



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of The Allstate Corporation

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by The Allstate Corporation (Allstate) for the period stated below. This verification declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Allstate. Allstate is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 17,485 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 35,890 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 22,613 metric tons of CO₂ equivalent
- **Scope 3:**
 - **Category 1 – Purchased Goods & Services (excluding claims):** 387,951 metric tons of CO₂ equivalent
 - **Category 2 – Capital Goods:** 4,593 metric tons of CO₂ equivalent
 - **Category 3 – Fuel and Energy-Related Activities:** 9,438 metric tons of CO₂ equivalent
 - **Category 4 – Upstream Transportation & Distribution:** 4,524 metric tons of CO₂ equivalent
 - **Category 5 – Waste Generated in Operations:** 13,107 metric tons of CO₂ equivalent
 - **Category 6 – Business Travel:** 26,040 metric tons of CO₂ equivalent
 - **Category 7 – Employee Commuting:** 36,553 metric tons of CO₂ equivalent
 - **Category 13 – Downstream Leased Assets:** 1,676 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were primarily historical in nature, but in some cases estimated. Data and information supporting the Scope 3 GHG emissions statement were in many cases estimated rather than historical in nature.

Allstate Global Warming Potential (GWP) and emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR-5)
- United States Environmental Protection Agency (USEPA) Emission Factor Hub, 2025
- USEPA Emissions & Generation Resource Integrated Database (eGRID), 2025 (2023 Data)

- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), *UK Government GHG Conversion Factors for Company Reporting*, 2024
- International Energy Agency (IEA) Emission Factors, 2024
- Argonne Labs GREET1_2024 model, 2025
- USEPA Supply Chain Greenhouse Gas Emission Factors v1.3, 2024
- Supplier-specific emission factors

Period covered by GHG emissions verification:

- January 1, 2024 to December 31, 2024

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Reference Standard:

- ISO 14064-3 Second edition 2019-4: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators.

GHG Verification Methodology:

- Interviews with relevant personnel of Allstate and their consultant;
- Review of documentary evidence produced by Allstate;
- Review of Allstate data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Allstate to determine GHG emissions.

Verification Opinion:

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

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Allstate has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Allstate, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

Jessica Jacobs, Lead Verifier
ESG – Program Manager
Apex Companies, LLC
Cincinnati, Ohio



Trevor Donaghu, Technical Reviewer
ESG Director
Apex Companies, LLC
Pleasant Hill, California

June 24, 2025

This verification opinion declaration, including the opinion expressed herein, is provided to Allstate and is solely for the benefit of Allstate in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.