|-------------------------|-------------------|--------------------------|-------------------|---------------|---------------|
|                            | MMBtu Total         | % of Total Energy | MMBtu Total             | % of Total Energy | MMBtu Total              | % of Total Energy | BY to RY      | PY to RY      |
| <b>Scope 1</b>             | <b>40,383.14</b>    | <b>94.44%</b>     | <b>43,633.84</b>        | <b>94.25%</b>     | <b>47,631.09</b>         | <b>95.09%</b>     | <b>17.95%</b> | <b>9.16%</b>  |
| Diesel                     | 34,106.70           | 79.76%            | 37,495.15               | 80.99%            | 39,930.09                | 79.72%            | 17.07%        | 6.49%         |
| Gasoline                   | 121.38              | 0.28%             | 128.63                  | 0.28%             | 86.88                    | 0.17%             | -28.42%       | -32.46%       |
| Natural Gas                | 5,477.26            | 12.81%            | 5,263.66                | 11.37%            | 6,636.22                 | 13.25%            | 21.16%        | 26.08%        |
| Propane                    | 677.81              | 1.59%             | 746.40                  | 1.61%             | 977.90                   | 1.95%             | 44.27%        | 31.02%        |
| <b>Scope 2</b>             | <b>2,377.64</b>     | <b>5.56%</b>      | <b>2,663.89</b>         | <b>5.75%</b>      | <b>2,457.09</b>          | <b>4.91%</b>      | <b>3.34%</b>  | <b>-7.76%</b> |
| Grid-Purchased Electricity | 2,377.64            | 5.56%             | 2,663.89                | 5.75%             | 2,457.09                 | 4.91%             | 3.34%         | -7.76%        |
| <b>Grand Total</b>         | <b>42,760.79</b>    | <b>100%</b>       | <b>46,297.73</b>        | <b>100%</b>       | <b>50,088.18</b>         | <b>100%</b>       | <b>17.14%</b> | <b>8.19%</b>  |

Table 3.2 Total Energy Usage (MWh) by Scope and Activity Type Comparing Multiple Years

| Scope & Activity Type      | BASE YEAR (CY 2023) |                   | PREVIOUS YEAR (CY 2024) |                   | REPORTING YEAR (CY 2025) |                 | % CHANGE |          |
|----------------------------|---------------------|-------------------|-------------------------|-------------------|--------------------------|-----------------|----------|----------|
|                            | MWh Total           | % of Total Energy | MWh Total               | % of Total Energy | MWh Total                | %ofTotal Energy | BY to RY | PY to RY |
| Scope 1                    | 11,835.13           | 94.44%            | 12,787.81               | 94.25%            | 13,959.29                | 95.09%          | 17.95%   | 9.16%    |
| Diesel                     | 9,995.68            | 79.76%            | 10,988.74               | 80.99%            | 11,702.35                | 79.72%          | 17.07%   | 6.49%    |
| Gasoline                   | 35.57               | 0.28%             | 37.70                   | 0.28%             | 25.46                    | 0.17%           | -28.42%  | -32.46%  |
| Natural Gas                | 1,605.23            | 12.81%            | 1,542.63                | 11.37%            | 1,944.88                 | 13.25%          | 21.16%   | 26.08%   |
| Propane                    | 198.65              | 1.59%             | 218.75                  | 1.61%             | 286.59                   | 1.95%           | 44.27%   | 31.02%   |
|                            | 696.82              | 5.56%             | 780.71                  | 5.75%             | 720.10                   | 4.91%           | 3.34%    | -7.76%   |
| Scope 2                    | 696.82              | 5.56%             | 780.71                  | 5.75%             | 720.10                   | 4.91%           | 3.34%    | -7.76%   |
| Grid-Purchased Electricity | 12,531.95           | 100%              | 13,568.52               | 100%              | 14,679.39                | 100%            | 17.14%   | 8.19%    |
| Grand Total                |                     |                   |                         |                   |                          |                 |          |          |

## NORMALIZED ENERGY RESULTS

Normalization allows for a fair comparison of energy efficiency across facilities by accounting for differences in building size. This analysis includes only electricity and natural gas consumption. By normalizing energy use on a per-square foot basis, it becomes possible to identify the most energy-intensive facilities and prioritize locations for potential energy-reduction strategies.

Table 3.3 presents normalized energy data for Webb Chemical's buildings and combines both electricity and natural gas usage. Energy intensity is expressed as megawatt-hours per square feet (MWh/ft<sup>2</sup>). Buildings located above the orange line represent facilities with normalized energy values greater than Webb Chemical's average energy intensity for CY 2025 of 0.0156 MWh/ft<sup>2</sup>, indicating higher-than-average energy use relative to building size and placing them above the typical level of energy activity across all analyzed locations.

Table 3.3 Normalized Energy Intensity (MWh per Square Foot) in CY 2025

| Building Name                   | Sum of<br>Energy (MWh) | Square Feet | Normalized<br>Energy (MWh/ft <sup>2</sup> ) | Energy Intensity<br>Rankings |
|---------------------------------|------------------------|-------------|---------------------------------------------|------------------------------|
| Muskegon                        | 2,405.59               | 123,352     | 0.0195                                      | 1                            |
| Fort Wayne                      | 259.40                 | 21,995      | 0.0118                                      | 2                            |
| Cumulative Average <sup>3</sup> | 1,332.49               | 72,674      | 0.0156                                      | -                            |



Foresight recommends a corporate decarbonization study to identify strategies for reducing emissions across all business activities and establish a clear path toward long-term reduction goals. The study would evaluate key emission sources, including distribution and fleet operations, to identify targeted opportunities. Given that diesel accounts for approximately 88% of scope 1 location-based emissions, the study would place particular focus on fleet-related reductions. This includes assessing opportunities to improve efficiency and transition to lower-emission fuels such as biodiesel or renewable diesel.

<sup>3</sup> These averages are inclusive of all buildings for which Foresight has square footage.

## SCOPE 1 &amp; 2

## Emissions Results

## OVERALL EMISSIONS RESULTS

The table below presents Webb Chemical's overall emissions results for CY 2025, compared to both CY 2023 and CY 2024. Further breakdowns and details for each scope are provided in the following sections.

Table 3.4 Total Emissions (MTCO<sub>2</sub>e) by Scope Comparing Multiple Years

| Emission Sources      | BASE YEAR (CY 2023) |             | PREVIOUS YEAR (CY 2024) |             | REPORTING YEAR (CY 2025) |             | % CHANGE      |              |
|-----------------------|---------------------|-------------|-------------------------|-------------|--------------------------|-------------|---------------|--------------|
|                       | MTCO <sub>2</sub> e | % of Total  | MTCO <sub>2</sub> e     | % of Total  | MTCO <sub>2</sub> e      | % of Total  | BY to RY      | PY to RY     |
|                       | Total               | Emissions   | Total                   | Emissions   | Total                    | Emissions   |               |              |
| <b>Location-Based</b> | <b>3,172.91</b>     | <b>100%</b> | <b>3,453.65</b>         | <b>100%</b> | <b>3,691.65</b>          | <b>100%</b> | <b>16.35%</b> | <b>6.89%</b> |
| Scope 1               | 2,868.80            | 90.42%      | 3,113.30                | 90.15%      | 3,377.97                 | 91.50%      | 17.75%        | 8.50%        |
| Scope 2               | 304.11              | 9.58%       | 340.36                  | 9.85%       | 313.69                   | 8.50%       | 3.15%         | -7.84%       |
| <b>Market-Based</b>   | <b>3,122.41</b>     | <b>100%</b> | <b>3,377.15</b>         | <b>100%</b> | <b>3,599.75</b>          | <b>100%</b> | <b>15.29%</b> | <b>6.59%</b> |
| Scope 1               | 2,868.80            | 91.88%      | 3,113.30                | 92.19%      | 3,377.97                 | 93.84%      | 17.75%        | 8.50%        |
| Scope 2               | 253.62              | 8.12%       | 263.85                  | 7.81%       | 221.78                   | 6.16%       | -12.55%       | -15.95%      |

SCOPE 1 & 2

LOCATION-BASED EMISSIONS RESULTS

In CY 2025, Webb Chemical evaluated its total emissions relative to both CY 2023 and CY 2024 to identify changes over time. Table 3.5 details emissions by scope and activity type in MTCO<sub>2</sub>e for each year, along with the percentage change for each category and activity type and percent of total emissions for each respective year.

Overall, emissions increased year-over-year for all three years observed. However, the increase from CY 2024 to CY 2025 is smaller than the increase observed from CY 2023 to CY 2025. Gasoline emissions continued to decline, though they represent a relatively small share of total emissions. Diesel emissions increased from CY 2024 to CY 2025 but is smaller than the increase observed from CY 2023 to CY 2025. It is also important to note that location-based emissions from grid-purchased electricity decreased by 8% compared to the previous year.

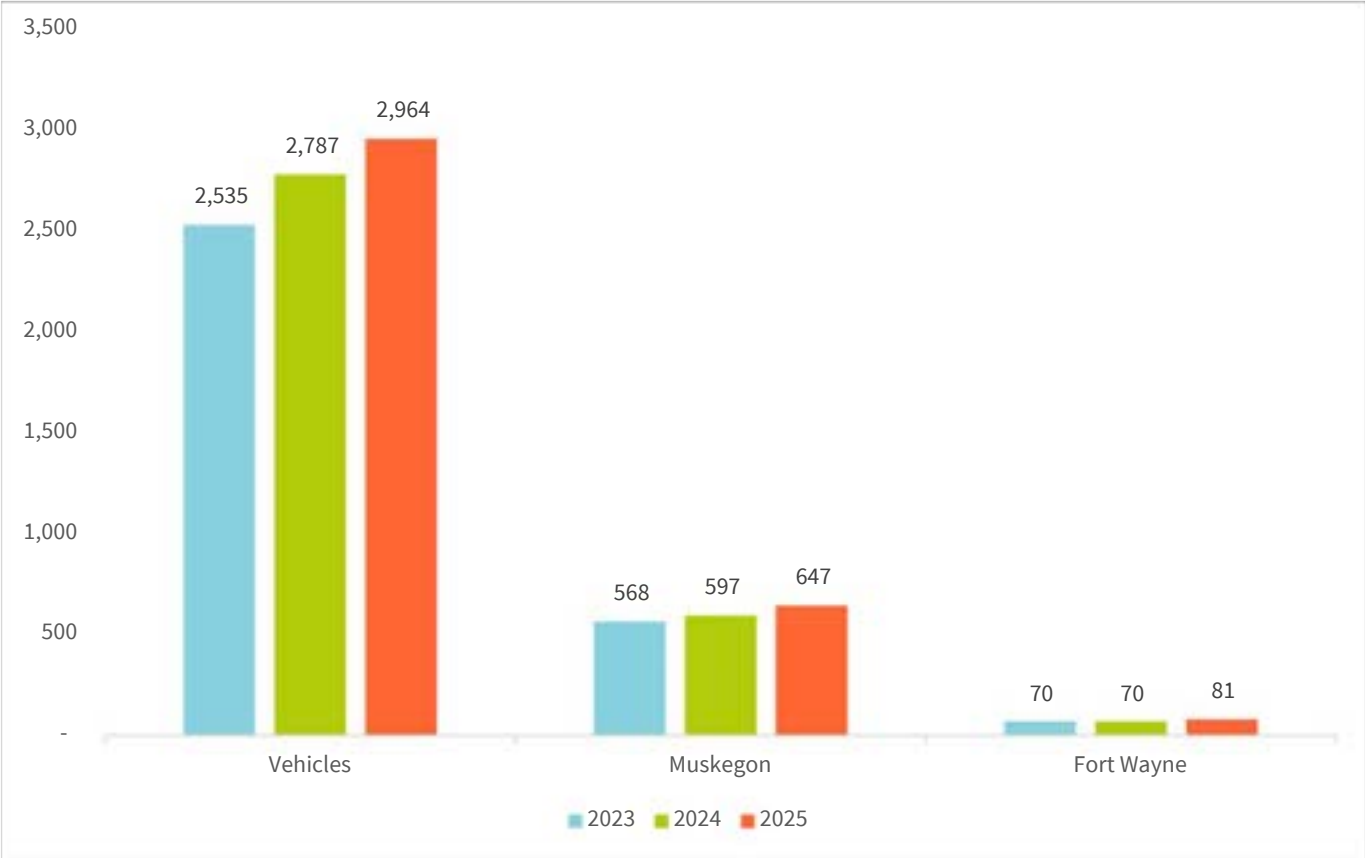
Table 3.5 Total Emissions (MTCO<sub>2</sub>e) by Scope and Activity Type Comparing Multiple Years

| Scope & Activity Type | BASE YEAR (CY 2023)       |                      | PREVIOUS YEAR (CY 2024)   |                      | REPORTING YEAR (CY 2025)  |                      | % CHANGE      |               |
|-----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------|---------------|
|                       | MTCO <sub>2</sub> e Total | % of Total Emissions | MTCO <sub>2</sub> e Total | % of Total Emissions | MTCO <sub>2</sub> e Total | % of Total Emissions | BY to RY      | PY to RY      |
| <b>Scope 1</b>        | <b>2,868.80</b>           |                      | <b>3,113.30</b>           |                      | <b>3,377.97</b>           |                      | <b>17.75%</b> | <b>8.50%</b>  |
| Diesel                | 2,526.55                  | 90.42%               | 2,777.55                  | 90.15%               | 2,957.93                  | 91.50%               | 17.07%        | 6.49%         |
| Gasoline              | 8.56                      | 79.63%               | 9.07                      | 80.42%               | 6.12                      | 80.12%               | -28.42%       | -32.46%       |
| Natural Gas           | 290.92                    | 0.27%                | 279.57                    | 0.26%                | 352.48                    | 0.17%                | 21.16%        | 26.08%        |
| Propane               | 42.78                     | 9.17%                | 47.10                     | 8.10%                | 61.43                     | 9.55%                | 43.59%        | 30.42%        |
|                       |                           | 1.35%                |                           | 1.36%                |                           | 1.66%                |               |               |
| <b>Scope 2</b>        | <b>304.11</b>             |                      | <b>340.36</b>             |                      | <b>313.69</b>             |                      | <b>3.15%</b>  | <b>-7.84%</b> |
| Grid-Purchased        | 304.11                    | 9.58%                | 340.36                    | 9.85%                | 313.69                    | 8.50%                | 3.15%         | -7.84%        |
| Electricity           |                           | 9.58%                |                           | 9.85%                |                           | 8.50%                |               |               |
| <b>Grand Total</b>    | <b>3,172.91</b>           | <b>100%</b>          | <b>3,453.65</b>           | <b>100%</b>          | <b>3,691.65</b>           | <b>100%</b>          | <b>16.35%</b> | <b>6.89%</b>  |

LOCATION-BASED EMISSIONS BY BUILDING

Figure 3.1 compares total location-based emissions for all of Webb Chemical’s buildings in CY 2025 to both CY 2023 and CY 2024. Overall, all buildings see an increase in location-based emissions. For a breakdown of emissions by building and activity type see [Appendix C.1](#).

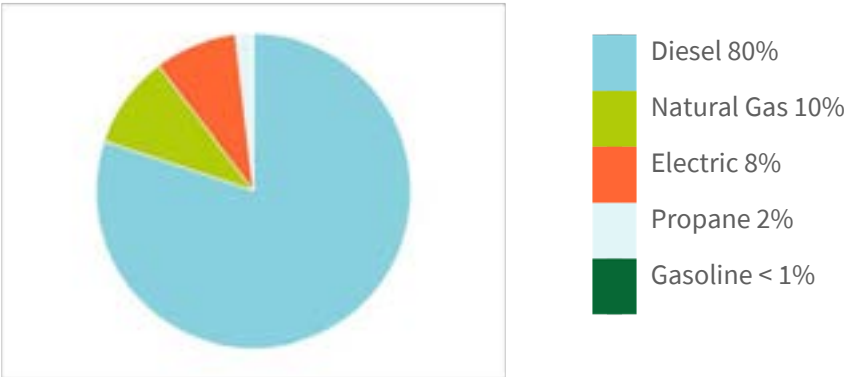
Figure 3.1 Location-Based Emissions (MTCO<sub>2</sub>e) Comparing Multiple Years



LOCATION-BASED EMISSIONS BY ACTIVITY TYPE

WebbChemical’slocation-based emissions forCY2025 byactivity type are shown in the pie chart below. Diesel is the highest contributor to emissions, accounting for 80% of total location-based emissions. [Appendix C.2](#) identifies the activity types associated with each building.

Figure 3.2 Location-Based Emissions Breakdown by Source CY 2025





Foresight recommends a corporate decarbonization study to identify strategies for reducing emissions across all business activities and establish a clear path toward long-term reduction goals. The study would evaluate key emission sources, including distribution and fleet operations, to identify targeted opportunities. Given that diesel accounts for approximately 88% of scope 1 location-based emissions, the study would place particular focus on fleet-related reductions. This includes assessing opportunities to improve efficiency and transition to lower-emission fuels such as biodiesel or renewable diesel.

## NORMALIZED LOCATION-BASED EMISSIONS RESULTS

Table 3.6.1 presents emissions normalized by sales for Webb Chemical. Emissions intensity is expressed as MTCO<sub>2</sub>e per million pounds of product moved (MTCO<sub>2</sub>e/Million Pounds of Product Moved). Table 3.6.2 presents the percent change year-over-year for both the normalized location-based emissions and the normalizing metric of million pounds of product moved.

Table 3.6.1 Normalized Emissions Intensity (MTCO<sub>2</sub>e per Million Pounds of Product Moved)

| Scope & Activity Type | Total Location-Based Emissions (MTCO <sub>2</sub> e) | Million Pounds of Product Moved | Normalized Emissions (MTCO <sub>2</sub> e/Million Pounds of Product Moved) |
|-----------------------|------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------|
| <b>2023</b>           | <b>3,172.91</b>                                      | <b>221.13</b>                   | <b>14.35</b>                                                               |
| Fort Wayne            | 70.03                                                | 27.12                           | 2.58                                                                       |
| Muskegon              | 567.78                                               | 194.01                          | 2.93                                                                       |
| Vehicles              | 2,535.10                                             | 221.13                          | 11.46                                                                      |
| <b>2024</b>           | <b>667.03</b>                                        | <b>248.52</b>                   | <b>13.90</b>                                                               |
| Fort Wayne            | 70.00                                                | 18.12                           | 3.86                                                                       |
| Muskegon              | 597.03                                               | 230.40                          | 2.59                                                                       |
| Vehicles              | 2,786.62                                             | 248.52                          | 11.21                                                                      |
| <b>2025</b>           | <b>3,691.65</b>                                      | <b>245.61</b>                   | <b>15.03</b>                                                               |
| Fort Wayne            | 80.51                                                | 28.02                           | 2.87                                                                       |
| Muskegon              | 647.09                                               | 217.59                          | 2.97                                                                       |
| Vehicles              | 2,964.05                                             | 245.61                          | 12.07                                                                      |

Table 3.6.2 Percent Change Year-Over-Year for Normalized Location-Based Emissions and Normalizing Metric

### Comparison Period and Metric

|                                     |                 |
|-------------------------------------|-----------------|
| <b>CY 2023 to CY 2025</b>           | <b>% Change</b> |
| Normalized Location-Based Emissions | 4.75%           |
| Million Pounds of Product Moved     | 12.38%          |
| <b>CY 2024 to CY 2025</b>           | <b>% Change</b> |
| Normalized Location-Based Emissions | 8.16%           |
| Million Pounds of Product Moved     | -1.17%          |

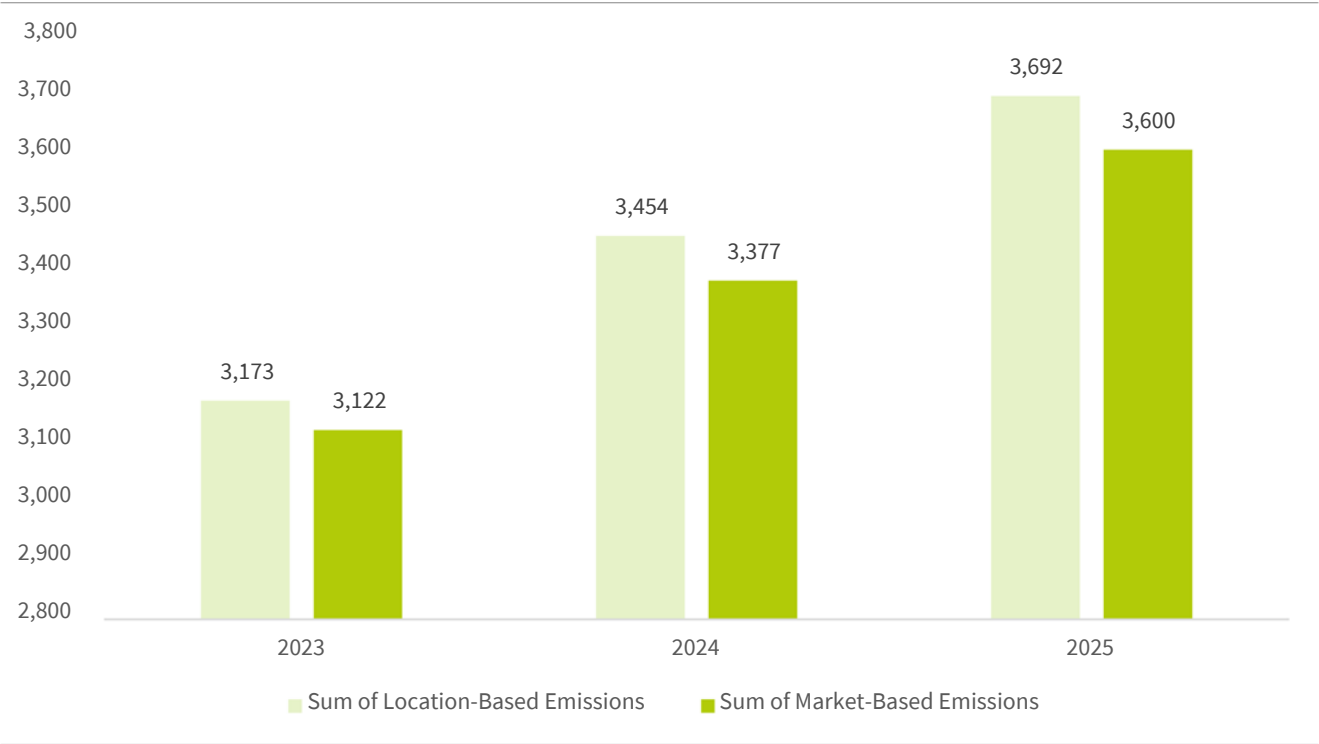
RENEWABLES RESULTS

Webb Chemical is actively participating in the renewable energy market through on-site solar at their Muskegon campus. In CY 2025, these solar arrays generated a total of 209.45 MWh of electricity, 174.35 MWh in CY 2024, and 115.07 MWh in 2023. All solar energy generated in Muskegon is exported to the grid and not consumed on-site. Webb retains the associated Renewable Energy Certificates (RECs) for the solar electricity sent back to the grid, which are therefore accounted for in the market-based emissions calculation.

Market-Based Emissions Comparison

In CY 2025, Webb Chemical’s total market-based emissions were 223 MTCO<sub>2</sub>e higher than CY 2024, representing an approximately 7% increase year over year. The following graph compares market-based and location-based emissions across Webb Chemical’s base year, previous year, and reporting year to illustrate how electricity procurement choices and grid-average emission factors influence reported emissions.

Figure 3.3 Location- and Market-Based Emissions Comparing Multiple Years



Locations with Renewables

The following table summarizes locations utilizing renewable energy, presented by site and building. This overview highlights where renewable energy is used across the reporting boundary and supports Webb Chemical’s market-based scope 2 emissions reporting.

Table 3.7 Locations Utilizing Renewable Energy

| Site     | Building | Grid-Purchased (PPA) | Purchased Renewable (REC) | Self-Generated Electricity (On-site Solar) |
|----------|----------|----------------------|---------------------------|--------------------------------------------|
| Muskegon | Muskegon |                      | ✓                         |                                            |

### Calculation Method Comparison

The table below captures the distinction between the calculations performed for location- and market-based emissions when energy sources other than grid-purchased electricity are consumed at any of the buildings within the organizational boundary. Highlighted in green is the energy source applicable to Webb Chemical.

Table 3.8 Location- and Market-Based Emissions Calculation Differences

| Energy Source                                     | Scope  | Location-Based Emissions | Market-Based Emissions | Energy Tag   |
|---------------------------------------------------|--------|--------------------------|------------------------|--------------|
| Non-renewable energy                              | 1 or 2 | Included                 | Included               | Included     |
| On-site generated energy                          | 1      | Avoided emissions        | Avoided emissions      | Included     |
| On-site energy sold back to grid                  | 1      | Not included             | Not included           | Subtracted   |
| Green Power Programs, Rates, & Tariffs            | 2      | Included                 | Not included           | Included     |
| Renewable Energy Credit (RECs)                    | 2      | Not included             | Subtracted             | Not included |
| Renewable Power Purchase Agreement (PPA)          | 2      | Included                 | Not included           | Included     |
| Renewable Virtual Power Purchase Agreement (VPPA) | 2      | Not included             | Subtracted             | Not included |

# Reporting Principles and Disclaimers

## RELEVANCE

Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

## COMPLETENESS

Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions.

- Webb Chemical ended with 93.34% complete primary data for CY 2025
  - As outlined in [Missing Data Resolution Process](#) section, estimates were applied as needed to reach the 95% data completeness threshold for Webb Chemical's inventory using the methods below.
    - Using data from the average of surrounding months
    - Using data from previous year's months
- In previous reporting years, solar generation data was not accurately accounted while Webb Chemical and Foresight worked to understand how solar energy was used at the building level. For this reporting year, complete solar data was obtained, allowing for a more accurate and comprehensive accounting of renewable energy generation and its impact on location- and market-based emissions.
- Refrigerants are not currently included in Webb Chemical's GHG inventory. Foresight recommends incorporating refrigerant data into the organizational boundary and evaluating whether any additional fuels contribute to GHG emissions. Including these sources would support development of a more complete scope 1 and scope 2 inventory.

## CONSISTENCY

Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

- Updated Data Management Approach: To maintain consistent, defensible inventories aligned with evolving GHG reporting standards, gap-filled estimates that meet the required data-quality threshold will not be replaced with late-arriving primary data for closed reporting periods, ensuring historical totals remain stable unless a verified error is identified.
- Updated Emission Factors: The eGRID 2023 dataset was released at the beginning of 2025 and was applied to readings from CY 2023 – present, as it represents the most current and accurate emissions data available at the time of reporting. Foresight applies the most up-to-date emission factors available during the reporting process; however, once a reporting year has been finalized and delivered, emission factors for that year will not be retrospectively updated if newer datasets are released. This approach supports auditability and ensures consistency in historically reported results.
- Confirmation was received regarding the solar installation at Muskegon, allowing for a more accurate calculation of market-based emissions. All solar energy generated at this site is exported to the grid and not consumed on-site. Webb retains the associated Renewable Energy Certificates (RECs), which are therefore accounted for in the market-based emissions calculation. This accuracy allows for Webb Chemical to report on market-based emissions.

## TRANSPARENCY

Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

- Foresight conducted a coefficient audit for CY 2025, updating emission factors to reflect appropriate significant figures. These refinements were applied to CY 2025 only and do not impact prior reporting years, as previously reported values remain accurate.

- Foresight used an average gasoline light duty truck coefficient for all owned and leased gasoline vehicles. The WRI - GHG Reporting Protocol does not require coefficients to be specified by vehicle year/make/model, only vehicle type.
- Estimations were conducted in order to make Webb Chemical's inventory at or above 95% complete. Below is a summary of estimated and non-estimated energy and emissions:  
Estimated Energy and Emissions

|                      | Sum of Energy MMBtus | Sum of Location-Based Emissions | Sum of Market-Based Emissions |
|----------------------|----------------------|---------------------------------|-------------------------------|
| CY 2024 <sup>4</sup> | -                    | -                               | -                             |
| CY 2025              | 2,622.57             | 190.52                          | 190.52                        |
| Percent Change       | N/A                  | N/A                             | N/A                           |

#### Primary Data Energy and Emissions

|                | Sum of Energy MMBtus | Sum of Location-Based Emissions | Sum of Market-Based Emissions |
|----------------|----------------------|---------------------------------|-------------------------------|
| CY 2024        | 46,297.73            | 3,453.65                        | 3,414.73                      |
| CY 2025        | 47,465.61            | 3,501.13                        | 3,409.22                      |
| Percent Change | 2.52%                | 1.37%                           | -0.16%                        |

## ACCURACY

Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

- For this reporting year, complete solar data was obtained, allowing for a more accurate and comprehensive accounting of renewable energy generation and its impact on scope 2 emissions. In previous reports, energy from solar arrays was included as the understanding was that all solar generated was consumed; however, in CY 2025, it was determined that all energy generated from the solar arrays are sold to the grid and Webb Chemical retains the RECs. Therefore, energy has since been removed for all solar generation CY 2023 – CY2025. See Table 3.8 in the [Calculation Methodology Comparison](#) section for a breakdown on the differences in calculations for renewable energy.
- Foresight conducted an outlier analysis on Webb Chemical's data and reviewed all of CY 2025's identified outliers to ensure accuracy and consistency in the data. Additional information can be found in the Outliers tab of the Foresight Energy and GHG Calculator associated with this report.
- Foresight identified differences between CY 2024 data and emissions reported last year and CY 2025 data and emissions reported this year. Variances greater than 10% and representing more than 1% of total emissions compared to previously reported values were investigated. The reasons for these changes are summarized below:
  - o Additional primary data became available.
  - o More accurate coefficients became available and were applied.
  - o Data entry errors were corrected.

<sup>4</sup> Estimates were not conducted last year as the data completeness was over 95%.

## PART 4

# Appendices

Insights into the reference materials, data sources, and calculation methodologies supporting Webb Chemical's greenhouse gas inventory.

## APPENDIX A

[A.1: Glossary](#)

[A.2: Abbreviations](#)

## APPENDIX B (IQMS)

[B.1: Site and Building Information](#)

[B.2: Site-Specific Data Tracking Mechanisms](#)

[B.3: List of Emissions Factors](#)

[B.4: Emissions Calculation Methodology](#)

## APPENDIX C (SCOPE 1 & 2)

[C.1: Detailed Breakdown of Emissions Results](#)

[C.2: Source Data Matrix](#)

## Appendix A.1: Glossary

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|                                                |                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO <sub>2</sub> Equivalent (CO <sub>2</sub> e) | The universal unit of measurement to indicate the global warming potential (GWP) of each of the seven greenhouse gases, expressed in terms of the GWP of one unit of carbon dioxide.                                                                                                                                                                         |
| Foresight Inventory Management Team            | The team responsible for collecting and aggregating Webb Chemical's comprehensive inventory activity data, reviewing the data for accuracy and completeness, and providing emissions calculations and inventory reports.                                                                                                                                     |
| Webb Chemical's Inventory Management Team      | The client's designated contact(s) is responsible for notifying Foresight when new locations open or close, ensuring the data provided is accurate and complete, and assisting in follow-up with site contacts when responses are delayed.                                                                                                                   |
| Global Warming Potential (GWP)                 | A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO <sub>2</sub> .                                                                                                                                                                                                     |
| Greenhouse Gases (GHG)                         | The seven gases that contribute to the greenhouse effect as listed in the Kyoto Protocol: carbon dioxide (CO <sub>2</sub> ); methane (CH <sub>4</sub> ); nitrous oxide (N <sub>2</sub> O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulfur hexafluoride (SF <sub>6</sub> ); and nitrogen trifluoride (NF <sub>3</sub> ).                          |
| Grid-purchased Electricity                     | Power obtained from a centralized energy provider through the transmission and distribution network. This energy is usually associated with a defined emission factor, as it reflects the regional or national energy mix used to generate the electricity. Describes an organization's process for completing a high-quality, corporate-wide GHG inventory. |
| Inventory Quality Management System (IQMS)     | This is how Webb Chemical will institutionalize a process for collecting, calculating, and maintaining GHG data.                                                                                                                                                                                                                                             |
| Organizational Boundary                        | An approach for consolidating GHG emissions and consistently applying the selected approach to define the businesses and operations that constitute Webb Chemical for the purpose of accounting and reporting GHG emissions.                                                                                                                                 |
| Operational Boundary                           | The scope of emissions (direct and indirect) for all operations falling within Webb Chemical's established organizational boundary.                                                                                                                                                                                                                          |
| Quality Assurance (QA)                         | A planned system of review procedures conducted by personnel not directly involved in the inventory compilation/development process.                                                                                                                                                                                                                         |
| Quality Control (QC)                           | A system of routine technical activities to assess and maintain the quality of the inventory as it is being compiled. It is performed by personnel compiling the inventory.                                                                                                                                                                                  |
| Scope 1                                        | Direct GHG emissions that occur from sources that are owned or controlled by a company.                                                                                                                                                                                                                                                                      |
| Scope 2                                        | Indirect GHG emissions that occur from the use of purchased electricity supplied by grids.                                                                                                                                                                                                                                                                   |
| Scope 3                                        | GHG emissions that occur from "upstream" and "downstream" activities that are not owned or controlled by a company and are organized into 15 defined categories.                                                                                                                                                                                             |
| Self-Generated Electricity                     | Power produced on-site by an individual, household, or business using systems like solar panels, wind turbines, or fuel-powered generators, primarily for personal or local use. This type of energy typically does not have a standardized emission factor, particularly when generated from renewable sources.                                             |

## Appendix A.2: Abbreviations

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|                     |                                                   |
|---------------------|---------------------------------------------------|
| BY                  | Base Year                                         |
| CH <sub>4</sub>     | Methane                                           |
| CO <sub>2</sub>     | Carbon Dioxide                                    |
| CO <sub>2</sub> e   | Carbon Dioxide Equivalent                         |
| CY                  | Calendar Year                                     |
| EUI                 | Energy Use Intensity                              |
| FY                  | Fiscal Year                                       |
| GHG                 | Greenhouse Gas                                    |
| GWP                 | Global Warming Potential                          |
| HFCs                | Hydrofluorocarbons                                |
| IEA                 | International Energy Agency                       |
| IQMS                | Inventory Quality Management System               |
| MSF                 | Thousand Square Feet                              |
| MTCO <sub>2</sub> e | Metric Tonnes Carbon Dioxide Equivalent           |
| N <sub>2</sub> O    | Nitrous Oxide                                     |
| NF <sub>3</sub>     | Nitrogen Trifluoride                              |
| PCFs                | Perfluorocarbons                                  |
| PY                  | Previous Year                                     |
| QA                  | Quality Assurance                                 |
| QC                  | Quality Control                                   |
| REC                 | Renewable Energy Certificate                      |
| RY                  | Reporting Year                                    |
| SF <sub>6</sub>     | Sulfur Hexafluoride                               |
| WBCSD               | World Business Council on Sustainable Development |
| WRI                 | World Resources Institute                         |

# Appendix B.1: Site and Building Information

Below is a comprehensive list of buildings that are included within Webb Chemical’s operational boundary based on the data and information received for CY 2025.

| Site       | Building   | Address        | City       | State    | Postal Code | Country       | Square Feet |
|------------|------------|----------------|------------|----------|-------------|---------------|-------------|
| Fort Wayne | Fort Wayne | 702 Hayden St  | Fort Wayne | Indiana  | 46803       | United States | 21,995      |
| Muskegon   | Muskegon   | 2708 Jarman St | Muskegon   | Michigan | 49444       | United States | 123,352     |
| Muskegon   | Vehicles   | 2708 Jarman St | Muskegon   | Michigan | 49444       | United States | 05          |

<sup>5</sup> Within Foundation GHG, this source is categorized as a building; however, it serves as a placeholder for vehicles and does not represent an actual physical building. Therefore, square footage is not applicable.

## Appendix B.2: Site-Specific Data Tracking Mechanisms

This table provides a comprehensive overview of site-specific data tracking mechanisms used by Webb Chemical for CY 2025. It details the activities monitored by building, outlines the methods for data collection, and specifies the frequency of these collections.

| Site       | Building      | Activity Type | Collection Method    | Collection Frequency | Building Contact |
|------------|---------------|---------------|----------------------|----------------------|------------------|
| Fort Wayne | Fort          | Electric      | Automated            | Monthly              | Collin           |
|            | Wayne         | Natural Gas   | Manual               | Monthly              | Vaughan          |
|            | Fort          | Propane       | Request Manual       | Quarterly            | Collin           |
|            | Wayne         |               | - Request            |                      | Vaughan          |
| Muskegon   | Fort Muskegon | Electric      | Automated, Automated | Monthly              | Collin Vaughan   |
|            | Wayne         |               |                      |                      | Collin           |
|            | Muskegon      | Natural Gas   | Adjusted             | Monthly              | Vaughan          |
|            |               |               | Automated            | Monthly              | Collin Vaughan   |
|            | Muskegon      | Propane       | Manual               | Annually and         | Collin Vaughan   |
|            | Vehicles      | Diesel        | Request Manual       | Quarterly            | Collin Vaughan   |
|            |               |               | - Request            |                      |                  |
|            | Vehicles      | Gasoline      | Manual               | Quarterly            | Collin Vaughan   |
|            |               |               | - Request            |                      |                  |

## Appendix B.3: List of Emission Factors

Below is a list of references and emission factors used to calculate GHG emissions for all fuel sources. All coefficients were sourced through [Climatiq](#) and are listed below. Climatiq's calculation API has been independently reviewed to ensure methodological alignment with ISO 14067 and the GHG Protocol for relevant categories (energy, procurement/Scope 3.1, freight, and travel). The tables below show the most current emission factors that were available for the 2025 reporting year.

In calculating scope 1 emissions, we utilized specific coefficients for each activity, drawing from reliable sources. While these coefficients vary by activity—such as natural gas, diesel, and refrigerants—they remain consistent regardless of geographical location.

In calculating scope 2 emissions, we utilized the following best practices in order of preferred sources when selecting coefficients:

- Local or state government if available
- AIB
- Climate Transparency
- GHG Protocol

### SCOPE 1

| Activity Name | Reference                                                                                                                                              | CO <sub>2</sub> | CH <sub>4</sub>   | N <sub>2</sub> O |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|------------------|
| Diesel        | 2021 - EPA Emission Factors for Greenhouse Gas Inventories - March 9 2018 - WRI - GHG Protocol - Emission Factors from Cross-Sector Tools - April 2014 | 10.21 kg/gal    | 4.49E-5 kg/gal    | 4.22E-5 kg/gal   |
| Gasoline      | 2025 EPA GHG Emission Factors                                                                                                                          | 8.78 kg/gal     | 0.00038 kg/gal    | 0.00008 kg/gal   |
| Natural Gas   | Hub 2025 EPA GHG Emission Factors Hub                                                                                                                  | 0.05444 kg/scf  | 0.00000103 kg/scf | 0.0000001 kg/scf |
| Natural Gas   | 2025 EPA GHG Emission Factors Hub                                                                                                                      | 53.06 kg/MMBtu  | 0.001 kg/MMBtu    | 0.0001 kg/MMBtu  |
| Propane       | 2025 EPA GHG Emission Factors Hub                                                                                                                      | 5.72 kg/gal     | 0.00027 kg/gal    | 0.00005 kg/gal   |

### SCOPE 2 – UNITED STATES

| ActivityName                 | Reference              | Building   | CO <sub>2</sub> | CH <sub>4</sub>  | N <sub>2</sub> O |
|------------------------------|------------------------|------------|-----------------|------------------|------------------|
| Electricity (Grid-Purchased) | 2023 U.S. eGRID – RFCM | Muskegon   | 436.4 kg/MWh    | 0.0371952 kg/MWh | 0.0049896 kg/MWh |
| Electricity (Grid-Purchased) | 2023 U.S. eGRID – RFCW | Fort Wayne | 413.4 kg/MWh    | 0.0322056 kg/MWh | 0.004536 kg/MWh  |

# Appendix B.4: Emissions Calculation Methodology

Calculating emissions from GHG sources generally involves the following six steps:

- Determine annual consumption of each combusted fuel or annual energy consumption;
- Determine the CO<sub>2</sub> emission factor for each fuel or unit of energy consumption;
- Determine CH<sub>4</sub> and N<sub>2</sub>O emission factors for each fuel or unit of energy consumption;
- Calculate CO<sub>2</sub> emissions by multiplying the emission factor by annual fuel or energy consumption;
- Calculate CH<sub>4</sub> and N<sub>2</sub>O emissions by multiplying emission factors by annual fuel or energy consumption; and
- Convert CH<sub>4</sub> and N<sub>2</sub>O emissions to CO<sub>2</sub>e using their corresponding global warming potentials.

The formula for calculating emissions is:  
Activity Data X Emissions Factor X Global Warming Potential (GWP) = GHG Emissions (CO<sub>2</sub>e)

Global Warming Potentials

| CO <sub>2</sub> | CH <sub>4</sub> | N <sub>2</sub> O |
|-----------------|-----------------|------------------|
| 1               | 27.9            | 273              |

Source: [IPCC Sixth Assessment Report \(AR6\)](#)

## Appendix C.1: Detailed Breakdown of Emissions Results

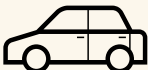
This table offers a comprehensive breakdown of greenhouse gas emissions by building and site, detailing total emissions in MTCO<sub>2</sub>e for carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O). This table does not include hydrofluorocarbons (HFCs) or perfluorocarbons (PFCs).

| Site        | Sum of MTCO <sub>2</sub> e CO <sub>2</sub> | Sum of MTCO <sub>2</sub> e CH <sub>4</sub> | Sum of MTCO <sub>2</sub> e N <sub>2</sub> O | Sum of Location-Based Emissions |
|-------------|--------------------------------------------|--------------------------------------------|---------------------------------------------|---------------------------------|
| Fort Wayne  | 80.23                                      | 0.12                                       | 0.16                                        | 80.51                           |
| Fort Wayne  | 80.23                                      | 0.12                                       | 0.16                                        | 80.51                           |
| Scope 1     | 39.26                                      | 0.03                                       | 0.04                                        | 39.32                           |
| Natural Gas | 29.02                                      | 0.02                                       | 0.01                                        | 29.05                           |
| Propane     | 10.24                                      | 0.01                                       | 0.02                                        | 10.27                           |
| Scope 2     | 40.98                                      | 0.09                                       | 0.12                                        | 41.19                           |
| Electric    | 40.98                                      | 0.09                                       | 0.12                                        | 41.19                           |
| Muskegon    | 3,605.43                                   | 1.25                                       | 4.46                                        | 3,611.14                        |
| Muskegon    | 645.08                                     | 0.88                                       | 1.13                                        | 647.09                          |
| Scope 1     | 374.07                                     | 0.24                                       | 0.28                                        | 374.59                          |
| Natural Gas | 323.10                                     | 0.17                                       | 0.16                                        | 323.43                          |
| Propane     | 50.96                                      | 0.07                                       | 0.12                                        | 51.15                           |
| Scope 2     | 271.01                                     | 0.64                                       | 0.85                                        | 272.50                          |
| Electric    | 271.01                                     | 0.64                                       | 0.85                                        | 272.50                          |
| Vehicles    | 2,960.35                                   | 0.37                                       | 3.33                                        | 2,964.05                        |
| Scope 1     | 2,960.35                                   | 0.37                                       | 3.33                                        | 2,964.05                        |
| Gasoline    | 6.10                                       | 0.01                                       | 0.02                                        | 6.12                            |
| Diesel      | 2,954.25                                   | 0.36                                       | 3.32                                        | 2,957.93                        |
| Grand Total | 3,685.66                                   | 1.37                                       | 4.62                                        | 3,691.65                        |

# GHG Reduction Targets

Webb Chemical has set forth targets to reduce our Scope 1 and Scope 2 GHG emissions 35% by 2033 from a 2023 baseline. Our goals, actions and target outcomes show our commitment to reduction by 2033.

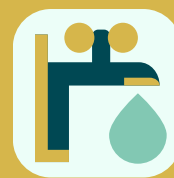


|                                                                                     | Goal                                          | Action(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Target Outcome                                                                                                                                                                     |
|-------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | Commercial Truck Fleet Fuel Efficiency        | <ol style="list-style-type: none"> <li>1. Implement idle reduction policies for Webb's driver base.</li> <li>2. Invest in fleet telematics to help drive Webb's idle time down through electronic coaching.</li> <li>3. Shorten the length of full service lease agreements from 7 years to 5 years to ensure Webb is running newer powertrains with higher efficiency.</li> <li>4. Work with truck manufacturers to ensure powertrain technology is the latest design for efficiency and emissions reduction.</li> </ol>                                                                                                                                              | Improve fleet MPG (Diesel Fuel) 35% by year 2033 over baseline year of 2023 through diesel reduction technology - if operationally feasible and available for commercial purchase. |
|  | Sales and Executive Vehicle Fuel Efficiency   | <ol style="list-style-type: none"> <li>1. Implement a policy with a minimum threshold of 25 MPG average for all sales and executive passenger vehicles by 2026.</li> <li>2. By 2028, require through policy that 30% of all sales and executive vehicles implement battery or hybrid powertrain technology, if operationally feasible and available for consumer purchase.</li> <li>3. By 2033, require through policy that 70% of all sales and executive vehicles implement battery or hybrid powertrain technology, if operationally feasible and available for consumer purchase.</li> </ol>                                                                       | Improve sales and executive MPG 35% by year 2033 - if vehicle technology is operationally feasible and available for consumer purchase.                                            |
|  | Chemical Distribution Plant Energy Efficiency | <ol style="list-style-type: none"> <li>1. Complete LED lighting upgrades at all locations by 2028.</li> <li>2. Install motion sensors in all warehouses by 2028.</li> <li>3. Have energy loss studies completed to identify heat loss and electrical consumption of all buildings by 2027 and plan for loss reduction and optimization to be completed where operationally feasible.</li> <li>4. HVAC upgrades must be replaced by high-efficiency units.</li> <li>5. Review the expansion of solar energy capacity to the Fort Wayne facility and Strongsville facility by 2030 as well as solar expansion to meet increased capacity in Muskegon by 2033.</li> </ol> | Improve the energy efficiency of Webb Chemical facilities 35% by 2033.                                                                                                             |

*\*The 35% reduction is a calculation compounded at 4.2% per year, based off the 2023 baseline year.*

# Conclusion

We thank you for your business and continued support of Webb Chemical. We will continue to make decisions at Webb Chemical according to our 6 values with a focus on our global environment, human rights, ethics and community focus. While the business continues to evolve and grow, we do so committed to our values and guided approach. We look forward to continuing our own journey toward a more sustainable future and would encourage your company to join us.



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