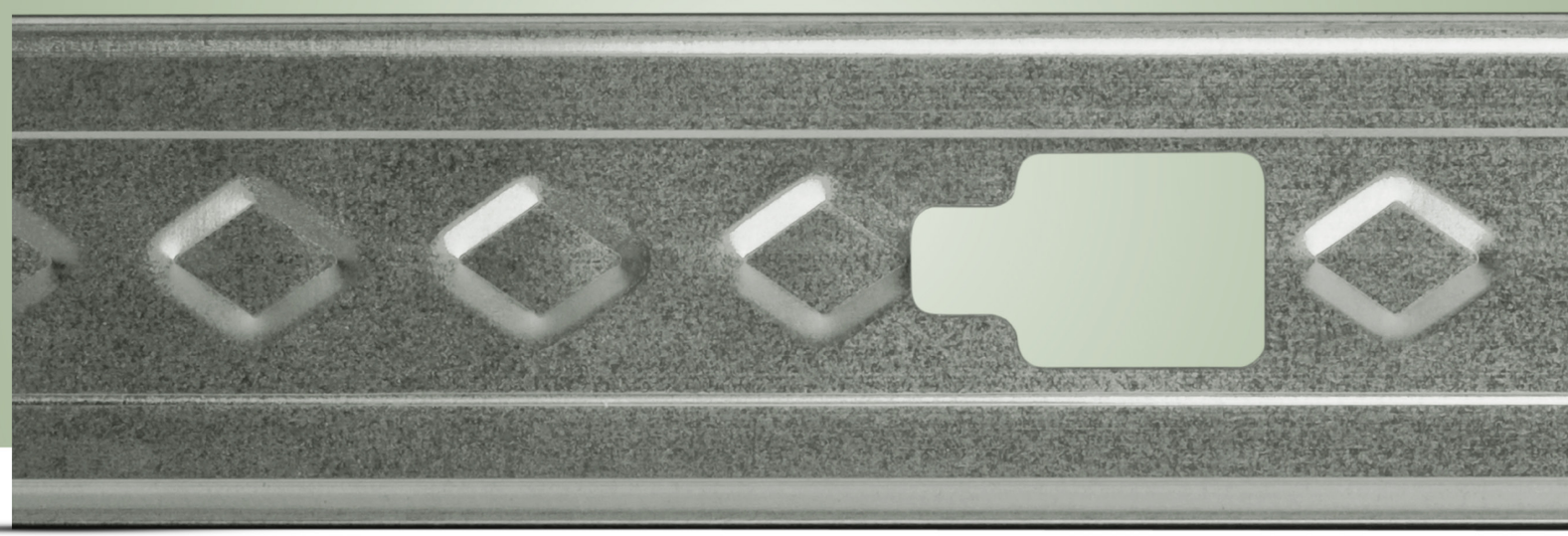
CORPORATE SUSTAINABILITY REPORT

2025FY



ClarkDietrich

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A MESSAGE FROM OUR PRESIDENT & CEO



Brian Panuccio
President & CEO

Welcome to the ClarkDietrich Corporate Sustainability Report for Fiscal Year (FY) 2025. As our fourth sustainability report, it's proof of our ongoing commitment to the planet, people and prosperity. It's also a testament to the power of transparency. By gathering and sharing more and more information, we've not only discovered new ways to improve, but we've also bolstered our position as an industry leader.

WHERE THE STORY BEGINS

Before sustainability became a buzzword, we were already creators of an inherently sustainable core product: cold-formed steel framing. Among its many eco-friendly attributes, it comes from highly recycled content, it's 100% recyclable, and it contributes to highly efficient buildings.

Today, of course, our story goes way beyond cold-formed steel framing. Our name also stands for finishing products, services that industry pros rely on and, increasingly, sustainable leadership. It's woven into all we do. We're currently making good on a number of lofty green ambitions, but in truth, we've been building up the momentum for a long time. Now the momentum is working like never before.

SIGNIFICANT ACHIEVEMENTS

In FY2025, our momentum turned into acceleration. I am especially proud to highlight these achievements:

Emissions Offset

We conducted reporting that showed our purchase of Renewable Energy Certificates (RECs) resulted in a 100% offset of our Scope 2 emissions for FY2024.

Carbon Calculator

We added a calculator to our iTools digital specification platform that makes it easy to measure and evaluate the embodied carbon of different steel framing choices.

Pro-Flex$^{300™}$ HPD

Strait-Flex® Pro-Flex^{300} earned a third-party verified Health Product Declaration (HPD) in 2025, providing transparent documentation that the product is free of Red List chemicals and supporting healthier building materials.

KEEPING UP THE MOMENTUM

Looking back over the past year, I can only anticipate more good things to come. Building off the accomplishments like those just listed will keep ClarkDietrich in the forefront of environmental stewardship. We'll also continue to rely on data to assess our operations and identify the most effective steps we can take.

POWER OF THE TEAM

It's an honor to lead an organization like ClarkDietrich. From my position, I see the efforts outlined in this report as a case study for collaboration. Getting to where we are today has required both the vision and coordinated hard work of many individuals. My thanks go to the Sustainability Team, and to everyone whose ideas and efforts are pushing us forward.

We can confidently say to our employees, customers and suppliers that ClarkDietrich takes seriously our responsibility to the Earth—and to the communities in which we do business. And what is more, we back our words with positive actions.

A MESSAGE FROM OUR DIRECTOR OF BUSINESS DEVELOPMENT & OUR SUSTAINABILITY ARCHITECTURAL REPRESENTATIVE





Adam Shoemaker
Director of Business Development

James Sforza
Sustainability Architectural Representative

As Director of Business Development at ClarkDietrich, alongside our Sustainability Architectural Representative, James Sforza, we are proud to present this year's Corporate Sustainability Report (CSR), highlighting our ongoing commitment to environmental stewardship, innovation, and responsible building practices.

Since launching ClarkDietrich's sustainability program in 2022 with the release of our inaugural CSR, ClarkDietrich has raised the bar on sustainability in the industry—and we're showing no signs of slowing down. That's why I'm excited to formally introduce James, our Sustainability Architectural Representative since 2024. I introduced this role in last year's CSR, highlighting its key function in helping us further bring sustainability to the forefront of conversations with our network of architects, designers, and contractors. Since stepping into this position, James has quickly become a subject matter expert for stakeholders, obtained his LEED® AP BD+C certification, and learned the intricacies of our existing programs, including material transparency, waste reduction, and greenhouse gas (GHG) tracking and reporting. He has been instrumental in managing many of our sustainability programs, which is why I've asked him to help develop this letter and CSR.

With this team expansion, I am now, in my current role as Director of Business Development, able to focus on broader business growth opportunities that integrate sustainability across ClarkDietrich's operations. I continue to oversee the strategic direction of the program and to guide our progress toward enhanced goals on GHG efficiency ambitions and deeper supply chain sustainability. This collaborative approach ensures seamless continuity for ClarkDietrich's sustainability efforts, building upon the strong foundation established in 2022. >>>

A MESSAGE FROM OUR DIRECTOR OF BUSINESS DEVELOPMENT & OUR SUSTAINABILITY ARCHITECTURAL REPRESENTATIVE CONTINUED

We continued to build on that foundation once again in 2025, and we're proud to share a few highlights of that momentum with you.

REDUCING OUR EMISSIONS

Last fall, we shared our annual greenhouse gas emissions report, which showed approximately a 65% reduction in our Scope 1 and Scope 2 emissions from 2023–2024. A key component has been the purchase of third-party Green-e® Certified renewable energy certificates (RECs) to match 100% of our Scope 2 market-based emissions—something we carried over to 2025 as well. These efforts have enabled us to reduce our environmental impact today by supporting clean power generation while continuing to build toward more permanent solutions for tomorrow.

Additionally, we have completed comprehensive operational, and energy-efficiency assessments at our three highest-emitting plants and two additional plants selected due to their high Scope 2 emissions. This marks significant progress toward identifying further energy-saving and waste-reduction opportunities, which we intend to evaluate at all 16 of our manufacturing facilities.

By reducing our Scope 1 and 2 emissions, we're making it easier for architects, specifiers and building developers to procure lower-embodied carbon products—reducing their own Scope 3 emissions and meeting Environmental, Social and Governance (ESG) targets.

A PARTNER FOR GREEN BUILDING

Speaking of low embodied carbon (LEC), we recently launched a pair of Embodied Carbon Calculators on our website. Built for both structural and non-structural steel, these calculators allow customers to quantify their projects' embodied carbon, and visualize the carbon savings that can be had by using our Environmental Product Declaration-Backed LEC steel instead of standard steel.

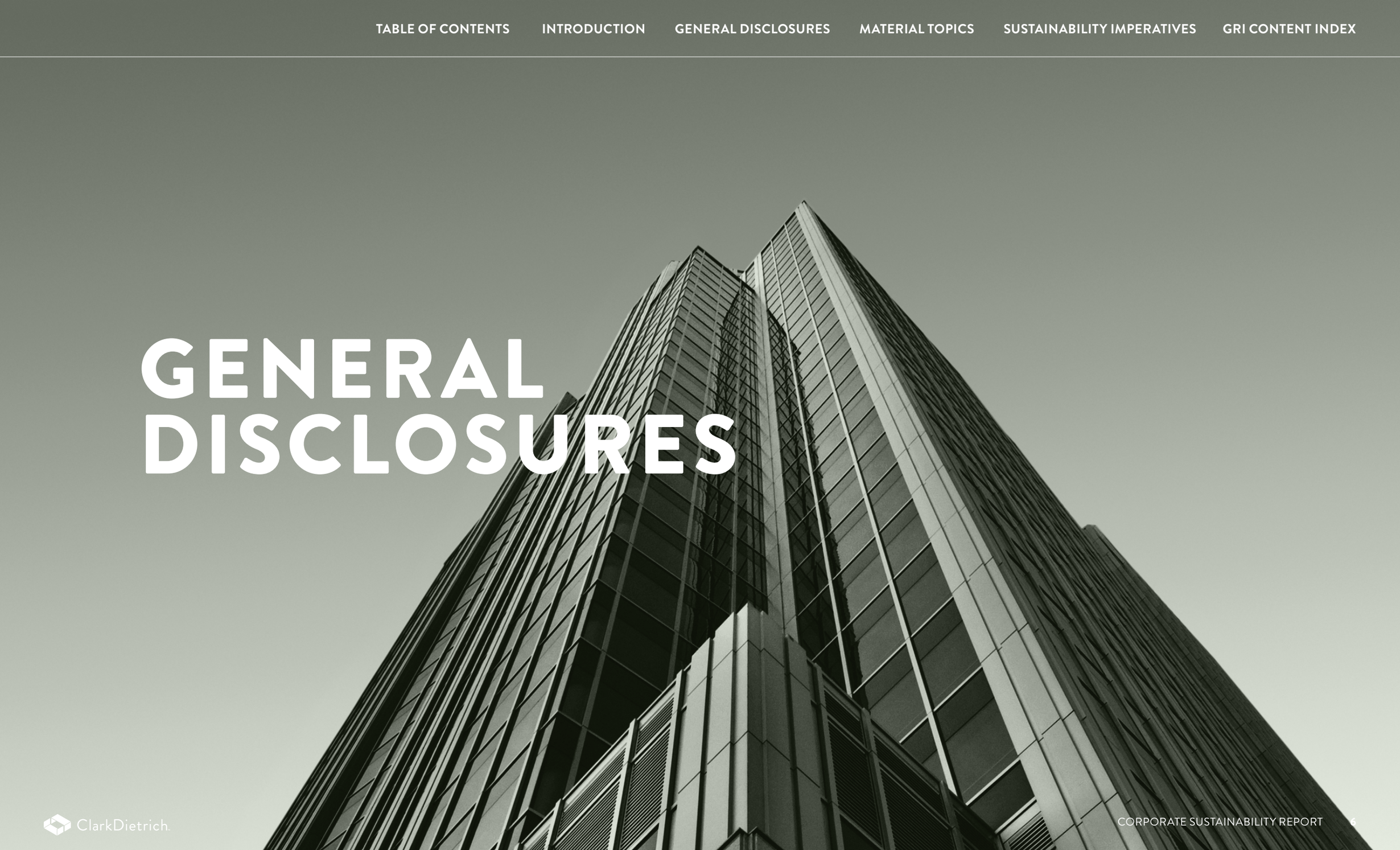
We continue to expand our sustainable product offerings across our various categories, too. On the drywall finishing side, for example, we have published a Health Product Declaration (HPD) for Pro-Flex$^{300™}$—our PVC-free and Living Building Challenge (LBC) Red List-Free corner bead. HPDs are a vital, growing initiative for us as we continue to push the standards for transparency.

OUR ONGOING COMMITMENT TO STAKEHOLDERS

We hope that our dedicated efforts this year are evidence of ClarkDietrich's commitment to leading in sustainable metal framing and building solutions. This CSR serves as a transparent update on our progress and a road map for the innovative path ahead. Together with our partners, customers, and stakeholders, we are leading the industry toward a more sustainable, prosperous future.



GENERAL DISCLOSURES



GENERAL DISCLOSURES

ABOUT CLARKDIETRICH—ORGANIZATIONAL DETAILS

Clarkwestern Dietrich Building Systems LLC d/b/a ClarkDietrich offers a comprehensive lineup of construction products and services for both cold-formed steel framing and drywall/plastering finishing systems. We manufacture innovative products for interior and exterior framing, interior and exterior finishing, floor and roof framing, as well as clips, connectors, metal lath, welded wire, barrier mesh and accessories.

As the demands for higher performance in all aspects of today's buildings rise, we partner with teams of architects, engineers, building developers and owners, contractors, and more on projects of all sizes, scope and complexity.

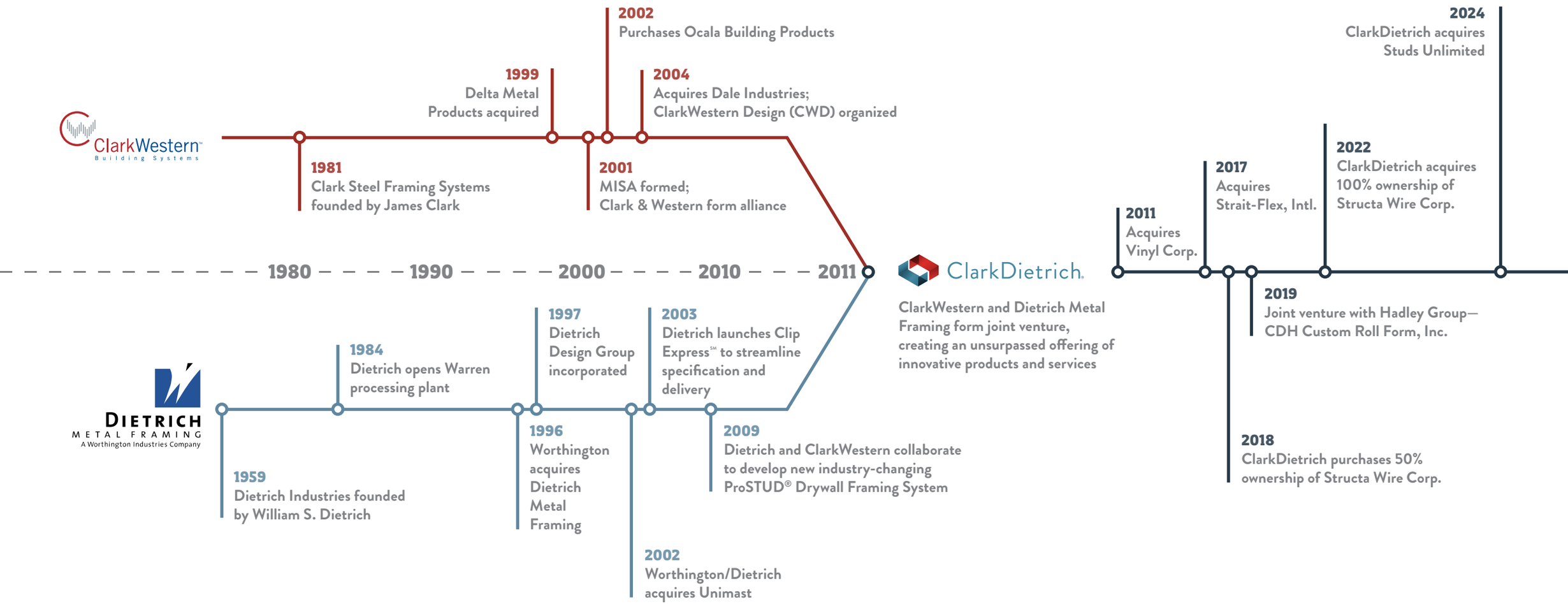
Far beyond products, our collaborations increasingly involve efforts and expertise that support smarter installation and design, including resources for BIM and ClarkDietrich Engineering Services LLC.

Formed in 2011 through the combination of two established market leaders—ClarkWestern Building Systems and Dietrich Metal Framing—ClarkDietrich is in an unprecedented position to help you bring change to the built environment.

ClarkDietrich is a privately owned limited liability corporation.



HISTORICAL TIMELINE OF CLARKDIETRICH



LOCATIONS—OFFICES & MANUFACTURING PLANTS

CLARKDIETRICH MANUFACTURING LOCATIONS
CDH CUSTOM ROLL FORM Warren, OH
CLIP EXPRESS℠ Warren, OH
STEEL Baltimore, MD
STEEL Bristol, CT
STEEL Dade City, FL
STEEL Dallas, TX
STEEL McDonough, GA
STEEL Oklahoma City, OK
STEEL Pasadena, TX
STEEL Riverside, CA
STEEL Rochelle, IL
STEEL Vienna, OH
STEEL Warren, OH
STEEL Woodland, CA
STRAIT-FLEX O'Fallon, MO
STRUCTA WIRE Vancouver, BC
VINYL CORP Miami, FL



OFFICE LOCATIONS	
CLARKDIETRICH ENGINEERING SERVICES Bristol, CT	**CLARKDIETRICH ENGINEERING SERVICES** Carlsbad, CA
CLARKDIETRICH ENGINEERING SERVICES McDonough, GA	**CLARKDIETRICH ENGINEERING SERVICES** Merrillville, IN
CLARKDIETRICH HEADQUARTERS & RESEARCH West Chester, OH	

CLARKDIETRICH & ITS REPORTING PRACTICES

We intend to report in reference to the Consolidated Set of the GRI Standards 2021 when the information is available and the strategies have been fully developed, otherwise the information will be omitted from this report. We are not a publicly traded company; thus some information is considered confidential or private and will not be disclosed. Omissions will be noted within the body of the report or in the GRI Content Index.

ClarkDietrich and all fully owned entities including Vinyl Corp., Strait-Flex and Structa Wire are reviewed and considered for environmental impact sustainability reporting. Joint Ventures were included and considered as a Scope 3 downstream leased asset during this reporting period.

Reporting periods for the Corporate Sustainability Reports will be aligned with the financial reporting period, which runs from April 1st through March 31st, and will occur annually.

There are no restatements of information from previous reporting periods to be made.

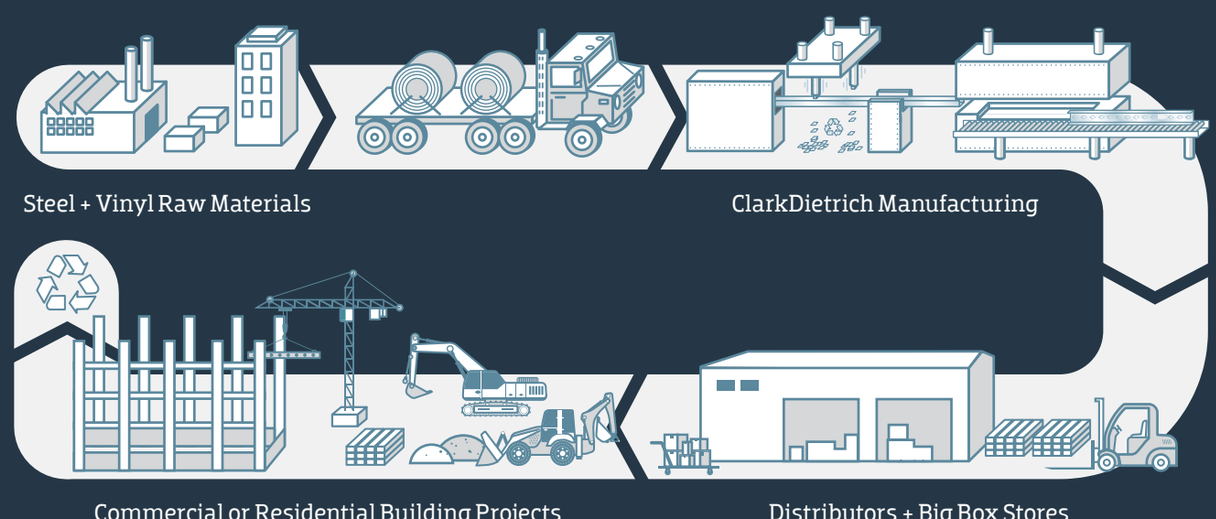
No external assurances have been obtained for this Corporate Sustainability Report.

FUTURE ENDEAVORS

As ClarkDietrich's sustainability program evolves, we remain committed to transparency and continuous improvement. While core governance structures are in place, we will continue assessing opportunities to enhance disclosure in alignment with sustainability reporting frameworks such as GRI 2: General Disclosures 2-10 through 2-21. As a private company, certain confidential elements remain under review, but we will strive to expand disclosures where possible in future reports.

CLARKDIETRICH VALUE CHAIN

We manufacture and sell building products that are used in the commercial and residential construction industry. These products are manufactured from steel, vinyl or composite products that include combinations of paper along with the steel or vinyl bases. They fall within the product categories of Interior Framing, Exterior Framing, Interior Finishing, Exterior Finishing, Floor Framing, Steel Framing Connectors and Wood Framing Connectors. We purchase our raw materials from suppliers such as steel mills and vinyl compounders, then sell our finished goods to customers who include commercial distributors and big box stores such as The Home Depot® and Lowe's.® Our customers then resell those products to the end users who install the products into a commercial or residential building.



SUSTAINABILITY GOVERNANCE STRUCTURE

ClarkDietrich maintains a structured governance framework to support its sustainability efforts across the organization. While the core governance model remains in place, several organizational changes have occurred over the past year to better align sustainability with business strategy. Notably, responsibility for sustainability has transitioned from the Marketing department to the Business Development department, while continuing to operate in close coordination with Marketing on brand, communications, and market engagement.



STRATEGY, POLICIES & PRACTICES

STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY

Building upon the foundation established in its first three annual CSR reports, ClarkDietrich continues to advance its sustainability framework with the publication of this fourth annual report. The ongoing preparation of an annual sustainability report remains an important part of ClarkDietrich's approach to transparency and continuous improvement. Over the past year, the company also restructured its sustainability function within the Business Development department, reflecting an effort to further align sustainability considerations with business growth and market engagement.

Our goal of implementing a software-based solution to track and measure environmental impacts remains a priority; however, the complexity of integrating data across multiple sources has become clearer over time. As a result, this initiative has shifted from a medium-term objective to a longer-term focus. In the near term, we will continue to perform comprehensive manual GHG emissions calculations for at least the coming year. We also recognize that, even as software solutions are adopted in the future, manual data inputs may still be necessary in the short to midterm—underscoring the importance of selecting a platform that supports efficient data collection and increasing levels of automation.

In parallel, we continue to assess potential alignment with leading sustainability frameworks, including the UN Sustainable Development Goals (SDGs), the Science-Based Targets initiative (SBTi), Architecture 2030, and SE 2050. While we have not formally committed to a single program, we actively leverage the guidance and best practices from these initiatives to shape and strengthen our evolving sustainability strategy.

During FY2024, ClarkDietrich took a step toward addressing its operational electricity-related emissions by purchasing Renewable Energy Certificates (RECs), offsetting 100% of its Scope 2 emissions on a market-based basis. This action supports the development of cleaner energy sources in the country and reflects the company's ongoing focus on responsible energy management. This action effectively matches all purchased electricity used across operations with renewable energy generation, supporting the transition to cleaner energy sources. The REC purchase reflects ClarkDietrich's ongoing commitment to responsible energy management and progress toward its broader climate and sustainability goals.

We also significantly expanded our digital sustainability resources with the launch of a new Embodied Carbon Calculator on our website. This user-friendly tool empowers architects, engineers, and contractors to better understand and quantify the embodied carbon associated with ClarkDietrich steel framing products, supporting more informed material selection and lower-carbon design decisions. By increasing transparency and access to environmental data early in the design process, the calculator reinforces ClarkDietrich's commitment to innovation, collaboration, and helping customers reduce the environmental impact of the built environment.

We also accomplished the completion of our third company-wide GHG emissions study for FY2024, further solidifying our commitment to transparency and data-driven decision-making. While our FY2025 GHG study is already underway, its results will not be available in time for this report. The company has begun accelerating its calculation timeline with the goal of improving alignment between emissions data availability and future sustainability reporting cycles.

Despite the evolving nature of our goals and timelines, our end objective remains unchanged—enhancing transparency and making meaningful strides toward a more sustainable future. We remain dedicated to refining our processes, leveraging best practices, and sharing our progress with stakeholders as we continue this journey.

POLICIES & PRACTICES

Our policy commitments, embedded policy commitments, processes to remediate negative impacts, mechanisms for seeking advice and raising concerns, and statements on compliance with laws and regulations are comprehensively addressed by these internal ClarkDietrich policies:

1. Employee Handbook, dated 9/1/2025
2. Business Conduct Guide, dated 4/1/2025
3. Policy and Manual for Antitrust Law Compliance, dated 4/1/2024
4. Policy and Manual for Foreign Corrupt Practices Act Compliance, dated 4/1/2024
5. Internal Whistle Blowing Rules, dated 10/1/2019

ASSOCIATION MEMBERSHIPS

We are proud to be members of the following organizations:

USGBC – U.S. Green Building Council

ILFI – International Living Future Institute

HPDC – Health Product Declaration Collaborative

SFIA – Steel Framing Industry Association

EIMA - EIFS Industry Members Association

ASTM – American Society for Testing and Materials International

AIA – The American Institute of Architects

FWCCA – Florida Wall & Ceiling Contractors Association

CSI – Construction Specifications Institute

IFC – International Firestop Council

NAWIC - The National Association of Women in Construction

WACA - Wall and Ceiling Alliance

SMA - Stucco Manufacturers Association

Florida Lath & Plaster Bureau

WWCCA - Western Wall & Ceiling Contractors Association

AWCI – The Association of the Wall and Ceiling Industry

CFSEI – Cold-Formed Steel Engineering Institute

DISCA – Drywall & Interior Systems Contractors Association

MASFA – Mid-Atlantic Steel Framing Alliance

TLPCA – Texas Lathing & Plastering Contractors Association

DACA – Drywall and Acoustical Contractors Association

AWMI – Association of Women in the Metal Industries

MWCC – Midwest Wall and Ceiling Contractors

RAINA - Rainscreen Association in North America

CMHA - Concrete Masonry & Hardscapes Association

AISI - American Iron and Steel Institute

STAKEHOLDER ENGAGEMENT

Stakeholders are individuals or groups that have interests that are affected or could be affected by the organization's activities. Meaningful stakeholder engagement is characterized by two-way communication and depends on the good faith of participants on both sides. It is also responsive and ongoing and includes in many cases engaging with relevant stakeholders before decisions are made[1].

APPROACH TO STAKEHOLDER ENGAGEMENT

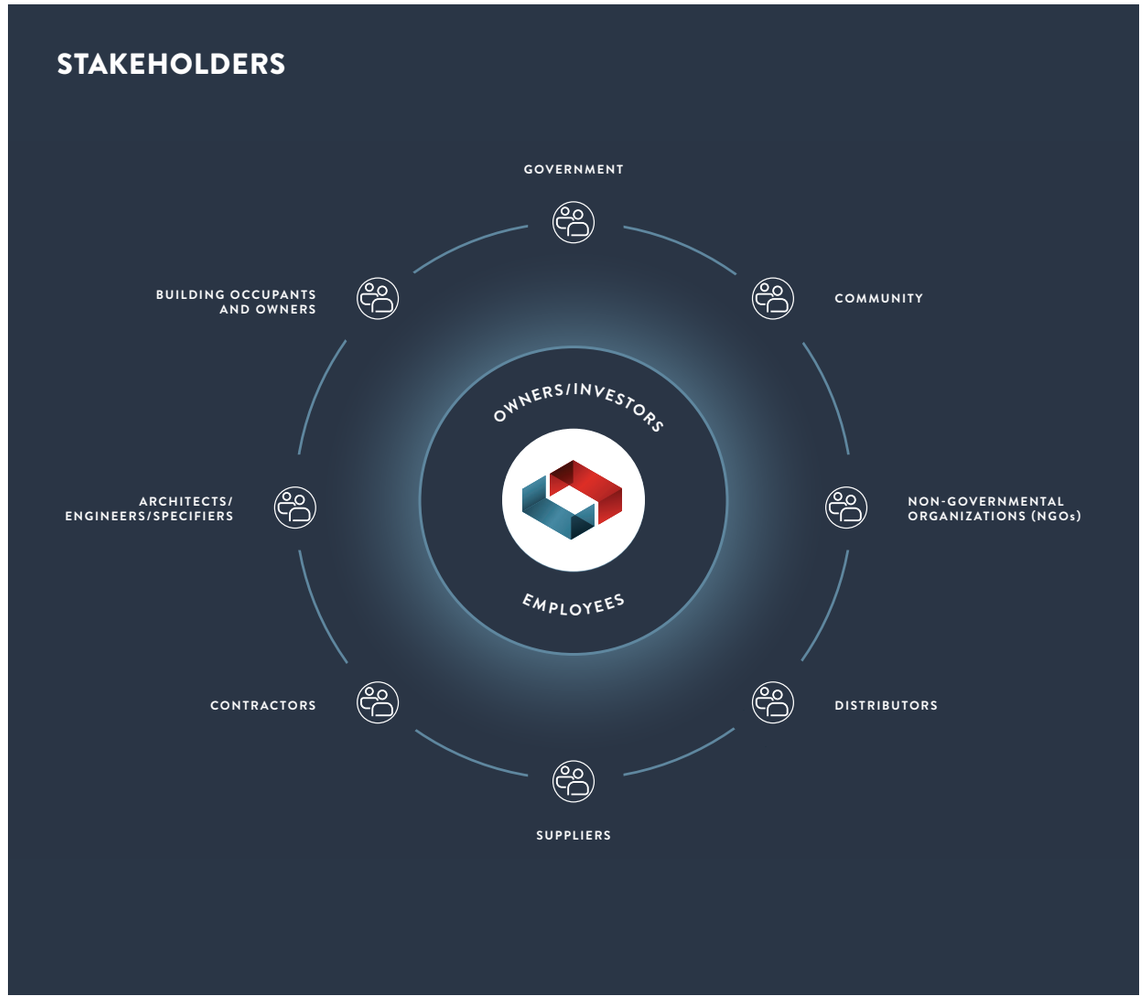
Stakeholder engagement continues to be a foundational element of our sustainability efforts. Although no new stakeholder initiatives were launched over the past year, the work previously completed remains a strong and relevant foundation. The establishment of the Sustainability Council provided a structured framework for identifying and understanding our key stakeholders, and those findings continue to accurately reflect the groups that influence, and are influenced by, our business. Given the relative stability of our industry context and ownership structure, the stakeholder groups identified in prior assessments continue to reflect those most relevant to our operations and impacts.

Looking ahead, re-engaging the Sustainability Council has been identified as a priority for 2026. The Sustainability Architectural Representative will continue to coordinate council activities, and support stakeholder engagement efforts to ensure alignment with the company's sustainability objectives.

STAKEHOLDER IDENTIFICATION PROCESS

Our stakeholder identification process was designed to capture a comprehensive and representative view of those most closely connected to our operations and sustainability impacts. Through a structured, multi-step survey approach, we engaged Sustainability Council members from across the organization to develop a shared understanding of our most significant stakeholder groups. This process produced a ranked list of our top 10 stakeholders, a result that remained consistent even as participation expanded to 38 individuals representing multiple locations and roles.

The consistency of these outcomes reinforces our confidence that our key stakeholders have been appropriately identified. While we will continue to periodically review and validate these stakeholder groups, we believe they remain accurate and relevant at this time. Rather than re-running the identification exercise on an annual basis, our focus is now shifting toward strengthening engagement with these stakeholders and more intentionally integrating their perspectives into our sustainability strategy and decision-making.



[1]Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence Guidance for Responsible Business Conduct, 2018.

FUTURE STAKEHOLDER ENGAGEMENT

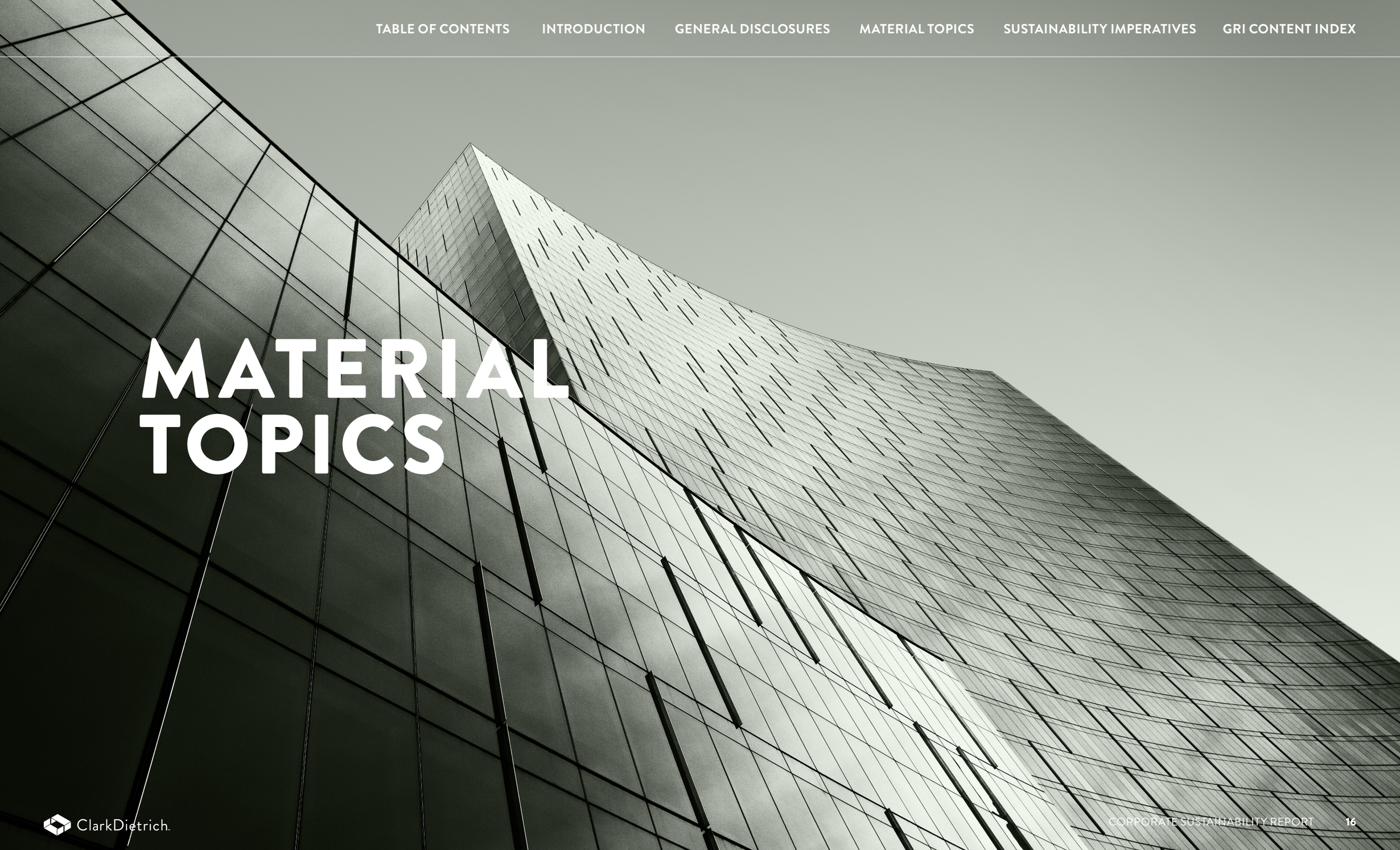
Engagement efforts remain a crucial part of our long-term sustainability vision. Now, with additional support in place, we are ready to further our focus. The Sustainability Council will play a larger role in maintaining open communication channels, and we will work toward creating even more structured opportunities for both internal and external stakeholders to provide input.

Internally, the Council itself is an example of successful stakeholder engagement, representing employees (#4 on our list) and serving as a voice for sustainability within the organization. Externally, we aim to build on our existing framework by identifying key issues that resonate across our stakeholder groups and finding ways to foster more meaningful conversations around them.

As we move forward, our stakeholder engagement strategy will be dynamic, adapting to new insights, challenges, and opportunities. The goal is not just to check a box but to build lasting relationships that drive real progress in our sustainability efforts.



MATERIAL TOPICS



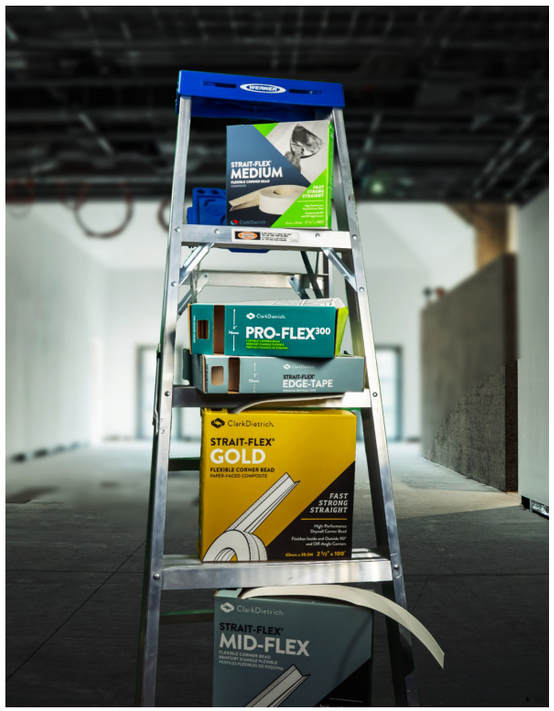
MATERIAL TOPICS

ClarkDietrich's sustainability efforts focus on topics where the company's operations and value chain have the most significant environmental, social, and economic impacts. Building on prior assessments, the material topics identified in earlier reporting cycles continue to guide sustainability strategy and resource allocation.

Although engagement activity was more limited during the reporting year, ClarkDietrich has not identified significant changes in business structure or industry conditions that would warrant a full reassessment at this time. The company intends to periodically review its material topics to ensure continued relevance.

PROCESS TO DETERMINE MATERIAL TOPICS

ClarkDietrich's material topics were established through a structured, multi-step process (see box to right) led by the internal Sustainability Council. In alignment with Global Reporting Initiative (GRI) guidance, we conducted surveys to evaluate actual and potential impacts, classify them as positive or negative, and assess their significance based on factors such as scale, intensity, and duration. The results were consolidated into a ranked list of the company's top 20 material topics.



While the formal assessment was not revisited in FY2025, the company continues to monitor business developments, stakeholder input, and industry trends. Material topics will be reassessed as conditions warrant to ensure continued alignment with sustainability priorities.

STEPS TAKEN:

1. **UNDERSTANDING CLARKDIETRICH'S CONTEXT**
   The Sustainability Council, comprised of key internal stakeholders, undertook a comprehensive review of our internal and external context to gain deep insights into the factors shaping our industry, market and organizational priorities.

2. **SURVEY ON ACTUAL AND POTENTIAL IMPACTS**
   Following the context review, the Council members completed a survey to identify both actual and potential impacts our operations may have on the economy, environment and society.

3. **SURVEY ON POSITIVE AND NEGATIVE IMPACTS**
   The Council members were then asked to determine if the impacts were positive, negative, or had no impact at all.

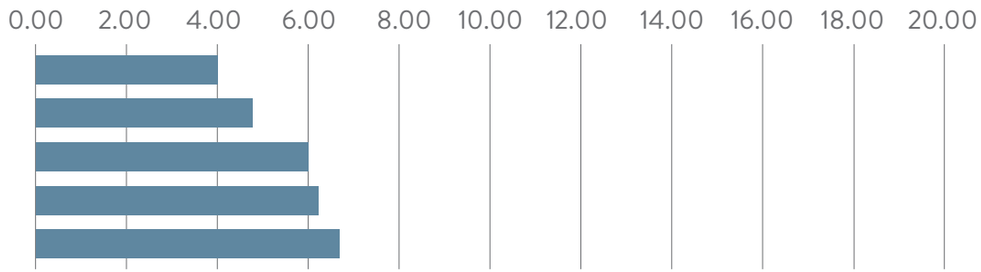
4. **SURVEY ON SIGNIFICANCE OF THOSE IMPACTS**
   Finally, the Council members participated in a survey to assess the significance of the identified impacts, applying rigorous criteria that considered factors such as scale, intensity, and duration.

5. **DETERMINATION OF MATERIAL TOPICS**
   The Top 20 Material Topics list (see next page) was determined using an average ranking of the four different survey categories: Actual and Potential Impacts, Positive Impacts, Negative Impacts, and Significance of Impacts.

TOP 20 MATERIAL TOPICS

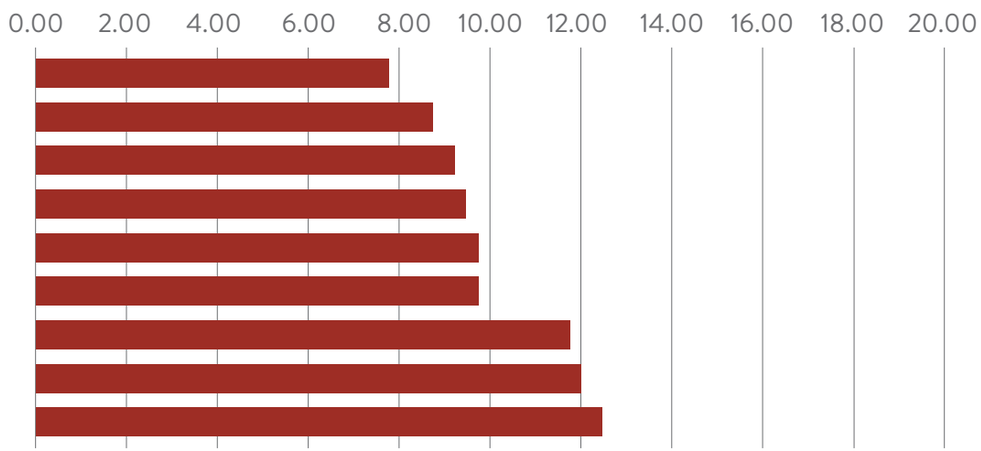
HIGHEST PRIORITY

- Paying Local, State and Federal Taxes
- Occupational Health and Safety of Employees
- Waste Management and Recycling Programs
- Hazardous Chemicals/Chemicals of Concern
- Training and Education Programs



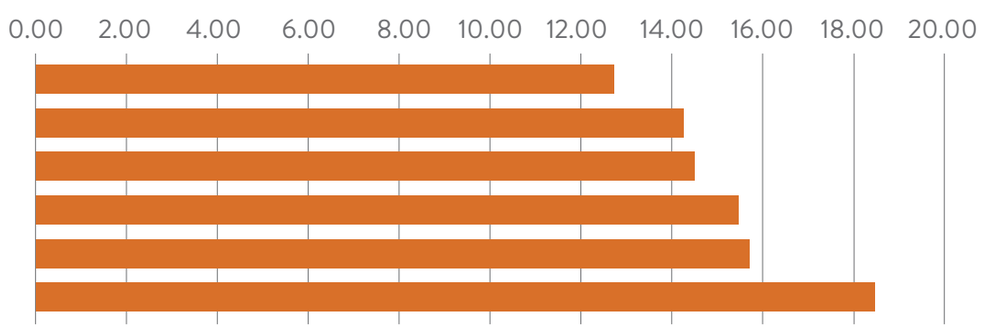
HIGH PRIORITY

- GHG Emissions from Energy Consumption
- Indirect Economic Impacts to Local Communities
- Responsible Material Sourcing
- Innovation in New Technologies
- Diversity, Equity and Inclusion Programs
- Talent Management Practices
- Water Quality Impacts
- Energy Conservation Strategies
- Customer Health and Safety



PRIORITY

- Investment in Renewable Energy
- Human Rights, Child Labor, Forced/Compulsory Labor
- Customer Privacy
- Biodiversity Loss
- Anti-Corruption and Anticompetitive Policies
- Supplier Social Responsibility Metrics



The Top 20 Material Topics chart reflects the collective views of our Sustainability Council, derived from multi-stage surveys where members ranked their most critical sustainability issues using a weighted average approach. Participants assigned a priority score, with 1 indicating the highest priority, meaning the smallest numbers on the chart—such as Paying Local, State, and Federal Taxes, and Occupational Health and Safety of Employees—represent the topics deemed most important by the council. However, the Executive Committee and Director of Business Development retain the authority to elevate topics they consider crucial to our goals, with Investments in Renewable Energy as a specific example, ensuring alignment with strategic priorities.

FUTURE CONSIDERATIONS

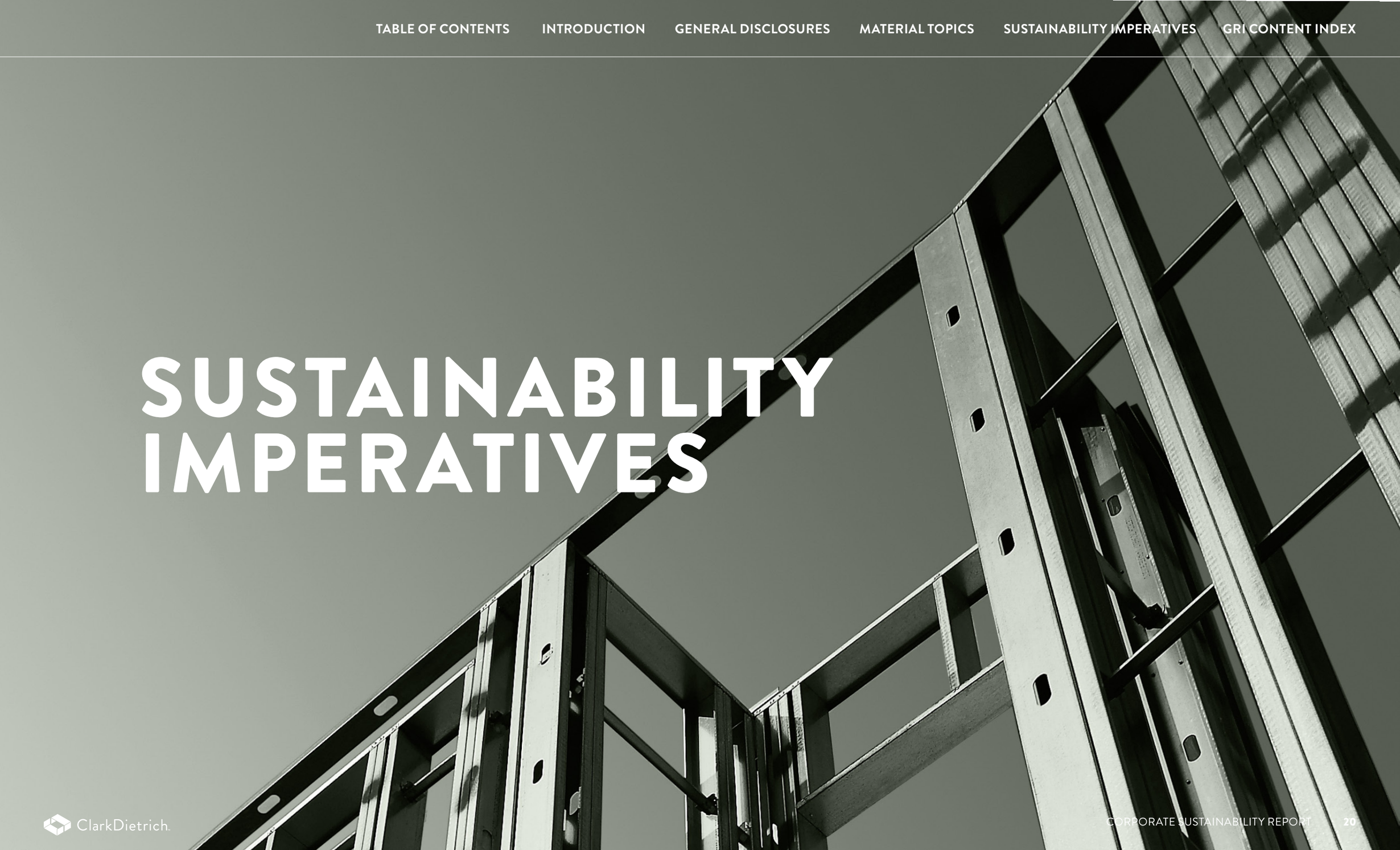
ClarkDietrich intends to periodically reengage internal and external stakeholders to validate and refine its material topics as business conditions and industry developments warrant. The company will continue evaluating opportunities to incorporate additional perspectives through targeted stakeholder engagement, industry benchmarking, and collaboration with customers and supply chain partners.

In the near term, the focus is on further integrating identified material topics into business processes and decision-making. This includes considering how sustainability factors inform corporate strategy, operational improvements, employee training initiatives, and technology evaluations that may enhance environmental performance.

ClarkDietrich remains focused on transparency and continuous improvement. As the sustainability program evolves, priorities and initiatives will be assessed based on operational feasibility, business relevance, and stakeholder considerations.



SUSTAINABILITY IMPERATIVES



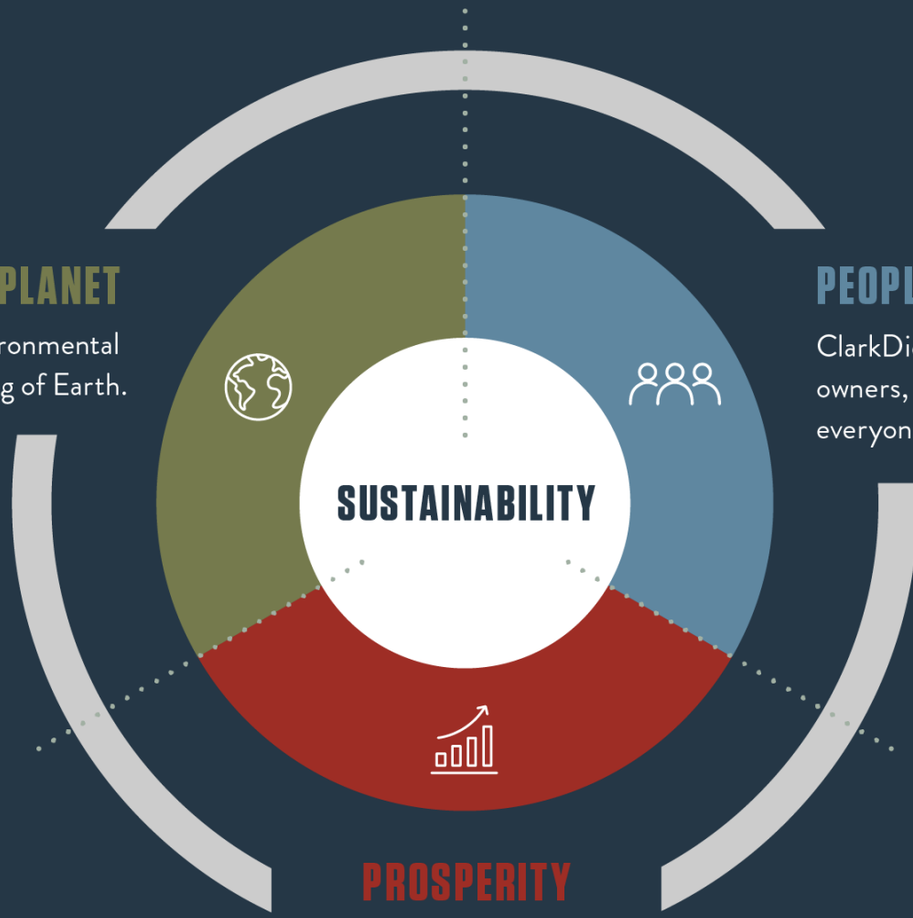
SUSTAINABILITY IMPERATIVES

TRIPLE BOTTOM LINE IN ACTION

ClarkDietrich organizes its sustainability efforts around three focus areas: Planet, People, and Prosperity. These Sustainability Imperatives provide a structured framework for identifying, managing, and reporting environmental, social, and economic impacts associated with the company's operations and value chain.

The imperatives inform how initiatives are prioritized, how resources are allocated, and how performance is evaluated across relevant functions. Considerations such as embodied carbon reduction, employee development, and supply chain resilience are reviewed in the context of these three focus areas to support balanced decision-making.

This report outlines activities and performance indicators associated with each imperative. Sustainability considerations continue to be incorporated into operational processes and strategic planning, consistent with the company's approach to continuous improvement.



All three imperatives must be accounted for in a business decision, otherwise it is not sustainable.



PLANET IMPERATIVE

ClarkDietrich's Planet Imperative focuses on managing the environmental impacts associated with its operations and products. The company's environmental considerations extend beyond manufacturing processes to include product design, material sourcing, and supply chain practices.

Environmental performance is addressed through ongoing efforts to improve resource efficiency, support responsible sourcing, and reduce emissions where operationally feasible. ClarkDietrich recognizes that natural resources are finite and that environmental considerations are relevant to long-term business performance and stakeholder expectations.

DRIVING SUSTAINABILITY IN ACTION

During the reporting year, ClarkDietrich continued supporting green building programs, including LEED,® through its **SustainabilityPRO tool**. This platform provides product-level environmental data to assist designers, builders, and owners in evaluating sustainability-related attributes.

A continued area of focus has been increasing availability and utilization of LEC steel framing products. Growing regulatory requirements at state and local levels, as well as evolving customer expectations, have increased attention on embodied carbon in building materials. ClarkDietrich continues to assess opportunities to reduce embodied carbon through manufacturing practices, supplier engagement, and product development.

Efforts to reduce embodied carbon are evaluated in the context of operational feasibility, product performance requirements, and supply chain considerations.

COLLABORATING FOR A GREENER FUTURE

ClarkDietrich participates in industry programs and sustainability frameworks, including LEED and the Living Building Challenge, to support transparency and evolving environmental standards. Engagement in these programs allows the company to align product disclosures with market expectations and regulatory developments.

THE JOURNEY FORWARD

Our **Planet Imperative** is an ongoing commitment that continues to evolve as new challenges arise and more effective solutions emerge. Each year, our environmental priorities are reviewed periodically in response to regulatory developments, market conditions, and operational capabilities.

Looking ahead, we will continue to evaluate emerging technologies, strengthen product transparency, and broaden our decarbonization efforts. Sustainability is not defined by a single point in time, but by continuous progress. At ClarkDietrich, we remain committed to driving that progress and helping lead the industry toward a more resilient future.

"EVERYTHING WE NEED FOR OUR SURVIVAL AND WELL-BEING DEPENDS, EITHER DIRECTLY OR INDIRECTLY, ON OUR NATURAL ENVIRONMENT."

- U.S. Environmental Protection Agency

CURRENT SUSTAINABILITY INITIATIVES

ENVIRONMENTAL PRODUCT DECLARATIONS (EPDs)

In today's construction industry, transparency and data-driven decision-making are essential for advancing sustainability. Environmental Product Declarations (EPDs) have become a crucial tool for evaluating and communicating the environmental impact of building materials, allowing manufacturers, architects, and builders to make informed choices that align with sustainability goals.

At ClarkDietrich, we recognize that EPDs play a vital role in transforming the built environment by:

Providing Standardized Environmental Data
EPDs offer a clear, third-party verified assessment of a product's environmental footprint, enabling stakeholders to compare materials based on consistent life cycle data.

Enhancing Supply Chain Transparency
By publishing EPDs, we ensure that our customers and partners have access to reliable information on the sustainability of our products—reinforcing our commitment to responsible sourcing and manufacturing.

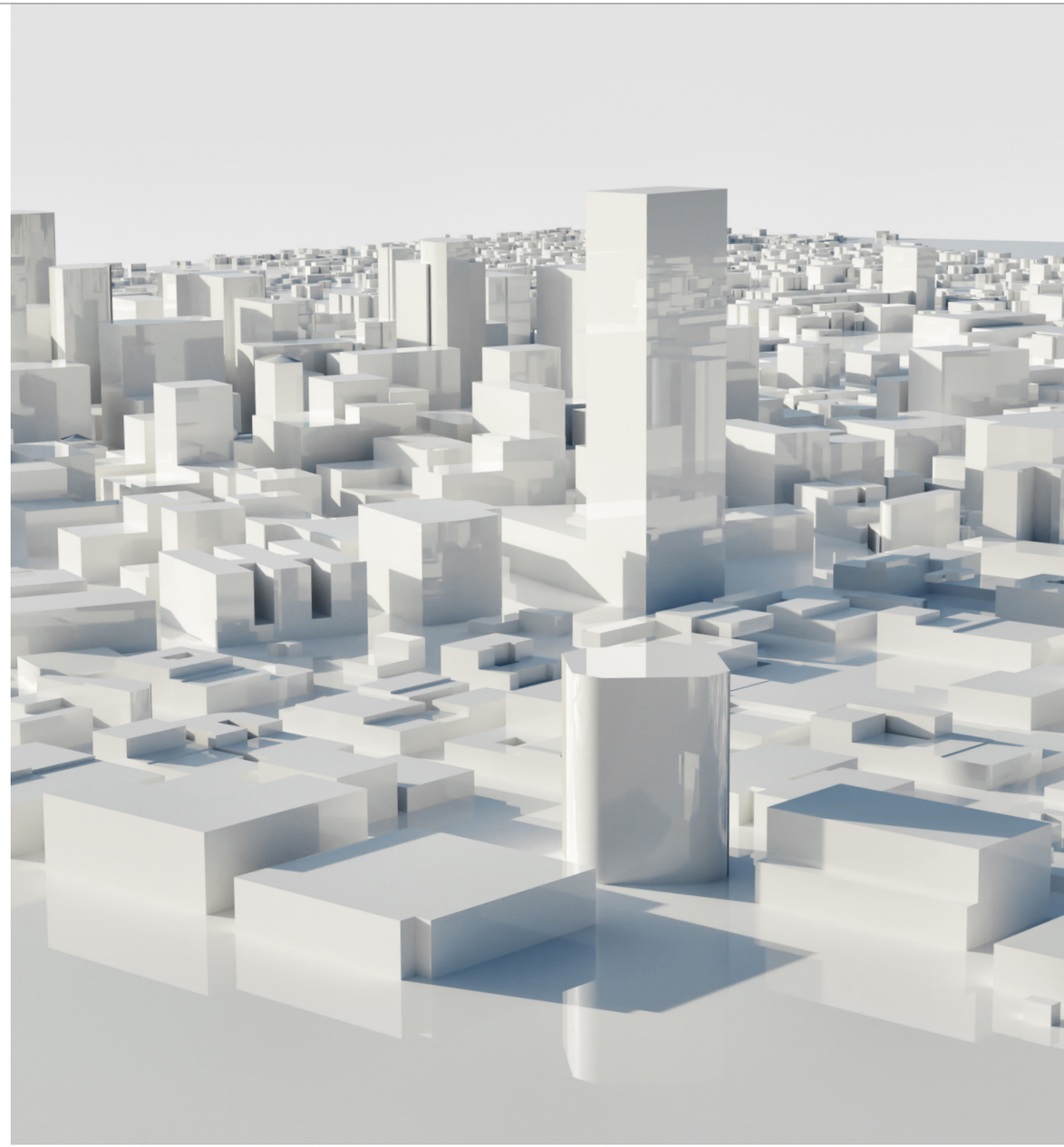
Supporting Regulatory and Market Expectations
As green building codes and procurement policies increasingly prioritize low-carbon materials, EPDs help demonstrate compliance with evolving environmental standards.

Contributing to Green Building Certifications
Programs like LEED® reward project teams for specifying products with EPDs, making them an important factor in sustainable building design.

Enabling Life Cycle Assessments (LCAs)
EPDs provide the critical data needed to conduct whole-building LCAs—a growing requirement in green construction.

At ClarkDietrich, we have taken a leadership role in advancing EPD transparency within the steel framing industry. Our commitment to third-party verified EPDs spans both our LEC product line and our standard product offerings, ensuring that customers can assess environmental impacts across our full range of materials.

In the following sections, we will highlight our ongoing efforts in EPD utilization—including the continued usage of our LEC steel framing EPD and updates to our standard product line EPDs—further demonstrating our dedication to sustainability and transparency in construction.



LOW EMBODIED CARBON ENVIRONMENTAL PRODUCT DECLARATION: A COMMITMENT TO TRANSPARENCY & SUSTAINABLE INNOVATION

Low Embodied Carbon EPD

ClarkDietrich's Low Embodied Carbon (LEC) Environmental Product Declaration (EPD) represents a core element of our strategy to address embodied carbon in steel framing products. This effort reflects our continued focus on reducing the carbon footprint of our materials while responding to growing demand for transparent, carbon-conscious building solutions. Building on this foundation, the completion of an EPD Optimization Assessment has further strengthened our ability to support environmentally responsible construction by improving data quality, refining insights, and enhancing the value we deliver to our customers.

Driving Sustainability in Construction

Embodied carbon associated with building materials and construction is estimated to account for approximately 11% of global energy-related CO_2 emissions.[2] Our LEC EPD provides third-party verified data showcasing reduced Global Warming Potential (GWP) in our cold-formed steel framing, giving architects, builders, and developers the transparency they need to make informed, sustainable choices.

[2]World Green Building Council. "Embodied Carbon." *World Green Building Council*, 2022, worldgbc.org/climate-action/embodied-carbon/.

Beyond transparency, this EPD continues to allow us to identify opportunities for future impact reduction. With its validity through 2029, we are committed to continuously improving our processes, working with suppliers, and exploring innovations that will further lower GWP levels over time.

A Competitive Edge in the Market

Sustainability has become a baseline expectation across the construction industry, driven by growing regulatory requirements and increasing demand from both public and private sector stakeholders. A central focus of our efforts has been expanding the use of LEC products, which continue to represent a critical impact category in sustainable construction.

As federal, state, and local entities advance embodied carbon requirements and procurement standards, products supported by verified LEC EPDs are increasingly positioned for project eligibility and competitive advantage. By developing and certifying our LEC EPD, ClarkDietrich enables our products to meet these evolving requirements, helping customers remain competitive while supporting lower-carbon building outcomes.

We also recognize that sustainability expectations will continue to advance. As state and municipal regulations build upon federal leadership and private-sector demand, ClarkDietrich is positioned to help shape the future of sustainable construction by offering solutions that align with both current standards and anticipated market needs.



LIFE CYCLE ASSESSMENT RESULTS:
ONE METRIC TON OF COLD-FORMED STEEL PRODUCT

LCA results are relative expressions and do not predict impacts on category endpoints, the exceeding of thresholds, safety margins or risks.

(See Chart Key on page 27.)

TRACI, IPCC AR5 GWP_{100}, AND CML 2011-2016	Raw Material Supply (A1)	Transport (A2)	Manufacturing (A3)	A1-A3
GWP [kg CO_2 eq]	1.54E+03	5.41E+01	6.62E+01	**1.66E+03**
AP [kg SO_2 eq]	5.29E+00	2.73E-01	1.73E-01	**5.74E+00**
EP [kg N eq]	2.10E+00	2.35E-02	1.82E-02	**2.14E+00**
ODP [kg CFC-11 eq]	5.71E-05	1.39E-13	5.73E-12	**5.71E-05**
SFP [kg O_3 eq]	1.22E+02	7.19E+00	3.97E+00	**1.33E+02**
ADP_{fossil} [MJ, LHV]	4.97E+03	7.50E+02	1.97E+03	**7.69E+03**



Supporting Our Customers' Sustainability Goals

For our customers, navigating green building certifications can be a challenge, but our LEC EPD makes it easier. This documentation supports projects pursuing LEED® v4.1 Materials & Resources (MR) category EPD credits, qualifying under:

EPD Option 1: Environmental Product Declarations—Counting as a third-party verified Type III EPD, which contributes toward the 20-product requirement.

EPD Option 2: Embodied Carbon Optimization—Since we have also completed an EPD Optimization Assessment, our products help qualify projects for an additional point, supporting customers aiming for higher levels of LEED certification.

Furthermore, with the recent release of LEED v5, our LEC EPD can also help projects earn points under the following LEED v5 Materials & Resources (MR) category credits:

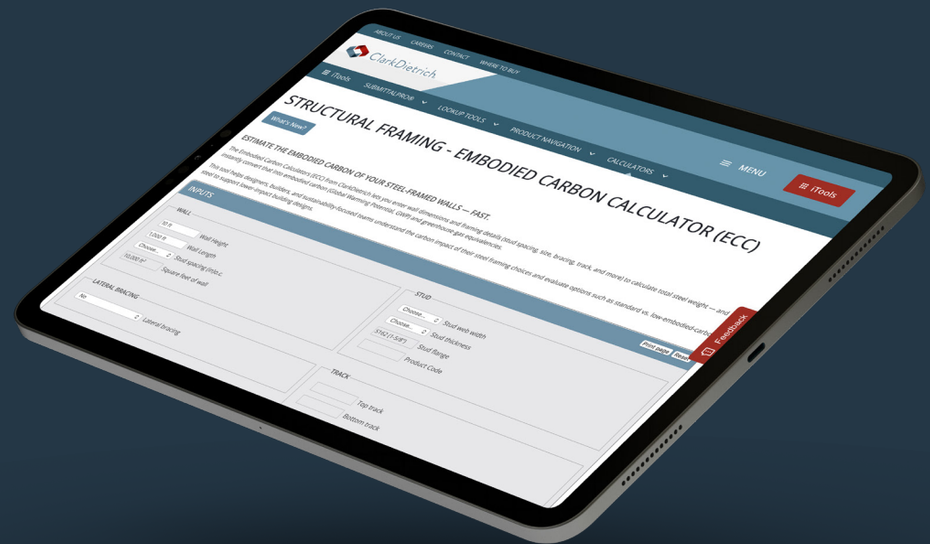
Reduce Embodied Carbon Option 2: EPD Analysis—Counting as an EPD-backed product with a demonstrated embodied carbon reduction against the baseline.

Building Product Selection & Procurement: Our LEC steel contributes a multi-attribute score of 4+, due to also having an HPD and recycled content.

By proactively developing and optimizing our EPDs, we give our customers an edge in creating buildings that meet stringent environmental criteria, ultimately helping them reduce carbon footprints while achieving sustainability goals.

A Shared Responsibility for a Sustainable Future

The advancement of sustainable construction relies on the collective commitment of manufacturers, builders, and policymakers. ClarkDietrich's LEC EPD is more than a document. It supports evaluation of environmental impacts; is a competitive advantage in an evolving market; and is a resource for customers focused on building a more sustainable future. ClarkDietrich remains dedicated to promoting low-carbon solutions, supporting partners with transparent data, and continuously working to reduce the environmental footprint of our products because a stronger, more sustainable industry benefits everyone.



CARBON CALCULATIONS MADE EASY.

ClarkDietrich is also proud to announce that we have strengthened our leadership in low-carbon construction by launching our very own Embodied Carbon Calculator, providing the industry with a powerful, accessible tool to quantify and reduce embodied carbon in steel-framed wall assemblies. Integrated into our iTools platform, the calculator enables designers, builders, and sustainability professionals to translate framing design inputs into total steel weight and associated global warming potential using third-party verified, product-specific Environmental Product Declaration data. By allowing direct comparison between standard and low embodied carbon steel options, this tool advances informed decision-making at the design stage, where carbon reductions have the greatest impact. The Embodied Carbon Calculator reflects ClarkDietrich's commitment to pairing transparent data with practical solutions that help move the built environment toward measurable carbon reductions.

Environmental Product Declarations for Standard Product Lines

ClarkDietrich continues to balance sustainability with supply chain resilience. Efforts to reduce embodied carbon are pursued alongside maintaining a stable, adaptable supplier network. Our focus on a diverse supplier base that includes both Electric Arc Furnace (EAF) and Basic Oxygen Furnace (BOF) mills remains unchanged. While we continue to advance our LEC product line, we recognize that an effective, market-responsive supply chain must incorporate both EAF and BOF steel production to meet industry needs.





The Value of a Diversified Supply Chain

Our approach from previous years continues to guide our strategy. Sourcing exclusively from EAF mills is not yet a feasible option for the industry. Although EAF steel production reduces embodied carbon significantly, BOF mills remain essential for several reasons:

Supply Chain Resilience

Utilizing both EAF and BOF mills helps minimize risks from supply disruptions and ensures consistent material availability for projects across the United States.

Price Stability

Limiting sourcing to EAF mills could create supply constraints and cost fluctuations. Maintaining a balanced strategy supports stable and predictable pricing.

Collaborative Sustainability

BOF mills are actively investing in carbon reduction measures, including carbon capture and increased scrap utilization. Engaging both types of producers supports broader industry-wide sustainability improvements.

Market Agility

A diverse supplier network enables ClarkDietrich to respond effectively to changing demand, regulatory requirements, and technological advancements, ensuring the delivery of sustainable, high-quality solutions.

A Commitment to Transparency and Choice

Both our LEC EPD and standard product EPDs continue to serve as valuable resources for our customers. While we are intensifying efforts to promote LEC solutions, our standard product EPDs—reflecting a mix of EAF and BOF steel production—remain widely used across projects nationwide.

Sustainability is a long-term commitment that requires consistency and transparency. ClarkDietrich remains focused on reducing carbon footprints while maintaining supply chain resilience. By adhering to this strategy, we continue to meet the needs of our customers, support the industry, and protect the environment, while positioning ourselves as a leader in sustainable steel framing solutions.

Tables 1, 2 and 3 (right) include the GWP results for both our company-wide EPD and California plant-specific EPDs, further illustrating our commitment to transparency and continuous improvement in steel framing sustainability.

TABLE 1

LIFE CYCLE IMPACT ASSESSMENT RESULTS – ALL PLANTS[3]

LCIA results are relative expressions and do not predict impacts on category endpoints, the exceeding of thresholds, safety margins or risks.

TRACI v2.1	A1–A3
GWP 100 [kg CO_2 eq]	2.38E+03
ODP [kg CFC-11 eq]	1.50E-07
AP [kg SO_2 eq]	5.23E+00
EP [kg N eq]	2.61E-01
SFP [kg O_3 eq]	8.42E+01
$ADPE_{fossil}$ [MJ, LHV]	1.91E+03

TABLE 3

LIFE CYCLE IMPACT ASSESSMENT RESULTS – WOODLAND, CA[4]

LCIA results are relative expressions and do not predict impacts on category endpoints, the exceeding of thresholds, safety margins or risks.

TRACI v2.1	A1–A3
GWP 100 [kg CO_2 eq]	2.34E+03
ODP [kg CFC-11 eq]	4.42E-08
AP [kg SO_2 eq]	4.73E+00
EP [kg N eq]	2.50E-01
SFP [kg O_3 eq]	8.21E+01
$ADPE_{fossil}$ [MJ, LHV]	1.89E+03

TABLE 2

LIFE CYCLE IMPACT ASSESSMENT RESULTS – RIVERSIDE, CA[3]

LCIA results are relative expressions and do not predict impacts on category endpoints, the exceeding of thresholds, safety margins or risks.

TRACI v2.1	A1–A3
GWP 100 [kg CO_2 eq]	2.30E+03
ODP [kg CFC-11 eq]	5.03E-09
AP [kg SO_2 eq]	4.66E+00
EP [kg N eq]	2.47E-01
SFP [kg O_3 eq]	8.10E+01
$ADPE_{fossil}$ [MJ, LHV]	1.84E+03

CHART KEY

GWP = Global Warming Potential; **ODP** = Ozone Depletion Potential; **AP** = Acidification Potential; **EP** = Eutrophication Potential; **ADPE** = Abiotic Depletion Potential for non-fossil resources; **ADPF** = Abiotic Depletion Potential for Fossil resources; **SFP** = Smog Formation Potential; **$ADPE_{fossil}$** = Abiotic Resource Depletion Potential of non-renewable (fossil) Energy resources

[3]North American Impact Assessment Results: One Metric Ton of Cold-Formed Steel Product, January 1, 2021 (published).

[4]North American Impact Assessment Results: One Metric Ton of Cold-Formed Steel Product, April 1, 2021 (published).

HEALTH PRODUCT DECLARATIONS (HPDs): EXPANDING TRANSPARENCY IN MATERIAL HEALTH

At ClarkDietrich, we are committed to product transparency and responsible material disclosure, ensuring that our customers have the information they need to make informed, sustainability-driven decisions. As part of this commitment, we provide HPDs for our steel products manufactured from coils meeting ASTM A1003 and ASTM A653 specifications, which cover the two product families of **Interior Framing, Exterior Framing and Clips/ Accessories**, and **Interior Finishing and Exterior Finishing** respectively. We intend to maintain and update these HPDs in accordance with Health Product Declaration Collaborative (HPDC) requirements. While our current HPD coverage does not yet extend to all product lines, we are actively exploring opportunities to expand our HPD library to include additional steel- and vinyl-based products in the near future.



What is an HPD?

An HPD is a standardized document that discloses product contents and associated hazard classifications in accordance with the HPDC Open Standard.

HPDs provide for self-declared or a third-party verified framework for assessing material health, helping project teams align with leading green building certifications such as the LBC, LEED® v4.1, and LEED v5, where HPDs may contribute to applicable credits, subject to project-level evaluation.

Why HPDs Matter

HPDs play an important role in advancing material transparency and supporting healthier material selection. They deliver value across a wide range of stakeholders:

Environment Impact—HPDs can encourage the reduction of harmful substances and support more informed material selection. By disclosing product contents, they support the reduction of harmful substances and contribute to more sustainable manufacturing practices.

Customers and Project Teams—Architects, specifiers, and building owners increasingly prioritize materials that support occupant health and sustainability objectives. HPDs provide consistent, standardized data that simplifies material selection and supports alignment with corporate sustainability goals, wellness initiatives, and green building certification programs.

Contractors and Installers—HPDs provide additional visibility into product composition, helping teams better understand the materials they work with and complementing existing safety documentation such as Safety Data Sheets (SDSs).

For Industry Leadership—As expectations around disclosure and transparency continue to rise, manufacturers that publish HPDs demonstrate a proactive and responsible approach to product stewardship. Our continued investment in developing and expanding HPDs reflects our commitment to leadership in sustainability, transparency, and responsible manufacturing.

Looking Ahead

While our current HPDs cover steel products manufactured from ASTM A1003- and ASTM A653-compliant coils, we recognize the value of expanding this documentation. As we continue to assess opportunities for greater material transparency, we are actively exploring ways to extend HPD coverage to additional steel- and vinyl-based product lines, providing greater visibility into the health and sustainability attributes of our full product portfolio.

A NEW MILESTONE FOR MATERIAL HEALTH

In 2025, we achieved a significant sustainability milestone with the publication of an HPD for our **PVC-free Pro-Flex^{300}™ flexible corner bead product**. This **HPD** provides comprehensive disclosure of product contents to defined reporting thresholds, and confirms that it contains no chemicals on the LBC Red List, aligned with leading transparency frameworks for material health disclosure. By offering this product and corresponding documentation, we empower architects, designers, and building owners to make informed, healthier material choices, while reinforcing our commitment to transparency, product safety, and leadership in sustainable construction solutions.



GREENHOUSE GAS (GHG) EMISSIONS INVENTORY

In our fourth annual sustainability report, we are pleased to present our third consecutive year of GHG emissions reporting, further advancing our commitment to transparency and data-driven sustainability efforts. As we continue refining our approach, we have maintained our methodology, referencing the World Resource Institute's GHG Protocol Corporate Standard, the GHG Corporate Value Chain Standard, and ISO 14064-1:2018–Corporate Level Accounting. We have also continued using the operational control consolidation approach to define organizational boundaries for emissions calculations.

Advancing Our GHG Reporting Process

Because of the time-intensive process required to collect, validate, and analyze emissions data, our FY2025 report includes FY2024 emissions data. While our current reporting cycle operates on a one-year lag, we are actively working toward aligning our GHG data collection and CSR timeline. Achieving this alignment will be a key focus as we continue evaluating and implementing automated data collection software to streamline reporting and improve accuracy.

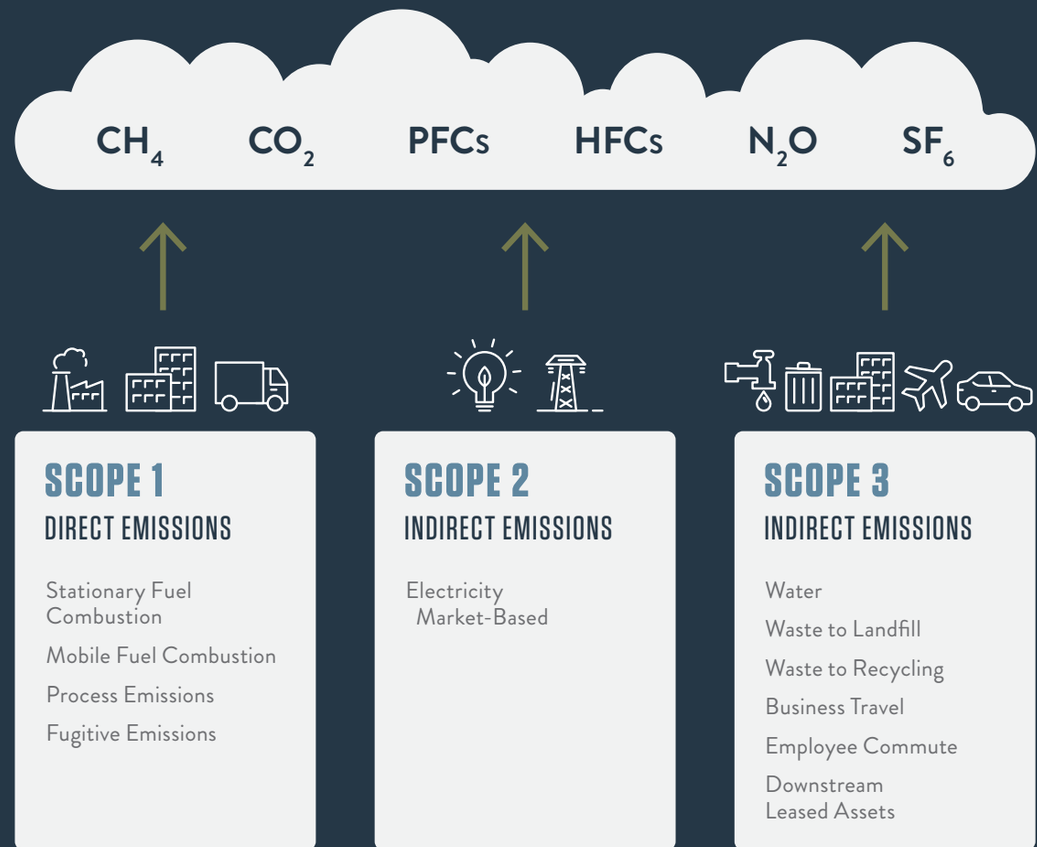
Scope of Reporting and Methodology

As a private company reporting with reference to the Global Reporting Initiative (GRI) standards, we continue to publicly report Scopes 1, 2, and 3 emission intensities rather than gross direct and indirect emissions. Emission intensities are reported as metric tons of CO_2e per metric ton of steel sold, with FY2022 serving as the baseline year (100%). This approach allows us to effectively track year-over-year trends, providing a clearer picture of emissions efficiencies, progress, or challenges in our sustainability journey.

While our corporate GHG inventory is developed in accordance with GHG Protocol organizational boundaries, emissions intensity metrics are aligned, where relevant, with product categories covered by our Environmental Product Declarations (EPDs), such as cold-formed steel framing. Manufacturing facilities that produce specialty steel products not covered by our EPDs are excluded from emissions intensity calculations, which are aligned to specific product categories; however, these facilities are fully included in our total GHG emissions inventory to ensure a complete representation of our organizational footprint. Corporate headquarters and engineering offices are also included in our emissions inventory.

In addition to our steel operations, we continue to collect and analyze GHG emissions data for our extruded vinyl and composite vinyl manufacturing facilities. While these product lines are not yet covered by EPDs, their emissions are included in our corporate inventory. As we evaluate future EPD development for additional product categories, we will continue to enhance emissions tracking across all materials to improve visibility and consistency in reporting.

THE EMISSION SOURCES ANALYZED FOR SCOPES 1, 2 AND 3 INCLUDE:



GHG EMISSIONS RESULTS & YEAR-OVER-YEAR COMPARISON

With three years of GHG emissions data now collected, ClarkDietrich can continue to analyze trends, identify key drivers of emissions changes, and lay the groundwork for future reduction initiatives. To improve clarity and transparency, our FY2024 results are presented using both market-based and location-based methodologies, consistent with the GHG Protocol. These approaches provide different but complementary perspectives on our emissions performance.

Market-Based Emissions (Contractual Energy Strategy)

ClarkDietrich achieved an important milestone by offsetting 100% of its market-based Scope 2 electricity-related GHG emissions through the purchase of Renewable Energy Certificates (RECs). As a result, market-based Scope 2 emissions are reported as zero. This accomplishment supports the growth of renewable energy infrastructure and advancing lower-carbon electricity across the regions in which we operate. >>>

GHG EMISSIONS INTENSITIES FOR COLD-FORMED STEEL FRAMING

FY2022 to FY2024

Scope Emissions	MT CO_2e per MT Steel		
	FY2022	FY2023	FY2024
Scope 1	0.010	0.008	0.010
Market-Based, Scope 2	0.020	0.020	0.000
Location-Based, Scope 2	0.021	0.019	0.018
Scope 3	0.024	0.022	0.023
Market-Based, Total*	0.054	0.050	0.033
Location-Based, Total*	0.055	0.049	0.050

Note: MT CO_2e = Metric Tons of Carbon Dioxide Equivalent | MT Steel = Metric Ton (1,000 kg) of Steel processed | Includes 12 manufacturing facilities and three office facilities.

GHG EMISSIONS INTENSITIES FOR EXTRUDED VINYL PRODUCTS

FY2022 to FY2024

Scope Emissions	MT CO_2e per MT Vinyl		
	FY2022	FY2023	FY2024
Scope 1	0.011	0.015	0.017
Market-Based, Scope 2	0.252	0.319	0.000
Location-Based, Scope 2	0.250	0.308	0.308
Scope 3	0.044	0.045	0.051
Market-Based, Total*	0.306	0.379	0.068
Location-Based, Total*	0.305	0.368	0.376

Note: MT CO_2e = Metric Tons of Carbon Dioxide Equivalent | MT Vinyl = Metric Ton (1,000 kg) of Vinyl processed | Includes one manufacturing facility.

GHG EMISSIONS INTENSITIES FOR COMPOSITE VINYL PRODUCTS

FY2022 to FY2024

Scope Emissions	MT CO_2e per MT Composite Vinyl		
	FY2022	FY2023	FY2024
Scope 1	0.102	0.096	0.097
Market-Based, Scope 2	0.386	0.374	0.000
Location-Based, Scope 2	0.398	0.327	0.302
Scope 3	0.061	0.101	0.112
Market-Based, Total*	0.549	0.571	0.209
Location-Based, Total*	0.561	0.524	0.511

Note: MT CO_2e = Metric Tons of Carbon Dioxide Equivalent | MT Vinyl = Metric Ton (1,000 kg) of Composite Vinyl processed | Includes one manufacturing facility.

*Due to rounding, the sum of results presented may not equal the total shown.

This action had a significant and measurable impact on our year-over-year emissions intensity. Steel product lines experienced a 34.6% decrease in total market-based emissions intensity, while extruded vinyl and composite vinyl product lines saw reductions of 82.2% and 63.4%, respectively. These results demonstrate the immediate effect that renewable energy procurement can have in reducing the reported emissions associated with purchased electricity.

We recognize that market-based instruments represent one part of a broader decarbonization strategy. While RECs enable us to support renewable energy today, they operate alongside—rather than replace—the need for continued improvements in operational efficiency.

Location-Based Emissions (Operational Performance)

Location-based emissions reflect the actual emissions associated with electricity consumption based on regional grid factors, and provide a more direct view of operational energy performance.

On a location basis, steel and extruded vinyl product lines experienced increases compared to FY2023, while composite vinyl product lines demonstrated a 2.5% decrease.

These results are influenced by a combination of factors including production volumes, equipment utilization, facility-level energy consumption, and regional electricity grid emissions factors.

To address these drivers, ClarkDietrich has initiated comprehensive plant-by-plant energy and process efficiency assessments across its manufacturing footprint. These assessments evaluate equipment performance, utility usage, material flow, and overall system optimization to identify opportunities to reduce energy consumption, lower GHG, and improve productivity.

The goal of this effort is to identify practical, cost-effective opportunities that reduce energy use, lower emissions, and improve operational efficiency. Insights from these assessments are being integrated into capital planning and operational strategies, supporting a more systematic and data-driven approach to emissions reduction.

Building a Strategy for Future Reductions

Now that we have three years of GHG data, we can begin to dig deeper into the numbers, searching for hot spots and low-hanging fruit that present the best opportunities for meaningful reductions. The ultimate goal is clear: Reduce CO_2e emissions intensities as much as possible, ultimately aiming for zero metric tons of CO_2e per metric ton of steel processed.

Moving forward, we will take a phased approach to GHG reduction:

1. **Data Analysis and Trend Identification**—Further examining facility-level and product-level emissions to understand efficiency trends and inconsistencies.



2. **Opportunity Mapping**—Identifying areas where operational changes or process optimizations could yield immediate emissions intensity reductions without major capital investments.
3. **Project Implementation**—Developing and executing targeted GHG reduction initiatives to drive long-term improvements in emissions efficiency.

Looking Ahead

ClarkDietrich's two-pronged approach to GHG management recognizes the importance of both market-based mechanisms and operational improvements. RECs play a role in supporting renewable energy development and reducing the impact of purchased electricity in the near-term, while operational initiatives are critical to achieving long-term emissions reductions and efficiency gains.

As our program continues to evolve, increasing emphasis will be placed on identifying and implementing operational reduction opportunities across our facilities, while maintaining transparency in how different emissions accounting methodologies influence reported results.

By clearly distinguishing between these approaches, we aim to provide stakeholders with a more complete and accurate understanding of our emissions performance and our path toward continuous improvement.



PEOPLE IMPERATIVE: STRENGTHENING OUR WORKFORCE FOR THE FUTURE

At ClarkDietrich, our success starts with our people. While sustainability is often associated with environmental responsibility, for us it also means building a workforce that is engaged, supported, and equipped to meet evolving business needs.

As our company continues to move forward with its five-year strategic vision, our focus remains on developing talented employees, maintaining a strong safety culture, and creating an environment intended to help employees feel valued and connected to the work they do.

Throughout 2025, our Human Resources (HR) strategy continued to support these priorities by strengthening employee development programs, expanding engagement initiatives, and reinforcing the culture that has helped ClarkDietrich cement a long-standing position in the industry.

Our goal is simple: That ClarkDietrich continues to be a place where people can grow, contribute, and build long-term careers, together.

CLARKDIETRICH CORE VALUES:

Do The Right Thing - Do Things Right — Our pursuit of excellence is reflected in a commitment to go the extra mile in our efforts. We treat our customers, employees, investors, and suppliers, as they would like to be treated.

Creative Solutions from Everyone — We expect everyone to be a problem solver and an opportunity creator. We value innovation, encourage diverse perspectives, foster two-way communication and recognize the work it takes to create and sustain a culture that embodies those values.

Positive Energy and Teamwork — Our team focus and the positive energy with which we do business make ClarkDietrich a great place to work. We stand by each other. We support each other. We listen to each other. We make every effort to ensure that our work life is fulfilling and enjoyable.

A Balanced Life — We appreciate that people work to live, not live to work; the most significant aspects of our lives occur outside the workplace. The importance of balancing our lives around work, family, and community is integral to our culture.

PEOPLE STRATEGY: SUPPORTING CLARKDIETRICH'S FIVE-YEAR PLAN

ClarkDietrich's long-term strategy focuses on expanding the product portfolio, strengthening operational capabilities, advancing digital transformation, and fostering a workplace culture intended to support employee engagement and development. As the organization evolves, HR supports these priorities by developing and engaging a workforce equipped to meet current and evolving business needs.

Our people strategy is designed to align with the company's broader objectives by supporting employees in developing the skills, resources, and opportunities needed to contribute to organizational performance. Through leadership development, workforce planning, and learning initiatives, Human Resources supports the foundation for efficient operations, innovation, and continued competitiveness within the manufacturing industry.

Key areas of focus include:

- **Developing skilled employees who support operational excellence:** ClarkDietrich invests in training, cross-functional learning opportunities, and hands-on development experiences that support technical capability building and safe, efficient operations across facilities.
- **Strengthening leadership capabilities across the organization:** Leadership development programs, mentoring initiatives, and training opportunities are intended to support managers and emerging leaders in effectively guiding teams, fostering accountability, and contributing to a constructive workplace environment, and inclusive hiring practices.
- **Supporting innovation and digital transformation through learning and development:** As systems and processes evolve, training and development programs support employees in building skills needed to adapt to new technologies and contribute to innovation efforts.
- **Fostering an engaging workplace culture:** Through engagement initiatives, communication efforts, and opportunities for career development, ClarkDietrich aims to create an environment where employees can feel supported, heard, and connected to their work.

By investing in employee development, ClarkDietrich continues to support the capabilities and workforce needed to advance its strategic priorities. These efforts are intended to help maintain a workforce aligned with evolving organizational goals, while supporting a culture of collaboration, accountability, and continuous improvement.

OUR PEOPLE: WORKFORCE SNAPSHOT

ClarkDietrich's workforce represents an important component of the company's operations. The experience, skills, and collaboration of employees across locations support operational performance, product quality, and the continued development of the organization. Employees contribute to maintaining safe operations, supporting innovation efforts, and building customer relationships.

As the company continues to grow, ClarkDietrich focuses on attracting, developing, and retaining employees who contribute to organizational objectives. Emphasis on leadership development, career progression, and employee engagement is intended to support employees in building long-term careers while contributing to the company's operational and strategic priorities.



2025 Workforce Overview

Total Number of Employees	1,684
Manufacturing Workforce	1,167
Average Employee Tenure	9 Years
Number of Veteran Employees	84

These numbers represent more than workforce metrics. They reflect a team of individuals who bring dedication, knowledge, and commitment to their work every day. The strong tenure across the organization demonstrates the value employees place on being part of the organization, while the number of internal promotions (see page 40) highlights the company's continued investment in developing talent from within.

Through continued investment in employee development, engagement initiatives, and leadership programs, ClarkDietrich supports the development of a workforce aligned with its operational and strategic priorities.

TALENT ACQUISITION: ATTRACTING & GROWING TALENT

As the manufacturing industry continues to evolve, attracting and developing skilled employees remains a priority for ClarkDietrich. In 2025, the company continued to support its talent pipeline through partnerships with educational institutions, workforce development programs, and industry initiatives that connect the organization with individuals who bring relevant skills and experience.

ClarkDietrich maintains a focus on workforce development by providing opportunities for employees to expand their capabilities through cross-training, mentorship, and leadership development initiatives. These efforts are intended to support employee development while contributing to the organization's succession planning and workforce needs.

Key hiring and development efforts in 2025 included:





Workforce Development Partnerships:
ClarkDietrich partnered with workforce development programs, including Explore Careers, and collaborated with 24 colleges and universities to strengthen recruiting pipelines and connect with emerging talent.

Hiring Events and Career Fairs:
The organization participated in 37 hiring events and career fairs, helping expand outreach to students, job seekers, and skilled professionals interested in careers in manufacturing.

Engineering Trainee Development:
ClarkDietrich welcomed its largest Engineering Trainee class to date, with 11 participants, supporting the continued development of technical talent within the organization.

Sales Leadership Development:
The company also held a Sales Management Trainee class, with six participants, strengthening future sales leadership capabilities.

Hiring Effort Results

Corporate New Hires	16
CDES New Hires	17
CDBS Manufacturing	400

These activities reflect ongoing efforts to support talent development, workforce planning, and employee growth across the organization.

ORGANIZATIONAL CULTURE: EMPLOYEE ENGAGEMENT & WORKPLACE CULTURE

At ClarkDietrich, we believe people perform at their best when they feel respected, heard, and connected to their work and the teams around them. Building a strong and positive workplace culture continues to be a priority for the organization. In 2025, ClarkDietrich supported employee engagement through communication efforts, recognition programs, leadership involvement, and employee-driven initiatives designed to connect employees across locations.

The quarterly "Stronger Together" initiative, and monthly VIP Newsletters sent directly by our President & CEO, Brian Panuccio, remain a central part of our engagement strategy. These initiatives serve as a platform to celebrate employee achievements, share company updates, and highlight the contributions of teams across the organization. Through ongoing communication efforts, employees are able to stay informed about company initiatives, recognize the successes of their colleagues, and gain a broader understanding of how their work contributes to the overall success of the organization.

In addition, Brian Panuccio also hosts quarterly meetings at each location, providing employees with a transparent "state of the company" update that includes company performance, new projects, operational updates, and employee promotions. These meetings also create an opportunity for employees at all levels— including hourly team members—to ask questions, share feedback, and engage directly with leadership.



These conversations reinforce ClarkDietrich's commitment to an open-door culture, ensuring employees feel included, informed, and connected to the company's direction. By maintaining consistent and transparent communication between leadership and employees, these initiatives help strengthen trust, reinforce our shared goals, and support a culture where every employee understands the important role they play in ClarkDietrich's continued success.

Another important development has been the expansion of Culture Squads—employee-led groups established across locations to help foster connection and engagement within each facility. These teams play an important role in organizing workplace activities, supporting community involvement, and helping strengthen relationships among employees. By empowering employees to take an active role in shaping their workplace experience, ClarkDietrich continues to promote a culture where individuals feel valued and connected.

Employee feedback is incorporated into engagement initiatives. In 2025, ClarkDietrich conducted an Employee Engagement Survey and a follow-up Pulse Survey to gather employee perspectives. These inputs are used to identify potential areas for improvement and inform workplace initiatives.

Examples of engagement activities throughout 2025 included:

- Employee appreciation events were held across multiple facilities to recognize employee contributions, special dates and other milestones.
- Team-building activities designed to bring employees together, encourage open communication, and build stronger connections, while supporting overall engagement and collaboration across the team.
- Ongoing employee feedback through surveys, discussions, and engagement conversations.

These efforts help reinforce a workplace culture built on respect, collaboration, and shared success. By continuing to invest in employee engagement and creating opportunities for employees to connect, ClarkDietrich strengthens the culture that supports both employee well-being and organizational performance.



SAFETY ENGAGEMENT: SAFETY & OPERATIONAL RESPONSIBILITY

At ClarkDietrich, safety is an important component of our operations. The company's approach extends beyond regulatory compliance and includes efforts to support a workplace where employees participate in identifying risks, improving processes, and promoting safe working conditions.

In 2025, safety efforts continued across facilities through safety initiatives, employee engagement, and continuous improvement activities intended to support a culture of safety awareness in day-to-day operations.



SAFETY PERFORMANCE HIGHLIGHTS



Plants Achieving Safety Milestones: 6

Accident-Free Milestones

Warren, OH (CDH)	5 yrs (1,883 days)
Miami, FL	3 yrs (1,368 days)
Pasadena, TX	2 yrs (967 days)
O'Fallon, MO	2 yrs (932 days)
Dallas, TX	1 yr (519 days)
Oklahoma, OK	1 yr (514 days)

Employee engagement remains a key driver of our safety performance. In 2025, hourly employees submitted 18,934 near-miss observations, surpassing the previous company record set in 2024. These observations allow teams to proactively identify potential hazards and take corrective action before incidents occur. >>>

SAFETY PERFORMANCE HIGHLIGHTS CONTINUED

Safety Performance Metrics

Total Recordable Injuries	23
Total Hours Worked	3,174,928 (highest in company history)

Incident Rates

Metric	ClarkDietrich	Industry Average
TRIR (Total Recordable Incident Rate)	1.5	3.2
DART (Days Away, Restricted, Transferred)	1.1	1.9
LTIR (Lost Time Incident Rate)	0.7	1.2

ClarkDietrich's reported incident rates were lower than available industry averages for the period presented. These results may reflect the company's safety programs and employee participation in safety-related activities.

KEY SAFETY INITIATIVES

During the year, several initiatives were implemented to further strengthen workplace safety and reduce potential risks.

Comprehensive Noise Study

ClarkDietrich conducted a company-wide noise exposure study across all facilities. Based on the results, the company established internal noise exposure limits significantly below regulatory requirements. These findings are being used to guide equipment engineering improvements and enhance hearing protection programs across the organization.

Pre-Shift Stretching Programs

A pre-shift stretching program was implemented across all manufacturing locations in partnership with a third-party provider. The program focuses on exercises tailored to the physical activities performed in our facilities. This initiative helps address soft-tissue injuries—historically the leading cause of lost-time injuries and workers' compensation costs.

Summer Safety Awareness Program

ClarkDietrich launched a Summer Safety Awareness Program running from Memorial Day through Labor Day—historically the period with the highest injury rates. The initiative increased safety engagement through expanded near-miss reporting and additional supervisor safety interactions with employees, resulting in record participation levels.

Industry Collaboration

Members of the ClarkDietrich Environmental Health & Safety team participated in the Worthington/WAVE EHS Round Table and the MISA Safety Summit, collaborating with industry peers to share best practices and explore new approaches to improving workplace safety.

Operational Safety Resources

A new internal Operations SharePoint platform was developed to centralize Environmental Health & Safety documentation and operational guidance. Looking ahead, ClarkDietrich plans to implement a Safety Management System (SMS) in 2026 to further strengthen hazard identification, incident prevention, and safety reporting.

Machine Guarding Initiative

ClarkDietrich continues to advance a multi-year machine guarding improvement initiative across its facilities. While existing guarding systems meet regulatory requirements, the company is committed to exceeding compliance standards and ensuring employees have the highest level of protection when working with manufacturing equipment.

ClarkDietrich remains committed to strengthening its safety culture through employee participation, continuous improvement, and investment in preventative programs. By encouraging proactive hazard identification, supporting employee training, and implementing new safety technologies, we continue working toward our goal of maintaining a workplace where every employee returns home safely each day.

TALENT DEVELOPMENT: TRAINING & GROWING TALENT

Investing in employee development remains an important component of ClarkDietrich's workforce strategy. As the organization evolves, the company provides opportunities for employees to strengthen skills, expand knowledge, and develop leadership capabilities.

In 2025, employees across multiple levels of the organization participated in training programs intended to support leadership development, operational capabilities, and collaboration across teams. These learning opportunities are designed to support employees in meeting the demands of a manufacturing environment and contributing to their professional development.

Training opportunities included:

Leadership Development Programs: Programs designed to support supervisory and management capabilities and team leadership skills.

Compliance, Legal, and Workplace Safety Training: Training intended to support alignment with regulatory requirements and industry practices.

Technical Training for Plant Operations and Equipment Management: Programs focused on expanding operational knowledge and supporting efficiency, quality, and safety.

Professional Development Programs: Opportunities to support career development across business functions.

Customer Service and Selling Skills Training: Training focused on communication, customer engagement, and relationship management.

Education on Pay Transparency, Performance Management, and Retirement Benefits [Including 401(k)]: Programs intended to support employee understanding of compensation practices and financial well-being resources.

In total, **employees collectively completed** approximately:

Total Employee Training Hours in 2025	11,638
Employees Participating in Training	1,584

ClarkDietrich collaborates with external organizations and learning partners to provide development opportunities. These partnerships support the delivery of training programs aligned with industry practices and workforce development needs.

2025 Learning Partners included:

American Management Association (AMA)	Center of Creative Leadership (CCL)	Society for Human Resource Management (SHRM)
MRA Leadership Training	Employers Resource Association	WorldatWork
Jackson Lewis Law Group	Cornerstone	Dale Carnegie
Korn Ferry	Toastmasters	OPTUM
TPC Training Systems	FMI Corporation	Emeritus

Through these learning initiatives and partnerships, ClarkDietrich supports employee development, leadership capability building, and workforce readiness aligned with organizational needs.



EMPLOYEE EXPERIENCE: CAREER DEVELOPMENT & SUCCESSION PLANNING

ClarkDietrich supports career development and leadership progression across the organization. Managers encourage discussions around career goals and development, supported by tools such as Individual Development Plans (IDPs), cross-training opportunities, and mentoring relationships intended to help employees expand their skills and prepare for future roles.

In 2025, ClarkDietrich invested in employee development through programs and initiatives designed to support leadership capabilities, technical skills, and cross-functional collaboration.

Leadership Development Programs:

- Leadership training facilitated by MRA, designed to strengthen leadership capabilities in areas such as emotional intelligence, coaching, communication, workplace culture, motivation, and conflict resolution.
- Sales and marketing teams completed SPIN Selling training facilitated by Korn Ferry, strengthening strategic selling capabilities and customer engagement.
- Engineering managers and team leads completed Mastering Conversation Essentials training facilitated by Korn Ferry, strengthening communication and leadership effectiveness.
- Human Resources conducted training for managers on pay transparency, providing practical examples and guidance to support understanding and consistent communication with employees.
- Managers participated in legal compliance training led by Jackson Lewis, focused on maintaining alignment with employment regulations and supporting responsible workplace practices.
- The HRIS team facilitated training on ADP eTime and OnBase systems, enhancing operational efficiency and supporting effective use of key HR technologies.

ClarkDietrich also strengthened its Mentoring and Buddy Programs, designed to help new hires feel welcomed and supported while encouraging knowledge sharing and leadership development across teams. These programs contribute to increased engagement and job satisfaction for both mentors and participants.

At the Riverside, California location, leaders continue to participate in ongoing leadership development sessions led by the California Employers Association, further reinforcing leadership capabilities within the organization.

Looking ahead, ClarkDietrich will also implement a new incentive plan for FY2026 for all administrative employees. Multiple training sessions have been conducted to ensure employees clearly understand how their performance and contributions will influence bonus opportunities under the new plan.

Employees also participate in project-based assignments that support skill development and cross-functional experience. One example includes participation in the implementation of a new ERP system, involving a dedicated internal team.

Examples of **career growth in 2025** include:

Internal Promotions	607
Cross-Departmental Transfers	16

These efforts reflect ClarkDietrich's continued commitment to developing strong leaders from within, supporting employee growth, and creating meaningful career pathways across the organization.

SOCIAL RESPONSIBILITY: COMMUNITY ENGAGEMENT

ClarkDietrich employees remain committed to supporting the communities where we live and work. Across our facilities, employees regularly participate in volunteer efforts, donation drives, charitable partnerships, and community initiatives that reflect the company's values of teamwork, service, and respect for the communities that support our operations.

Through the ClarkDietrich Cares initiative, employees across multiple locations contributed their time and resources to support nonprofit organizations, families in need, environmental efforts, and educational programs throughout the year. These efforts demonstrate the pride employees take in representing ClarkDietrich not only in the workplace, but also within the communities where they live and serve.

At the **Bristol, Connecticut** facility, employees supported the St. Vincent DePaul Mission of Bristol through food donation drives that provided supplies to families experiencing food insecurity. Employees also participated in volunteer activities supporting the Environmental Learning Center of Connecticut, including preparation for seasonal community events.

Employees at the **Dade City, Florida** facility participated in community initiatives, including donations of winter clothing and contributions to a local school's Angel Tree program. Employees also donated nonperishable food items to support school pantry programs. Additional volunteer activities



included participation in the American Cancer Society's Day of Caring.

At the **Miami, Florida** facility, employees participated in a beach cleanup effort focused on removing debris and supporting local environmental conditions. Employees also participated in a back-to-school supplies drive benefiting Kristi House.

Employees from the **Dallas, Texas** facility volunteered at the Dallas Zoo, assisting with the cleaning and maintenance of animal habitats while supporting the zoo's conservation and educational programs.

In **Riverside, California**, employees participated in the Mission Inn Run, a community event that supports local educational programs and preservation initiatives. Riverside team members also participated in community educational outreach efforts, including supporting local school programs that connect students with veterans and community leaders.

ClarkDietrich's Corporate Office in **West Chester, Ohio** also contributed to community initiatives through the "Stuff the Bus" program in partnership with West Chester Outreach and Lakota West High School. Employees donated food, hygiene products, and household supplies to help families in need within the local community.

Employees at Strait-Flex in **O'Fallon, Missouri** demonstrated their commitment to community service by volunteering with the O'Fallon Parks Department—assisting with landscaping and park maintenance projects that help preserve recreational spaces for local residents.

Additional charitable initiatives also took place at the CDH Custom Roll Form facility in **Champion, Ohio**, where employees supported a local community fundraising event to help a student undergoing medical treatment. The team contributed by supporting the event and donating food, reinforcing ClarkDietrich's commitment to supporting families and communities facing difficult circumstances.

At the **Warren, Ohio** facility, employees supported several community initiatives focused on assisting families in need. Team members partnered with Northeast Ohio Adoption Services to participate in the Angel Tree program, purchasing holiday gifts for children in the foster care system and young adults transitioning out of foster care. Through this effort, employees collected enough donations to support more than 60 individuals during the holiday season.

Warren employees also contributed to Steel City Warriors—a local nonprofit organization that supports families across the surrounding tri-county area. The donation helped provide assistance for community members facing medical challenges, and supported programs that provide winter clothing, school supplies, and holiday meals for families in need.

At the **Woodland, California** facility, employees supported several community initiatives throughout the year. The team organized a Socktober sock drive and a nonperishable food donation drive benefiting the Woodland Food Closet, helping provide essential supplies to local families experiencing food insecurity. Employees also participated in a Back-to-School drive, collecting school supplies for students in the community, and volunteered during ClarkDietrich Cares Day. During the holiday season, the Woodland team helped provide gifts to children and families in need by hosting an Angel Tree toy drive.

These initiatives reflect the values that continue to shape ClarkDietrich's culture and demonstrate the meaningful impact employees make both inside and outside the workplace.

HEALTH & WELLNESS: EMPLOYEE WELL-BEING & BENEFITS

ClarkDietrich provides employee benefits and wellness programs that support employee health, financial stability, and overall well-being. These programs are intended to support employees in managing professional responsibilities alongside personal needs.

Core benefits include medical, dental, and vision coverage; a 401(k) retirement plan with company match; an Employee Assistance Program offering confidential counseling services; tuition reimbursement and professional certification support; and paid time off and family leave benefits.

In addition to core benefits, ClarkDietrich offers wellness initiatives that support physical, emotional, and financial well-being. In 2025, employees had access to wellness programs such as incentive-based wellness programs, health assessments, smoking cessation resources, maternity and family support services, virtual medical consultations, weight management programs, exercise therapy, and behavioral health resources.

Employees also have access to digital tools and coaching services that support chronic condition management, fitness and lifestyle improvement, and mental well-being, including programs focused on sleep, mindfulness, and stress management.

These programs are intended to provide employees with access to resources that support overall well-being and workplace engagement.



WORKPLACE CULTURE: LISTENING TO OUR EMPLOYEES

At ClarkDietrich, we believe that a strong and engaged workforce is built through listening, trust, and open communication. Employee engagement plays an important role in shaping our workplace culture and helping leadership better understand the experiences, ideas, and perspectives of our teams across all locations.

In 2025, ClarkDietrich partnered with Gallup to conduct employee engagement surveys. The survey results provided information on employee perspectives related to their work, teams, and overall workplace experience.

Employee Engagement Survey Participation	81% (2025)
Employee Engagement Initiatives Launched	Engagement and Pulse surveys were launched in 2025 to ensure leadership remained connected to employee feedback; monitor engagement trends; and guide actions that support a positive and productive workplace.

Survey results, along with ongoing employee feedback, are used to identify areas of strength and potential opportunities for improvement. These inputs inform leadership actions, including training, communication efforts, and employee development initiatives.

Employee feedback is incorporated into workplace initiatives and organizational practices. These efforts are intended to support employee engagement and inform continuous improvement activities.

ClarkDietrich plans to continue using employee feedback and survey insights to inform workplace initiatives and organizational development efforts.

LOOKING AHEAD

As ClarkDietrich continues to move forward with its five-year strategy, our commitment to supporting employees remains an important area of focus. The strength of our workforce plays an important role in helping the company expand its capabilities, strengthen operational performance, and adapt to the evolving needs of the manufacturing industry.

ClarkDietrich plans to invest in leadership opportunities that prepare both current and emerging leaders to guide their teams effectively. We will also continue to strengthen employee engagement initiatives, building on feedback gathered through employee engagement and Pulse surveys to support a workplace culture where employees feel heard, valued, and connected to the company's goals.

Workforce development remains a priority, with training, cross-training, and mentoring programs intended to support skill development and career progression. As systems and technologies evolve, learning and development efforts are expected to support employees in adapting to operational changes.

Maintaining a focus on workplace safety remains an ongoing priority. Safety efforts include training, leadership oversight, and operational practices intended to support safe working conditions across locations.

ClarkDietrich also plans to continue community engagement activities, including partnerships with schools, workforce development programs, and community organizations that support local initiatives and workforce development.

ClarkDietrich continues to invest in workforce development, employee engagement, safety, and community initiatives to support its organizational objectives.

TOGETHER, WE REMAIN FOCUSED ON BUILDING A STRONGER WORKFORCE AND A SUSTAINABLE FUTURE!



PROSPERITY IMPERATIVE

As a privately held company, ClarkDietrich is not subject to public financial reporting requirements of the U.S. Securities and Exchange Commission (SEC). While detailed financial information is not publicly disclosed, financial considerations inform the company's operational and strategic decision-making.





"Prosperity," the third pillar of ClarkDietrich's sustainability strategy, reflects a focus on business performance, operational continuity, and consideration of stakeholders, including employees and shareholders. This approach also considers the broader economic environments in which the company operates, including local communities where facilities and offices are located.

ClarkDietrich seeks to support local communities through its operations and community engagement activities, contributing to local economic activity and workforce development where applicable.

CORPORATE CITIZENSHIP

At ClarkDietrich, we are committed to conducting business in an ethical and responsible manner. Our commitment to the company's core values and code of conduct ensures we are fostering an ethical business culture for our customers, employees, suppliers, and communities. We value integrity and hold all of our employees and executive leadership to the standards detailed in ClarkDietrich's Business Conduct Guide.

SUPPLY CHAIN TRANSPARENCY EFFORTS AROUND CONFLICT MINERALS & HUMAN TRAFFICKING

ClarkDietrich is committed to ensuring our supply chain is ethically sourced and compliant with all applicable laws. Learn more about our supply chain transparency efforts around conflict minerals and human trafficking by following these links to our website.

ClarkDietrich Conflict Minerals Policy

California Transparency in Supply Chains Act Disclosure

STATEMENT ON BUSINESS CONDUCT GUIDE & RESPONSIBILITIES

As ClarkDietrich employees, we can be proud of our reputation as an ethical and responsible Company. Our sense of integrity and fair dealing helps to make us an industry leader, as shown by our consistent high rankings from customer associations. As ClarkDietrich employees, it is important that we strive to maintain a high standard of conduct in our business dealings with customers, suppliers, the public and one another. It is important that we each work to maintain that reputation now and in the future.

This Guide has been developed to assist us in this effort. It is intended to serve as a general guide for each of us on ethical business conduct and our responsibilities to the Company. The Guide and the compliance program are integral parts of the Company's overall program for legal compliance and ethical conduct.

This Guide also serves to outline individual responsibilities under the compliance program.

If we each adhere to these few general principles and utilize the Company's compliance program, I am confident that our reputation will continue to grow and enhance our standing as a leader in our industry.

BRIAN PANUCCIO
President & CEO

GRI CONTENT INDEX



GRI CONTENT INDEX

As noted previously, our use of GRI Standards provides a well-recognized and structured method of reporting on our impacts. Per GRI protocol, the following index provides an overview of our reported information and helps stakeholders navigate at a glance.

Statement of Use	ClarkDietrich has reported the information cited in this GRI content index for the period starting April 1, 2025 through March 31, 2026 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	#	Disclosure	Location
GRI 2: General Disclosures 2021			
The Organization and Its Reporting Practices	2-1	Organizational details	About ClarkDietrich—Organizational Details
	2-2	Entities included in the organization's sustainability reporting	ClarkDietrich & Its Reporting Practices
	2-3	Reporting period, frequency and contact point	
	2-4	Restatements of information	
	2-5	External assurance	
Activities and Workers	2-6	Activities, value chain and other business relationships	ClarkDietrich Value Chain
	2-7	Employees	Confidential Not Disclosed (Privately Held)
	2-8	Workers who are not employees	
Governance	2-9	Governance structure and composition	Sustainability Governance Structure
	2-10	Nomination and selection of the highest governance body	
	2-11	Chair of the highest governance body	
	2-12	Role of the highest governance body in overseeing the management of impacts	
	2-13	Delegation of responsibility for managing impacts	
	2-14	Role of the highest governance body in sustainability reporting	
	2-15	Conflicts of interest	
	2-16	Communication of critical concerns	
	2-17	Collective knowledge of the highest governance body	
	2-18	Evaluation of the performance of the highest governance body	
	2-19	Remuneration policies	
	2-20	Process to determine remuneration	
	2-21	Annual total compensation ratio	

GRI Standard	#	Disclosure	Location
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	Strategy, Policies & Practices
	2-23	Policy commitments	
	2-24	Embedding policy commitments	
	2-25	Processes to remediate negative impacts	
	2-26	Mechanisms for seeking advice and raising concerns	
	2-27	Compliance with laws and regulations	
	2-28	Membership associations	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	Stakeholder Engagement
	2-30	Collective bargaining agreements	Confidential Not Disclosed (Privately Held)
GRI 3: Material Topics 2021			
Disclosures on Material Topics	3-1	Process to determine material topics	Material Topics
	3-2	List of material topics	
	3-3	Management of material topics	
GRI 11: Oil and Gas Sector 2021			
Not Applicable			
GRI 12: Coal Sector 2022			
Not Applicable			
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022			
Not Applicable			
GRI 14: Mining Sector 2024			
Not Applicable			

GRI Standard	#	Disclosure	Location
GRI 101: Biodiversity 2024			
Topic Management Disclosures	101-1	Policies to halt and reverse biodiversity loss	Confidential Not Disclosed (Privately Held)
	101-2	Management of biodiversity impacts	
	101-3	Access and benefit-sharing	
Topic Disclosures	101-4	Identification of biodiversity impacts	Confidential Not Disclosed (Privately Held)
	101-5	Locations with biodiversity impacts	
	101-6	Direct drivers of biodiversity loss	
	101-7	Changes to the state of biodiversity	
	101-8	Ecosystem services	
GRI 102: Climate Change 2025			
Topic Management Disclosures	102-1	Transition plan for climate change mitigation	Confidential Not Disclosed (Privately Held)
	102-2	Climate change adaptation plan	
Topic Disclosures	102-3	Just transition	
	102-4	GHG emissions reduction targets and progress	
	102-5	Scope 1 GHG emissions	Greenhouse Gas (GHG) Emissions Inventory
	102-6	Scope 2 GHG emissions	
	102-7	Scope 3 GHG emissions	
	102-8	GHG emissions intensity	
	102-9	GHG removals in the value chain	Not Applicable
	102-10	Carbon credits	
GRI 103: Energy 2025			
Topic Management Disclosures	103-1	Energy policies and commitments	Confidential Not Disclosed (Privately Held)
Topic Disclosures	103-2	Energy consumption and self-generation within the organization	
	103-3	Upstream and downstream energy consumption	
	103-4	Energy intensity	
	103-5	Reduction in energy consumption	

GRI Standard	#	Disclosure	Location
GRI 201: Economic Performance 2016			
Topic Disclosures	201-1	Direct economic value generated and distributed	Confidential Not Disclosed (Privately Held)
	201-2	Financial implications and other risks and opportunities due to climate change	
	201-3	Defined benefit plan obligations and other retirement plans	
	201-4	Financial assistance received from government	
GRI 202: Market Presence 2016			
Topic Disclosures	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Confidential Not Disclosed (Privately Held)
	202-2	Proportion of senior management hired from the local community	
GRI 203: Indirect Economic Impacts 2016			
Topic Disclosures	203-1	Infrastructure investments and services supported	Confidential Not Disclosed (Privately Held)
	203-2	Significant indirect economic impacts	
GRI 204: Procurement Practices 2016			
Topic Disclosures	204-1	Proportion of spending on local suppliers	Confidential Not Disclosed (Privately Held)
GRI 205: Anti-corruption 2016			
Topic Disclosures	205-1	Operations assessed for risks related to corruption	Strategy, Policies & Practices
	205-2	Communication and training about anti-corruption policies and procedures	
	205-3	Confirmed incidents of corruption and actions taken	
GRI 206: Anti-competitive Behavior 2016			
Topic Disclosures	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Strategy, Policies & Practices
GRI 207: Tax 2019			
Topic Management Disclosures	207-1	Approach to tax	Confidential Not Disclosed (Privately Held)
	207-2	Tax governance, control, and risk management	
	207-3	Stakeholder engagement and management of concerns related to tax	
Topic Disclosures	207-4	Country-by-country reporting	

GRI Standard	#	Disclosure	Location
GRI 301: Materials 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages materials using Disclosure 3-3 in GRI 3: Material Topics 2021.	Current Sustainability Initiatives
Topic Disclosures	301-1	Materials used by weight or volume	
	301-2	Recycled input materials used	
	301-3	Reclaimed products and their packaging materials	
GRI 302: Energy 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages energy using Disclosure 3-3 in GRI 3: Material Topics 2021.	Current Sustainability Initiatives
Topic Disclosures	302-1	Energy consumption within the organization	
	302-2	Energy consumption outside of the organization	
	302-3	Energy intensity	
	302-4	Reduction of energy consumption	
	302-5	Reductions in energy requirements of products and services	
GRI 303: Water and Effluents 2018			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages water and effluents using Disclosure 3-3 in GRI 3: Material Topics 2021.	Current Sustainability Initiatives
	303-1	Interactions with water as a shared resource	
	303-2	Management of water discharge-related impacts	
Topic Disclosures	303-3	Water withdrawal	
	303-4	Water discharge	
	303-5	Water consumption	

GRI Standard	#	Disclosure	Location
GRI 305: Emissions 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages emissions using Disclosure 3-3 in GRI 3: Material Topics 2021.	Greenhouse Gas (GHG) Emissions Inventory
Topic Disclosures	305-1	Direct (Scope 1) GHG emissions	
	305-2	Energy indirect (Scope 2) GHG emissions	
	305-3	Other indirect (Scope 3) GHG emissions	
	305-4	GHG emissions intensity	
	305-5	Reduction of GHG emissions	
	305-6	Emissions of ozone-depleting substances (ODS)	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
GRI 306: Effluents and Waste 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages effluents and waste using Disclosure 3-3 in GRI 3: Material Topics 2021.	Current Sustainability Initiatives
Topic Disclosures	306-1	Water discharge by quality and destination	
	306-2	Waste by type and disposal method	
	306-3	Significant spills	
	306-4	Transport of hazardous waste	
	306-5	Water bodies affected by water discharges and/or runoff	
GRI 306: Waste 2020			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages waste using Disclosure 3-3 in GRI 3: Material Topics 2021.	Current Sustainability Initiatives
	306-1	Waste generation and significant waste-related impacts	
	306-2	Management of significant waste-related impacts	
Topic Disclosures	306-3	Waste generated	
	306-4	Waste diverted from disposal	
	306-5	Waste directed to disposal	

GRI Standard	#	Disclosure	Location
GRI 308: Supplier Environmental Assessment 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages supplier environmental assessments using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	308-1	New suppliers that were screened using environmental criteria	
	308-2	Negative environmental impacts in the supply chain and actions taken	
GRI 401: Employment 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages employment using Disclosure 3-3 in GRI 3: Material Topics 2021.	Strategy, Policies & Practices
Topic Disclosures	401-1	New employee hires and employee turnover	Our People: Workforce Snapshot
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Strategy, Policies & Practices: Benefits
	401-3	Parental leave	
GRI 402: Labor/Management Relations 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages labor/management relations using Disclosure 3-3 in GRI 3: Material Topics 2021.	Strategy, Policies & Practices
Topic Disclosures	402-1	Minimum notice periods regarding operational changes	
GRI 403: Occupational Health and Safety 2018			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages occupational health and safety using Disclosure 3-3 in GRI 3: Material Topics 2021.	Organizational Culture: Employee Engagement & Workplace Culture
	403-1	Occupational health and safety management system	
	403-2	Hazard identification, risk assessment, and incident investigation	
	403-3	Occupational health services	
	403-4	Worker participation, consultation, and communication on occupational health and safety	
	403-5	Worker training on occupational health and safety	
	403-6	Promotion of worker health	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
Topic Disclosures	403-8	Workers covered by an occupational health and safety management system	
	403-9	Work-related injuries	
	403-10	Work-related ill health	

GRI Standard	#	Disclosure	Location
GRI 404: Training and Education 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages training and education using Disclosure 3-3 in GRI 3: Material Topics 2021.	Talent Development: Training & Growing Talent
Topic Disclosures	404-1	Average hours of training per year per employee	
	404-2	Programs for upgrading employee skills and transition assistance programs	
	404-3	Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages diversity and equal opportunity using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	405-1	Diversity of governance bodies and employees	
	405-2	Ratio of basic salary and remuneration of women to men	
GRI 406: Non-discrimination 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages non-discrimination using Disclosure 3-3 in GRI 3: Material Topics 2021.	Strategy, Policies & Practices
Topic Disclosures	406-1	Incidents of discrimination and corrective actions taken	Confidential Not Disclosed (Privately Held)
GRI 407: Freedom of Association and Collective Bargaining 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages freedom of association and collective bargaining using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
GRI 408: Child Labor 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages child labor using Disclosure 3-3 in GRI 3: Material Topics 2021.	Corporate Citizenship
Topic Disclosures	408-1	Operations and suppliers at significant risk for incidents of child labor	
GRI 409: Forced or Compulsory Labor 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages forced or compulsory labor using Disclosure 3-3 in GRI 3: Material Topics 2021.	Corporate Citizenship
Topic Disclosures	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	

GRI Standard	#	Disclosure	Location
GRI 410: Security Practices 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages security practices using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	410-1	Security personnel trained in human rights policies or procedures	
GRI 411: Rights of Indigenous Peoples 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages rights of indigenous peoples using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	411-1	Incidents of violations involving rights of indigenous peoples	
GRI 413: Local Communities 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages local communities using Disclosure 3-3 in GRI 3: Material Topics 2021.	Social Responsibility: Community Engagement
Topic Disclosures	413-1	Operations with local community engagement, impact assessments, and development programs	Confidential Not Disclosed (Privately Held)
	413-2	Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages supplier social assessment using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	414-1	New suppliers that were screened using social criteria	
	414-2	Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages public policy using Disclosure 3-3 in GRI 3: Material Topics 2021.	Strategy, Policies & Practices
Topic Disclosures	415-1	Political contributions	
GRI 416: Customer Health and Safety 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages customer health and safety using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	416-1	Assessment of the health and safety impacts of product and service categories	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	

GRI Standard	#	Disclosure	Location
GRI 417: Marketing and Labeling 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages marketing and labeling using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held) *Policies are managed per Federal and State guidelines and SFIA Compliance*
Topic Disclosures	417-1	Requirements for product and service information and labeling	
	417-2	Incidents of non-compliance concerning product and service information and labeling	
	417-3	Incidents of non-compliance concerning marketing communications	
GRI 418: Customer Privacy 2016			
Topic Management Disclosures	N/A	The reporting organization shall report how it manages customer privacy using Disclosure 3-3 in GRI 3: Material Topics 2021.	Confidential Not Disclosed (Privately Held)
Topic Disclosures	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	

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