



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Hooker Furniture

Apex Companies LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Hooker Furniture for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Hooker Furniture. Hooker Furniture is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide
- Exclusions: Fugitives / Refrigerants

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions Statement:

Hooker Furniture GHG Emissions for Fiscal Year 2025	
Scope 1 [Metric Tonnes (mt) of CO ₂ equivalent (CO ₂ e)]	1,996
Scope 2– Location Based (mt CO ₂ e)	4,379
Scope 2– Market Based (mt CO ₂ e)	4,379
Scope 3 Total (mt CO ₂ e)	49,564
• Scope 3– Category 1 Purchased Goods & Services (mt CO ₂ e)	17,648
• Scope 3– Category 4 Upstream Transportation and Distribution (mt CO ₂ e)	27,859
• Scope 3– Category 9 Downstream Transportation and Distribution (mt CO ₂ e)	4,056
GHG Emissions for Fiscal Year 2025	
GHG Emissions mt CO₂e	55,939
Scope 1 + Scope 2 Market Based + Scope 3 (Categories 1, 4 and 9)	

Data and information supporting Scope 1 and Scope 2 GHG emissions assertion were in some cases historical in nature, but many cases estimated rather than historical in nature. Data and information supporting the Scope 3 GHG emissions assertion were in most cases estimated rather than historical in nature.

Period covered by GHG emissions verification:

- February 1, 2024 to January 31, 2025

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases -- *Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators
- Qualification: Due to lack of complete data, emission totals from Scope 3 Category 4 and Category 9 may vary by more than the 5% materiality threshold.

GHG Verification Methodology:

- Interviews with relevant personnel of Hooker Furniture and their consultant;
- Review of documentary evidence produced by Hooker Furniture;
- Review of Hooker Furniture data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Hooker Furniture to determine GHG emissions.



Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Hooker Furniture has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Hooker Furniture, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A handwritten signature in blue ink that reads 'Scott Johnston'.

Scott Johnston, Lead Verifier
ESG Principal Consultant
Apex Companies, LLC
Doral, Florida

A handwritten signature in blue ink that reads 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

December 30, 2025

This verification opinion declaration, including the opinion expressed herein, is provided to Hooker Furniture and is solely for the benefit of Hooker Furniture in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.