

## **Independent Assurance Statement to Rotork PLC Management**

The Rotork PLC Group Greenhouse Gas Emission Report 2023 (the Report) has been prepared by the management of Rotork who are responsible for the collection and presentation of the information within it. Our responsibility, in accordance with Rotork's management's instructions, is to carry out a limited assurance audit on the following subject matter:

- The collection consolidation and calculation of data related to scope 1 and scope 2 (location and market based) GHG emissions
- The accuracy of the data presented in the report
- Compliance to the updated Defra Environmental Reporting Guidelines issued in 2019

Our responsibility in performing our assurance activities is to the management of Rotork PLC Group only and in accordance with the terms of reference agreed with them. We do not accept, or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on the Report is entirely at its own risk.

### **Methodology and Limitations**

Our GHG assurance was based on a site-based, desk top review of the data submitted by the sites and was a sample-based audit that covered 100% of the reporting sites and total GHG emissions.

The waste data was also reviewed during the audit on a sample-based audit covering a range of sites, geographies and waste streams.

The sampling focussed on the material sites and sources reported in each geographical location and calculations and although there remains a small possibility that some non-material issues may exist that have not yet been identified, it is unlikely that any undiscovered material issues exist in the data set.

### **Findings from our work**

Any observations and areas for improvement identified have been raised in a report to Rotork management. These observations do not affect our conclusions on the report below.

### **Conclusions**

Nothing came to our attention during the audit concerning any material omissions concerning the coverage of Rotork's reported GHG emissions or any material, unreported issues with the collection, consolidation, and calculation of the reported scope 1 and 2 carbon emissions associated with fuel combustion or purchased energy or waste. The company structure continues to evolve and improvements continue to be made to the reporting process. The data coverage and accuracy continues to expand and improve and now includes fugitive emissions and additional transport related data. The outsourcing of the calculation process to Corporate Citizenship does provide a robust third-party methodology to the overall data reporting which is to be commended.

Although the YoY scope 1 emission rose slightly in 2023 this was due to an increase in the reported data particularly fugitive emissions and transport related data and therefore is to be expected and the increase in the scope of emissions covered is to be commended. The YoY scope 2 emissions continue to fall in line with the companies' commitments which is also commendable, and plans are in place for year-on-year improvements going forward to meet the science-based target set by the organisation.

The water risk assessment uses a recognised tool and Rotork is to be commended for completing the assessment despite being a relatively low water user and the development of an action plan to address the findings is again commendable.

Make UK is the largest sectorial employers' organisation in the UK. It aims to build an environment in which manufacturing businesses can evolve, innovate and compete in a fast-changing world. We deliver services at national level and local level through a network of regional offices throughout England and Wales. This is the tenth year that Make UK has provided independent assurance services in relation to Rotork's Greenhouse Gas report. We have provided no other services relating to Rotork PLC's approach to GHG emission reporting.

### **The Assurance Team**

The assurance audit was conducted by a member of our sustainability team who work with a range of organisations supporting them by advising on compliance issues and providing advice and support to help maximise business efficiency and reduce operating costs.

For Make UK, the manufacturers organisation:

8<sup>th</sup> February 2024

James Wyse, Sustainability Consultant

