



# LRQA Independent Assurance Statement

## Relating to Ingersoll Rand Industrial US., Inc.'s Greenhouse Gas Emissions and Water use from Products Sold in the Calendar Year 2020

This Assurance Statement has been prepared for Ingersoll Rand Industrial US., Inc in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by Ingersoll Rand Industrial US., Inc. (Ingersoll Rand) to provide independent assurance of the Scope 3 Greenhouse Gas (GHG) emissions and water Use of Sold Products ("the report") for the calendar year 2020 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Ingersoll Rand's use-phase GHG emissions and water for the product lifespan, which includes the upstream life cycle emissions of product inputs during the product use phase, including electricity, water, lubricants and refrigerants as applicable to the product. The engagement covered specifically the following requirements:

- Verifying conformance with:
  - Ingersoll rand's reporting methodologies for the selected datasets;
  - 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>.
- Reviewing whether the Report has taken account of:
  - Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Other Indirect (Scope 3) Use of Sold Product greenhouse gas emissions; and
  - Water use in sold products.

Our assurance engagement excluded certain data and information, as described below:

- Service and replacement parts have been determined to be outside the boundary of the product use phase assessment. Replacement parts include consumables such as belts, oil filters, air filters, air separators, oil separators, oil sample bottles, other chemicals, cabinet filters, VFD filters, tubes, seals etc.

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

### LRQA's Opinion

Based on LRQA'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 Table 1 below.

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



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.

**Table 1. Summary of Ingersoll Rand’s GHG Product Use Phase Emissions and Water Use, CY 2020**

Environmental Data Parameter	Data	Unit
Scope 3: Use of Sold Product GHG Emissions <sup>1</sup>	317	Million Metric Tons CO <sub>2</sub> e
Water use in sold	2,273,714	Million Gallons
Note 1 Includes lifecycle GHG emissions from production of product inputs including electricity, refrigerants, lubricants, and water as applicable by product. Lifecycle emissions for inputs calculated by SimaPro using the EPA TRACI 2.1 V1.06 methodology and emission factors from Ecolnvent 3.8. Note 2 Water use calculated by SimaPro database using ReCiPe 2016 Midpoint (H) V1.06 methodology.		

**Table 2. Ingersoll Rand’s GHG Product Use Phase Emissions and Water use by Business Unit, CY 2020**

Business Unit	GHG Emissions Million Metric Tons CO <sub>2</sub> e	Water Use Million Gallons
Industrial Technologies and Services: Americas <sup>1,2</sup>	45	323,129
Industrial Technologies and Services: Europe, Middle East, India, and Africa <sup>1,2</sup>	38	255,092
Industrial Technologies and Services: Asia Pacific <sup>1,2</sup>	147	1,079,871
Industrial Technologies and Services: Multi-Stage Geared Global <sup>1,2</sup>	49	398,345
Precision Science and Technologies <sup>1,2</sup>	12	64,282
Power Tools and Lifting <sup>1,2</sup>	26	152,997
<b>Company Total<sup>1,2</sup></b>	<b>317</b>	<b>2,273,714</b>
Note 1 Includes lifecycle GHG emissions from production of product inputs including electricity, refrigerants, lubricants, and water as applicable by product. Lifecycle emissions for inputs calculated by SimaPro using the EPA TRACI 2.1 V1.06 methodology and emission factors from Ecolnvent 3.8. Note 2 Water use calculated by SimaPro database using ReCiPe 2016 Midpoint (H) V1.06 methodology.		

### LRQA’s Approach

LRQA’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:

- assessing Ingersoll Rand’s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- Interviewing appropriate staff;
- Sampling specific products to confirm accurate input into calculation model;
- Analysing data aggregation process to confirm accuracy and completeness.

<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.



### **LRQA's Standards and Competence**

LRQA 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.

LRQA 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: 22 June 2022

A handwritten signature in black ink that reads 'Brooke Farrell'.

Brooke Farrell  
LRQA Lead Verifier  
On behalf of LRQA, Inc.,  
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LRQA reference: UQA000001922/ 4814218

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