

## Assurance Statement

### Spirax-Sarco Engineering Plc

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#### Introduction

Spirax-Sarco Engineering Plc is a multi-national engineering group whose world-leading industrial and commercial steam systems, advanced electric thermal solutions, pumps and fluid path equipment can be found in industrial and commercial settings worldwide. As of December 2023, the Group had 144 manufacturing and sales sites, operating in 66 countries and serving 164 countries world-wide.

#### Terms of Engagement

TÜV NORD CERT was engaged by the client to provide assurance with regards to the consumption of water across all of their sites for the year 2023.

It should be noted that members of the assessment team are not involved in any other projects or activities that would cause a conflict of interest with regard to this engagement.

#### Methodology and Audit Procedure

The assessment covers the monitoring period from 01-01-2023 to 31-12-2023 (inclusive) and was carried out using the principles of ISO 14064-3 and the International Standard on Assurance Engagements other than audits or reviews of historical financial information, ISAE 3000. The assurance was carried out to a Reasonable Level.

#### Conclusions:

The water usage was verified by TÜV NORD CERT GmbH in accordance with International Standard on Assurance Engagements 3000- "Assurance engagements other than Audits or Review of Historical Financial Information" (ISAE 3000), regarding its correctness and completeness for Spirax-Sarco Engineering Plc.

Acting as an independent Certification Body TÜV NORD CERT GmbH has verified the water usage of the organisation, for the reporting period **01.01.2023 - 31.12.2023 (inclusive)** to be **163,777,712 litres**.

Based on the reasonable assurance procedures we have undertaken and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31st December 2023, is not materially correct and is not a fair representation of the Selected Information for the reporting period.

London. 16.02.2024



Dr. Tahsin Choudhury  
Lead & Senior Auditor

#### TÜV NORD CERT GmbH

AM TÜV 1  
D-45307 Essen  
Germany