

# LR Independent Assurance Statement

## Relating to Ingersoll Rand's GHG & EHS Data Calendar Year 2020

This Assurance Statement has been prepared for Ingersoll Rand Industrial U.S., Inc. (Ingersoll Rand) in accordance with our contract.

### Terms of Engagement

Lloyd's Register Quality Assurance, Inc. (LR) was commissioned by Ingersoll Rand to provide independent assurance of its Assertion for the Calendar Year 2020 against the assurance criteria below to a limited level of assurance and a materiality based on the verifier's professional judgment using LR's verification procedure for non-greenhouse gas (GHG) data and ISO 14064 - Part 3 for GHG data. LR's verification procedure is based on current best practise and is in accordance with ISAE 3000.

Our assurance engagement covered Ingersoll Rand's global operations and specifically the following requirements:

- Verifying conformance with:
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data<sup>1</sup>
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1) and Energy Indirect (Scope 2) GHG emissions;
  - Energy use;
  - Water consumption;
  - Waste generated; and
  - Safety metrics.

Our assurance engagement excluded the data and information of Ingersoll Rand's suppliers, contractors and any third-parties mentioned in the report.

LR's responsibility is only to Ingersoll Rand. LR disclaims any liability or responsibility to others as explained in the end footnote. Ingersoll Rand' responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Assertion and for maintaining effective internal controls over the systems from which the Assertion is derived. Ultimately, the Assertion has been approved by, and remains the responsibility of Ingersoll Rand.

### LR's Opinion

Based on LR's approach nothing has come to our attention that would cause us to believe that Ingersoll Rand has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Tables 1 and 2 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and at the materiality of the professional judgement of the verifier.

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<sup>1</sup> <http://www.ghgprotocol.org/>

<sup>2</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



**Table 1. Summary of GHG Emissions**

Scope	GHG Emissions (Metric Ton CO <sub>2</sub> e)
Scope 1 GHG Emissions	43,202
Scope 2 GHG Emissions (Location-based)	74,685
Scope 2 GHG Emissions (Market-based)	73,795

**Table 2. Summary of EHS Metrics**

EHS Parameters/Metrics	Value
Fuel Energy (BTU)	503,745,244,124
Electricity (BTU)	571,328,006,554
Total Fuel + Electricity (BTU)	1,075,073,250,670
Total Renewable Electricity Generated (BTU)	4,817,624,580
Total Water Used (Gallons)	144,322,675
Hazardous Waste Generated (lbs)	2,369,201
Non-Hazardous Waste Generated (lbs)	12,543,122
Non-Hazardous Waste Recycled (lbs)	22,569,781
Direct VOC Air Emissions (lbs)	89,425
DART Rate Employees	0.33
DART Rate Contractors	0.77
Dart Rate Employees + Contractors	0.35
TRIR Employees	0.49
TRIR Contractors	1.1
TRIR Employees + Contractors	0.53
Number of Fatalities Employees	0
Number of Fatalities Contractors	0
Number of Fatalities Employees + Contractors	0

### LR's Approach

LR's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- reviewing of organizational boundaries, operational boundaries, and data management processes,
- interviewing relevant staff of the organization responsible for managing data and records,
- completing a strategic assessment/risk analysis of each data set to determine an adequate sample, and
- verifying data and records at an aggregated level for Calendar Year 2020.

### LR's Standards, Competence and Independence

LR implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants. No member of the verification team has a business relationship with Ingersoll Rand, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

LR ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.



Signed

Dated: July 9, 2021

A handwritten signature in black ink that reads 'Heather I. Moore'.

Heather I. Moore, P.E.  
LR Lead Verifier  
On behalf of LRQA, Inc. 1330 Enclave Pkwy #200, Houston, TX 77077

LR reference: UQA00000832/4237972

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