

# Verification Statement

## 1. Introduction

Air Products and Chemicals Inc. (APC) retained GHD Limited (GHD) to conduct a verification of the 2023 greenhouse gas (GHG) emissions inventory (Emissions Inventory) for APC's global operations.

APC has prepared their 2023 Emissions Inventory in accordance with the requirements of The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition) (GHG Protocol).

The Emissions Inventory is a component of APC's annual Sustainability Report. This report is published annually on APC's website for stakeholders and investors, as part of APC's long-term sustainability and climate change mitigation policies; and is also reported to multiple sustainability surveying agencies, including the Carbon Disclosure Project (CDP). As part of this submission, APC requires verification of its Emissions Inventory.

A verification statement, prepared by an accredited Verification Body (VB), is included as part of the Sustainability Report.

## 2. Verification Objective, Standards and Criteria

The objective of the verification was for GHD to provide APC with an opinion on whether the Emissions Inventory contained no material discrepancies and was prepared in general accordance with ISO 14064.

GHD applied the following criteria for this verification:

- ISO 14064 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals, ISO, March 2006 (ISO 14064-1)
- ISO 14064 Greenhouse gases - Part 3: Specification with guidance for the greenhouse gas assertions, ISO, April 2019 (ISO 14064-3 Specification)
- The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard, World Resources Institute/World Business Council for Sustainable Development (the GHG Protocol)

The verification was conducted to a limited level of assurance.

The quantitative materiality for this verification is set at plus or minus five percent of the reported 2023 emissions as per general industry practice and recommended by the GHG Protocol. In addition, a series of discrete errors, omissions, or misrepresentations or individual or a series of qualitative factors, when aggregated may be considered material.

### 3. GHD Accreditation

GHD is accredited by the ANSI National Accreditation Board (ANAB) under ISO 14065 as a Greenhouse Gas Validation and Verification Body. Our ANAB accreditation can be viewed at the ANAB GHG Accreditation Services website.

<https://anabpd.ansi.org/Accreditation/environmental/greenhouse-gas-validation-verification/AllDirectoryDetails?&prgID=200&OrgId=1735&statusID=4>

### 4. Verification Scope

The verification included emissions from Scopes 1 (Direct) and 2 (Indirect) across APC's global operations, as well as emissions from Scope 3, Category 3 (Fuel and Energy-Related Activities).

The reporting period is between January 1, 2023, and December 31, 2023.

### 5. Statement of Verification

APC reported the following as their emissions assertion for the 2023 reporting year:

- Scope 1 Emissions: 16.38 million tonnes carbon dioxide equivalent (CO<sub>2</sub>e)
- Scope 2 Emissions: 10.7 million tonnes CO<sub>2</sub>e
- Scope 3 Category 3 Emissions: 3.82 million tonnes CO<sub>2</sub>e

Based on the procedures undertaken, it is our opinion that the APC's 2023 Emissions Inventory is supported by appropriate underlying evidence and is free of material misstatements.

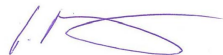
All of which is respectfully submitted,

GHD



Jessica Cassidy

Lead Verifier



Gordon Reusing, P. Eng.

Independent Reviewer

GHD Principal – Greenhouse Gas Assurance Services