

GRI Content Index

ESG METRICS		RESPONSE/LOCATION
Statement of use		CoBank has reported the information cited in this GRI Content Index for the period January 1, 2025, to December 31, 2025 with reference to the 2021 GRI Standards.
GRI 1 used		GRI 1: Foundation 2021
GRI 2: General Disclosures 2021		
2-1	Organizational details	2025 Annual Report, pp. 17, 33, 93
2-2	Entities included in the organization's sustainability reporting	The entities included in the scope of this reporting include CoBank, ACB and its wholly owned subsidiaries, CoBank, Farm Credit Bank and Farm Credit Leasing. For more information, see p. 93, 2025 Annual Report .
2-3	Reporting period, frequency and contact point	The report, published February 27, 2026, includes information representing our sustainability efforts and achievements from January 1, 2025, to December 31, 2025. CoBank publishes an annual sustainability report that covers information related to the prior calendar year. The reporting period for CoBank's annual financial report is the calendar year. For questions about the reported information, reach out to Sustainability@cobank.com .
2-4	Restatements of information	Previously reported Scope 1 greenhouse gas emissions have been restated to correct natural gas usage identified during data validation.
2-5	External assurance	External assurance was not received for this report.
2-6	Activities, value chain and other business relationships	There have been no significant changes in CoBank's activities, value chain or other business relationships. For more information, see pp. 33-47, 2025 Annual Report .
2-7	Employees	CoBank had 1,308 full-time associates as of December 31, 2025.
2-8	Workers who are not employees	CoBank uses a third-party service provider to maintain details on our contract workers. Information on exact numbers is unavailable/incomplete.
2-9	Governance structure and composition	Serving With Integrity: Sustainability Governance CoBank's board members are not CoBank executive members. For more information, see pp. 167-178, 2025 Annual Report .
2-10	Nomination and selection of the highest governance body	2025 Annual Report, p. 167-170 Director Qualifications and Elections Policy
2-11	Chair of the highest governance body	2025 Annual Report, p. 175 . The chair of the board of directors is not a senior executive of the organization.
2-12	Role of the highest governance body in overseeing the management of impacts	CoBank's board uses a committee system to assist in fulfilling its oversight responsibilities. The board has established five standing committees: Executive, Compensation and Human Resources, Audit, Risk and Governance. The primary purpose of the Executive Committee is to develop for board consideration recommendations that will implement the bank's strategic plan, provide advice and counsel to the board and management on policy matters relative to capital and finance, address other matters as necessary and act on behalf of the board between board meetings when necessary. For more information, see CoBank.com . See the Management and Impact of Priority Topics tables for information on the management of sustainability impacts.

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GRI 2: General Disclosures 2021	
2-13 Delegation of responsibility for managing impacts	Serving With Integrity: Sustainability Governance
2-14 Role of the highest governance body in sustainability reporting	Serving With Integrity: Sustainability Governance
2-15 Conflicts of interest	2025 Annual Report, p. 167 Director Qualifications and Elections Policy
2-18 Evaluation of the performance of the highest governance body	Governance Committee Charter
2-19 Remuneration policies	2025 Annual Report, pp. 177-178, 182-194
2-20 Process to determine remuneration	2025 Annual Report, pp. 177-178, 182-194
2-21 Annual total compensation ratio	Information unavailable/incomplete. CoBank does not currently have the appropriate data to determine this ratio.
2-22 Statement on sustainable development strategy	Letter From Our Board Chair and CEO
2-23 Policy commitments	Serving With Integrity All policies and directives are approved by the board and Executive Committee.
2-24 Embedding policy commitments	Serving With Integrity
2-25 Processes to remediate negative impacts	Serving With Integrity: Ethics and Standards of Conduct
2-26 Mechanisms for seeking advice and raising concerns	Serving With Integrity: Ethics and Standards of Conduct
2-27 Compliance with laws and regulations	We are not aware of any significant instances of noncompliance with laws and regulations during the reporting period.
2-28 Membership associations	Strengthening Our Communities: Cooperative Advocacy and Industry Support; 2025 Annual Report, p. 17
2-29 Approach to stakeholder engagement	CoBank's Approach to Sustainability: How We Engage With Stakeholders
2-30 Collective bargaining agreements	CoBank employees are not subject to collective bargaining agreements.
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Appendix: Priority Topic Assessment
3-2 List of material topics	CoBank's Approach to Sustainability: Identifying Our Priority Topics
3-3 Management of material topics	Appendix: Priority Topic Assessment

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GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	Our Cooperative Structure; Sustainability at a Glance; Strengthening Our Communities: Stakeholder Giving and Volunteerism 2025 Annual Report, pp. 5, 33-40
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	Stewardship of the Environment: Management of Scope 1 and Scope 2 Emissions
305-2 Energy indirect (Scope 2) GHG emissions	Stewardship of the Environment: Management of Scope 1 and Scope 2 Emissions
305-4 GHG emissions intensity	Appendix: Scope 1 and Scope 2 GHG Inventory 2025 Methodology
305-5 Reduction of GHG emissions	Stewardship of the Environment: Management of Scope 1 and Scope 2 Emissions
GRI 404: Training and Education 2016	
414-1 Average hours of training per year per employee	Supporting Our People: Associate Acquisition, Talent Management and Retention The average associate training hours per employee segment were 14.5 for specialists, 12.5 for professionals, 25.9 for managers, 43.5 for enterprise leaders and 4.8 for executives. Please note these trainings do not include trainings outside of CoBank's internal learning platform.
404-2 Programs for upgrading employee skills and transition assistance programs	Supporting Our People: Associate Acquisition, Talent Management and Retention
GRI 414: Supplier Social Assessment 2016	
414-1 New suppliers that were screened using social criteria	All new suppliers are screened using occupational health and safety and hazard identification criteria.
GRI 418: Customer Privacy 2016	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	The organization has not identified any substantiated complaints concerning breaches of customer privacy.