

## Independent Assurance Statement to Rotork PLC Management

The Rotork PLC Group Greenhouse Gas Emission Report 2022 (the Report) was 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, was 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 review of the data submitted by the sites and was a sample-based audit that covered >95% of the total GHG emissions.

The water risk assessment assurance was conducted separately and remotely following the finalisation of the data collection process in June.

Although the sampling focussed on the material sites and sources reported in each geographical location, there remains a possibility that material issues may exist that have not yet been identified.

### 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. Improvements continue to be made to the reporting process. Whilst it is now becoming a mature spreadsheet-based process, the roll out of the Environment App as an alternative data collection process needs to be implemented to further strengthen and simplify the reporting procedure. The company structure continues to evolve, and some regional activities have been amalgamated into single sites which has led to a fall in the number of sites in the group. It was highlighted that the verification process is complicated by the lack of supporting evidence being gathered to support the data especially where meter readings are being used and this should be addressed in the development of the new reporting 'Power App' process. The timespan between receiving the data and the audit is also tight and this has perhaps contributed to some of the data input errors.

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. The YoY 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.

### **Our independence**

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 ninth 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 completed 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:

9<sup>th</sup> February 2023 (updated 26<sup>th</sup> June 2023)

James Wyse, Sustainability Consultant

A handwritten signature in black ink, appearing to read 'James Wyse'.