GRI Content Index

Statement of use:

Berkowsky and Associates, Inc. has reported the information cited in this GRI content index for the period January 1, 2025, to December 31, 2025, with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	GHG Emissions Disclosure, Calendar Year 2025: About This Disclosure
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	GHG Emissions Disclosure, Calendar Year 2025: Greenhouse Gas Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	GHG Emissions Disclosure, Calendar Year 2025: Greenhouse Gas Emissions
	305-3 Other indirect (Scope 3) GHG emissions	GHG Emissions Disclosure, Calendar Year 2025: Greenhouse Gas Emissions

The GHG Emissions Disclosure, Calendar Year 2025 is available from Berkowsky on request at sheinrichs@berkowsky.com.