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Verification Statement

To the Board of :
LE GROUPE INTERSAND INC. AND INTERSAND AMERICA CORP.

MNP LLP (MNP) has been retained by Le Groupe Intersand Inc. (Intersand) to verify, as an independent third party, the greenhouse gas emissions statement (GHG statement) of « Le Groupe Intersand Canada Inc. » and « Intersand America Corp. ».

Intersand is responsible for the preparation of the GHG statement in accordance with the *GHG Protocol Corporate Accounting and Reporting Standard* (GHG Protocol). For the period from January 1 to December 31, 2023, Intersand has reported a total of 844.93 tCO_2e for Scope 1, and 604.23 tCO_2e for Scope 2, 140,840.87 tCO_2e for Scope 3, and 142,290.04 tCO_2e in total emissions.

The first version of this verification report was submitted on 23 October 2025 for the initial Intersand GHG statement. After receiving a revised version of the statement, MNP updated its verification report to resolve a minor non-conformity.

The verification was performed in accordance with ISO 14064-3:2019 to obtain a reasonable level of assurance for Scope 1 & 2 emissions, and a limited level of assurance for Scope 3 emissions. The objective of the verification was to confirm that the GHG statement complies with the requirements of the GHG Protocol and is free of material discrepancies.

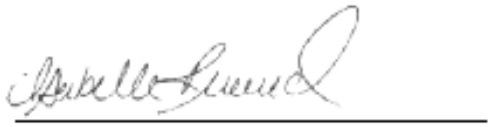
MNP is responsible for expressing an opinion on the GHG statement based on the verification. To this end, the verification team reviewed the documents provided and performed the following evidence-gathering procedures to assess GHG statement:

- ✓ Review of facilities included within the organizational boundary;
- ✓ Review of GHG emission sources included within the inventory boundary;
- ✓ Assessment of the GHG quantification methodologies used, including verification of emission factors applied;
- ✓ Recalculation of reported GHG emissions;
- ✓ Assessment of compliance with maintenance and calibration requirements for measurement devices used to collect GHG data;
- ✓ Tracing and verification of data used in GHG emission calculations;
- ✓ Assessment of data quality management procedures and accuracy of emission calculations;
- ✓ Assessment of document retention and record-keeping practices;
- ✓ Assessment of the GHG report's conformity with the GHG Protocol requirements.

The data and records corroborating the GHG report are based on historical records that come from measurements or estimations made by Intersand or by invoices from its suppliers.

MNP concludes, with a reasonable level of assurance for Scopes 1 and 2, and with a limited level of assurance for Scope 3, that Intersand's GHG statement contains no material discrepancy in emissions and was prepared in accordance with stated verification criteria.

Therefore, the verification statement is positive.



Isabelle Renaud, CPA

Partner, Managing Director, GHG Services and Audits
CPA auditor, public accountancy permit n° A129294

MNP LLP

Standards Council of Canada accreditation number: 07002

October 30, 2025