

SUSTAINABILITY REPORT 2025



PEOPLE



PARTNERS



PLANET

COMFORT
SYSTEMS **USA**

TABLE OF CONTENTS

INTRODUCTION 3

- About this Report 3
- A Message from our CEO 4
- About Comfort Systems USA 5
- Our Locations 5
- Our Purpose 6
- Our Values 6
- Year in Review 7
- Materiality 8
- United Nations Sustainable Development Goals 9
- Sustainability Governance 11



PEOPLE 12

- Employee Hiring and Retention 13
- Training and Development 14
- Occupational Health and Safety 16
- Diversity and Inclusion 18

PARTNERS 19

- Data Privacy and Cybersecurity 21
- Risk Management 22

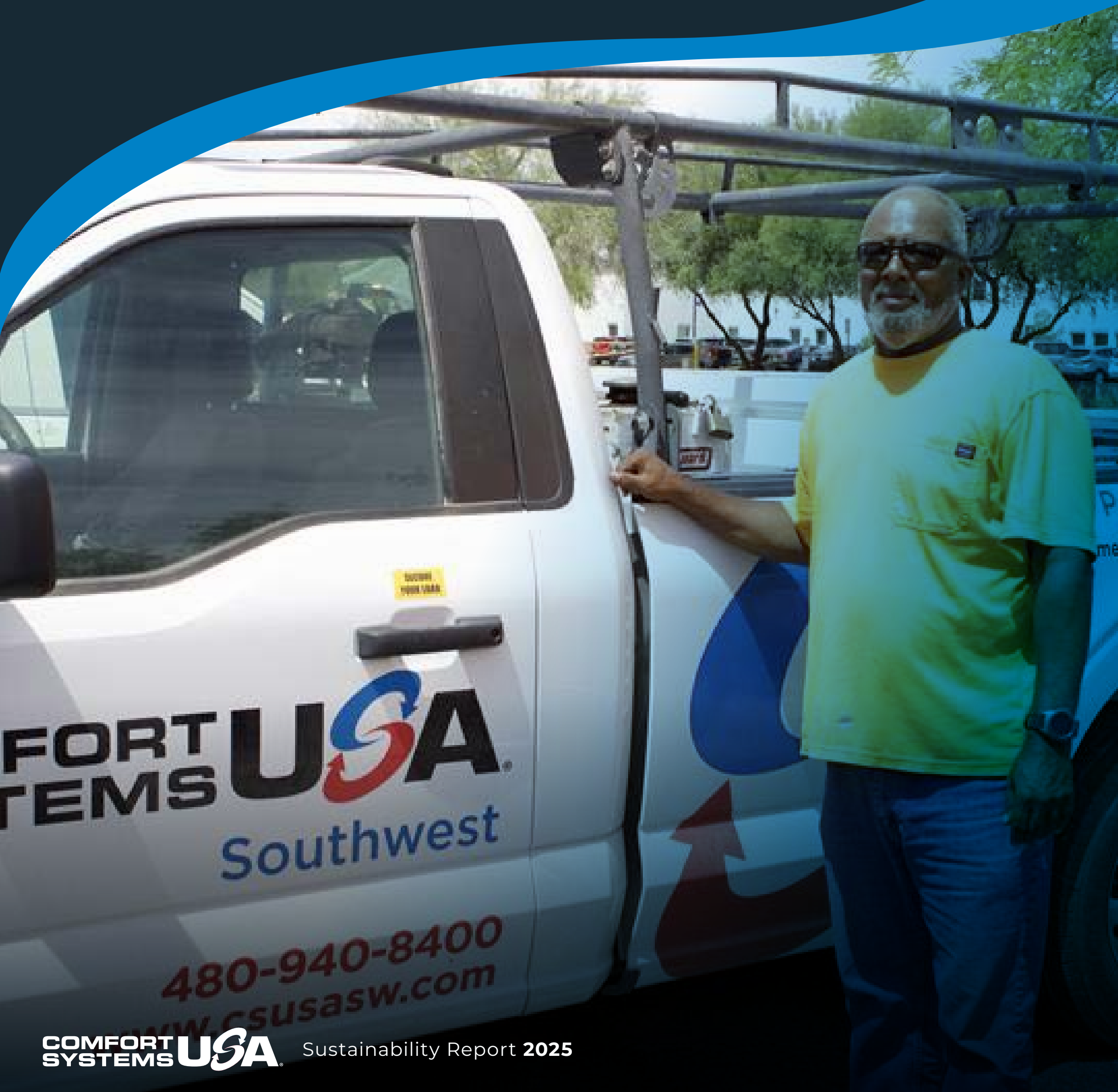
PLANET 23

- Energy Efficiency 24
- Greenhouse Gas Emissions 25
- Climate-Related Risk Management and Governance 27

APPENDIX 28

- Global Reporting Initiative (GRI) Content Index 28
- International Sustainability Standards Board (ISSB) IFRS S1 and S2 Disclosure Index 32
- SASB Table 42
- Additional Metrics 43

INTRODUCTION



ABOUT THIS REPORT

The executive leadership team and Board of Directors at Comfort Systems USA, Inc. (“Comfort Systems USA”) are proud to present our annual Sustainability Report, published in April 2026. Unless otherwise stated, this report covers all of Comfort Systems USA’s operations for 2025, inclusive of any acquisitions completed during calendar year 2024. Acquisitions completed in calendar year 2025 are not included in this report but will be integrated into our next Sustainability Report.

In alignment with our financial reporting period, our 2025 Sustainability Report covers the period of January 1, 2025 to December 31, 2025. We are reporting in accordance with the Global Reporting Initiative (GRI) Standards and have partially applied the International Financial Reporting Standards (IFRS) S1 (sustainability-related) and S2 (climate-related) disclosures. Our Sustainable Accounting Standards Board (SASB) and Taskforce on Climate-Related Financial Disclosures (TCFD) disclosures have been incorporated into our IFRS S1 and S2 reporting. IFRS S1 and S2 disclosures that have been omitted are described in the report, along with the reasons they have not been reported at this time. We have also included our impact on the United Nations Sustainable Development Goals (SDGs) and their associated targets.

This report includes certain statements that reflect management’s expectations about future events and assumptions underlying those views. These forward-looking statements are subject to risks and uncertainties that may cause actual outcomes to differ materially from what is expressed or implied in this report. All forward-looking statements are based on information available at the time of publication, and Comfort Systems USA assumes no obligation to revise or update them after this date.

FOR QUESTIONS ABOUT THIS REPORT, PLEASE CONTACT:

Comfort Systems USA

Corporate Headquarters
9765 Katy Freeway, Suite 700
Houston, TX 77024

(713) 830-9600

information@comfortsystemsusa.com



A MESSAGE FROM OUR CEO

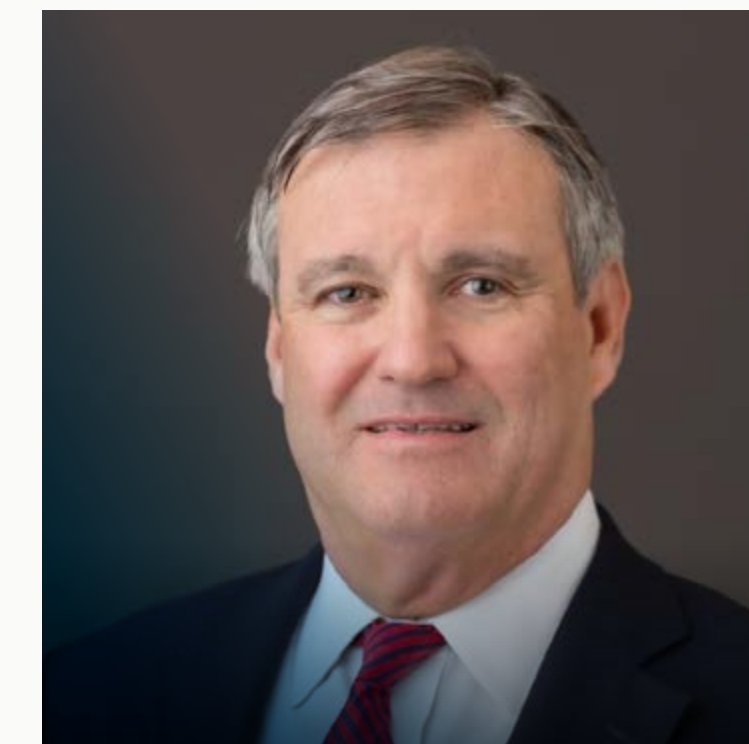
This year marked continued progress in how we **integrate sustainability** into our operations and growth. Our focus remains clear: building a business that delivers long-term value by supporting our people, our partners, and the communities we serve.

In 2025, we advanced several initiatives that expanded our capabilities and deepened our impact. We completed a decarbonization pilot across two operating companies, creating a foundation for broader emissions reduction efforts. We also integrated voice-enabled artificial intelligence into key workflows, improving efficiency and safety across our job sites. Continued investment in wellness and mental-health programs reflects our belief that sustained performance begins with supporting our workforce.

We strengthened transparency and accountability through our second year of reporting under the IFRS Sustainability Disclosure Standards and continued our voluntary participation in EcoVadis and CDP. We made measurable progress toward our greenhouse gas reduction goals, including expanding electric vehicles within our fleet. We were honored to be recognized as one of Engineering News-Record's Top 10 Specialty Contractors for 2025 and a Forbes 2026 Most Trusted Company in America, achievements that reflect the dedication of our teams nationwide. We also advanced our people-focused initiatives through Construction Inclusion Week, expanded training programs, and strong engagement at the 2025 NAWIC Conference, while continuing to support our communities through meaningful partnerships and volunteer efforts.

Looking ahead, our priorities are straightforward: invest in climate-resilient solutions, scale innovation across our operations, and strengthen the systems that support our people and communities. Our ambition is clear: to lead with integrity, operate with purpose, and continue creating durable long-term value for all stakeholders.

I am grateful for the commitment of our employees and the trust of our partners as we continue this important work together.



Sincerely,

BRIAN E. LANE

Chief Executive
Officer and Director

ABOUT

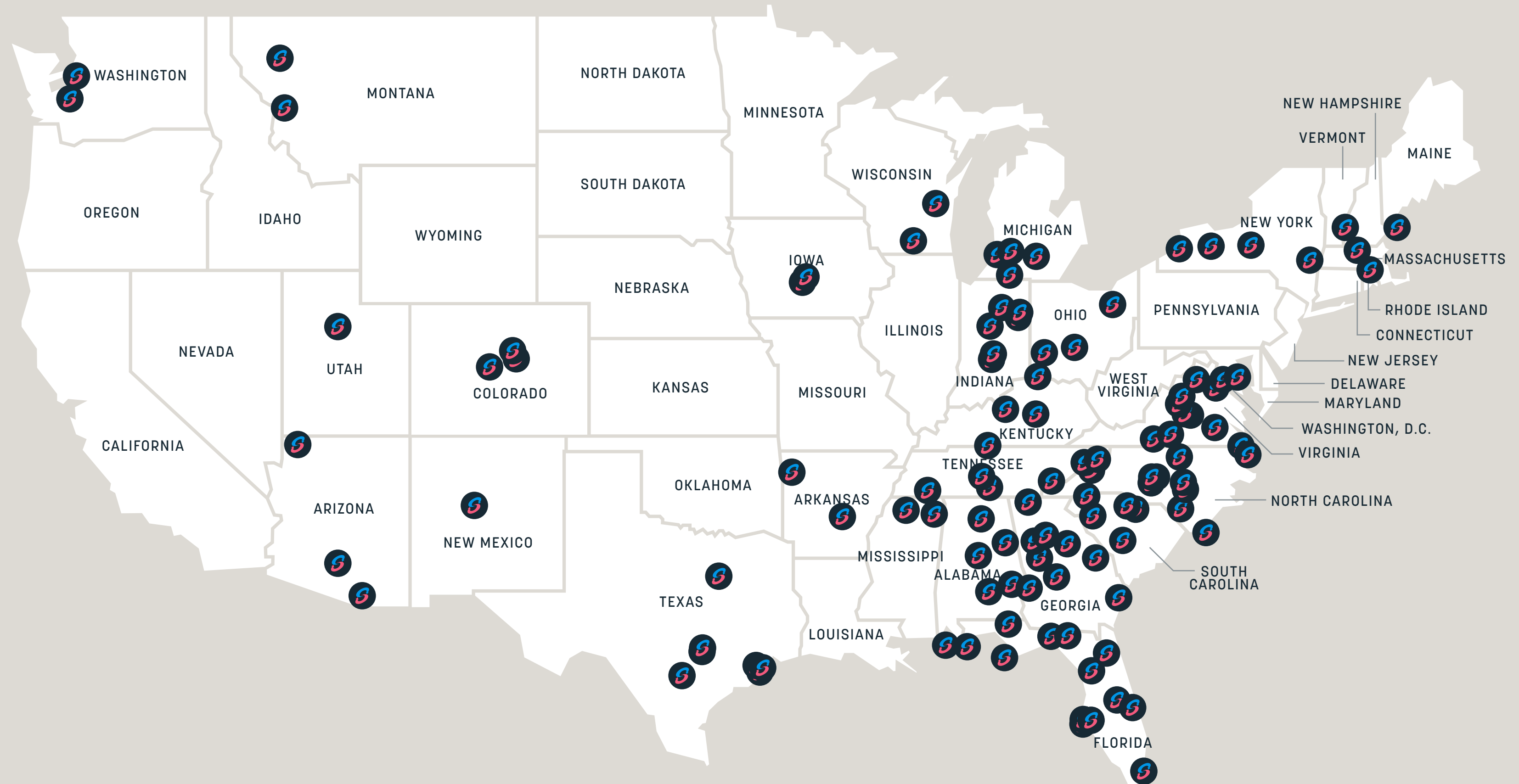


Comfort Systems USA, Inc. is headquartered in Houston, Texas, and operates in over 190 locations across the United States. With more than 50 operating companies, we are a leading provider of mechanical, electrical, and plumbing building systems.

Our national footprint enables us to meet our customers' objectives for building and maintaining safe, comfortable, and efficient facilities. We deliver solutions for mechanical and electrical systems, process piping, modular construction, controls, energy efficiency, and a wide range of nonresidential building renovation and service needs. We focus on a long-term approach, emphasizing safety and sustainability in everything we do. We provide customized solutions for complex building requirements by integrating planning, engineering, and implementation.

Comfort Systems USA is a publicly traded company (NYSE: FIX).

OUR LOCATIONS



OUR PURPOSE

WE BUILD LEGACIES WITH:

CUSTOMERS

by safely installing and maintaining their most critical building systems

PEOPLE

by providing the tools and paths for individual career achievement

ACQUISITIONS

by preserving and advancing their life's work

OUR VALUES

Our values define, inform, and guide how we operate within our Company and in the communities where we do business.

OUR CORE VALUES ARE:



BE SAFE



BE HONEST



BE RESPECTFUL



BE INNOVATIVE



BE COLLABORATIVE

These values set the foundation for our [Code of Conduct](#), business processes, and sustainability program.

OUR MEMBERSHIPS IN ASSOCIATIONS



AMERICAN SOCIETY OF SAFETY PROFESSIONALS

COMFORT SYSTEMS USA YEAR IN REVIEW

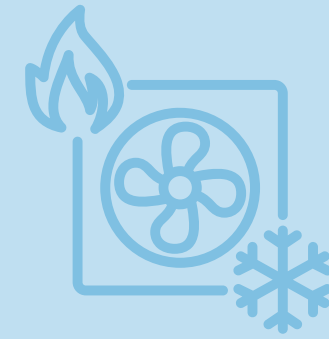
PEOPLE



2,959
Comfort University
participants

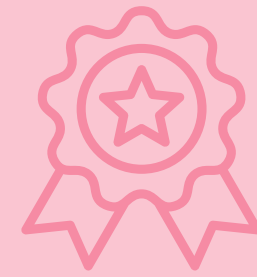


\$2.1M+ donated
to charitable
organizations



New launch of our
three-week HVAC
training program

PARTNERS



Achieved an
EcoVadis
Bronze medal



Piloted our voice
artificial intelligence
technology



100% of operational
sites underwent
an ethics audit

PLANET



Completed a
decarbonization pilot for two
of our operating companies



Incorporated an
Electric Vehicle (EV)
into our fleet



Reduced our Greenhouse
Gas (GHG) emissions
intensity by 9% from 2024



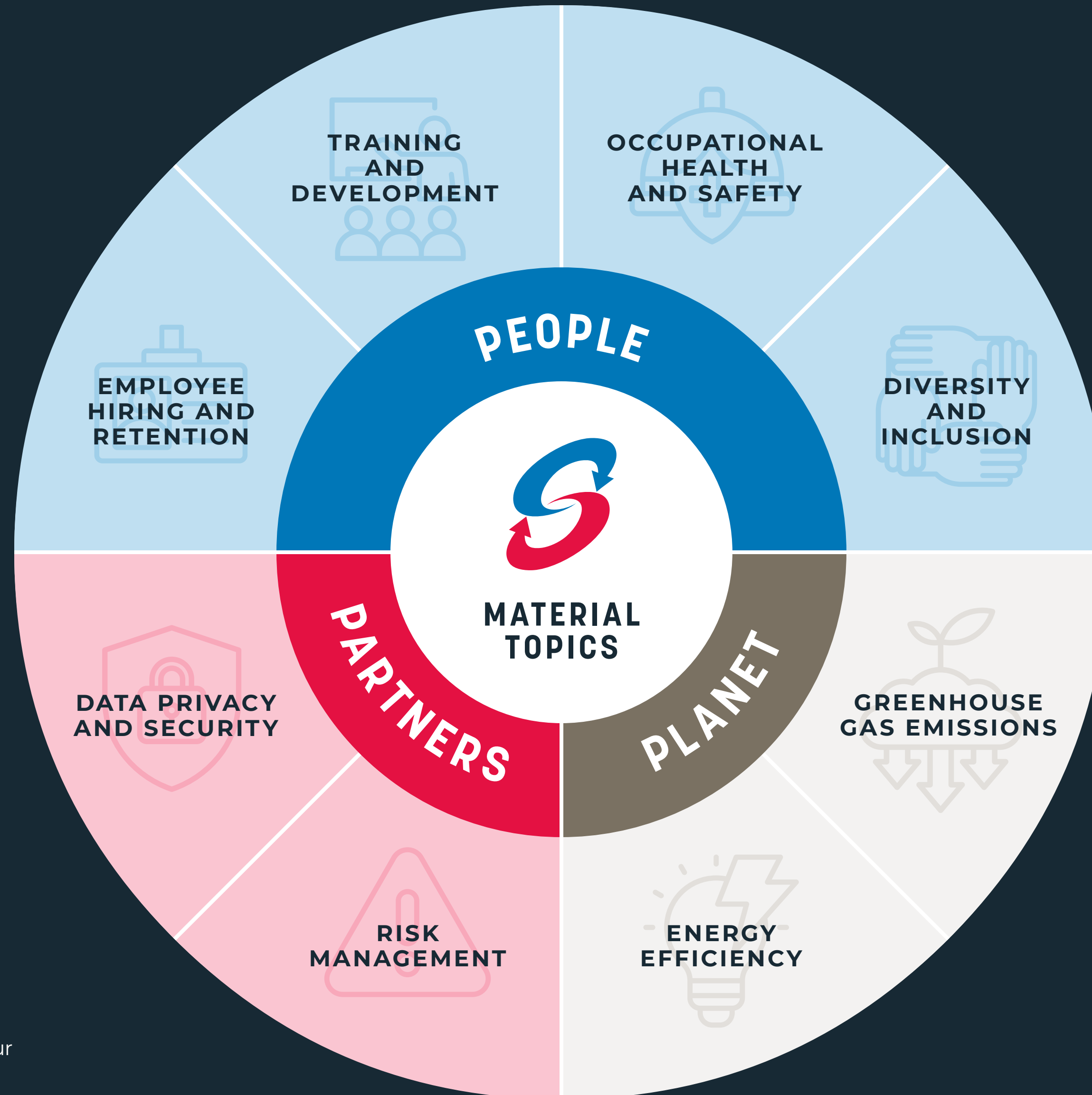
MATERIALITY

In 2023, Comfort Systems USA carried out a materiality assessment following the **Global Reporting Initiative's (GRI)** guidance on double materiality. We partnered with an independent consulting firm to identify actual and potential impacts, risks, and opportunities (IROs), both negative and positive. These IROs were determined through industry research and interviews with key stakeholder groups. Impacts were evaluated for significance based on severity (including scale, scope, and, where relevant, irremediable character) and likelihood. Risks and opportunities were reviewed as part of Comfort Systems USA's financial reporting and organizational strategic planning processes.

Our IROs were grouped into sustainability-related topics; risks and opportunities were prioritized based on their potential to influence our financial position. The impacts were assessed for their potential to affect society, the economy, and the environment. Our assessment yielded a list of material topics to guide our strategy, actions, and reporting.

STAKEHOLDER ENGAGEMENT

During our materiality process, we engaged a broad range of stakeholders, such as senior leadership, competitors, and customers, to understand the priorities and perspectives that influence our operations. Through interviews and desktop research, we identified and mapped key issues relevant to both internal and external stakeholders. As these topics evolved, we evaluated each one based on stakeholder expectations and their relevance to our business, creating a structured approach to inform our sustainability focus and decision-making.





UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs) consist of 17 interconnected objectives established by all Member States in 2015 to tackle global challenges and promote a sustainable future by 2030. We have identified five SDGs that align with our material topics. Throughout this report, SDG icons indicate where our progress, commitments, and goals correspond to a specific SDG. The related targets for each goal are summarized below.



SDG 4: QUALITY EDUCATION

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Material Topic: [Training and Development](#)

- **Target 4.3** – Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university
- **Target 4.4** – Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship



SDG 7: AFFORDABLE AND CLEAN ENERGY

Ensure access to affordable, reliable, sustainable, and modern energy for all

Material Topic: [Energy Efficiency](#)

- **Target 7.3** – Double the global rate of improvement in energy efficiency





SDG 8: DECENT WORK AND ECONOMIC GROWTH

Promote sustained, inclusive, and sustainable economic growth; full and productive employment; and decent work for all

Material Topic: **Employee Hiring and Retention**

- **Target 8.5** – Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

Material Topic: **Occupational Health and Safety**

- **Target 8.8** – Protect labor rights and promote safe and secure working environments for all workers

Material Topic: **Risk Management**

- **Target 8.2** – Achieve higher levels of economic productivity through diversification, technological upgrading and innovation



SDG 10: REDUCED INEQUALITIES

Reduce income inequality within and among countries

Material Topic: **Diversity and Inclusion**

- **Target 10.3** – Ensure equal opportunity and reduce inequalities of outcomes by eliminating discriminatory policies and practices and promoting appropriate legislation, policies, and action in this regard
- **Target 10.4** – Adopt policies, especially fiscal, wage, and social protection policies, and progressively achieve greater equality



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Material Topic: **Data Privacy and Cybersecurity**

- **Target 16.6** – Develop effective, accountable and transparent institutions at all levels

ECOVADIS

Comfort Systems USA achieved a **bronze medal** in 2025, placing us in the **top 35%** of companies worldwide. EcoVadis is a leading assessment of environmental, social, and ethical performance ratings for global supply chains. This recognition highlights our ongoing efforts to integrate sustainability into our operations, deliver strong results, and build trust with our customers.



Verify our results [here](#).

CDP

In 2025, Comfort Systems USA submitted CDP **Climate Change and Water Security** assessments to benchmark our environmental performance and identify improvement opportunities. These assessments inform our enterprise risk management process and help us prioritize actions such as reducing fleet emissions, improving energy efficiency, and supporting customers with low-carbon solutions.



SUSTAINABILITY GOVERNANCE

Comfort Systems USA's Board of Directors provides high-level oversight of corporate sustainability performance and material topics, including oversight of sustainability- and climate-related risks and opportunities, through the Nominating, Governance, and Sustainability Committee. This Committee meets at least twice a year to review and advise on updates from our internal Sustainability Committee, which includes a diverse group of corporate leaders. Additional details about the Board's role, responsibilities, and competencies are available in our [Proxy Statement](#).

Our material topics guide the work of our management-level Sustainability Committee, which is responsible for implementing our sustainability strategy. Through established governance practices, we embed accountability into our processes and ensure the resources needed to manage sustainability-related matters effectively.

GOVERNANCE PRACTICES

- The Board oversees Comfort Systems USA's risk management process and works to align it with our overall strategy. Risk oversight is shared across committees—the Audit Committee, the Compensation and Human Capital Committee, and the Nominating, Governance, and Sustainability Committee—and each addresses risks within their respective areas of responsibility.
- The Board assigns oversight of sustainability practices to its Nominating, Governance, and Sustainability Committee. This includes identifying climate-related risks and opportunities and supervising the process for setting GHG emissions reduction targets.
- The Board's Audit Committee reviews the enterprise risk management matrix annually. This review includes sustainability and climate-related risks.
- The Sustainability Committee, composed of senior leadership, tracks and reports on Comfort Systems USA's sustainability program and progress against its plan.
- The Board links executive compensation to performance on safety. Additional performance metrics included in remuneration are in our [Proxy Statement](#).
- The Board assigns oversight of compensation and human capital practices to the Compensation and Human Capital Committee.

SUSTAINABILITY COMMITTEE

The Sustainability Committee consists of senior executives from key organizational areas, including the following roles:

- Chief Executive Officer
- Chief Financial Officer
- Chief Operating Officer
- Vice President of Tax
- Vice President of Risk
- Chief Human Resources Officer
- Chief Accounting Officer
- General Counsel
- Vice President of Internal Audit
- Corporate Controller

Meetings of the Sustainability Committee focus on setting goals, defining initiatives, and monitoring progress on material topics and other sustainability issues. The committee reports directly to the Board's Nominating, Governance, and Sustainability Committee.

2025 Committee Initiatives:

- Launched a decarbonization pilot
- Incorporated an electric vehicle into our fleet

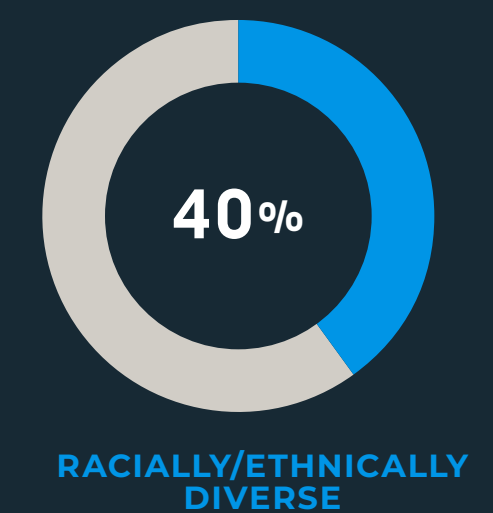
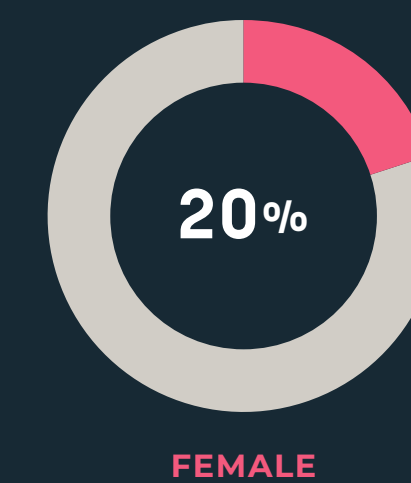
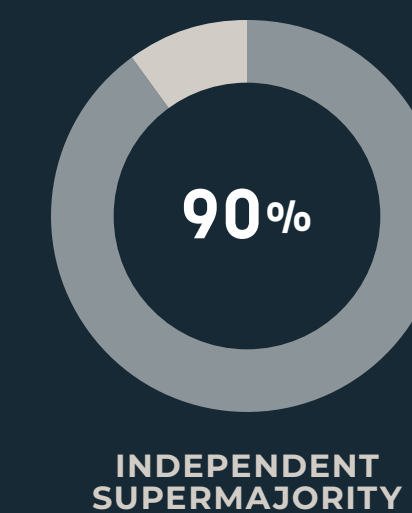
2026 Committee Goals:

- GHG inventory limited assurance
- Continued decarbonization pilot to achieve better success

BOARD COMPOSITION

The Board maintains an independent supermajority of 90% and is led by a fully independent Chair of the Board, Franklin Myers.

- 2/10 (20%) directors are female
- 4/10 (40%) directors are racially/ethnically diverse



PEOPLE



COMFORT SYSTEMS USA

MATERIAL TOPICS

- Employee Hiring and Retention
- Training and Development
- Occupational Health and Safety
- Diversity and Inclusion

Our people are the foundation of our success. We focus on creating a workplace that supports safety, well-being, and professional growth. Our [Labor and Human Rights Policy](#) defines our position and commitments on the following issues:

- Anti-discrimination
- Anti-harassment
- Career development and training
- Diversity and inclusion
- Employee health and safety
- Fair wages and benefits
- Working hours
- Zero child labor
- Zero compulsory or forced labor

Our policy applies to all employees, directors, contractors, and suppliers at Comfort Systems USA. Our General Counsel is responsible for reviewing this policy annually to maintain compliance with regulations, standards, and best practices. Another way we safeguard the well-being of Comfort Systems USA and our people is through our Employee Handbook and [Code of Conduct](#). These policies reinforce principles of equal employment, workplace conduct, employee benefits, and time away. They also include information about our [Helpline](#), which is available 24 hours a day, seven days a week via web portal or phone line. The Helpline provides an anonymous platform for anyone to submit reports if they see or suspect a violation of the law, the Code of Conduct, or our policies.

The Employee Handbook and the Code of Conduct are overseen by our Board of Directors, specifically the Compensation and Human Capital Committee, which determines strategies for human capital management, including safety, culture, diversity, and inclusion.



EMPLOYEE HIRING AND RETENTION

We strive to create a workplace where every team member feels valued, supported, and empowered. This commitment drives us to continually enhance benefits and working conditions that attract new talent and retain top performers across our workforce.

Because the building construction industry faces ongoing demand for skilled professionals, Comfort Systems USA's success depends on our ability to attract, hire, and retain craft workers, engineers, service technicians, field supervisors, and project managers. We focus on building strong recruitment channels through partnerships, outreach programs, and clear career pathways to bring new talent into our organization.

Comfort Systems USA provides competitive benefits, opportunities for advancement, and a workplace culture that supports long-term careers.

Our national footprint provides career opportunities across the United States, from entry-level field and office roles to experienced professionals supporting projects in multiple sectors. To strengthen hiring, we use structured recruitment processes that include partnerships with workforce development programs and targeted outreach that expands access to skilled candidates. We maintain an equal opportunity hiring policy that prohibits discrimination and harassment of any type and promotes merit-based decision-making. In addition, we have age verification measures in place to comply with labor laws and regulations.



To encourage employee retention, Comfort Systems USA provides competitive benefits, opportunities for advancement, and a workplace culture that supports long-term careers. These efforts have helped us achieve and maintain a five-year average tenure, which exceeds the national average. This accomplishment reflects our commitment to employee safety, well-being, and professional development, and it sustains the expertise and productivity required to deliver quality solutions nationwide.

BENEFITS

Our benefits package is designed to fulfill the needs of our workforce and strengthen our ability to attract and retain top talent.

The package includes:



401(k) plan



Life insurance



Employee Assistance Program (EAP)



Medical, vision, and dental insurance



Family medical leave



Short- and long-term disability

SATISFACTION SURVEYS

Employee feedback is essential to shaping a workplace that supports retention and engagement. Surveys give us direct insight into what matters most to our people, helping us identify priorities and take actions that align with their expectations. The results from our annual satisfaction survey guide us in improving policies, programs, and the overall employee experience.

KEY PERFORMANCE INDICATORS

TABLE 1: TURNOVER

2021	2022	2023	2024	2025
28%	34%	31%	32%	32%

TABLE 2: AVERAGE TENURE

2021	2022	2023	2024	2025
6 years	5 years	6 years	6 years	5 years

8,972 New Employee Hires in 2025



TRAINING AND DEVELOPMENT

Upskilling our workforce through training and professional development opportunities empowers our employees and creates a competitive advantage for Comfort Systems USA. We maintain one of the largest skilled workforces in the building construction industry by fostering innovation and leadership through training, mentoring, and succession planning.

Through these initiatives, we create pathways for employees to grow into leadership roles. We believe that providing development opportunities also helps mitigate the risk of high turnover in our industry. These opportunities allow employees to feel valued for their potential and efforts, supporting engagement, satisfaction, and retention.

Comfort Systems USA offers tailored in-house training courses, supported by the Corporate Learning and Development Department, to meet specific workforce learning needs. These courses provide skill and knowledge development in areas such as leadership, communication, relationship management, diversity and inclusion, ethics, workplace conduct, and other competencies essential for a safe and productive work environment.



In 2025, we launched a new three-week HVAC training program designed to help our operating company employees sharpen their skills, expand their knowledge, and grow in their careers.

Investing in our people means investing in the future of Comfort Systems USA.

To measure employee progress and development, employees complete regular performance reviews with their management teams and conduct self-assessments. These reviews provide an opportunity for employees to reflect on past performance, receive feedback, work with managers to set annual objectives, and discuss next steps in their development pathways.

100% of corporate employees received performance and career development reviews

60% of employees participated in skills-related training

SPOTLIGHT

COMFORT UNIVERSITY



Our learning platform, **Comfort University**, showcases our commitment to developing talent and driving progress across the organization.

It is designed to support continuous employee growth through structured training and professional development opportunities.

It offers training and professional development opportunities tailored to our employees and Comfort Systems USA's needs. Through curated courses in service, construction, leadership, skilled crafts, and safety, Comfort University equips employees at all levels with the knowledge and tools to excel in their roles. By linking training to operational priorities, we boost productivity, innovation, and leadership development across the company. Through Comfort University, we seek to strengthen our talent pipeline by equipping our employees with the skills required to deliver successful projects and meet evolving industry demands.

COMFORT UNIVERSITY IN 2025

1055 classes offered

2959 total participants

499 Construction

450 Service

42 Executive Leadership

44 Rising Leaders

299 Craft Training & NCCER

1625 Digital Learning





SPOTLIGHT

CSUSA'S FOUNDATIONAL HVAC TRAINING PROGRAM

Comfort Systems USA delivers a six-week training program that develops participants' technical skills, provides hands-on experience, and launches them on a career path in the HVAC industry. In 2025, we celebrated the graduation of students from Comfort Systems USA's Foundational HVAC Training Program. Participants gain practical field experience that prepares them for real-world work environments, reflecting Comfort Systems USA's commitment to workforce development and long-term industry growth. We are excited to continue launching future cohorts and building a strong pipeline of skilled technicians.

SPOTLIGHT

HANDS-ON TRAINING PROGRAMS

Comfort Systems USA's industry presence gives us the expertise to train the next generation in the core trades that power modern buildings and infrastructure: sheet metal, pipefitting, and plumbing.

Accredited and registered with the **National Center for Construction Education and Research (NCCER)**, we offer a four-year hands-on training program in which participants voluntarily complete courses and receive a pay raise after each semester. Paired with on-the-job training, the program requires at least 144 hours of classroom instruction to advance to the next level. All apprentices are also assigned to a mentor who is committed to their success to strengthen their development and learning.

In 2025, our hands-on training program advanced to the next level of their program, and we also launched our first Pipe & Plumbing apprenticeship. Every year, we reflect on these milestones, as they serve as a reminder of the impact that practical experience and course participation have on the development of future generations in construction. Graduates of the apprenticeship program receive certifications to recognize their hard work and skill set.

SPOTLIGHT

MILITARY MOJO HIRING EVENT

At Comfort Systems USA, we honor the service and sacrifice of those who protect our country and the families who stand beside them. We are proud to connect with veterans, spouses, and dependents, and we remain dedicated to creating opportunities that reflect our gratitude for their service. In 2025, Comfort Systems USA was a sponsor for **Military MOJO's** hiring event that enabled us to connect with job seekers from the military community.

In addition, we hosted a special luncheon with women leaders at the event to open opportunities for women veterans and military spouses to gain career insights. In a relaxed, roundtable setting, we had informative discussions, offered professional guidance, and held candid conversations about navigating new career opportunities. Creating pathways for talent from the military community helps our industry benefit from their leadership, resilience, and technical expertise.



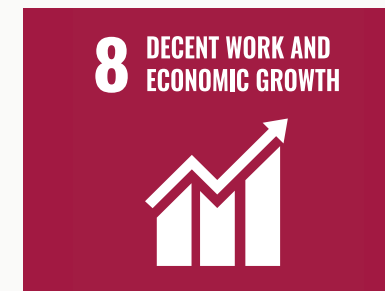
OCCUPATIONAL HEALTH AND SAFETY

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

At Comfort Systems USA, our focus is on company-wide accident prevention, striving to go beyond Occupational Safety and Health Administration (OSHA) compliance. We uphold an occupational health and safety management system that includes conducting health and safety risk assessments to identify and address hazards that could create unsafe conditions for employees. Risks are addressed through corrective actions that are monitored for ongoing effectiveness. Our occupational health and safety management system covers all workers, activities, and workplaces.

We track and benchmark safety performance across multiple areas, including workplace incidents, vehicle accidents, and general liability, to address potential concerns before they escalate. Every level of management plays a role in shaping our safety culture and driving continuous improvement to prevent complacency. Active involvement and commitment keep our workplaces and job sites focused on achieving an environment free from harm. We promote our “Think 5 x 5” initiative, which encourages workers to pause for five seconds and then look back before taking five steps back to assess their surroundings and work area before proceeding. This practice has helped us reinforce awareness and support a safer work environment. In addition, Comfort Systems USA adheres to all federal, state, and local regulations.

As part of our safety culture, all new hires receive a health and safety orientation, company-specific training, project-specific work practices training, and OSHA 10-hour safety certification. Managers and supervisors receive OSHA 30-hour safety training, and we provide our employees with the necessary protective safety equipment to perform their work. While this training provides a strong foundation, employees are not expected to be experts in every health and safety requirement. However, they are responsible for understanding the requirements relevant to their roles and for seeking guidance when faced with issues that may raise health and safety concerns.



SPOTLIGHT

SUICIDE AWARENESS AND PREVENTION

Health and safety at Comfort Systems USA includes supporting the overall wellness of our people, with a focus on mental health.

Every September, National Suicide Prevention Month, the construction industry dedicates a week to raising awareness about the unique challenges construction workers face that can lead to suicide and what we can do to prevent it. In addition to raising awareness in September during Construction Suicide Prevention Week 2025, we have incorporated a mental health training module into our Construction, Rising Leaders, and Leadership Academies live training programs.

At Comfort Systems USA, we share the Suicide and Crisis Lifeline with all employees as a resource available 24/7. Through this service, trained counselors provide free and confidential emotional support, crisis intervention, and referrals for follow-up care.

“At Comfort Systems USA, we’re committed to breaking the stigma surrounding mental health by encouraging open conversations, supporting one another, and reminding everyone that asking for help is a sign of strength—not weakness.”

If you or someone you know is struggling or in crisis, help is available. Call or text 988 or chat at 988lifeline.org to reach the 988 Suicide & Crisis Lifeline.



SPOTLIGHT

SAFETY25

This year, seven Comfort Systems USA team members joined other companies in the American Society of Safety Professionals (ASSP) at the **Safety25 Conference and Expo** in Florida. The event gathered thousands of safety professionals from across the country to share knowledge, explore new safety solutions, and discuss the future of workplace safety. Our team participated in conversations on current best practices and strategies for protecting employees. These opportunities allow us to learn, exchange ideas, and bring back practical approaches that strengthen our safety culture.

INCIDENT REPORTING AND INVESTIGATION

Our health and safety expectations are outlined in our Code of Conduct, along with the steps to report situations that may be a health, safety, or environmental hazard to the Comfort Systems USA community. Reporting is available to all employees through the Helpline, can be submitted anonymously, is treated confidentially, and guarantees no retaliation when reports are made in good faith. Our reporting mechanisms complement our safety strategy by enabling us to address concerns before they become incidents. Trained specialists from the independent provider of our Helpline services document concerns and forward a written report to Comfort Systems USA for further investigation. The Compliance Committee investigates and takes appropriate enforcement and corrective action.

KEY PERFORMANCE INDICATORS

TABLE 3: HEALTH AND SAFETY DATA POINTS¹

Metric	2023		2024		2025	
	Comfort Systems USA	BLS Construction Industry Average ²	Comfort Systems USA	BLS Construction Industry Average ²	Comfort Systems USA	BLS Construction Industry Average ²
Lost workday case incidence rate	0.24	1.0	0.18	1.0	0.17	1.0
Days away, restricted or transferred	0.52	1.5	0.40	1.5	0.44	1.5
OSHA recordable incident rate	1.10	2.4	0.97	2.3	0.93	2.3

1. Comfort Systems USA's safety metrics include full-time employees and temporary workers under Comfort Systems USA's supervision.

2. TABLE 1. Incidence rates of nonfatal occupational injuries and illnesses by industry and case types, 2022: U.S. Bureau of Labor Statistics



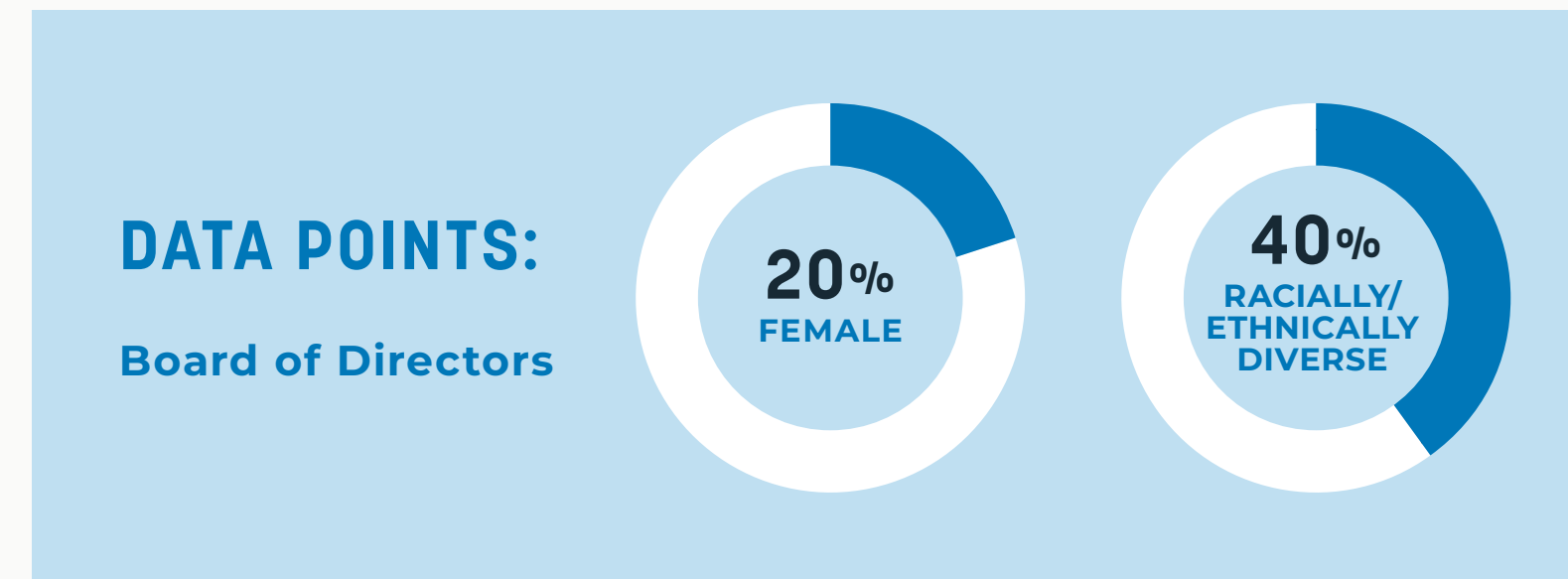
DIVERSITY AND INCLUSION

At Comfort Systems USA, our commitment to diversity and inclusion means fostering a culture where representation, respect, and opportunity are central to how we work and grow together. Comfort Systems USA unites employees from different backgrounds and skill sets to form teams that deliver strong results. We comply with laws prohibiting discrimination based on protected characteristics; we evaluate colleagues, candidates for promotion, job applicants, and business partners based on their qualifications, skills, and achievements. As described in our Code of Conduct, across our business, we operate by:

- Treating others respectfully and professionally
- Promoting diversity in hiring and other employment decisions
- Never discriminating against others based on any characteristic protected by law or Comfort Systems USA policy



Supporting our workforce and representing the communities around us remain central to our leadership approach. Diversity strengthens our ability to grow and innovate. Our employees' skills, knowledge, and experiences build our collective strength as an organization. Through outreach and engagement programs, we seek to attract, develop, support, and retain our talented and productive workforce. The Compensation and Human Capital Committee of our Board of Directors oversees our diversity and inclusion strategy.



Comfort Systems USA promotes well-being as part of its commitment to diversity and inclusion. Our health benefits and efforts help create an inclusive workplace by addressing different employee needs and removing barriers to care. Preventative screenings, such as those for breast cancer, give employees access to early detection and treatment resources, supporting both physical health and peace of mind. These efforts reflect our belief that inclusiveness extends beyond hiring practices to the overall well-being of our workforce. Investing in health programs allows us to strengthen our culture of care and provide opportunities for all employees to thrive.

SPOTLIGHT

PIES FOR A CURE

ColonialWebb, a Comfort Systems USA company, has helped **raise over \$100,000 to fight breast cancer** through the annual Pies for a Cure event. Every dollar raised in 2025 went directly to the Virginia Breast Cancer Foundation, a local non-profit dedicated to advocacy, education, and community action. These efforts go beyond fundraising—they reinforce our commitment to supporting health and well-being for employees and the communities we serve.

SPOTLIGHT

SPONSOR OF THE NATIONAL ASSOCIATION OF WOMEN IN CONSTRUCTION

In 2025, Comfort Systems USA was a proud sponsor of the National Association of Women in Construction (NAWIC), an organization that works to make construction a welcoming and inclusive industry by enhancing the careers of women in the field.

Comfort Systems USA team members attended the 2025 NAWIC conference in Boston. They learned about inclusion in the construction industry, celebrated women's accomplishments in the profession, and built connections with other industry leaders.

PARTNERS



MATERIAL TOPICS

- Data Privacy and Cybersecurity
- Risk Management



Comfort Systems USA expects all partners to comply with our Code of Conduct, applicable laws, and any contractual obligations when acting on our behalf. Our Code of Conduct sets expectations for integrity, transparency, and accountability across our operations and partnerships. The section addressing business partners outlines requirements and guidelines on:

- Confidential information
- Conflicts of interest
- Gifts and entertainment
- Human rights
- Nepotism
- Supplier relations

Comfort Systems USA is committed to working with suppliers who help us deliver quality customer service while supporting sustainability and local communities

Compliance and enforcement procedures are also specified in our Code of Conduct. Our Compliance Committee, which meets at least annually, consists of the Chief Executive Officer, Chief Financial Officer, President and Chief Operating Officer, Senior Vice President and Chief Human Resources Officer, General Counsel, Chief Accounting Officer, Vice President and Corporate Controller, Vice President of Tax, Vice President of Treasury and Risk, Vice President of Internal Audit, and with such deletions and additions from time to time as the Chief Executive Officer may approve.

As we uphold these standards, Comfort Systems USA is also transforming how knowledge flows across our operations. Through initiatives like the Fix Center and our AI pilot, “Mark,” we’re enabling technicians to access real-time troubleshooting guidance hands-free, backed by OEM manuals and expert escalation. This commitment to integrity and efficiency reflects how we partner responsibly and embrace technology to better serve our customers.



SPOTLIGHT

SUPPLIER DIVERSITY PROGRAM

Comfort Systems USA is committed to working with suppliers who help us deliver quality customer service while supporting sustainability and local communities. Partnering with diverse suppliers provides us with more procurement options, which strengthens our supply chain. At the same time, we also know that our purchasing decisions can make a real difference for these businesses by helping them grow, create jobs, and raise wages in the communities where they operate.

Our Supplier Diversity Policy is designed to help meet the requirements outlined in our Supplier Code of Conduct. It provides direction for our operating companies to strengthen and maintain a resilient supply chain. It also defines our Supplier Diversity Program, which encourages operating companies to work with certified diverse suppliers that meet our standards for quality, pricing, and other business requirements. Diverse suppliers include businesses that are disability-owned, women-owned, LGBTQ-owned, minority-owned, veteran-owned, or located in a HUBZone.

SPOTLIGHT

MAKING SPIRITS BRIGHT

Comfort Systems USA Shoffner, Inc., a Comfort Systems USA company, was proud to participate in the Tiny Trees Project, helping spread joy and hope throughout the community. Through the simple yet powerful gift of a decorated Christmas tree, sponsoring loved ones through Adopt-a-Family partnerships with East Tennessee Children's Hospital, and contributing to the Pediatric Oncology Family Fund, our team helped make the season brighter for families and individuals who need it most. These efforts reflect our commitment to giving back and making a lasting, positive impact beyond the jobsite.





DATA PRIVACY AND CYBERSECURITY

Comfort Systems USA has established processes to identify, assess, and manage material cybersecurity risks. Oversight of these processes is carried out by the Board and management, including the Risk Committee and the Chief Information Security Officer. These measures involve monitoring, assessing, and responding to internal and external threats that could compromise the security, confidentiality, integrity, and availability of Comfort Systems USA's data and systems.

At least once each year, the Audit Committee is briefed on cybersecurity risks to stay informed about the state of our cybersecurity program. When needed, the committee is engaged in discussions of material cybersecurity incidents. Its role also includes reviewing assessments of Comfort Systems USA's compliance with cybersecurity policies, focusing on risk management, control decisions, service provider arrangements, test results, security incidents and responses, and recommendations for policy and procedure updates.

4,114 employees completed information security training in 2025

As part of our risk management process, Comfort Systems USA routinely conducts assessments and testing of Comfort Systems USA's policies, standards, processes, and practices intended to mitigate cybersecurity threats and respond to potential incidents. Our assessments include conducting audits, tabletop exercises, threat modeling, vulnerability testing, and other activities to evaluate the effectiveness of our cybersecurity measures and planning.



In addition, we regularly partner with independent parties to perform reviews of our cybersecurity program. These evaluations include information security maturity assessments, audits, and independent reviews of the control environment and operating effectiveness. The results of these reviews are presented to the Board. Comfort Systems USA updates its cybersecurity policies, standards, processes, and practices as needed to address any findings.

Comfort Systems USA's cybersecurity program encompasses the following key areas:



Departmental collaboration



Incident response and recovery planning



Education and awareness



Technical safeguards



Governance



Third-party risk management

KEY PERFORMANCE INDICATORS

TABLE 4: DATA POINTS

	2024	2025
Number of complaints received concerning breaches of customer privacy	0	0
Number of identified leaks, thefts, or losses of customer data	0	0
Percent of employees who completed information security training	8%	19%

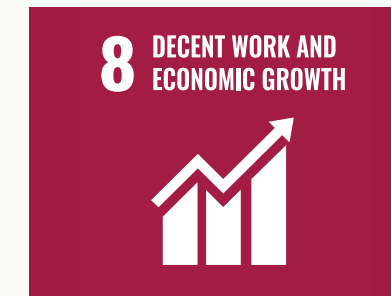




RISK MANAGEMENT

Comfort Systems USA's Board oversees Comfort Systems USA's risk management process. The Risk Committee, composed of executive officers, is directly responsible for managing our risk framework. Comfort Systems USA's Chief Executive Officer, who also serves as a member of the Board, is part of this committee.

The Risk Committee meets at least annually to define and refine the risk-mapping process and, at least quarterly, considers updates to the risk management system. Its processes cover operational, financial, environmental, cybersecurity, social, governance, and strategic risks. They also include any risks identified through Comfort Systems USA's compliance and ethics program. For each risk identified by the Risk Committee, a risk manager and owner are identified to manage day-to-day monitoring, mitigation, and trend analysis.



In addition, the Risk Committee provides reports directly to the Board at least once per year through the enterprise risk management matrix, which the Audit Committee also reviews.

For more information on our sustainability- and climate-related risks and management, please refer to the Climate Risk and Governance section of this report.

KEY PERFORMANCE INDICATORS

TABLE 5: RISK MANAGEMENT DATA POINTS

	2024	2025
Percentage of operational sites for which an internal audit/risk assessment concerning ethics has been conducted	100%	100%



SPOTLIGHT

INCORPORATING "MARK" INTO OUR OPERATIONS

Comfort Systems USA is transforming how our field technicians access knowledge. Traditionally, technicians often spend time searching for troubleshooting information. To address this, Comfort Systems USA created the Fix Center, a centralized team of senior experts that captures and shares critical knowledge in real time. This hub has already supported thousands of cases and calls, becoming a trusted resource for technicians across the organization.

Building on that foundation, **Comfort Systems USA is piloting voice artificial intelligence (AI) technology nicknamed "Mark."** This tool allows technicians to access troubleshooting guidance hands-free while working in the field. If the AI cannot provide a confident answer, it escalates the case to a Fix Center expert with full context, reducing duplicate steps. The system is grounded in over 700 original equipment manufacturer (OEM) manuals and HVAC primers, and its accuracy continues to improve as more interactions feed into its learning process.

The next phase extends this innovation to customer care. Comfort Systems USA is designing a voice-first call routing system to replace traditional interactive voice response menus, enabling faster and more helpful interactions.

PLANET



MATERIAL TOPICS

- Energy Efficiency
- Greenhouse Gas Emissions



At Comfort Systems USA, energy use and GHG emissions represent our two most significant environmental impacts. We work to reduce these impacts as part of our commitment to environmental responsibility and to help create a more sustainable future.

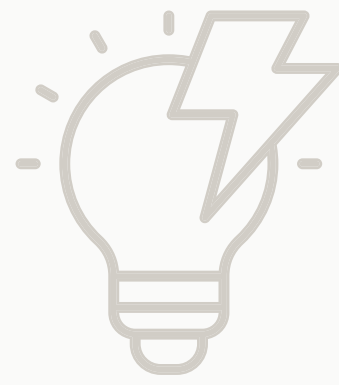
Our [Environmental Policy](#), along with sustainable procurement and transportation guidelines, applies to all employees and companies within our organization and shapes our approach to responsible environmental practices. Senior leadership is accountable for implementing these policies and reviewing their relevance and effectiveness each year. Our Board of Directors incorporates environmental considerations into decision-making through the Nominating, Governance, and Sustainability Committee. Updates on environmental initiatives and progress are regularly shared with the Board.

We have completed a climate risk assessment to identify material transition and physical climate risks and are evaluating how to measure their potential impacts. In 2025, we submitted both a CDP Climate Risk assessment and a CDP Water Security assessment. The water security

assessment established a baseline for tracking and benchmarking our management of water-related impacts, risks, and opportunities.

We are committed to:

- Investing in process efficiency improvements and technology innovations when applicable and beneficial to the environment.
- Striving to evaluate and improve our supply chain, including reducing related GHG emissions and waste produced.
- Implementing policies and procedures that help reduce our carbon footprint and reduce energy use, including transportation guidelines, green facilities, and accredited reporting frameworks.
- Evaluating regularly our resource consumption and waste management practices.
- Ensuring hazardous waste is handled and disposed of responsibly and in accordance with local, state, and federal regulations.



ENERGY EFFICIENCY

Comfort Systems USA approaches energy efficiency as a responsibility that reaches beyond our own operations to include our supply chain and the systems we deliver to customers. To support our customers' sustainability goals and address global environmental needs, we continue to expand our service offerings to feature high-efficiency building systems.

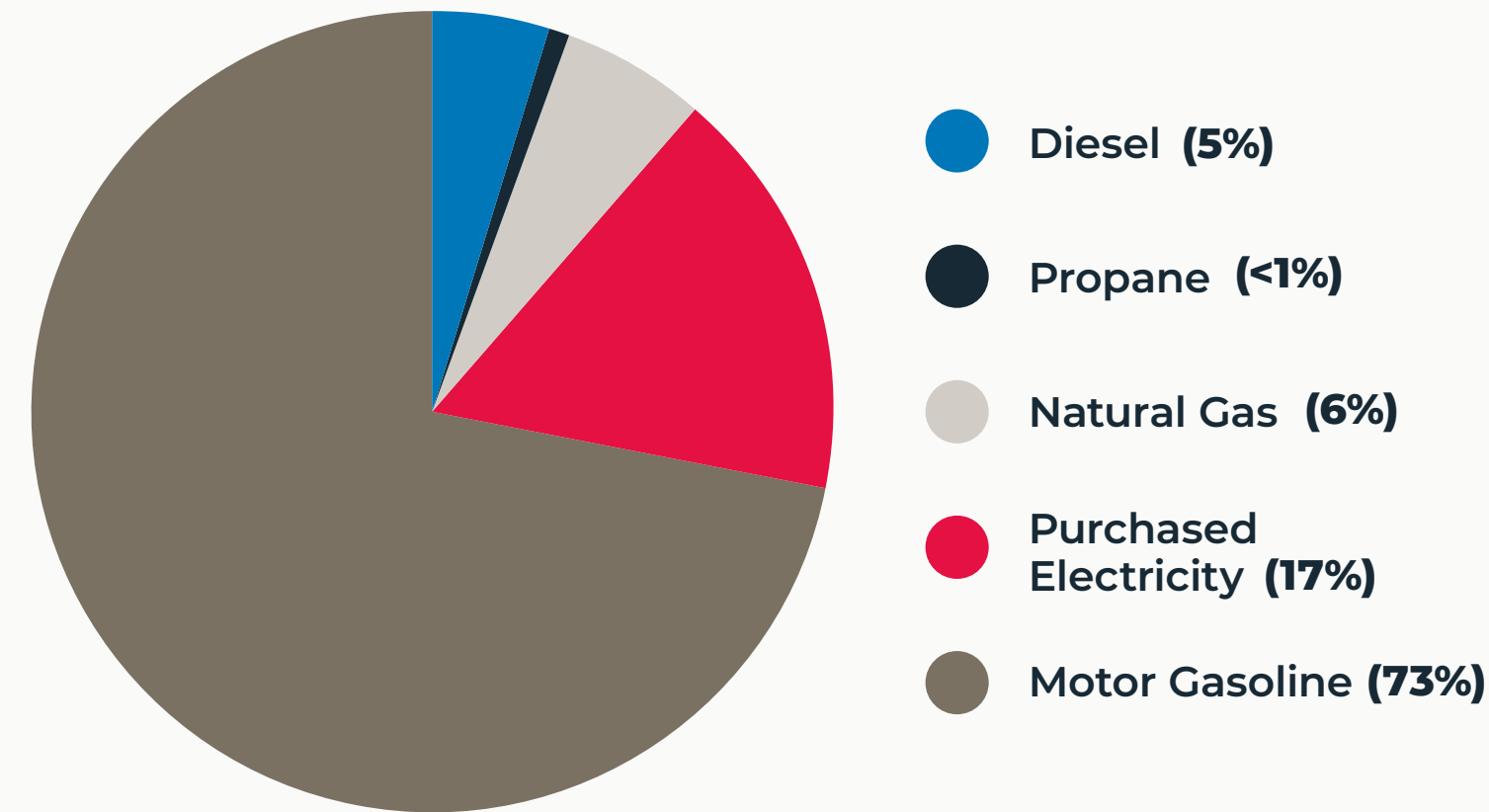
The Board provides oversight of these efforts through the Nominating, Governance, and Sustainability Committee, while our sustainability committee manages implementation at the management level. These actions are guided by our Environmental Policy, which applies to all operating companies and is reviewed annually to ensure it remains effective and relevant.

Comfort Systems USA uses a software platform to automate the collection and analysis of utility data, improving the accuracy and efficiency of gathering our energy consumption information. The software solution is coupled with human data entry and reviews, a best practice for upholding data quality, catching anomalies, and providing context-sensitive judgment that technology alone may miss.

Improved visibility into our energy data makes it easier for us to identify opportunities for greater energy efficiency in our operations. Beyond internal improvements, we recognize the important role we play in helping customers reduce energy use. By installing mechanical, electrical, and plumbing systems designed for efficiency, we support our customers' efforts to reduce their environmental impacts.

In 2025, Comfort Systems USA recorded total energy use of 1,372,690 gigajoules, an 11% increase from 2024, primarily driven by business growth during the year. While total energy use increased in line with our business growth, the company improved its operational efficiency, reducing energy intensity per 1,000 hours worked by approximately 8.7% from 2024.

KEY PERFORMANCE INDICATORS



7 AFFORDABLE AND CLEAN ENERGY



TABLE 6: 2025 ENERGY USE BY SOURCE

Energy Source	2025 (Gigajoules)
Purchased electricity	179,867
Natural gas	115,911
Propane	1,596
Motor gasoline	1,014,308
Diesel	61,008
Total	1,372,690

TABLE 7: YEAR-OVER-YEAR ENERGY INTENSITY (GJ PER 1,000 HOURS WORKED)

	2023	2024	2025
	36.5	30.4	27.7



GREENHOUSE GAS EMISSIONS

Reducing greenhouse gas emissions is a key part of Comfort Systems USA's sustainability strategy and is overseen by the Nominating, Governance, and Sustainability Committee of our Board of Directors. We have outlined our approach to emissions management in our Environmental Policy, which includes:

- Increasing the percentage of our energy consumption derived from renewable sources
- Investing in energy-efficient technologies
- Collaborating with suppliers to reduce GHG emissions across all stages of production and distribution
- Optimizing our fleet operations, including exploring transitioning to low-emission vehicles and alternative fuel options (e.g., electric or hybrid vehicles)

To improve our construction and service offerings, we identified opportunities to further align with our customers' climate objectives and targets. In 2025, Comfort Systems USA conducted a decarbonization pilot to identify energy-efficiency opportunities. As demand for sustainability and reduced carbon emissions grows, we focus our business strategy on continuous investment and the provision of innovative processes and technologies for our customers.

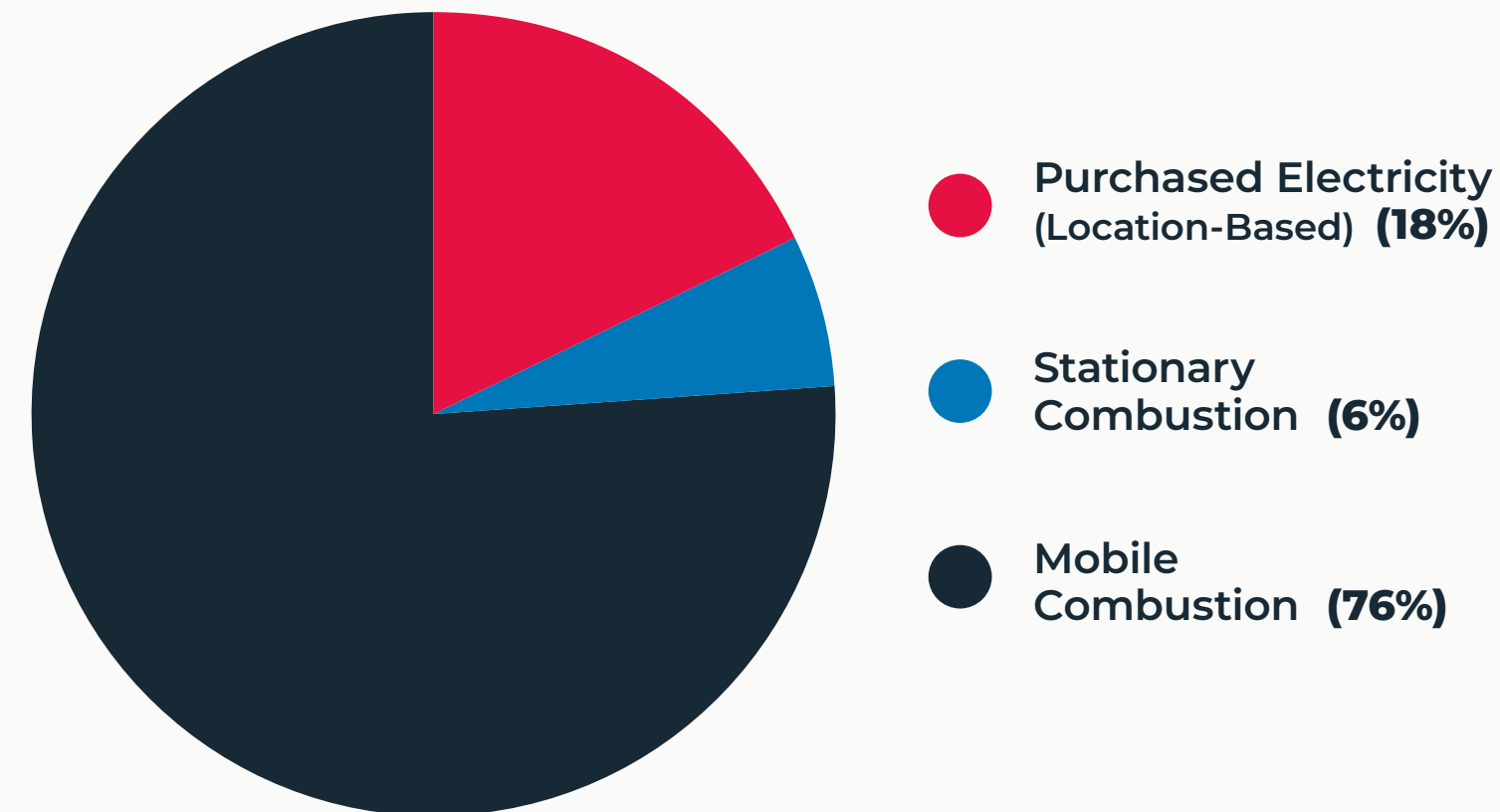
GHG Reduction Target: Reduce combined scope 1 and 2 emissions per total number of hours worked by 40% by 2035, from a 2023 baseline.

KEY PERFORMANCE INDICATORS

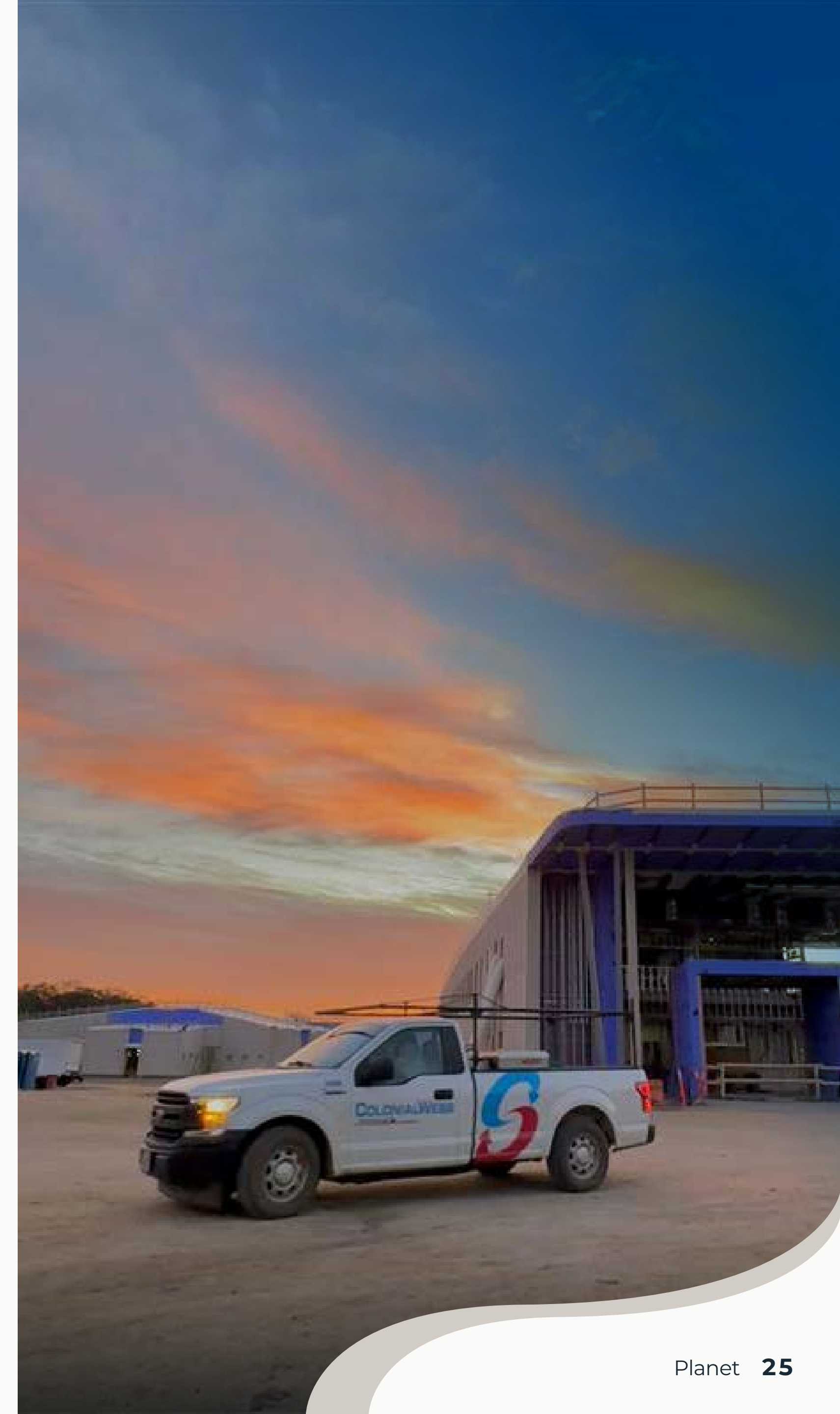
TABLE 8: GHG DATA POINTS

	2023	2024	2025
Scope 1 (MT CO ₂ e)	76,034	74,122	80,716
Scope 2 – location-based (MT CO ₂ e)	13,928	13,400	16,623
Scope 2 – market-based (MT CO ₂ e)	Not calculated	14,926	17,744
Emissions intensity (MT CO ₂ e per 1,000 Total Hours Worked)	2.6	2.2	2

2025 Emissions Use by Source



All GHG emission calculations were completed in alignment with the GHG Protocol Corporate Standard using an operational control approach.





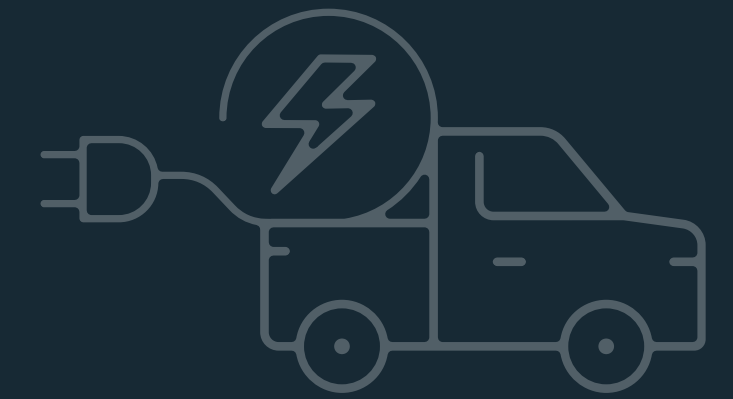
In 2025, we continued to calculate our greenhouse gas emissions using the GHG Protocol Corporate Standard with an operational control approach. Our scope 1 and 2 emissions were 98,460 MT CO₂e, an 11% increase from 2024, primarily driven by business growth and increased fuel consumption associated with expanded operations. Despite the increase in absolute emissions, GHG intensity decreased by approximately 9.1% compared to 2024, indicating improved operational efficiency as the business scaled. This continued reduction in emissions intensity from our 2023 baseline shows we are on track toward our 2035 target and reflects our approach to integrating emissions management into operations.

Transportation fuels accounted for approximately 76% of total emissions, reflecting the energy demands of our field operations and fleet.

SCOPE 3 EMISSIONS

Scope 3 emissions cover indirect emission sources across our value chain, including purchased goods and services, employee commuting, and waste disposal. Though beyond our direct control, these sources account for a large share of our GHG footprint. Purchased goods and services remain our largest source of scope 3 emissions, highlighting the need for collaboration with our suppliers to reduce our footprint.

Thus far, we have conducted a readiness assessment for scope 3 emissions. Based on that assessment, the applicable categories for Comfort Systems USA's scope 3 inventory are purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, and end-of-life treatment of sold products.



SPOTLIGHT

ENERGY AND EMISSIONS REDUCTION PILOT

In 2025, Comfort Systems USA explored further efforts to reduce our emissions and energy consumption. We conducted decarbonization pilot assessments at our Riddleberger Brothers, Inc. and Trumbo Facility to better understand our emissions profile and identify pathways to improve our energy performance. The pilots highlighted opportunities across fleet electrification, heating electrification, solar readiness, and planned equipment upgrades, while also noting that financial feasibility improves when actions are aligned with incentives and natural replacement cycles. We are developing an approach to reduce emissions over time, which will strengthen our ability to pursue efficiency improvements, renewable energy options, and solutions that support our goals.

We took a step toward fleet decarbonization by integrating an F-150 Lightning at one of our facilities, marking the start of a broader strategy to reduce transportation-related emissions. Fleet electrification is critical to us because transportation fuels remain the largest contributor to our scope 1 and 2 GHG emissions. By testing electric vehicle performance in our operations, we will gain experience and data that will guide future investments and further adoption across our network.

CLIMATE-RELATED RISK MANAGEMENT AND GOVERNANCE

Comfort Systems USA understands that climate change presents risks and opportunities for our business and our industry. We are committed to integrating climate considerations into our governance and strategy to support a responsible transition toward a more sustainable future. This section outlines our approach to identifying, mitigating, and adapting to climate risks, and shows our commitment to building operational resilience and advancing climate action. Our focus is on two key areas:

- **Climate Risk Assessment:** Understanding how climate-related risks, such as extreme weather events, emerging regulations, and the overall general transition to a low-carbon economy, may affect our operations, supply chains, and stakeholders.
- **Mitigation and Adaptation Strategies:** Reducing our GHG emissions through innovative technologies, operational efficiencies, and investments in renewable energy and enhancing the resilience of our infrastructure, processes, and communities to ensure we thrive in a changing climate.

CLIMATE RISK ASSESSMENT

Comfort Systems USA partnered with a consulting firm to identify climate-related risks and opportunities material to our business. We used different warming scenarios and considered short-, medium-, and long-term time horizons³ to compile both physical and transition risks. Each risk was categorized and assessed based on its potential impact and likelihood of occurrence. To maximize business value, we extended the analysis to identify opportunities aimed at mitigating the potential impacts of the identified risks.

In line with the Task Force on Climate-Related Financial Disclosures (TCFD) guidance, the following categories were considered: transition, acute physical, and chronic physical risks, as well as opportunities⁴. For more information on the findings of the climate risk assessment, see the Climate-Related Disclosures index in the [Appendix](#).

MITIGATION AND ADAPTATION STRATEGIES

We manage sustainability and climate-related risks by regularly updating business continuity and disaster recovery plans for each operating company. These plans support operational continuity during disruptions, including those caused by extreme weather. Transition risks such as policy changes, technological shifts, and market volatility are addressed through the annual enterprise risk management process. Our climate risk assessment also identified opportunities to mitigate and adapt to the most significant impacts Comfort Systems USA is likely to face from climate change.

For additional information on our risk management process, please see the [Risk Management](#) section of our report.

3. Short-term (0-1 years): A short-term time horizon encompasses an event that would commence and be completed within a one-year time horizon and/or similarly a short-lived, acute impact on the business. Medium-term (N/A): Comfort Systems USA does not define any medium-term time horizons.

Long-term (1+ years): A long-term time horizon encompasses an event occurring greater than one year in the future and/or has a longer-lived, sustained impact on the business.

4. The identified risks can be found in the table located in the ISSB and Climate-Related Disclosure index for IFRS S2 in the Appendix of this report.



APPENDIX



GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

Statement of use	Comfort Systems USA reported in accordance with the GRI Standards for the period January 1, 2025, to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI section standards were used.

GRI 2: GENERAL DISCLOSURES 2021

GRI Disclosure		Page/Response
2-1	Organizational details	2025 Sustainability Report, Page 5 2026 Proxy Statement, Cover Page Comfort Systems USA Website: Locations
2-2	Entities included in the organization's sustainability reporting	2025 Sustainability Report, Page 3
2-3	Reporting period, frequency, and contact point	2025 Sustainability Report, Page 3
2-4	Restatements of information	In line with our ongoing efforts to enhance the accuracy and relevance of our GHG accounting, we have updated our intensity metric to use total hours worked to more accurately reflect operational activity than facility square footage. Additionally, water and waste estimates have been updated from previous years based on a more complete data set and improved estimation methods.
2-5	External assurance	2025 greenhouse gas inventory verified at the limited level of assurance.
2-6	Activities, value chain, and other business relationships	2025 Sustainability Report, Page 5
2-7	Employees	2025 Sustainability Report, Page 13 Comfort Systems USA does not disclose permanent, temporary, non-guaranteed hours, full-time, and part-time employees due to insufficient data availability.
2-8	Workers who are not employees	Comfort Systems USA does not disclose this data for reasons of confidentiality.

GRI Disclosure		Page/Response
2-9	Governance structure and composition	2025 Sustainability Report, Page 11 2026 Proxy Statement , Page 5-7, 14-23
2-10	Nomination and selection of the highest governance body	2026 Proxy Statement , Page 14-25
2-11	Chair of the highest governance body	2025 Sustainability Report, Page 11
2-12	Role of the highest governance body in overseeing the management of impacts	2025 Sustainability Report, Page 11
2-13	Delegation of responsibility for managing impacts	2025 Sustainability Report, Page 11
2-14	Role of the highest governance body in sustainability reporting	2025 Sustainability Report, Page 11
2-15	Conflicts of interest	Code of Conduct, Page 18-20
2-16	Communication of critical concerns	2025 Sustainability Report, Page 17 Code of Conduct, Page 43-44, 49
2-17	Collective knowledge of the highest governance body	2026 Proxy Statement , Page 20
2-18	Evaluation of the performance of the highest governance body	2026 Proxy Statement , Page 14-20
2-19	Remuneration policies	2026 Proxy Statement , Page 26
2-20	Process to determine remuneration	2026 Proxy Statement , Page 33-39
2-21	Annual total compensation ratio	2026 Proxy Statement , Page 33-39
2-22	Statement on sustainable development strategy	2025 Sustainability Report, Page 11
2-23	Policy commitments	Comfort Systems USA: Website: Sustainability
2-24	Embedding policy commitments	Comfort Systems USA: Website: Sustainability

GRI Disclosure		Page/Response
2-25	Process to remediate negative impacts	Code of Conduct, Page 43-44, 49
2-26	Mechanisms for seeking advice and raising concerns	Code of Conduct, Page 43-44, 49
2-27	Compliance with laws and regulations	2025 Sustainability Report, Page 17 Code of Conduct, Page 39
2-28	Membership associations	2025 Sustainability Report, Page 6
2-29	Approach to stakeholder engagement	2025 Sustainability Report, Page 8
2-30	Collective bargaining agreements	2025 Form 10k , Page 7 SEC Filing Comfort Systems USA

GRI 3: MATERIAL TOPICS 2021

GRI Disclosure		Page/Response
3-1	Process to determine material topics	2025 Sustainability Report, Page 8
3-2	List of material topics	2025 Sustainability Report, Page 8
3-3	Management of material topics	2025 Sustainability Report, Page 12-26

GRI 302: ENERGY 2016

GRI Disclosure		Page/Response
302-1	Energy consumption within the organization	2025 Sustainability Report, Page 24
302-2	Energy consumption outside of the organization	Comfort Systems USA does not report this data due to insufficient data availability.
302-3	Energy intensity	2025 Sustainability Report, Page 24
302-4	Reduction of energy consumption	2025 Sustainability Report, Page 24
302-5	Reductions in energy requirements of products and services	Comfort Systems USA does not report this data due to insufficient data availability.

GRI 305: EMISSIONS 2016

GRI Disclosure	Page/Response
<p>305-1 Direct (scope 1) GHG emissions</p> <p>2025 Sustainability Report, Page 25</p> <p>Greenhouse gases included: The GHG Protocol requires organizations to calculate all seven greenhouse gases as identified in the United Nations Framework Convention on Climate Change and Kyoto Protocol. Comfort Systems' GHG inventory shall account for all GHG emissions applicable to its operations, including:</p> <ul style="list-style-type: none"> Carbon dioxide (CO2) Methane (CH4) Nitrous Oxide (N2O) Hydrofluorocarbons (HFCs) <p>There are no known sources of perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3) that fall within Comfort Systems' operational boundaries.</p> <p>Comfort Systems only calculates the GHGs that are required by the GHG Protocol and outlined above. Based on Comfort Systems' business activities, it is not expected that other GHGs, falling outside of the GHG Protocol, would be applicable to the organization.</p> <p>Emission factor source:</p> <ul style="list-style-type: none"> EPA Emission Factors EPA Emissions & Generation Resource Integrated Database (eGRID) Green-e Residual Rates Edison Electrical Institute (EEI) Electric Company Carbon Emissions and Electricity Mix Reporting Database Eversource New Hampshire Emission Rates Freepoint Energy Solutions Emission Rates Knoxville Utilities Board Emission Rates WE Energies Emission Rates <p>*Subject to change in 2025 inventory to include scope 3 emission sources.</p> <p>Global Warming Potential:</p> <p>AR4 (CO2: 1, CH4: 25, N2O: 298)</p> <p>Base Year:</p> <p>Comfort Systems' base year for scope 1 and 2 will be CY 2023. CY 2023 has been selected as the base year as it is believed to be the most complete and thorough inventory (encompassing scopes 1 and 2) to date, making it an accurate representation of the organization's business activities and, therefore, emissions.</p> <p>Aligned with the GHG Protocol, Comfort Systems considers the following events to constitute a structural change when the impact is larger than 10% on its emissions:</p> <ul style="list-style-type: none"> Acquisitions and/or divestments Mergers or insourcing/outsourcing of emitting activities Changes in calculation methodology or improvements in the accuracy of emission factors/activity data Significant errors, or several cumulative errors, that are collectively significant <p>In cases of organic growth (e.g., property expansion) or organic decline (e.g., property closures), base year emissions will not be adjusted. In instances where a base year recalculation is not warranted due to the structural change not existing or occurring during Comfort Systems' base year (2023), Comfort Systems will set its threshold of significance to 15%.</p> <p>*Subject to change to include scope 3</p>	
<p>305-2 Indirect (scope 2) GHG emissions</p>	

GRI Disclosure	Page/Response
305-3 Other indirect (Scope 3) GHG emissions	Comfort Systems USA does not report this data due to insufficient data availability.
305-4 GHG emissions intensity	2025 Sustainability Report, Page 25
305-5 Reduction of GHG emissions	2025 Sustainability Report, Page 25
305-6 Emissions of ozone-depleting substances (ODS)	Comfort Systems USA does not report this data due to insufficient data availability.
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Comfort Systems USA does not report this data due to insufficient data availability.

GRI 401: EMPLOYMENT 2016

GRI Disclosure	Page/Response
401-1 New employee hires and employee turnover	2025 Sustainability Report, Page 43 Comfort Systems USA does not report further data beyond the number of new employee hires and employee turnover rates due to insufficient data availability.
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2025 Sustainability Report, Page 13
401-3 Parental leave	Comfort Systems USA's parental leave policies vary across our operating companies.

GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018

GRI Disclosure	Page/Response
403-1 Occupational health and safety management system	2025 Sustainability Report, Page 16 Code of Conduct, Page 14-15
403-2 Hazard identification, risk assessment, and incident investigation	2025 Sustainability Report, Page 16
403-3 Occupational health services	2025 Sustainability Report, Page 16

GRI Disclosure		Page/Response
403-4	Worker participation, consultation, and communication on occupational health and safety	2025 Sustainability Report, Page 16 Code of Conduct, Page 43-44, 49
403-5	Worker training on occupational health and safety	2025 Sustainability Report, Page 16
403-6	Promotion of worker health	2025 Sustainability Report, Page 16
403-7	Prevention and mitigation of occupational health and safety management system	2025 Sustainability Report, Page 16 Supplier Code of Conduct, Page 4-5
403-8	Workers covered by an occupational health and safety management system	Comfort Systems USA does not currently have a centralized occupational health and safety management system.
403-9	Work-related injuries	2025 Sustainability Report, Page 16, 43
403-10	Work-related ill health	2025 Sustainability Report, Page 16, 43

GRI 404: TRAINING AND EDUCATION 2016

GRI Disclosure		Page/Response
404-1	Average hours of training per year per employee	Comfort Systems USA does not report this data due to insufficient data availability.
404-2	Programs for upgrading employee skills and transition assistance programs	2025 Sustainability Report, Page 14-15
404-3	Percentage of employees receiving regular performance and career development reviews	2025 Sustainability Report, Page 14

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016

GRI Disclosure		Page/Response
405-1	Diversity of governance bodies and employees	2025 Sustainability Report, Page 18
405-2	Ratio of basic salary and remuneration of women to men	Comfort Systems USA does not disclose this data for reasons of confidentiality.

GRI 406: NON-DISCRIMINATION 2016

GRI Disclosure		Page/Response
406-1	Incidents of discrimination and corrective actions taken	Any claims of discrimination reported through Comfort Systems USA's whistleblower hotline or directly to our compliance department are promptly and thoroughly investigated, and appropriate remedial action is taken in each case.

GRI 418: CUSTOMER PRIVACY 2016

GRI Disclosure		Page/Response
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025 Sustainability Report, Page 12

INTERNATIONAL SUSTAINABILITY STANDARDS BOARD (ISSB) IFRS S1 AND S2 DISCLOSURE INDEX

SUSTAINABILITY RELATED DISCLOSURES (IFRS S1)

GOVERNANCE		
Disclosure	Description	Page/Response
<p>The objective of sustainability-related financial disclosures on governance is to enable users of general-purpose financial reports to understand the governance processes, controls, and procedures an entity uses to monitor, manage, and oversee sustainability-related risks and opportunities. Specifically, an entity shall disclose:</p>	<p>The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities.</p>	<p>2025 Sustainability Report, Page 11 2026 Proxy Statement, Page 5-7 Committee Charters, Page 1-11 Comfort Systems USA ties safety-related performance to remuneration policies.</p>
	<p>Management's role in the governance processes, controls, and procedures used to monitor, manage, and oversee sustainability-related risks and opportunities.</p>	<p>2025 Sustainability Report, Page 11 2026 Proxy Statement, Page 8, 23</p>

STRATEGY		
Disclosure	Description	Page/Response
<p>The objective of sustainability-related financial disclosures on strategy is to enable users of general purpose financial reports to understand an entity's strategy for managing sustainability-related risks and opportunities. Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand:</p>	<p>The sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects</p>	<p>2025 Form 10k, Page 14-15, 19-20, SEC Filing Comfort Systems USA Comfort Systems USA reports financially material risks in our 10-K. At this time, our 10-K reporting does not include the time horizons of these risks. Since Comfort Systems USA has not previously reported using the IFRS S1 Standard, there is no progress to report against previous reporting. At this time, trade-offs between sustainability-related risks and opportunities are not disclosed.</p> <p>Comfort Systems USA has not quantified the effects of sustainability-related risks and opportunities on our financial position, financial performance, and cash flows.</p> <p>Comfort Systems USA took a qualitative approach in assessing the resilience of our business model to sustainability-related risks.</p>
	<p>The current and anticipated effects of those sustainability-related risks and opportunities on the entity's business model and value chain;</p>	
	<p>The effects of those sustainability-related risks and opportunities on the entity's strategy and decision-making;</p>	
	<p>The effects of those sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those sustainability-related risks and opportunities have been factored into the entity's financial planning; and</p>	
	<p>The resilience of the entity's strategy and its business model to those sustainability-related risks.</p>	

RISK MANAGEMENT

Disclosure	Description	Page/Response
<p>An entity shall disclose information about:</p>	<p>The processes and related policies the entity uses to identify, assess, prioritize, and monitor sustainability-related risks compared with the previous reporting period;</p> <p>The processes the entity uses to identify, assess, prioritize and monitor sustainability-related opportunities; and</p> <p>The extent to which, and how, the processes for identifying, assessing, prioritizing, and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.</p>	<p>Comfort Systems USA used our materiality assessment to identify, assess, and prioritize sustainability-related risks. Comfort Systems USA's materiality assessment did not incorporate scenario analyses and used a qualitative approach to evaluate the nature, likelihood, and magnitude of risks.</p> <p>Sustainability-related risks are monitored as part of Comfort Systems USA's standard enterprise risk management processes. Comfort Systems USA has not changed the process used from previous reporting periods.</p>

METRICS AND TARGETS

Disclosure	Description	Page/Response
<p>An entity shall disclose, for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects:</p> <p>For each target, the entity shall disclose:</p>	<p>a. Metrics required by an applicable IFRS Sustainability Disclosure Standard; and</p> <p>b. Metrics the entity uses to measure and monitor:</p> <ul style="list-style-type: none"> (i) that sustainability-related risk or opportunity; and (ii) its performance in relation to sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation. <p>the metric used to set the target and to monitor progress towards reaching the target;</p> <p>the specific quantitative or qualitative target the entity has set or is required to meet;</p> <p>the period over which the target applies;</p> <p>the base period from which progress is measured;</p> <p>any milestones and interim targets;</p> <p>performance against each target and an analysis of trends or changes in the entity's performance; and</p> <p>any revisions to the target and an explanation for those revisions.</p>	<p>Comfort Systems USA has historically used SASB metrics in our sustainability-related risk and opportunity reporting. Performance-related metrics are available in the SASB table below.</p> <p>Comfort Systems USA's climate-related target can be found on: 2025 Sustainability Report, Page 23</p> <p>At this time, Comfort Systems USA does not publicly report on other sustainability-related targets.</p>

CLIMATE-RELATED DISCLOSURES

GOVERNANCE

Disclosure	Description	Page/Response
Disclose information about the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities. Specifically, an entity shall disclose:	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities.	2025 Sustainability Report, Page 27 2026 Proxy Statement , Page 27 Committee Charters, Page 1-11 As per disclosure 1-a-i, Comfort Systems USA does not currently tie climate-related targets to remuneration policies.
	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	2025 Sustainability Report, Page 27 2026 Proxy Statement , Page 27

STRATEGY

Disclosure	Description	Page/Response
Disclose strategy for managing climate-related risks and opportunities. Specifically, an entity shall disclose:	The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	2025 Sustainability Report, Page 40 2025 Form 10k , Page 14-15, 19-20, SEC Filing Comfort Systems USA
	The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain;	For additional information about CSUSA's climate-related risks and opportunities and the anticipated effects, please visit our 2025 CDP submission. 2025 Form 10k , Page 14-15, 19-20, SEC Filing Comfort Systems USA
	The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan;	Comfort Systems USA has not developed a formal climate transition plan. We continue to assess climate-related risks and opportunities in the context of our broader business strategy and evolving regulatory landscape. While we have not established a structured transition plan, we remain committed to monitoring industry developments and best practices to inform our approach to climate-related considerations. Future updates regarding our climate strategy will be disclosed as they become relevant.
	The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning; and	Comfort Systems USA has not quantified the effects of climate-related risks and opportunities on our financial position, financial performance, and cash flow. However, we have noted qualitative effects in our 2025 CDP submission.
	The climate resilience of the entity's strategy and its business model to climate-related changes, developments, and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.	2025 Sustainability Report, Page 40

CLIMATE-RELATED RISKS AND OPPORTUNITIES

Disclosure	Description	Page/Response
<p>Disclose the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:</p>	Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	2025 Sustainability Report, Page 40 2025 Form 10k , Page 14-15, 19-20, SEC Filing Comfort Systems USA
	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk;	2025 Sustainability Report, Page 40
	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	2025 Sustainability Report, Page 40
	Explain how the entity defines 'short term', 'medium term', and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	<p>Time Horizons:</p> <p>Short-term (0-1) years: A short-term time horizon encompasses an event that would commence and be completed within a 1-year time horizon and/or similarly a short-lived, acute impact on the business.</p> <p>Medium-term (N/A): Comfort Systems USA does not define any medium-term time horizons.</p> <p>Long-term (1+ years): A long-term time horizon encompasses an event occurring greater than 1 year in the future and/or has a longer-lived, sustained impact on the business.</p>

BUSINESS MODEL AND VALUE CHAIN

Disclosure	Description	Page/Response
<p>Disclose the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:</p>	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain; and	For additional information about Comfort Systems USA's climate-related risks and opportunities and the anticipated effects, please visit our 2025 CDP submission. 2025 Form 10k , Page 14-15, 19-20, SEC Filing Comfort Systems USA
	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities, and types of assets).	2025 Sustainability Report, Page 40

STRATEGY AND DECISION-MAKING

Disclosure	Description	Page/Response
<p>Disclose the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:</p>	Information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation.	<p>2025 Sustainability Report, Page 40</p> <p>As per disclosure 5-a-iv, Comfort Systems USA has not developed a formal climate transition plan. We continue to assess climate-related risks and opportunities in the context of our broader business strategy and evolving regulatory landscape. Future updates regarding our climate strategy will be disclosed as they become relevant.</p>
	Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with disclosure 5(a).	
	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with disclosure 5(a).	

FINANCIAL POSITION, FINANCIAL PERFORMANCE, AND CASH FLOWS

Disclosure	Description	Page/Response
	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	2025 Sustainability Report, Page 40
Disclose:	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Comfort Systems USA has not yet quantified the financial effects of climate-related risks and opportunities on our financial position, financial performance, or cash flows for the reporting period. We are in the process of evaluating methodologies to assess and measure these impacts in alignment with emerging industry practices and regulatory expectations. Additionally, we have not yet determined the anticipated financial effects of climate-related risks and opportunities over the short-, medium-, and long-term. While we recognize the importance of integrating climate-related considerations into financial planning, further analysis is required to develop a comprehensive assessment.
	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	
	The climate-related risks and opportunities identified in disclosure 7(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	
	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	
Disclose quantitative and qualitative information about:	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower- carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	Comfort Systems USA has not yet conducted a detailed assessment of the financial impact of climate-related risks and opportunities. We recognize the importance of these assessments and are in the process of evaluating appropriate methodologies to conduct this analysis. As our approach to climate-related financial disclosures evolves, we will provide updates in future reporting periods.

CLIMATE RESILIENCE

Disclosure	Description	Page/Response
	The entity's assessment of its climate resilience as at the reporting date	2025 Sustainability Report, Page 40
Disclose the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. Specifically, the entity shall disclose:	How and when the climate-related scenario analysis was carried out	As per disclosure 8-a-ii-iii, Comfort Systems USA is aware that there are various uncertainties involved when assessing our climate-related risks. These include unpredictable climate patterns, regulatory changes, supply chain and resource availability, and market risks. While we recognize that these are risks to us, there is difficulty in making precise predictions. As we move forward, we plan to adapt our strategies towards climate-related risks proactively, even with some levels of uncertainty about the future. We acknowledge the importance of these assessments and will continue to monitor industry practices and relevant methodologies to inform our future approach to climate resilience evaluation and disclosure. Any updates will be provided in subsequent reporting periods as our analysis evolves. Comfort Systems USA's risk assessment looked at two types of climate scenarios: Shared Socioeconomic Pathways (SSPs) for risks related to economic and social changes and Representative Concentration Pathways (RCPs) for risks from physical climate change impacts. SSPs, developed by the Intergovernmental Panel on Climate Change (IPCC) in their latest report, explore how factors like population, education, energy use, and technology could shape our ability to address climate change. RCPs, from an earlier IPCC report, focus on how different levels of greenhouse gas emissions might impact the climate through the year 2100. SSPs are used for transition risks because socioeconomic factors, such as population and technology, can influence GHG emissions. RCPs were used for physical risks as they are considered best practice for assessing physical climate risks. The assessment looked at climate-related risks based on Comfort System USA's operating locations.

RISK MANAGEMENT

Disclosure	Description	Page/Response
<p>Disclose the entity's processes to identify, assess, prioritize, and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process. Specifically, an entity shall disclose:</p>	<p>The process and related policies the entity uses to identify, assess, prioritize and monitor climate-related risks</p> <p>The processes the entity uses to identify, assess, prioritize, and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and</p> <p>The extent to which, and how, the processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.</p>	<p>2025 Sustainability Report, Page 40</p> <p>As per disclosure 9-a-iii, Comfort Systems USA currently uses qualitative factors to assess the magnitude and likelihood of climate-related risks.</p> <p>To measure the magnitude of these risks, we use factors including revenue sensitivity, cost implications, exposure to assets, regulatory impact, supply chain vulnerability, infrastructure resilience, workforce impact, consumer preferences, brand and reputation, and industry competition. When assessing the likelihood of these climate-related risks (e.g., the probability of occurrence), we look at factors including regional climate trends, frequency of extreme events, water and resource availability, government regulations, legal and compliance trends, advancements in technology, consumer and other stakeholder expectations, and internal climate governance and risk management.</p> <p>As per disclosure 9-a-vi, Comfort Systems USA has not changed the process used from previous reporting periods.</p> <p>Comfort Systems USA uses climate scenario analysis to identify opportunities to mitigate and adapt to climate-related risks. Through this exercise, we analyze market trends, competitor actions, technological advancements in low-carbon solutions, monitor evolving climate regulations, carbon pricing mechanisms, and renewable energy incentives.</p> <p>We then assess and prioritize opportunities by using criteria such as environmental impact and alignment with our sustainability goals, feasibility and scalability of certain projects, market demand and competitive advantage where we can enhance our current market position, and financial viability.</p> <p>As of now, we are working to implement more energy efficiency measures in our operations to reduce operational costs and lessen our environmental impact. However, we continuously track opportunities through key performance indicators and annual sustainability strategy reviews.</p> <p>The risks and opportunities identified in the scenario analysis are integrated into our broader enterprise risk management system, where we continuously evaluate and revise the array of risks to our business operations.</p>

METRICS AND TARGETS

Disclosure	Description	Page/Response
<p>Disclose an entity's progress in measuring, monitoring, and managing its significant climate-related risks and opportunities, including progress towards the targets it has set. Specifically, an entity shall disclose:</p>	<p>Information relevant to the cross-industry metric categories;</p> <p>Industry-based metrics that are associated with particular business models, activities, or other common features that characterize participation in an industry; and</p> <p>Targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets.</p>	<p>2025 Sustainability Report, Page 23</p> <p>2025 Sustainability Report, Page 23</p> <p>Comfort Systems USA uses the annual MT CO₂e to track our progress towards our target.</p>

CLIMATE-RELATED METRICS

Disclosure	Description	Page/Response
	Greenhouse gas emissions	<p>2025 Sustainability Report, Page 25</p> <p>Comfort Systems USA has not yet quantified our scope 3 emissions. However, we have conducted a scope 3 feasibility assessment to evaluate data availability, materiality, and potential methodologies for measuring these emissions.</p> <p>The methodology used to calculate our GHG emissions is in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. More information on this can be found in the Greenhouse Gas Emissions section of this report.</p>
	Climate-related transition risks – the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	
	Climate-related physical risks – the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	
	Climate-related opportunities – the amount and percentage of assets or business activities aligned with climate-related opportunities;	
	Capital deployment – the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	<p>Comfort Systems USA has identified climate-related transition risks, physical risks, and opportunities relevant to our operations. However, we have not yet determined the amount and percentage of assets or business activities vulnerable to these risks or aligned with climate-related opportunities. Additionally, we have not yet identified or quantified capital deployment, including capital expenditure, financing, or investments directed toward climate-related risks and opportunities.</p>
	Internal carbon prices	<p>Comfort Systems USA has not established an internal carbon price. While we recognize the role of internal carbon pricing in assessing climate-related risks and opportunities, we have not implemented a formal pricing mechanism within our operations or decision-making process.</p>
<p>Disclose information relevant to the cross-industry metric categories of:</p>	<p>Remuneration – the entity shall disclose:</p> <ul style="list-style-type: none"> i) a description of whether and how climate-related considerations are factored into executive remuneration; and ii) the percentage of executive management remuneration recognized in the current period that is linked to climate-related considerations. 	<p>Comfort Systems USA has not incorporated climate-related considerations into its remuneration policies. While we recognize the growing emphasis on aligning executive and employee incentives with sustainability objectives, our current framework does not include specific climate-related performance metrics.</p>

CLIMATE-RELATED TARGETS

Disclosure	Description	Page/Response
<p>Disclose the quantitative and qualitative climate-related targets an entity has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:</p>	The metrics used to set the target;	
	The objective of the target (for example, mitigation, adaptation, or conformance with sector or science-based initiatives);	
	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region);	
	The period over which the target applies;	
	The base period from which progress is measured;	2025 Sustainability Report, Page 23
	Any milestones or interim targets;	N/A
	If the target is quantitative, whether it is an absolute target or an intensity target; and	2025 Sustainability Report, Page 23
<p>Disclose information about an entity's approach to setting and reviewing each target, and how it monitors progress against each target, including:</p>	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Comfort Systems USA's target has not used international agreements related to climate to inform the target.
	Whether the target and the methodology for setting the target has been validated by a third party;	Comfort Systems USA has established a climate-related target; however, this target has not been validated by a third party. While we have developed our target based on internal assessments and industry benchmarks, we have not yet sought external verification or validation from an independent organization.
	The entity's processes for reviewing the target;	
	The metrics used to monitor progress towards reaching the target; and	2025 Sustainability Report, Page 23
	Any revisions to the target and an explanation for those revisions.	N/A
<p>Disclose information about an entity's performance against each climate-related target and an analysis of trends or changes in the entity's performance. For each greenhouse gas emissions target disclosed in accordance with disclosure 12-14, an entity shall disclose:</p>	Which greenhouse gases are covered by the target.	
	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	
	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	2025 Sustainability Report, Page 23
	Whether the target was derived using a sectoral decarbonization approach.	The target was not derived using a sectoral decarbonization approach.
The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target.	Comfort Systems USA does not currently have plans to use carbon credits to offset greenhouse gas emissions to achieve our target.	

CLIMATE-RELATED RISKS AND OPPORTUNITIES

TRANSITION RISKS			
Risk	Where in the Value Chain Risk Occurs	Geography	Applicability to Comfort Systems USA
Policy Risk: Changes to regulation of existing products and services	Direct Operations	USA	<p>Legislation, nationwide protocols, regulations, or other restrictions related to climate change could negatively impact our operations or our customers' operations. Increasing concerns about climate change and other environmental issues may result in additional environmental regulations and restrictions.</p> <p>Compliance with more stringent laws or regulations, as well as more rigorous enforcement policies of the regulatory agencies, could increase the costs of projects for our customers or, in some cases, prevent a project from moving forward, which could, in turn, have an adverse effect on our financial condition and results of operations.</p>
Legal Risk: Exposure to sanctions and litigation	Direct Operations	USA	<p>With the increase in regulatory requirements, Comfort Systems USA faces the risk of non-compliance, which may lead to legal action and sanctions, affecting our business operations.</p>
Policy Risk: Carbon pricing mechanisms	Direct Operations	USA	<p>New legislation, regulation, regulatory actions, or other requirements at the local-, state-, or federal-level regarding carbon pricing could negatively affect our business due to an increase in costs associated with carbon emissions resulting from our operations.</p>
Market Risk: Lack of availability and/ or increased cost of certified sustainable materials	Direct Operations	USA	<p>Comfort Systems USA is exposed to market risk primarily related to changes in consumer demand and the increased cost of equipment, materials, and the cost and scarcity of labor.</p> <p>Extreme weather conditions (e.g., storms, droughts, wildfires, and floods), as a result of climate change, may limit the availability of resources, increase our costs, or cause projects to be delayed or canceled. With limited resources, supply might not be able to meet the demand. To the extent climate change results in an increase in extreme weather and adverse weather conditions, the likelihood of a negative impact on our results of operations may increase.</p>
Reputational Risk: Increased partner and stakeholder concern or negative partner and stakeholder feedback	Direct Operations	USA	<p>A failure to comply with climate-related laws and regulations or not meeting our stakeholders' expectations could result in reputational harm. Should Comfort Systems' customers set their own emission reduction targets, they will likely be looking for transparency on emissions data from the companies with which they work that make up their scope 3 emissions.</p> <p>As a service provider, Comfort Systems USA is likely to be part of several different supply chains, ranging across different companies. Failing to meet these requirements could result in losing customers to other providers that are perceived to be doing more to reduce their emissions and lessen their environmental impact. Additionally, as federal requirements are enacted to reduce emissions, it is likely that federal contracts may require suppliers to disclose their GHG emissions or submit to assessments that collect that information (e.g., CDP).</p>
Technology Risk: Transition to lower emissions technology and products	Direct Operations	USA	<p>Our focus on environmental stewardship and improving productivity drives not only our efforts to become more energy efficient, but also improvements in our customers' impact on climate change. Replacing an aging building's existing systems with modern, energy-efficiency systems significantly reduces a building's energy consumption and carbon footprint while improving cost, air quality, and overall system effectiveness.</p> <p>Comfort Systems USA is committed to continuously monitoring and researching emerging technologies that could impact our business. Failure to keep pace with emerging technologies could reduce demand for our services.</p>
Market Risk: Changing Customer Behavior	Direct Operations	USA	<p>Comfort Systems USA is exposed to market risk primarily related to changes in customer demand and the increased cost of equipment and materials. There is a risk of our customers wanting to work with suppliers who offer more sustainable products and services, which could put our operations at risk for loss of revenue and reduced demand.</p>

PHYSICAL RISKS

Risk	Where in the Value Chain Risk Occurs	Geography	Applicability to Comfort Systems USA
------	--------------------------------------	-----------	--------------------------------------

Acute Physical Risk: Droughts	Direct Operations	USA: Texas, Georgia	Both Texas and Georgia face the risk of droughts that are likely to get worse as the climate continues to warm. Droughts and wildfires will likely build upon each other and continue to worsen. A drier environment as a result of drought leads to conditions well-suited for wildfires.
-------------------------------	-------------------	---------------------	--

Acute Physical Risk: Severe Storms, Floods, and Tropical Cyclones	Direct Operations	USA: Texas, Georgia, South Carolina, North Carolina, Virginia, Florida, and Alabama	<p>All of these states face an increased likelihood and impact of severe storms, flooding, and tropical cyclones. This will likely be further exacerbated by sea level rise.</p> <p>The storm surge associated with hurricanes is likely to have a larger reach (impacting larger amounts of land). However, some of these states have already taken action to mitigate the impact of these risks. For example, North Carolina, South Carolina, and Virginia have all taken key steps to mitigate and/or adapt to these acute risks.</p>
---	-------------------	---	--

Chronic Physical Risk: Changing precipitation patterns and types (rain, hail, snow/ice)	Direct Operations	USA	<p>Extreme weather conditions (e.g., changing temperature, changing precipitation, sea level risk, and water stress), influenced by climate change, may limit the availability of resources, increase our operating costs, reduce workforce productivity, or cause projects to be delayed or canceled.</p> <p>Additionally, these chronic risks are likely to exacerbate or worsen acute risks that have been identified. Through our climate analysis, we assessed all of our operating locations throughout the United States. We found that most of our locations are not facing a large threat when it comes to physical risks. However, some locations are subject to risks that are likely to worsen as temperatures increase.</p>
---	-------------------	-----	--

OPPORTUNITIES

Risk	Where in the Value Chain Risk Occurs	Geography	Applicability to Comfort Systems USA
------	--------------------------------------	-----------	--------------------------------------

Expansion to new markets	Direct Operations	USA	<p>We believe there is a growing importance among our current and prospective clients in understanding and reducing GHG emissions. With this growing importance, we predict there will be a growing market for products and services that will help reduce these emissions.</p> <p>To support our customers, we continue to identify, research, and offer services that will better support their emissions reduction plans.</p>
--------------------------	-------------------	-----	--

SASB TABLE

ACTIVITY METRICS		
SASB Accounting Metric	SASB Code	Page/Response
Number of active projects	IF-EN-000.A	8,427 active projects
Number of commissioned projects	IF-EN-000.B	12,914
Total backlog	IF-EN-000.C	\$11.94 billion

ENVIRONMENTAL IMPACTS OF PROJECT DEVELOPMENT		
SASB Accounting Metric	SASB Code	Page/Response
Number of incidents of non-compliance with environmental permits, standards and regulations	IF-EN-160a.1	0
Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	IF-EN-160a.2	Comfort Systems USA maintains and complies with environmental laws and regulations. We support our customers in managing environmental risks.

STRUCTURAL INTEGRITY & SAFETY		
SASB Accounting Metric	SASB Code	Page/Response
Amount of defect- and safety-related rework costs	IF-EN-250a.1	As an installer of equipment, Comfort Systems USA is not responsible for defects in manufactured equipment.
Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	IF-EN-250a.2	N/A

WORKFORCE HEALTH & SAFETY		
SASB Accounting Metric	SASB Code	Page/Response
(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	IF-EN-320a.1	Comfort Systems USA had a TRIR of 0.17. Comfort Systems USA had 0 fatalities in 2025.

LIFECYCLE IMPACTS OF BUILDINGS & INFRASTRUCTURE		
SASB Accounting Metric	SASB Code	Page/Response
Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	IF-EN-410a.1	Comfort Systems USA achieved 32 LEED certifications in 2025. Comfort Systems USA does not centrally track active projects seeking LEED certification.
Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	IF-EN-410a.2	Comfort Systems USA partners with our customers to satisfy their energy and water efficiency goals.

CLIMATE IMPACTS OF BUSINESS MIX		
SASB Accounting Metric	SASB Code	Page/Response
Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	IF-EN-410b.1	N/A
Amount of backlog cancellations associated with hydrocarbon-related projects	IF-EN-410b.2	N/A
Amount of backlog for non-energy projects associated with climate change mitigation	IF-EN-410b.3	N/A

BUSINESS ETHICS		
SASB Accounting Metric	SASB Code	Page/Response
(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	IF-EN-510a.1	8,427 active projects 0 projects with backlog in the countries that have the 20 lowest rankings in Transparency International's Corruption Perceptions Index
Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices	IF-EN-510a.2	\$0
Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	IF-EN-510a.3	Employees are required to acknowledge and abide by the Code of Conduct. Furthermore, Comfort Systems USA conducts ethics training sessions covering bribery and corruption prevention.

ADDITIONAL METRICS

PEOPLE

EMPLOYEE HIRING AND RETENTION

Metrics	2023	2024	2025
Employee turnover rate	31%	32%	32%
Average tenure (years)	6	6	5
% of workforce that has been with Comfort Systems USA for at least 3 years	53%	58%	42%
% of workforce that has been with Comfort Systems USA for at least 4 years	46%	42%	35%
% of workforce that has been with Comfort Systems USA for at least 5 years	40%	37%	30%
% of workforce that has been with Comfort Systems USA for at least 6 years	35%	33%	27%

TRAINING AND DEVELOPMENT

Metrics	2023	2024	2025
% of employees receiving regular performance and career development reviews	100% <i>at the corporate level</i>	100% <i>at the corporate level</i>	100% <i>(at the corporate level)</i>
Number of classes offered through Comfort University	35	32	1055
Total number of Comfort University participants	741	829	2959
Total number of executive leadership participants at Comfort University	42	47	42

OCCUPATIONAL HEALTH AND SAFETY

Metrics	2023	2024	2025
% of sites that have conducted a health and safety risk assessment	100%	100%	100%
Rate of recordable work-related injuries (TRIR)	1.1	0.97	0.93
Lost Workday Case Incident Rate (LWDIR)	0.24	0.18	0.17
Days Away, Restricted, or Transferred (DART)	0.52	0.40	0.44
Number of fatalities as a result of work-related injury	0	1	0

5. Includes Native Hawaiian or Other Pacific Islander, Asian, Indian, American Indian or Alaska Native, or Two or More Races, and others.

Metrics	2023	2024	2025
Total number of hours worked for all employees	34,298,595	42,807,946	49,576,252

DIVERSITY AND INCLUSION

Metrics	2023	2024	2025
Number and percent of males on the Board of Directors	8 (80%)	9 (82%)	8 (80%)
Number and percent of females on the Board of Directors	2 (20%)	2 (18%)	2 (20%)
Number and percent of Board of Directors that identify as racially or ethnically diverse	3 (30%)	4 (36%)	4 (40%)
Number and percent of males across all employees	13,999 (90%)	16,285 (89%)	19,254 (89%)
Number and percent of females across all employees	1,614 (10%)	1,948 (10.7%)	2,299 (11%)

% OF GENERATIONAL DEMOGRAPHICS ACROSS ALL EMPLOYEES

Metrics	2023	2024	2025
Gen Z (up to 26)	18%	22%	27%
Millennials (27-43)	39%	38%	36%
Gen X (44-59)	32%	30%	28%
Boomers (60-78)	11%	9%	9%
Silent Generation (79+)	<1%	<1%	<1%

% OF RACE/ETHNICITY DEMOGRAPHICS ACROSS ALL EMPLOYEES

Metrics	2023	2024	2025
White	63%	60%	55%
Hispanic or Latino	16%	22%	28%
Black (African American)	6%	6%	6%
Other ⁵	15%	13%	11%

PARTNERS

DATA PRIVACY AND CYBERSECURITY

Metrics	2023	2024	2025
Number of complaints received concerning breaches of customer privacy	0	0	0
Number of identified leaks, thefts, or losses of customer data	0	0	0

ETHICS

Metrics	2023	2024	2025
Number of confirmed incidents of corruption	0	0	0
Percentage of all operational sites with an information security management system certified to ISO 27000 (or similar)	0%	0%	0%
Percentage of all operational sites for which an internal audit/risk assessment concerning ethics has been conducted	100%	100%	100%
Percentage of all operational sites with certified anti-corruption management system	0%	0%	0%
Percentage of total workforce trained on business ethics issues	5%	4%	4%
Number of reports related to whistleblower procedure	12	13	14
Number of incidents of non-compliance of regulations	0	0	0

PLANET

ENERGY

Metrics	2023	2024	2025
Energy use (Gigajoules)	1,252,655	1,232,865	1,372,690
Energy use intensity (GJ per 1,000 total hours worked)	36.5	30.3	27.7

GREENHOUSE GAS EMISSIONS

Metrics	2023	2024	2025
Scope 1 (MT CO ₂ e)	76,034	74,122	80,716
Location-based scope 2 (MT CO ₂ e)	13,928	13,400	16,623
Market-based scope 2 (MT CO ₂ e)	Not calculated	14,926	17,744
Scope 1 and 2 GHG emissions intensity (MT CO ₂ e per 1,000 total hours worked)	2.6	2.2	2

WATER

Metrics	2023	2024	2025
Water withdrawn (Megaliters)	201	205	217

Please note that water withdrawal data is largely based on estimates.

WASTE

Metrics	2023	2024	2025
Waste to landfill (Metric tons)	17,480	14,544	12,911

Please note that waste to landfill data is largely based on estimates.

An aerial photograph of a water treatment facility. In the foreground, there are several rows of solar panels. A winding river flows through the center, with a bridge crossing it in the background. To the right, there are several industrial buildings. The background is filled with green trees. A large, stylized graphic of a blue and red ribbon curves across the bottom right of the image.

**COMFORT
SYSTEMS USA**

**SUSTAINABILITY
REPORT 2025**