

Limited Assurance for CY2025 Scope 1, Scope 2, and Scope 3 Category 13 GHG Emissions, Energy, Refrigerants, Water, and Waste for SL Green

June 26, 2026

KERAMIDA Inc. (KERAMIDA) was engaged by SL Green Realty Corp (SL Green) to provide limited assurance of Scope 1, Scope 2, and Scope 3 Category 13 GHG emissions, as well as energy, refrigerants, water, and waste metrics. The engagement was conducted in accordance with [International Standard on Assurance Engagements \(ISAE\) 3000 \(Revised\)](#).

The data and calculations being verified cover the period from January 1, 2025, to December 31, 2025. The calculation of the GHG inventory and of energy, refrigerants, water, and waste metrics is the sole responsibility of SL Green.

CRITERIA

The criteria used to evaluate SL Green's calendar year (CY) 2025 metrics are:

- The 2026 GRESB Real Estate Assessment requirements for energy, water, and waste metrics; and
- The GHG Protocol Corporate Accounting and Reporting Standard, the GHG Protocol Scope 2 Guidance, and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, for Scope 1, Scope 2, and Scope 3 Category 13 GHG emissions and refrigerant metrics quantification methodologies and emission/conversion factors.

SL GREEN'S RESPONSIBILITIES

As the responsible party, measurer, and evaluator, SL Green is responsible for:

- Preparing Scope 1, Scope 2, and Scope 3 Category 13 GHG emissions, as well as energy, refrigerants, water, and waste metrics;
- Conducting internal reviews to ensure alignment with the principles and requirements of the selected criteria; and
- Maintaining supporting documentation related to governance and internal review processes.

KERAMIDA'S RESPONSIBILITIES

As the third-party verifier, KERAMIDA's responsibility is to express a limited assurance conclusion on Scope 1, Scope 2, and Scope 3 Category 13 GHG emissions, as well as energy, refrigerants, water, and waste metrics based on the procedures performed and evidence obtained in accordance with ISAE 3000 (Revised).

KERAMIDA maintains a quality management system in accordance with the International Standard on Quality Management (ISQM) 1, which includes policies and procedures that address

governance, ethical requirements, independence, engagement, acceptance and continuance, personnel competence, engagement performance, and monitoring.

STATEMENT OF INDEPENDENCE

KERAMIDA affirms our independence from SL Green and is free from bias and conflicts of interest related to the assurance of the environmental data. KERAMIDA complies with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), including independence requirements.

KERAMIDA'S METHODOLOGY AND PROCEDURE

KERAMIDA's assurance process is based on current best practice and is in accordance with ISAE 3000 (Revised).

Validation scope of the reporting company's metrics

- Organizational boundary: Operational Control Approach

Time Period

- January 1, 2025, to December 31, 2025

Level of Assurance

- Limited
- Materiality Threshold: 5%

Procedures performed during the verification

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

Limitations

In reviewing the market-based greenhouse gas accounting approach, there appears to be limited documentation related to specific emission factors provided by Consolidated Edison. For additional clarity, KERAMIDA recommends obtaining confirmation from Consolidated Edison confirming the retirement of RECs on SL Green's behalf, and utility-specific emission factor information.

VERIFICATION ASSURANCE OPINION

In KERAMIDA's opinion, SL Green has established an appropriate system for collecting, calculating, and analyzing quantitative data and information related to the GHG emissions, energy, refrigerants, water, and waste metrics covered by this verification for the stated reporting period, scope, and level of assurance.

Based on the verification activities performed and the evidence obtained, KERAMIDA concludes that nothing has come to our attention that would cause us to believe that the GHG emissions, energy, refrigerants, water, and waste metrics calculations and summary are not fairly stated or representative of the underlying data and information.

This verification statement, including the opinion expressed herein, is provided to SL Green and is solely for the benefit of SL Green in accordance with the terms of our agreement. We consent to the release of this statement by SL Green to other entities in order to provide disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

Signed by KERAMIDA Inc. on June 26, 2026:



Claudia Cozadd, M.S.
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