

The SCS Greenhouse Gas Footprint Verification Program has conducted a verification of GHG emissions based upon the following Scope, Objectives, and Criteria:

Verification Scope

Nucor Corporation

1915 Rexford Rd
Charlotte, NC 28211
United States of America

Reporting Period: 01/01/2024 – 12/31/2024

Geographic Boundary: U.S.

Facilities, physical infrastructure, activities, technologies, and processes:

22 steel mills only, other facilities are excluded based upon self-defined boundary

GHG Sources, Sinks, and/or Reservoirs:

Scope 1 - Natural Gas, Fuel Oil, LPG, Gasoline, Diesel, Process Emissions

Scope 2 – Electricity, RECs

Scope 3 – Category 1

Boundary Method: Self Defined Boundary (limited to 22 steel mills, Scope 3 Category 1 limited to World Steel Association requirements for material inclusions, restricted to certain alloys)

GHG Gases: CO₂, CH₄, N₂O

Level of Assurance: Limited

Materiality: +/-5% quantitative threshold for direct and indirect emissions, qualitative based upon requirements specified within referenced criteria

Verification Objectives

- Evaluate the organization's GHG inventory for material discrepancies based upon the specified level of assurance
- Evaluate the organization's GHG inventory is in conformance with the specified verification criteria

Verification Criteria

- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004
- World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015
- World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011
- World Resources Institute/World Business Council for Sustainable Development's "Technical Guidance for Calculating Scope 3 Emissions" dated 2013
- ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions



Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in conformance with ISO 14064-3: 2019, Specification with guidance for the validation and verification of greenhouse gas assertions. Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

- Positive Verification (Limited Assurance) – No evidence was found that the GHG assertion was not prepared in all material respects with the reporting criteria
- Positive Verification (Reasonable Assurance) – GHG assertion prepared in all material respects with the reporting criteria
- Negative Verification – GHG assertion was NOT prepared in all material respects with the reporting criteria

Verification Qualifications

- 22 Steel Mills only, other facilities are excluded based upon self-defined boundary

Verified Emissions

Scope	Total (tCO ₂ e)	Scope 3 Categories	Total (tCO ₂ e)
Scope 1	4,138,753	Cat 1 - Purchased Goods & Services	6,532,012
Scope 2 - Location	5,370,119		
Scope 2 - Market	5,102,884		

Lead Verifier

Tavio Benetti

DATE: 03/25/2025

Tavio Benetti, Lead Verifier, GHG Footprint Verification Program
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
Emeryville, CA 94608 USA

Scope 3 Lead Verifier

Melodie Chen-Glasser

DATE: 03/25/2025

Melodie Chen-Glasser, Technical Specialist
GHG Footprint Verification Program
Environmental Certification Services
SCS Global Services, 2000 Powell Street, Suite 600,
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Independent Reviewer

Michelle Hirst

DATE: 3/28/2025

Michelle Hirst, Verification Scientist, GHG Footprint Verification Program
Environmental Certification Services
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