



Assurance Statement of Verification of the Greenhouse Gas Inventory for Crocs, Inc.

Verification Scope

Industrial Ecology Consultants (IEC) has conducted a verification of **Crocs, Inc.'s (Crocs')** Fiscal-year (FY) 2025 (January 1, 2025 – December 31, 2025) Scope 1, Scope 2, and Scope 3 emissions. IEC reviewed *Crocs'* Greenhouse Gas inventory (GHGi) using documentation and calculations provided by **Crocs and Brown, Wilmanns, and Kelly LLC (BMK)** as the basis for the evaluation.

Verification Objectives

- Evaluate *Crocs'* Scope 1, Scope 2, and Scope 3 GHGi in accordance with ISO 14064-1:2018 and further with Scope 3 emissions with category delineation according to the World Business Council for Sustainable Development WBCSD Corporate Value Chain (Scope 3) standard.
- Evaluate the level of assurance of *Crocs'* GHGi based on review of project documentation, calculation procedures & data sources.
- Develop a GHGi Assurance Statement for *Crocs'* GHGi as reported.

Verification Criteria

- ISO 14064-1:2018 Greenhouse gases — *Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*
- ISO 14064-3:2019 Greenhouse gases — *Part 3: Specification with guidance for the verification and validation of greenhouse gas assertions*
- *A Corporate Value Chain (Scope 3) Accounting and Reporting Standard – March 2004 & Accounting and Reporting Standard Amendment, February 2013, and*
- *Technical Guidance for Calculating Scope 3 Emissions (v1.0), Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard*

Total Scope 1, Scope 2, and Scope 3 Emissions Verified

The total Scope 1, Scope 2, and Scope 3 emissions for *Crocs* by fiscal year FY25 are the following:

	Location-Based (kg CO2e)	Market-Based (kg CO2e)
Total	699,665.19	700,121.29
Scope 1	5,260.66	5,260.66
Scope 2	10,698.82	11,154.92
Scope 3	683,705.71	683,705.71



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Verification Opinion

This Verification Statement documents that Industrial Ecology Consultants (IEC) has conducted verification activities in conformance with ISO 14064-3: *Specification with guidance for the verification and validation of greenhouse gas assertions*. This statement also attests that IEC can provide **a reasonable level of assurance** that Crocs, Inc.'s GHGi for Fiscal-year FY2025 for Scope 1, Scope 2 and Scope 3 emissions are in accordance with the requirements of ISO 14064-1:2018 *Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals* and the WBCSD's *A Corporate Value Chain (Scope 3) Accounting and Reporting Standard – March 2004 & Accounting and Reporting Standard Amendment, February 2013*. IEC further finds the GHGi data collection and calculations to be materially correct and a fair representation of the Scope 1, Scope 2, and Scope 3 GHG emissions associated with Crocs, Inc. operations.

Verification Date: April 22, 2026

Thomas P. Gloria, PhD
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Industrial Ecology Consultants

Certificate Number: IEC-GHGi-26001

 Digitally signed by Thomas Gloria
Date: 2026.04.22 14:04:00 -0400