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Keeping the World Flowing
for Future Generations

Sustainability Reporting Criteria

Selected sustainability information 2025

This document describes the method, principles and assumptions used to prepare the sustainability information which undergoes third-party Limited Assurance using the ISAE 3000 (revised) standard, specifically:

- **Total Scope 1 greenhouse gas (GHG) emissions (in tonnes of carbon dioxide equivalent or tCO_2e)**
- **Total Scope 2 Location-based GHG emissions (tCO_2e)**
- **Total Scope 2 Market-based GHG emissions (tCO_2e)**
- **Total Scope 3 Use of Sold Products (tCO_2e)**
- **Total Water Withdrawal (in cubic metres or m^3)**

Overarching Methodology

For GHG reporting, Rotork aligns to the Greenhouse Gas Protocol - Corporate Accounting and Reporting Standard and references the GHG Protocol Scope 2 Guidance documents.

For water withdrawal, Rotork reports with reference to GRI standard 303-3.

We aim to ensure the following principles of reporting and accounting:

- **Relevance:** Rotork's sustainability information shall appropriately reflect the associated impacts (e.g. GHG emissions) and serve the decision-making needs of users – both internal and external to the company
- **Completeness:** Rotork will account for and report on all associated impacts (e.g. GHG emissions from source, sinks and activities within the inventory boundary), disclosing and justifying any exclusions
- **Consistency:** Rotork will ensure the use of consistent methodologies to allow for meaningful performance tracking of emissions and clearly document any changes which may affect the data, inventory boundary, methods or any other relevant factor
- **Transparency:** Rotork will, at all times, provide a clear audit trail to address all relevant issues in a factual and coherent manner. Appropriate references to the accounting and calculation methodologies and data sources will be disclosed throughout the process and any relevant assumptions disclosed
- **Accuracy:** Rotork will aspire to achieve sufficient data accuracy to enable users to make decisions with assurance as to the data's integrity and ensure that all GHG emissions quantification is neither over nor under actual emissions, and that uncertainties are reduced as far as reasonably practicable

Organisational Boundaries

Rotork's GHG emissions and water withdrawal reporting is based on the operational control approach, covering owned and leased assets, as defined by the Greenhouse Gas Protocol. Rotork's operational boundary covers c.70 global sites across 30 different countries (primarily Europe, Asia Pacific and the Americas) with over 3,000 employees. Rotork is a global provider of mission-critical intelligent flow control products and services, specialising in actuator assembly. Rotork manages and reports its GHG emissions at a Group level. No site or geographical exclusions are made to our boundaries.

Rotork reports its quantity of GHG emissions in tonnes of carbon dioxide equivalent (CO_2e) and water withdrawal in cubic meters (m^3). The CO_2e figure includes carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF_6), which have not been reported separately.

Reporting Period and Frequency

Rotork calculates and reports its scope 1 and 2 GHG emissions and environmental metrics (including water withdrawal) using a full year's data for the period of 1st January to 31st December. The reporting process starts in January with the GHG emissions and water withdrawal calculations ready for February. In line with the annual report period, environmental data is reported by calendar year, usually published in March.

The baseline for scope 1 and 2 GHG emissions is calendar year 2020. Rotork may recalculate and re-baseline its GHG emissions if and when:

- The scope of emissions boundary changes
- Structural changes occur in the company that change the inventory boundary (mergers, acquisitions, divestments)
- The methodology for the emission calculation changes (any such changes would need to be (i) applied to past periods while (ii) not compromising the accuracy and quality of the data)

Restatement Thresholds

In instances where data quality and accuracy can be improved retrospectively and the change is deemed material, Rotork will include the updated figures in subsequent annual reporting. Rotork deems a material change as one which returns a variance of greater than or equal to 5%. Any restatement will be accompanied with an explanation for the changes.

Operational Impacts: Scopes 1-2 and Water Withdrawal

Reporting System

Rotork uses its internal Environmental App to record its environmental data, a database housed internally on Rotork's system that acts as an audit tool for all environmental data for a given year. An internal Power BI report is used to then calculate and report its GHG emissions and water withdrawal. The GHG emission factors which we apply are verified by our consultant, SLR Consulting.

Key Metrics and Definitions

GHG emissions are disclosed in the Annual Report in line with the GHG Protocol guidelines:

METRIC	Scope and Calculation Methodology
Scope 1 GHG Emissions ***(Direct GHG Emissions from sources controlled or owned by Rotork, generated from Rotork's boilers, air-conditioning units, fleet vehicles, paint plants, drying equipment, furnaces and generators)***	
Stationary Fuel Combustion	**Scope:** Stationary combustion across all of Rotork's sites, covering natural gas, LPG and 100% mineral diesel. **Methodology:** Data sourced from a combination of meter readings and supplier invoices are uploaded to the Rotork Environment App on a monthly basis. Should data be absent, Rotork manually calculates a proxy number for the consumption type for the relevant period, using site area comparisons. Subsequent total values are multiplied by corresponding emissions factors as defined by the UK's Department for Environment, Food and Rural Affairs (DEFRA 2025). One of the sites in Canada (Edmonton) receives natural gas invoices with consumption detailed in GJ. In order to convert GJ to m^3, the consumption units are multiplied by 26.85 as per the following Canadian guidance website: GJ and m^3: Understanding Natural Gas Measurements – EnergyRates.ca **Organisational Boundary:** All sites operated by Rotork, where stationary combustion of fuels takes place.
Mobile Fuel Combustion	**Scope:** Fuels used in company-owned and leased vehicles (100% mineral diesel, diesel (average fuel blend), LPG and Petrol (average biofuel blend)). **Methodology:** For the majority of owned and leased fleet, emissions are calculated via distances (km) travelled by petrol, diesel, hybrid car (average), plug-in hybrid and battery electric vehicles, using the 'average-sized' transport mode option for the relevant fuel type. Data is sourced from a combination of supplier invoices, travel expense reports, fleet management reports and odometer readings which are uploaded to the Rotork Environment App monthly. Should data be absent, an odometer reading is taken as soon as possible and pro-rated back to the required date, to account for missing mileage / km data, whilst removing any personal mileage which may or may not be present. Subsequent totals are multiplied by corresponding emissions factors as defined by the UK's Department for Environment, Food and Rural Affairs (DEFRA 2025). **Organisational Boundary:** All sites operated by Rotork, where mobile combustion of fuels takes place.
Fugitive Emissions	**Scope:** Refrigerant gases used for building air-conditioning (R410A and HFC-32 for 2025 data) **Methodology:** Actual information sourced from replenishment records from suppliers / contractors topping up assets at Rotork facilities (invoices / specification sheets) is uploaded to the Rotork Environment App. Values are multiplied by corresponding emissions factors as defined by the UK's Department for Environment, Food and Rural Affairs (DEFRA 2025). **Organisational Boundary:** All sites where Rotork is directly responsible for the maintenance of air-conditioning assets.

Operational Impacts: Scopes 1-2 and Water Withdrawal

METRIC	Scope and Calculation Methodology
Scope 1 GHG Emissions (cont'd) ***(Direct GHG Emissions from sources controlled or owned by Rotork, generated from Rotork's boilers, air-conditioning units, fleet vehicles, paint plants, drying equipment, furnaces and generators)***	
On-site Generated Renewable Energy	**Scope:** Renewable electricity generated on-site. **Methodology:** Actual electricity data sourced from on-site meter readings is uploaded to the Rotork Environment App. GHG emissions associated with on-site renewable energy generation amounts to zero. **Organisational Boundary:** All sites operated by Rotork generating renewable electricity.
Scope 2 Location-Based (LB) and Market-Based (MB) GHG Emissions ***(Indirect GHG Emissions occurring from the generation of purchased electricity, steam, heat and cooling)***	
Purchased Stationary Electricity	**Scope:** Electricity imported into Rotork sites to power facilities. **Methodology:** Actual electricity data sourced from a combination of meter readings and invoices are uploaded to the Rotork Environment App. Should data be missing, estimations are made either via the creation of proxy data through comparisons with sites of similar sizes and functions, or by measuring accurate usage from earlier / later on in the year and providing a figure on a pro-rate basis. **Location-based:** GHG emissions from electricity consumption reflecting the average emission intensity of local electricity grids serving Rotork's facilities as provided by DEFRA UK 2025, the International Energy Agency or sub-grid factors provided by the US Environmental Protection Agency US EPA 2025) or other appropriately-sourced sub-grid factors where available e.g. National Greenhouse Accounts Factors (NGAF 2025) for Australian sites and Energia Abierta for Chile (2025). **Market-based:** GHG emissions from electricity consumption where sites have renewable (zero-emissions) contractual arrangements, certification (e.g. RECs) and tariffs to procure renewable or low-carbon energy and residual mix country factors provided by AIB 2024 (Association of Issuing Bodies European Residual Mix) and appropriate sub-grid factors by geography (NGAF 2025; US Green-e 2025). In some instances, a supplier emission factor is applied. Although there is a contractual commitment to purchase certificates, many sites have not had their certificates retired within the reporting period. Rotork uses a location-based factor for its market-based factors in some countries where a specific market-based factor is not available. This is the case in Brazil, Mexico, South Africa, Thailand, Hong Kong, South Korea, Malaysia, China (except Suzhou), Indonesia, Japan, Turkey and Saudi Arabia. **Organisational Boundary:** All sites operated by Rotork.
Purchased Heating, Cooling and Steam	**Scope:** GHG emissions from the usage of heat, cooling and steam within business operations. **Methodology:** Actual data sourced from invoices is uploaded to the Rotork Environment App on a monthly basis. GHG emissions are calculated via multiplication by the local supplier specific tariff. **Organisational Boundary:** All sites operated by Rotork where steam and district heating / cooling is procured.

Operational Impacts: Scopes 1-2 and Water Withdrawal

METRIC	Scope and Calculation Methodology
Water Withdrawal ***(Operational activities, e.g. paint processes, cleaning of products and pressure testing of Rotork's products; and domestic and sanitary requirements)***	
Water Withdrawal	**Scope:** Total water withdrawal within business operations. **Methodology:** Actual water withdrawal data sourced from a combination of meter readings and supplier invoices are uploaded to the Rotork Environment App monthly and, if necessary, converted to cubic meters (m^3). Should data be absent, Rotork manually calculates a proxy number for the consumption type for the relevant period, using FTE comparisons. **Organisational Boundary:** All sites operated by Rotork.

Methodology and Approach

All data is obtained from relevant sources on a site-by-site basis.

Site data for floor area (m^2), employee counts (FTE) and building purposes are sourced from internal property records, updated several times each year. This allows site-to-site comparisons and estimations for sites where data is lacking.

We continue to use our internal Environment App audit tool (launched in 2024) to ensure direct data capture and an improved focus on contributing data items and their associated GHG emissions. All relevant Rotork employees have been trained internally on data capture principles with the Group HSE team ensuring all data checks are conducted throughout the annual period. A smart-metering pilot project commenced in 2025 to support Rotork's transition away from manual data uploads, and this will continue into 2026.

Data owners submit data sources as evidence when they upload the performance data to allow for review of information and internal quality assurance.

Data Governance

In some cases, sites are not able to acquire actual data for all periods concerned. In such instances, we will gap-fill with appropriate estimates. Throughout our environmental reporting, we follow the hierarchy of data below:

1. **Actual data** – Wherever actual data is available, we will use it in calculations, either from meter readings or invoices
2. **Accruals** – In few instances, some months of data may be missing prior to year-end reporting. In such cases, we will estimate missing timeframes manually by determining typical consumption to date per month and multiplying by the number of months where data could not be obtained
3. **Extrapolations** – Where data is known to be relevant but not attainable (e.g. where Rotork are a small tenant), we will extrapolate. Rotork is responsible for energy at leased locations and can therefore make decisions as to when consumption takes place, i.e. it is within our operational control. In such instances, we will calculate using a comparison with other similar sites on the estate which report the same utility and which are of the same size (m^2 or FTE). Floor space is used to estimate on-site electricity and thermal energy, whereas FTE's are used to estimate water withdrawal. If the preferred data is unavailable, we will use the alternative of the two benchmarks.

Data Validation Process

Individual sites are responsible for their own validation and integrity procedures over the data submitted monthly as part of reporting. Periodic data validation is performed by the Group HSE team, including data integrity, reported activity and supporting evidence checks. This includes trend analysis, comparison with prior year data, and sample testing. At the end of the reporting period, the emissions factors applied in the central Power BI Report are verified by our specialist consultants. If there is +10% variance in the data received, the site data owners are contacted to explain or correct erroneous data inputs.

Criteria and Description of Activities

All employees recording data in the Rotork Environment App are equipped with training materials and offered support and training sessions on how the system is used and how data is uploaded. They are notified that supporting evidence must always be provided to support each data input made on the system. The training materials are reviewed yearly.

Data inputs are manually verified by the Rotork Global HSE team to ensure all data uploads have supporting evidence and that the evidence is coherent with the information provided. If, during the periodic data validation, an evidence gap or inconsistency is found, the provider of such data is contacted and reminded of the requirement to provide evidence.

Value Chain Impacts: Scope 3 Category 11 (Use of sold products)

Reporting System

The emissions data that is reported annually comes from the sources detailed in the Key Metrics and Definitions section below. Sales data is collected twice a year and input into an internal toolset which calculates emissions to provide a mid and end of year report of Rotork's product emissions.

Rotork has a specific tool that is used to calculate emissions. This simply allows input of financial data (Product, country of sale and quantity). The tool then pulls in relevant product specific data and relevant emission factors and then provides a "tonnes of CO_2e" (tCO_2e) value.

GHG emissions are reported for the calendar year (01 January to 31 Dec) in line with Rotork's financial reporting year.

Key Metrics and Definitions

GHG emissions are disclosed in the Annual Report in line with the GHG Protocol guidelines:

METRIC	Scope and Calculation Methodology
Scope 3 Category 11 (Use of sold products) ***(Indirect GHG Emissions from Rotork products, including total lifetime expected uses of product(s), quantities of products sold and where sold to, fuel used per use of product, and refrigerant leakage per use of product)***	
Use of Sold Products	**Scope:** Product energy consumption data created from Rotork Official published data, engineering testing, and assumptions detailed below. Rotork products are powered by the following types of energy: (i) Electricity, (ii) Electricity and compressed air, (iii) Electricity and hydraulics, and (iv) Natural gas (methane) instead of compressed air. Rotork's method for calculating product energy consumption is published on internal systems to ensure transparency. Well-to-tank and transmission and distribution (T&D) related emissions are excluded from reporting values for Scope 3 Category 11 Use of sold products. **Methodology:** Rotork calculates emissions from Use of Sold Products using the following method: (Average Total Standby Energy per Year + [Average Energy to Operate Device × Average Number of Operations per Year] × Products Sold in a Year × Product Lifetime × Country Emission Factors = Product In Use Footprint) **Estimated Annual Energy Consumption by Product:** "Annual Average Standby Energy Total per Product" + ("Average Energy to Operate the Product" * "Average Number of Operations per Year") **Product's Estimated Lifetime Energy Consumption Calculation:** "Energy Consumption (By Product)" * "Products estimated lifetime (in years)" * "Number of products sold in the year". **Emissions calculation:** "Lifetime Energy" values (in kWh) were then multiplied by country specific location-based emission factors. **Note:** For Products that use and emit methane, Rotork first calculates the average annual consumption per product in litres. Which for simplicity is then converted to m^3. Then a percentage factor for methane in natural gas and the density of Methane is used to calculate the Kg of methane. This weight is multiplied by the DEFRA methane emission factor to get our CO_2 equivalent. **Organisational Boundary:** Rotork products sold by Rotork's operationally controlled entities and distributors.

Methodology and Approach

The operational energy consumption and emissions of our products is difficult to accurately assess.

However, we have a database of product energy consumption data which has been created using existing "Rotork Official" published data. Where this doesn't exist, engineering testing has been carried out and documented.

We also have a set of assumptions about how our products are used by customers. This comes from number of sources including: direct customer feedback, product expertise from our Sales, Service and Product Management teams or a compliance requirement.

Whilst we continue to improve the maturity of our data over the longer-term, our current accounting method is estimate-based. Where possible primary data (i.e. sales data) is used to estimate product emissions. Where this is not available secondary data (i.e. averaged Engineering energy data) has been used and assumptions, as indicated above, have been made about how our products are used by customers.

Rotork calculates the GHG emissions from the use of our sold products by collecting activity data. The following data is collected:

- Total lifetime expected uses of product(s)
  (Source: Rotork Engineering and service teams)
- Quantities of products sold and where sold to
  (Source: Financial systems data)
- Fuel used per use of product
  (Source: Rotork Engineering team)
- Refrigerant leakage per use of product
  (Source: Rotork Engineering team)

Known Limitations

1. Product Energy consumption data currently comes from the sources shown below. This data uses assumptions, is typically averaged, and estimates used for operational energy consumption:
   a. Rotork Engineering Product Energy Data project completed in 2025.
   b. Specific product family data from various Rotork sites during 2025.
2. Operational consumption is difficult to gauge as often knowledge of a products location is limited.
3. Information within this document is based on the Rotork Sustainability Team's understanding and interpretation of data and methodologies that have been collected.
4. Sales data from the Financial reporting systems is used to provide unit quantities and country of sale. Where unit quantities are not available, an average unit value for that product will be used. This will be used to determine the approximate number of units sold based on the overall annual sales value for that product.
5. In instances where product mix affects the average unit prices (e.g. accessories sold with main products), if the value sold of a product is less than the average product unit value (revenue divided by units), then the nearest whole number will be used.
6. Rotork products are typically grouped into categories (i.e. Electric Actuators) and product families (i.e. IQ3). Product data for families is based on averages of that family. Where necessary averages have also been used for categories, this is the average of the individual family averages.

Data Management and Governance

Product specific data, like energy consumption, is held within the Rotork data systems which are access-controlled and data has identified owners.

Emission Factor Updates

Freely available emission factors are checked for updates in January and added to the toolset. Paid for emission factors like IEA will be updated every 3 years.

Emission Factors used for Scope 3 Category 11

Rotork products use electricity and natural gas (methane). These are reported collectively as CO_2e (carbon dioxide equivalent). We use emission factors to convert the quantities of energy consumption into tCO_2e (tonnes of carbon dioxide equivalent. See the table below for where we source our GHG emission factors.

Value Chain Impacts: Scope 3 Category 11 (Use of sold products)

Emissions Factor Type and Source	Definition
Country Specific Emission Factors – **Source: IEA**	Rotork use the IEA "Location Based" emission factors. Values are extracted from the 'Summary' tab, specifically those labelled 'Emissions per kwh of electricity only (gCO_2/kWh)' in Column D 'Flow'. T&D Losses are taken from the T&D Losses Adjustment Tab and WTT (Generation) are taken from the Fuel-cycle factors tab.
Secondary Country Specific Emission Factors – **Source:** Carbonfootprint.com	When an emission factor cannot be found via IEA, emission factors from carbonfootprint.com are used.
UK Electricity Emission Factors – **Source:** Department for Energy Security and Net Zero / DEFRA	The UK's Department for Environment, Food and Rural Affairs & Department for Energy Security and Net Zero provide detailed emission factors for a number of categories. UK electricity is taken from the "UK Electricity" tab.
UK Well-to-Tank and Transmission & Distribution Losses – **Source:** Department for Energy Security and Net Zero / DEFRA	The UK's Department for Environment, Food and Rural Affairs & Department for Energy Security and Net Zero provide detailed emission factors for WTT and T&D for the UK ONLY.
Australian Electricity Emission Factors – **Source:** Australian Government	The Australian Government – National Greenhouse Accounts Factors (NGAF) provides emission factors for electricity including T&D Losses (Table 1 (National Value) is used).
United States Electricity Emission Factors – **Source:** US EPA	The US Environmental Protection Agency provide emission factors for electricity. Table 6 is used (US Average). The US Environmental Protection Agency provide emission factors for electricity. Table 6 is used (US Average). To get the total CO_2 you need to also convert the values for CH_4 and N_2O into CO_2 by their Global Warming Potential values. The emission factors from EPA are done in lb/MWh so these are converted within the tool to kg/kWh. This is achieved by multiplying the value from EPA by the lb to kg conversion value, then by 1000 to get to kWh.

Independent Assurance – Limited Level

DNV Business Assurance Services UK Ltd (DNV) have been appointed to conduct an independent, limited assurance engagement in accordance with the International Standard for Assurance Engagements 3000 (ISAE 3000) of selected sustainability metrics for the year ending 31 December 2025. The sustainability metrics are listed as follows:

- **Total Scope 1 greenhouse gas (GHG) emissions (in tonnes of carbon dioxide equivalent or tCO_2e)**
- **Total Scope 2 Location-based GHG emissions (tCO_2e)**
- **Total Scope 2 Market-based GHG emissions (tCO_2e)**
- **Total Scope 3 Use of Sold Products (tCO_2e)**
- **Total Water Withdrawal (in cubic metres or m^3)**

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