



AA1000AS v3 Assurance Statement

Prepared for: NASCAR Holdings, LLC (NASCAR)

Intended Users: NASCAR Stakeholders

Date Issued: 9 December 2025

I. Introduction

Sustainability Assurance Services (SAS) has conducted an independent third-party, Type 2 Moderate Assurance review of NASCAR's 2024 Scope 1 and 2 greenhouse gas (GHG) emissions inventory for the year ending 31 December 2024 in accordance with AccountAbility's AA1000 Assurance Standard 2020 (AA1000AS v3). This review assessed the accountability and reliability of NASCAR's sustainability management, performance and reporting practices.

The objective of this Type 2 Moderate level assurance review was to assess the inclusivity, materiality, responsiveness, impact ("the Principles") and information reliability and quality set out in the AA1000 Assurance Standard v3.

II. Roles and Responsibilities

For a Type 2 assurance engagement, the SAS Assurance Team assesses the extent of the organization's adherence to all four AA1000 AccountAbility Principles and provide relevant findings and conclusions, and shall, additionally, assess and evidence the reliability and quality of specified sustainability performance and disclosed information, providing relevant findings and conclusions.

NASCAR is responsible for the preparation, collation and reporting of qualitative and quantitative data and reporting materials in addition to the establishment and maintenance of appropriate performance management and internal control systems from which the reported information is derived. If information is spread across multiple disclosures – such as company reports, company webpages, stakeholder reports, or regulatory-specific disclosures – NASCAR is responsible for ensuring that the information is not edited or amended in any way after assurance.

III. Independence and Competence

As part of its independent assessment, SAS does not make recommendations to its clients, but it does identify gaps in reporting that can be used for improvements. Further, SAS was not involved in the development of the sustainability report or other provided information, nor does SAS retain a relationship with its clients that would cause a conflict of interest or compromise its ability to perform an independent assessment.

The SAS assurance team comprised:

Gina MacIlwraith, LCSAP – Lead Auditor

Teresa Stutts, GHG Verification Reviewer

IV. Process and Scope of Assurance

The scope of the assurance included the Scope 1 and 2 GHG emissions for all activities and facilities under the direct operational control of the NASCAR organization in the United States and Canada and prepared in



accordance with World Resources Institute and World Business Council for Sustainability Development Greenhouse Gas Protocol: A corporate Accounting and Reporting Standard (revised edition). To review the design of processes, systems, and controls for managing reliability and quality of specified information, the SAS Assurance team reviewed internal NASCAR data collection processes and tracking sheets, calculation processes, and related communications. Table 1 below outlines the 2024 NASCAR GHG Inventory summary.

Table 1. 2024 NASCAR Greenhouse Gas (GHG) Emissions Inventory

Emissions Source	Quantity	Unit
Mobile Combustion	10,938	Metric tonnes CO ₂ e
Stationary Combustion	4,946	Metric tonnes CO ₂ e
Fugitive Emissions	2,112	Metric tonnes CO ₂ e
Scope 1 Total	17,996	Metric tonnes CO₂e
Purchased Electricity	25,572	Metric tonnes CO ₂ e
Scope 2 Total (Location-based)	25,572	Metric tonnes CO₂e
Scope 2 Total (Market-based)	0	Metric tonnes CO₂e
Scope 1 + 2 Total (Location-based)	43,568	Metric tonnes CO₂e
Scope 1 + 2 Total (Market-based)	17,996	Metric tonnes CO₂e

V. Methodology

The SAS assurance team conducted an information gathering session with NASCAR using question-and-answer format. NASCAR presented relevant documentation from stakeholders and shared both public and internal documents to demonstrate adherence to the AA1000 principles. Public reports and internal data tracking sheets and procedures were shared by NASCAR to support the sustainability performance data reliability and quality.

VI. Limitations

An assurance engagement is conducted at a point in time and not performed continuously throughout the year. The procedures performed aimed at collecting information throughout the entire reporting year to gather as much historical, present, and forward-looking information as possible.

No significant findings have come to our attention that cause us to believe that the 2024 Scope 1 and 2 GHG Inventory emissions statement has not been conducted in adherence to the AA1000 AccountAbility Principles. In all material respects, NASCAR has adhered to the AA1000AS v3 2020 Standard and has provided sufficient evidence to support Moderate level of assurance for reliable and quality performance data for the year ending 31 December 2024.

Gina MacIlwraith, MBA, SEP, LCSAP

Lead Certified Sustainability Assurance Practitioner – certificate number: L29042501

Sustainability Assurance Services

9 December 2025