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Document Owner	Head of ESG / R. Matthew Pittman

Basis of Reporting Policy: GHG Data

1. PURPOSE

This Basis of Reporting Policy sets forth the scope of reporting and the reporting criteria against which Trinity Industries, Inc. prepares and reports Greenhouse Gas (GHG) environmental data for its CSR Report, CDP Questionnaire responses, and corporate website. As in previous years, reported figures include estimates where actual data is unavailable. Estimates are based on historical data, spend data, or other proxies.

2. SCOPE OF POLICY

This policy is in full force and effect throughout all business operations of Trinity Industries, Inc., its subsidiaries and affiliates (collectively “Trinity”).

3. DEFINITIONS

- The reported GHG Environmental Data (“Data”) for Financial Year (FY) 2022 (January 1, 2022 – December 31st, 2022) and all subsequent years thereafter are:
 - GHG emissions (tCO₂e)
 - Absolute GHG emissions from:
 1. Scope 1
 - a. Generation of heat (natural gas)
 - b. Transportation of materials, products, and employees (diesel, gasoline, LPG)
 - c. Fugitive emissions (refrigerants)
 2. Scope 2
 - a. Generation of purchased electricity
 - Scope 1 + 2 GHG emissions intensity per \$m revenue
 1. This intensity metric is calculated by the ESG team using published accounts data and currency figures provided by the Investor Relations team

4. STATEMENT OF POLICY

4.1. OVERVIEW

It is the responsibility of each Trinity facility to ensure that appropriate procedures and resources are in place to provide Data in line with this Basis of Reporting document. The Facility Buyer, or their designee, is responsible for ensuring Data is accurately and timely communicated to the ESG Team.

Data is reported in line with Trinity’s financial reporting year, January 1st – December 31st.

Acquisitions, as aligned with the reporting boundary, are included as soon as the Data becomes available but no later than 12 months after acquisition, unless otherwise stated.

Divestments are removed from the Data from date of divestment and retrospectively where a full business is divested. In alignment with the GHG Protocol, organic site closures are not retrospectively removed from the Data.



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The measuring and reporting of Data involves a degree of estimation and the use of assumptions. For Trinity’s Data, significant is defined as greater than 5% of company revenue. Historic Data is restated where material changes are made due to data improvements (e.g., refined estimation or calculation methodologies). All restatements are approved by the Head of ESG. Narrative is provided in the CSR Report and/or CDP Questionnaire to explain adjustments to prior year numbers.

4.2. SCOPE OF REPORTING

Trinity is a North American business that employs around 10,000 people. Trinity directly owns or leases its operations. The organizational boundary and the operational boundary of Trinity’s Data reporting are detailed below. Trinity uses the Operational Control reporting boundary as delineated by the Greenhouse Gas Protocol.

4.2.1. **ORGANIZATIONAL BOUNDARY**

Trinity’s collected Data includes all fully and majority owned operations (including distribution and IT facilities as well as the Trinity headquarter locations). The businesses and locations from which Data is calculated represent over 99% of Trinity’s total employee numbers.

4.2.2. **REPORTING BOUNDARY**

For GHG emissions reporting, the activities outlined in the diagram in Appendix A are included in the operational reporting boundary.

4.3. REPORTING CRITERIA

Data preparation and reporting happens in three (3) phases:

4.3.1. **DATA COLLECTION**

Trinity facilities report all non-centralized Scope 1 and Scope 2 GHG activity data monthly to the ESG team (for example liters of diesel consumed at the facility). Centralized Scope 1 and Scope 2 GHG data is received directly by the ESG team on a monthly basis through established EHS dashboards and worksheets.

4.3.2. **DATA AGGREGATION**

Data is aggregated by activity (e.g., LNG usage) using conversion factors to achieve standard units of measure across all facilities. The appropriate emission factor is then selected to calculate the metric tons of CO2 equivalent (tCO2e) for a particular activity. To do so, activity data is mapped to emission factors from the EPA and other sources as needed. Records of emission factors used are maintained as part of the EHS dashboards and worksheets.

GHG emissions are reported as tCO2e based on the 100-year time horizon global warming potentials (GWP) relative to CO2 from the IPCC Fifth Assessment Report, 2014 (AR5), specifically incorporating CO2, CH4, and N2O in all direct calculations. Emissions data provided by third parties (if any) could incorporate other GWPs to varying degrees and, in some cases, may not include N2O and CH4.

The EHS dashboards and worksheets are set up to calculate intensity measures (per \$m revenue for GHG). Revenue data is provided by the Investor Relations team in USD for the equivalent reporting period and organizational scope. All financial data undergoes an annual financial audit by a third-party firm.



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4.3.3. DATA AUDITS

The Data is audited internally by a member of the group Finance team, and externally by a third-party firm annually. The Data is then reported on Trinity’s corporate website, in CDP Questionnaire responses, and in Trinity’s biennial CSR Report.

5. RESPONSIBILITIES

5.1. EMPLOYEES

Employees are responsible for:

- Meeting the standards required by this policy for the gathering and accurate reporting of GHG emissions; and
- Trinity strongly encourages all employees to report any actual, possible, or suspected violation of this Policy. If an employee has a question or would like to obtain guidance regarding a business practice or compliance issue, or report a concern or questionable behavior and a possible violation, the employee may do so by contacting the Trinity Integrity HelpLine (1-877-TRN-Line) or Integrity HelpSite (www.trinityintegrity.com). Trinity will handle all inquiries discreetly and maintain confidentiality consistent with conducting a proper investigation and within the limits allowed by law. It is the duty of all employees to fully cooperate with, and never obstruct, such an investigation. An employee’s failure to cooperate and/or obstruction of Trinity investigations can be grounds for discipline, up to and including termination. Employees may submit their concerns anonymously. Trinity will not tolerate any retribution or retaliation taken against any employee who has, in good faith, sought advice or has reported questionable behavior or any actual, possible, or suspected violation. While employees cannot insulate themselves from discipline by reporting the violations that they have personally committed, such self-reporting may, in appropriate circumstances, be considered a mitigating factor in any disciplinary action.
- Disciplinary Action Any violation of this Policy, intentional or otherwise, will result in appropriate disciplinary actions up to and including termination.

5.2. ESG TEAM

The ESG Team is responsible for:

- Oversight of Data collection;
- Oversight of Data aggregation and necessary calculations;
- Oversight of EHS Dashboards and worksheets; and
- Publication of Data

5.3. FACILITY BUYER

Each facility must ensure that appropriate procedures and resources are in place to provide Data in line with this Basis of Reporting document.

The designated Facility Buyer is responsible for:

- Collecting and validating all non-centralized Scope 1 and Scope 2 GHG activity data, such as local gasoline or diesel usage;
- The timely and accurate reporting of all non-centralized Scope 1 and Scope 2 GHG activity data to the ESG Team on a monthly basis.



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6. POLICY OWNER

Head of ESG

7. POLICY REVIEW CYCLE

3 years

8. APPROVAL

R. Matthew Pittman
Chief Compliance Officer, Head of ESG

9. HISTORY AND REVISION LOG (SHOULD BE ON LAST PAGE OF POLICY DOCUMENT)

9.1. ORIGINAL POLICY:

- Policy POL-EC-25-EN-TRN
Effective January 1, 2023

9.2. REVISION HISTORY

Revision Date	Summary of Changes
06/2024	Template update, annual review

Appendix A to Basis of Reporting Policy: GHG Data

GREENHOUSE GAS EMISSIONS REPORTING

