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## **California Voluntary Carbon Market Disclosures Act**

April 10<sup>th</sup>, 2026

BOA Technology, Inc, provides the following disclosure in compliance with Section 44475 of the California Health and Safety Code, as added by California Assembly Bill 1305, referred to as the **Voluntary Carbon Market Disclosures Act**. This information relates to statements made or activities undertaken by BOA Technology as of **December 31, 2025**.

BOA issued its first sustainability report in 2021. Past and present Sustainability and Social Responsibility Impact reports are available at <https://www.BOAFit.com/company/sustainability-social-responsibility>. BOA claims related to California's Voluntary Carbon Market Disclosures Act are found in the 2026 Impact Report and supporting company webpage.

BOA does not sell, market, nor use voluntary carbon offsets covered by the Voluntary Carbon Market Disclosures Act. For purposes of Section 44475.2 of AB 1305 regarding carbon reduction claims, BOA discloses the following:

The information included in this document reflects the Company's strategies and progress as of the end of 2025.

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**BOA Technology Disclosure Pursuant to Section 44475.2 of AB1305:**

Claim	Progress Measurement (Section 44475.2(a))	Documentation (Section 44475.2(a))	Independent Third Party Verification (Section 44475.2(b))
<p>DOING MORE WITH LESS IMPACT ON THE EARTH.</p> <p>BOA® started its formal Sustainability journey in 2018, when we set forth to simply do more with less impact on our precious planet. In the eight years of our journey, we have made solid progress, reducing our material carbon footprint by over 50% (per system). This has been achieved through the following key initiatives.</p> <ul style="list-style-type: none"> <li>• BOA® reduced virgin plastic usage by 58%, avoiding the use of more than 3,100 tonnes of virgin plastic and reducing overall plastic usage by 38% since 2018. This was done through a combination of dramatically reducing production waste through recycling and manufacturing efficiencies, as well as improving the design and engineering of new product platforms.</li> <li>• 99% of BOA® products and packaging now utilize recycled or renewably sourced plastics, up from 0% in 2018. Today, more than 46% of our total plastic materials are recycled or renewable, with a goal of reaching 100% by 2035.</li> <li>• BOA®’s use of energy from renewable sources has increased from 29% in 2021 to 44% in 2025. We are currently in the process of assessing long-term goals in partnership with our key supply partners.</li> </ul> <p>We are pleased with our progress, but not satisfied, as we are still early in our journey to do more with less impact on this precious planet.</p>	<p>Not Applicable</p>	<p>Carbon emissions were estimated to assess the environmental impact of operations associated with material use.</p> <p>Material carbon footprint reduction is based on total plastic volume and material emissions vs 2018 baseline per dial.</p> <p>BOA’s greenhouse gas emissions of materials were calculated in alignment with the Greenhouse Gas Protocol Corporate Accounting Standard. Scope 3 Purchased Goods and Services are estimated from annual production records including material usage by type and global warming factors from vendor and industry sources.</p>	<p>Data reported not independently verified.</p>

**Documentation:**

BOA's greenhouse gas emissions are calculated in alignment with the Greenhouse Gas Protocol Corporate Accounting Standards. BOA emissions are a self reported assessment based on good-faith metric tracking and emission factor application. This assessment uses primary data from monthly metrics recorded by BOA and key suppliers including material utilization. Material emissions factors are provided by suppliers when possible or from reputable industry averages. BOA 2025 emissions have been verified by an accredited 3rd Party for limited assurance. Reduction of material carbon footprint is relative to 2018 plastic material baseline (volume and material type).

**Forward-Looking Statements:**

This report contains certain forward-looking statements or projections, which reflect our expectations regarding future events, performance and goals and involve several risks and uncertainties. Generally speaking, any statement in this report not based upon historical fact is a forward-looking statement. Forward-looking statements can also be identified by the use of forward-looking or conditional words, such as "could," "should," "can," "enable," "continue," "estimate," "forecast," "intend," "look," "may," "will," "expect," "believe," "anticipate," "plan," "remain," "confident," "commit" and "potential" or similar expressions. In particular, statements regarding our plans, strategies, prospects, goals and expectations regarding our business and industry are forward-looking statements. You should not unduly rely on forward-looking statements. These are not guarantees of performance and speak only as of the date the statements are made. Factors that could cause actual results to differ materially from our expectations are detailed in our filings with the Securities and Exchange Commission. Except as required by law, we do not undertake to update such forward-looking statements.