

August 10, 2026

VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Matthews International Corporation,

Matthews International Corporation (Matthews) engaged GSI Environmental Inc. (GSI) to provide limited assurance greenhouse gas (GHG) verification of their FY 2025 Scope 1 and 2 GHG emissions inventory.

The calculation and fair presentation of the GHG statement is the sole responsibility of Matthews using guidance per the US Environmental Protection Agency, GHG Protocol standards, and other applicable guidance documents.

Statement of Independence

GSI affirms our independence from Matthews and is free from bias and conflicts of interest related to the assurance of the environmental data.

Verification Assurance Opinion

Based on the process and procedures conducted, there is no evidence that the GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

GSI's Approach

GHG Verification was conducted in accordance with ISO 14064-3: 2019 "Specification with guidance for the validation and verification of greenhouse gas assertion", which is a generally recognized and accepted standard.

Validation scope of the reporting company GHG emissions

- Organizational boundaries: Operational Control Approach

Time Period

- October 2024 - September 2025 (FY2025 data)

Level of Assurance

- Limited

- GHG Emissions Materiality Threshold: 5% of scope emissions

GSI's Methodology and Procedures

Procedures performed during the verification

- Interviews with key personnel involved in the process of compiling, calculating, and preparing the emissions data report and energy data;
- Review of evidence and data in support of disclosures being verified;
- Review of a variety of data analytics to check the reasonableness of the data and calculations;
- A variety of re-calculation procedures to confirm stated quantities;
- Evaluated the reasonableness of any assumptions used in support of disclosures;
- Reviewed how disclosures were presented and determined if they were representative of data and operations.

Table 1. GHG Data Verified by GSI, Fiscal Year 2025

Scope	CO2e (Metric Tons)
Scope 1	27,266
Scope 2 (Location-Based)	54,906
Scope 2 (Market-Based)	54,506

This verification statement, including the opinion expressed herein, is provided to Matthews and is solely for their benefit in accordance with the terms of our agreement.

Sincerely,



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