

Independent Limited Assurance Report to Ingersoll Rand Inc.

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Ingersoll Rand Inc. (“Ingersoll Rand”) to provide limited assurance in relation to the selected information set out below and presented in the Ingersoll Rand 2023 Sustainability Report (the “Report”).

Engagement summary

Whether the 2023 information and data for the following selected indicators are fairly presented in Ingersoll Rand 2023 Sustainability Report (the “Report”), in all material respects, in accordance with the reporting criteria.

GHG Emissions:

- Total Scope 1 GHG emissions [metric tonnes CO₂e]
- Total Scope 2 GHG emissions (location-based) [metric tonnes CO₂e]
- Total Scope 2 GHG emissions (market-based) [metric tonnes CO₂e]
- Total Scope 3 GHG emissions for the following categories [metric tonnes CO₂e]:
 - Category 6 - Business Travel
 - Category 7 - Employee Commuting
 - Category 11 - Use of Sold Products

Environmental Data:

- Fuel Energy Use [MWh]
- District Energy [MWh]
- Electricity Energy Use [MWh]
- Total Energy Use [MWh]
- Total Renewable Energy Generated [MWh]
- Total Renewable Energy Purchased [MWh]
- Total Water Use [Million Cubic Meters]
- Hazardous Waste Generated [Metric tons]
- Non-Hazardous Waste Generated [Metric tons]
- Non-Hazardous Waste Recycled [Metric tons]
- VOC Emissions [metric tonnes]
- Number of Sites Operating with Renewable Electricity [#]
- Number of Sites Generating Renewable Electricity [#]

Safety Performance Metrics:

- DART Rate [cases per 200,000 hours]
- TRIR Rate [cases per 200,000 hours]
- Number of Fatalities [#]
- Occupational Illness Frequency Rate [cases per 200,000 hours]

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Reporting period

1 January 2023 to 31 December 2023

Reporting criteria

- Ingersoll Rand’s Basis of Reporting and internal reporting guidelines
- The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions
- GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions
- Applicable OSHA regulation for safety performance metrics and GRI 403 Occupational Health and Safety 2018
- Corporate Sustainability Assessment (CSA) Handbook 2023

Assurance standard and level of assurance

We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Respective responsibilities

Ingersoll Rand is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.

ERM CVS' responsibility is to provide a conclusion to Ingersoll Rand on the agreed scope based on our engagement terms with Ingersoll Rand, the assurance activities performed and exercising our professional judgement.

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Report a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Report;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Reviewing a sample of qualitative and quantitative evidence supporting the reported information at corporate level;
- Conducting an analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Evaluating the conversion and emission factors and assumptions used;
- Conducting virtual visits to Wujiang, Sidney, and Sheboygan production sites in China and the US to review source data and local reporting systems and controls;
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context. Our work was undertaken remotely. We did not undertake source data verification at any operated facilities.

Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Ingersoll Rand in any respect.



Heather I. Moore
Partner, Corporate Assurance
Malvern, PA

June 3, 2024

On behalf of:

ERM Certification & Verification Services Incorporated

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The logo for ERM CVS, featuring the letters "ERM CVS" in a bold, green, serif font. A green checkmark is positioned above the "S", extending from the top of the letter and curving to the right.