



SASB

INDUSTRIAL MACHINERY & GOODS – ACCOUNTING METRICS FY 2023

Topic	SASB Code	Accounting Metric	Category	Unit of Measure	Response
Energy Management	RT-IG-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	(1) 51,900 gigajoules in FY 2023, (2) 100% in FY 2023, (3) 83% in FY 2023
Employee Health & Safety	RT-IG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	(1) 2.39 in FY 2023, (2) 0.00 in FY 2023, (3) 17.24 in FY 2023
Fuel Economy & Emissions in Use-phase	RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium and heavy-duty vehicles	Quantitative	Gallons per 1,000 ton-miles	Suggested accounting metrics for Fuel Economy & Emissions in Use-Phase are not applicable to our business. As disclosed below, we modified suggested accounting metrics to demonstrate the energy efficiency and associated benefits of our energy recovery devices, an accounting metric we believe is highly relevant to our business model.
	RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment	Quantitative	Gallons per hour	
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	Quantitative	Watts per gallon	
	RT-IG-410a.4	Sales-weighted emissions of: (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium and heavy-duty engines, and (d) other non-road diesel engines	Quantitative	Grams per kilowatt-hour	





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Materials Sourcing	RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	<p>Corporate Website > People, Products, & Community > Responsible Sourcing</p> <p>Please see our conflict mineral sourcing policy, conflict minerals report, and conflict minerals statement located on the company's investor website.</p> <p>TCFD Climate-Related Risks and Opportunities: Supply Chain Management</p>
Remanufacturing Design & Services	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Quantitative	Reporting currency	Not applicable

RT-IG-130a.1 - (1) Excludes: leased facilities in Dubai and Shanghai for which leased facility data was not available and work from home employees.

RT-IG-130a.1 - (3) We installed solar panels in Katy, TX in FY 2020 and began purchasing 100% renewable electricity for most utility accounts mid-year 2023.

The solar panels in Katy, TX were not operating in August 2022-January 2023 due to an inverter issue.

RT-IG-320a.1 - (1) Excludes contractor hours and international personnel hours. The company plans to re-evaluate the ability to incorporate these numbers for future reports.

RT-IG-410a.1; RT-IG-410a.2 ; RT-IG-410a.3 ; RT-IG-410a.4 - Calculated as the avoided electricity consumption that can be attributed to our energy recovery devices that have been sold, shipped, and, to our knowledge, are still in use by customers globally. These metrics have been internally validated. The estimate is based on actual sales figures and assumptions about the percentage of our cumulative sales (excluding pumps) operating globally. Although it is possible that ERDs shipped in FY 2023 may have been in the process of being commissioned and not fully operating as of fiscal year-end, We do not have access to this data and therefore use ERDs sold and shipped through the end of FY 2023 as the basis for this calculation. As ERDs constitute the majority of our sales through end of FY 2023, pumps are excluded from this calculation. The calculated CO₂ emissions reductions is based on 1.05 lbs CO₂/kWh emissions factor as published by the International Energy Agency as of 2018. The calculated customer cost savings is based on the global average power price of \$0.152/kWh as published by Global Petrol Prices in 2023. Emissions and energy savings from the PX G1300 (CO₂ refrigeration ERD) are included, however, the contribution is de minimus. The remaining assumptions apply to water ERDs only: PX® Pressure Exchangers® have a design life of 25 years; therefore, this accounting metric assumes that the majority of our sold and shipped Pressure Exchangers are in operation. Assumed avoided electricity per PX Pressure Exchanger unit is based on nominal PX Pressure Exchanger efficiency of 96%, turbocharger efficiency of 69%, pump efficiency of 80%, motor efficiency of 96%, 64 bar nominal membrane pressure, and 42.5% membrane recovery.





INDUSTRIAL MACHINERY & GOODS – ACTIVITY METRICS

Topic	SASB Code	Activity Metric	Category	Unit of Measure	Response
-	RT-IG-000.A	Number of units produced by product category	Quantitative	Number	We do not disclose the number of units produced by product category. For a financial breakdown by business segment, please see Item 7 in our 2023 Annual Report .
-	RT-IG-000.B	Number of employees	Quantitative	Number	269 as of Dec. 31, 2023

ELECTRICAL & ELECTRONIC EQUIPMENT – ACCOUNTING METRICS

Topic	SASB Code	Accounting Metric	Category	Unit of Measure	Response
Product Lifecycle Management	RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	Quantitative	Reporting Currency	\$123.6M in FY 2023 (96% of total FY 2023 product revenue across all business segments)

RT-EE-410a.3 – Includes revenue from products incorporated into systems which recover and reuse otherwise wasted energy. We updated this definition in FY 2021 based on detailed product mapping.





GRI CONTENT INDEX

GENERAL DISCLOSURES 2021 FY 2023

Certain materials throughout this report and the below table reference GRI 2021 Standards including 2-9 – Governance Structure and Composition, 2-10 – Nominating and Selecting the Highest Governance Body, 2-12 – Role of the Highest Governance Body in Overseeing the Management of Impacts, 2-13 – Delegation of Responsibility for Managing Impacts, 2-14 – Role of the Highest Governance Body in Sustainability Reporting, 2-15 – Conflicts of Interest, 2-16 – Communication of Critical Concerns, 2-17 – Collective Knowledge of the Highest Governance Body, 2-18 – Evaluation of the Performance of the Highest Governance Body, 2-19 – Remuneration Policies, 2-20 – Process to Determine Remuneration, 2-21 – Annual Total Compensation Ratio.

GRI Indicator	Description	Reference
2-9	Governance structure and composition	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 10-20, 24-27 • Sustainability Oversight • Committee Charters • Board of Directors
2-10	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 11, 19-20, 24-27 • Sustainability Oversight • Nominating and Corporate Governance Committee Charter
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> • Sustainability Oversight • Sustainability Priorities
2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> • Sustainability Oversight
2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 32-33 • Sustainability Oversight





GRI CONTENT INDEX – GENERAL DISCLOSURES 2021

<i>GRI Indicator</i>	<i>Description</i>	<i>Reference</i>
2-15	Conflicts of interest	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 29-32, 96
2-16	Communication of critical concerns	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 32, 97-98 • FY 2023 Sustainability Report > Governance Performance Table (page 39) • Whistleblower Policy
2-17	Collective knowledge of highest governance body	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 11-17, 32-35 • Sustainability Oversight
2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> • 2024 Proxy Statement page 23
2-19	Remuneration policies	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 9, 35-36, 42-56
2-20	Process to determine remuneration	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 35, 42-65 • Compensation Committee Charter
2-21	Annual total compensation ratio	<ul style="list-style-type: none"> • 2024 Proxy Statement pages 74, 80 • The ratio between the annual total compensation of the Chief Executive Officer and the annual total compensation for the median employee was 16.92:1 in FY 2023.

