

Renishaw Greenhouse Gas Report – FY2026

Introduction to our GHG report

Renishaw is a world-leading precision technology business that provides manufacturing technologies, analytical instruments and medical devices.

We committed as a business in November 2021 to achieving these Net Zero GHG emission targets against our FY2020 baseline year:

- reduce absolute scope 1 and 2 GHG emissions 90% by FY2028 from a FY2020 base year;
- reduce absolute scope 3 emissions 50% by FY2030 from a FY2020 base year and;
- reduce absolute scope 3 GHG emissions 90% by FY2050 from a FY2020 base year.

N.B., these targets are likely to be updated during FY27/28 in line with updated guidance from SBTi.

This report contains Renishaw plc's Greenhouse Gas Inventory, hereinafter GHG, for our FY2026 (July 1st 2025 – June 30th 2026) with the following considerations:

- It includes emissions from the activities of the entire Renishaw group including all our subsidiaries and associate companies using an operational boundary.
- The greenhouse gases considered are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃

The Sustainability Team within Renishaw plc is responsible for drafting this report. This is our fourth GHG report that has been externally audited against the ISO14064-1:2019 standard but Renishaw has been reporting on GHG emissions in our Annual Report's since 2010.

The report has been prepared in accordance with the requirements established in BS EN ISO 14064-1:2019 :“Greenhouse gases. Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals”.

The Greenhouse Gas inventory was verified using a limited assurance engagement.

The data within this report is intended to be read by audit partners to provide assurance that our GHG data and methodologies are adequately supporting us in achieving our Net Zero targets. The data in this report is referred to in our FY2026 Annual Report for Renishaw plc and shared publicly on our website.

Organisational boundary

Renishaw consolidates greenhouse gas (GHG) emissions using an operational control approach.

Scope 1 & 2 data is collected from our global operations monthly and reported into the central Sustainability Team. We aim to collect 100% of relevant data from the following locations:

- Wholly owned operations and subsidiaries;
- majority owned jointly controlled entities and associates (where Renishaw holds an equity stake of $\geq 51\%$) and;

- minority owned jointly controlled entities and associates (where Renishaw holds an equity stake of $\leq 50\%$), only if we have management control.

During FY2026, a review of the organisational boundary identified a small number of sites that had historically been classified as owned but were subsequently confirmed as leased or rented facilities. These sites were reclassified accordingly, and the FY2020 baseline has been restated. The impact on the reported emissions was not material ($<5\%$).

Reporting boundaries

Renishaw defines the scope of its direct and indirect emissions for operations undertaken within the limits of the organisation, with the GHGs classified in accordance with BS EN ISO 14064-1:2019.

Direct GHG emissions (Category 1)

Direct GHG emissions are from GHG sources owned or controlled by the company.

- Stationary combustion emissions:
 - CO₂ emissions from the combustion of fuels in buildings or facilities, from heating equipment or generators.
 - Methane (CH₄) and nitrous oxide (N₂O) emissions associated with the combustion of any type of fuel.
- Emissions from mobile combustion, we considered our owned or leased vehicles.
- Direct fugitive emissions in anthropogenic systems:
 - From the release of refrigerant gases from air-conditioning equipment.

Indirect GHG emissions (Category 1)

These emissions comprise indirect greenhouse gas emissions associated with energy-related activities that are not already included within Category 2 imported energy emissions.

Indirect GHG emissions due to imported energy (Category 2)

Indirect GHG emissions are those from electricity, heat or steam consumed by the organisation and provided by third parties. Other indirect emissions associated with electricity generation are also included in this section.

- Emissions associated with electricity consumption in Group buildings.
- Emissions associated with electricity consumption in electric and plug-in hybrid vehicles.
- Emissions associated with network losses in the transport or distribution of electricity, for the activity of transport and distribution of electricity, emissions are calculated considering electricity losses as imported energy.

Indirect GHG emissions due to transport (Category 3)

- Emissions associated with upstream transportation by our logistics providers.
- Emissions associated with employee business travel.
- Emissions associated with employee commuting (transport of employees from their residence and place of work).
- Emissions associated with employees working from home.

Indirect emissions from products used by organisation (Category 4)

- Emissions associated with purchased goods and services.

- Emissions associated with purchased capital goods.
- Emissions associated with waste.
- Emissions associated with upstream leased assets.

Indirect emissions associated with use of products (Category 5)

- Emissions associated with the use stage of our products.
- Emissions associated with our downstream leased assets.
- Emissions associated with the end-of-life stage of our products.
- Emissions associated with our associate companies.

Exclusions

- We do not separately report biogenic CO₂ emissions as there are not considered material to the Group's greenhouse gas inventory. Any biogenic emissions associated with fuel blends are not considered significant relative to total reported emissions.
- We have excluded downstream transport as much of this activity is already captured within upstream transportation emissions. We estimate downstream transportation accounts for less than 1% of total GHG emissions and is therefore considered immaterial in accordance with our materiality criteria.
- We have excluded wastewater treatment emissions as there are immaterial in comparison with operational waste.
- We have excluded client and visitor transport as these emissions are considered immaterial. In addition, customer visits are typically undertaken by Renishaw employees and therefore captured within business travel emissions.

Baseline year

The baseline year for Renishaw's GHG data and targets is FY2020. The data for Scope 1, 2 and 3 is in this document under the heading "Base year GHG inventory (FY20)".

We selected FY2020 (July 1st 2019 – June 30th 2020) as our baseline year as it represented the most appropriate historical baseline available and was the baseline used for our Science Based Targets initiative (SBTi) target-setting process.

Data Improvements

Renishaw aims to use the most representative emissions data available. Where possible, primary activity and supplier-specific data are used in preference to secondary or industry-average datasets. Secondary data and estimated values are only used where primary data is unavailable, with priority given to improving data quality in material emissions categories over time.

During FY2026, Renishaw continued its programme to improve the quality, completeness and representativeness of greenhouse gas data. Key improvements implemented during the year included:

- Improved spend data coverage and granularity through an internal project to collect procurement data across the Group at supplier and item level. This has increased the proportion of spend that can be assigned to appropriate emissions factors and improved our ability to identify emissions hotspots and prioritise supplier engagement activities.

- Continued supplier engagement with key aluminium and steel suppliers to obtain supplier-specific emissions data. Through this programme, Environmental Product Declarations (EPDs) and other primary emissions data were collected and incorporated into our emissions calculations where appropriate, reducing reliance on secondary datasets.
- Enhanced categorisation of purchased goods and capital goods through more detailed classification of procured items and suppliers. This has improved the accuracy and consistency of emissions calculations and provides a robust framework for future reporting.
- Ongoing development of internal emissions modelling capabilities for purchased goods and serviced and capital goods. Maintaining these models in-house allows greater visibility of emissions drivers and supports continuous improvement of calculation methodologies and data quality.
- Improved methodology and data management for use-phase emissions of sold products through the consolidation of relevant data sources into a centralised system. This enhancement has improved the repeatability and automation of calculations and enabled a review of product energy consumption assumptions where more representative data became available.

What we define as material changes to emissions that would require us to re-baseline is located in the materiality section of the quantification methods section.

Uncertainty assessment

We have estimated the uncertainty of the emissions categories disclosed by assessing the amount of primary data (as defined by the GHG Protocol) we have used to calculate these emissions. The scoring system we use is as follows:

A = 90 - 100% primary data used to quantify emissions category

B = 70 - 90% primary data used to quantify emissions category

C = 50- 70% primary data used to quantify emissions category

D = 30 - 50% primary data used to quantify emissions category

E = 0 - 30% primary data used to quantify emissions category

This assessment is intended to provide an indication of data quality and the proportion of primary data used, rather than a quantitative statistical assessment of uncertainty.

Our definition of primary data is taken from the GHG Protocol and is “data from specific activities within a company’s value chain. Primary data also includes data provided by suppliers or others that directly relate to specific activities in the reporting company’s value chain.”

We define secondary data in line with the GHG Protocol and is “data including industry-average-data (e.g., from published databases, government statistics, literature studies, and industry associations), financial data, proxy data, and other generic data.”

We have screened our emissions to prioritise future primary data collection and are planning on improving the certainty in our data by engaging with our value chain. In particular, we will focus on

the suppliers who are contributing significantly to our emissions from purchased goods and services and capital goods.

FY2026 GHG Inventory – direct GHG emissions



		GWP (tCO ₂ e)	Carbon dioxide (CO ₂)	Methane (CH ₄)	Nitrous oxide (N ₂ O)	Hydrofluorocarbons (weighted average) (HFCs)	Perfluorocarbons (weighted average) (PFCs)	Sulfur hexafluoride (SF ₆)	Nitrogen trifluoride (NF ₃)	Qualitative uncertainty
Category 1: Direct GHG emission in tonnes										
1.1	Direct emissions from stationary combustion	1098	1095.11	1.873188729	1.213099420					A
1.2	Direct emissions from mobile combustion	1881								A
1.3	Direct fugitive emissions from the release of greenhouse gases in anthropogenic systems	795								A

FY2026 GHG Inventory – indirect GHG emissions

		Notes	GWP (tCO ₂ e)	Qualitative uncertainty
	Indirect GHG in tonnes CO₂e			
2	Category 2: Indirect GHG emissions from imported energy	NS*		
2.1	Indirect emissions from imported electricity (market)		0	A
2.2	Indirect emissions from imported electricity (location)		10,273	A
2.3	Indirect emissions from energy-related activities		3,044	A
2.4	Indirect emissions from electricity consumption in electric/plug in hybrid vehicles		72	A
3	Category 3: Indirect GHG emissions from transportation			
3.1	Emissions from Upstream transport and distribution of goods		12,613	B
3.2	Emissions from Downstream transport and distribution of goods			
3.3	Emissions from Employee commuting		8,173	C
3.4	Emissions from WFH		743	C
3.5	Emissions from business travel		3,913	A
4	Category 4: Indirect emissions from products used by organisation			
4.1	Emissions from purchased goods and services		36,245	D
4.2	Emissions from capital goods		4,638	D
4.3	Emissions from disposal of waste		211	B
4.4	Emissions from upstream leased assets		702	A
5	Category 5: Indirect GHG emissions associated			
5.1	Emissions from use stage of the product		58,251	C
5.2	Emissions from downstream leased assets		121	A
5.3	Emissions from end of life stage of the product		44	C
5.4	Emissions from investments		87	A
6	Category 6: Indirect emissions from other sources			
6.1	Indirect emissions from fuel-related activities		646	A
	Total emissions in tonnes CO₂e			
	Total direct and indirect emissions (market-based)		132,697	
	Total direct and indirect emissions (location-based)		142,970	
	Renewables			
	Total renewables purchased in mWh		40,950	A
	Renewable electricity purchase in mWh with contractual instruments compliant with ISO 14043-1 Annex E		40,950	A
	Removals			
	Direct removals in tonnes CO ₂ e		0	
	Storage			
	Total storage as of year end in tonnes CO ₂ e		0	
	Other relevant information			
*NS = emissions not stated - see exclusions for more information				

Base year GHG inventory (FY2020)

FY2020 Emissions	tCO ₂ e
Scope 1	4,155
Scope 2 (market-based)	2,822
Scope 2 (location based)	9,885
Scope 3	
1. Purchased goods and services	35,641
2. Capital goods	5,266
3. Fuel and energy related activities (not included in Scope 1 or Scope 2)	2,975
4. Upstream transportation and distribution	8,446
5. Waste generated in operations	111
6. Business travel	2,402
7. Employee commuting and WFH	7,681
8. Upstream leased assets	729
9. Downstream transport and distribution	-
10. Processing of sold products	-
11. Use of sold products	31,956
12. End-of-life treatment of sold products	20
13. Downstream leased assets	23
14. Franchises	-
15. Investments	102
Total GHG emissions tCO₂e	112,214.66

Changes to historical data and methodologies:

During FY2026, Renishaw continued to improve the quality, completeness and representativeness of our GHG inventory. Where these improvements resulted in material changes to historical emissions data, the FY2020 baseline and subsequent reporting years have been recalculated to maintain comparability.

Key updates include:

- Reclassification of several sites from Scope 1 and 2 to Scope 3 (upstream leased assets) following a review of ownership and lease arrangements.
- Correction of incomplete historical procurement data used to calculate purchased goods and services and capital goods emissions.
- Improvements to the methodology used to calculate use-phase emissions of sold products, including updates to product energy and compressed air consumption assumptions where more representative data became available.
- Updates to the methodology used to calculate UK market-based and location-based electricity emissions. Historically, these emissions were calculated using supplier-specific electricity factors. To improve consistency and comparability across reporting years, UK scope 2 emissions are now calculated using DESNZ conversion factors. Historical reporting periods, including the FY2020 baseline, have been recalculated accordingly.
- Improvements to fugitive emissions reporting following the receipt of additional refrigerant records and invoices from a major manufacturing site. Updated refrigerant emission factors have also been applied where appropriate. These changes increased reported fugitive emissions in certain historical reporting periods.

- Updates to stationary combustion emission factors for natural gas, generator diesel and heating oil, moving from using gross calorific value emission factors to net calorific value emission factors to better reflect the energy content available for combustion and improve consistency with operational energy consumption data. Historical reporting periods, including FY2020 baseline have been recalculated accordingly.
- Updates to electricity emission factors used for US operations. Historically, regional electricity emission factors were applied to certain US sites. To improve consistency with the methodology used across all other countries, country-level electricity emission factors are now applied for both Scope 2 location-based electricity emissions and Scope 3 Category 3 fuel and energy-related activities. Historical reporting periods, including the FY2020 baseline, have been recalculated accordingly.
- Updated emission factors for rail travel in line with the latest DESNZ conversion factors. Historical reporting periods, including the FY2020 baseline have been recalculated accordingly. The impact on reported emissions is not material.
- Improvements to EEIO spend-based modelling through the application of inflation-adjusted emission factors, annual exchange rates and enhanced spend categorisation. Additional reviews of supplier classifications were undertaken to remove spend already reported within other Scope 1, 2 and 3 categories, reducing the potential for double counting. Historical reporting periods have been recalculated where required.

Quantification methods

Background

Renishaw has been reporting key sustainability metrics for several years. Over the years our reporting methodology has evolved to become more robust and has had an increasing scope to enable the capture of all Scope 1 & 2 data and those emissions in Scope 3 related to other activities along the value chain.

This document has been collated to reflect the requirements in BS EN ISO 14064-1:2019 : “Greenhouse gases. Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals”, supporting guidance and the requirements set out in the GHG Protocol Corporate Accounting and Reporting Standard, the GHG Protocol Scope 2 Guidance and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard and how these have been implemented within Renishaw and its sustainability reporting.

Materiality

Materiality is considered at an emissions sources level, and any data errors which have a 5% or greater impact on the emissions category it is reported in will be restated.

Any error in data in an individual emissions sources that has greater than a 5% impact to the total GHG emissions is considered material and will be restated.

All data reported in the incorrect emissions sources will be considered material and restated regardless of the overall impact of the error on the individual emission sources or the total GHG emissions.

Any other errors that in the opinion of Renishaw or its auditors or external advisors could change the view of Renishaw and its performance against its stated objectives will be considered material and restated.

Treatment of acquisitions and divestments

Acquisitions – Steps are taken to integrate the acquired entity into our data collections within the first year following the acquisition. The aim is for the location to be fully integrated from the first full year of reporting following the acquisition. One such example of this is MSP which was acquired at the end of June, it will be consolidated into reporting from FY27.

Divestments – Divested locations are excluded from further reporting of data, unless they meet the criteria set out in Organisational Boundary section above and are a part divestment. Historical data from the divested location is excluded from our consolidated metrics. Where this has a material impact, ≥1% of the total greenhouse gas emissions (GHG) disclosure then the affected data will be re-stated. Total GHG emissions include statutory and voluntary GHG emissions.

Reporting Period

The reporting period for our sustainability data is the same as our financial reporting period, namely, 1st July through to the 30th June.

The collection of scope 1 & 2 data and the timing of receipt of that data means it is not always possible to provide complete data within the reporting timeframe. Where this is the case then data is collected for the period 1st July through to 31st May inclusive.

For the June data we calculate the average of the previous three months and report the figure for June as per the equation below.

Example equation used to calculate June data for the ARA deadlines.

$$\frac{\text{Total for March} + \text{Total for April} + \text{Total for May}}{3} = \text{Calculated Total for June}$$

There may be times when other data is missing, for a variety of reasons, to calculate any other missing data, we take an average of the previous three months for that month. An example calculation for missing data from May 26 is given below.

$$\frac{\text{Feb 26} + \text{Mar 26} + \text{Apr 26}}{3} = \text{Calculated total for May 26}$$

There are exceptions to the averaging methodology for some data. Waste data is often not reportable on a monthly basis so a full 11 months of waste data for a site is averaged to estimate the sites June's waste.

F-gases are also not subject to averaging as this data is often a 'one-off' input within a reporting period.

When averages have been used to compile the data for the annual report using the methods described above, it would be expected to replace the averages with 'real¹' data, where real data can be obtained. Where the replacement of averaged data with real data makes a material difference to the total emissions from that emission source then the data will be restated within the next year's

annual report, if the real data does not make a material difference to the emissions from that source then no re-statement is needed.¹

Data Collection and Consolidation Methodology

Each Renishaw location is expected to report the required data quarterly or more frequently. The data must be reported on a monthly basis or at the frequency of their bills / invoices which covers emissions categories.

This data is reported in the central repository for sustainability data, SCCS as per the requirements set out in CSR002.

Some data is inputted directly into SCCS by the central sustainability team where it is deemed most practical to do so. In brief, energy, fuel, water, km's travelled on planes and trains, refrigerant quantities used for recharging and waste quantities are all reported using SCCS. The UK energy data is managed by the Renishaw facilities team.

The UK flight data is reported through Wotton Travel, the nominated Renishaw travel agency and entered into SCCS by the central Sustainability Team.

Some of the smaller Renishaw Locations (e.g. locations with five or fewer staff) do not currently have access to all relevant sustainability data. Wherever possible, they shall attempt to generate site-specific data. There are times when this data is not available, if there is a sufficient data set to create a Renishaw specific average for these emissions categories that is then applied to these smaller sites, if there isn't then using the de-minimums rule this data is then omitted. Historically some sites data were combined and reported together, this is being phased out as an approach and each Renishaw location is reporting individual data. However home-based workers emissions are reported under the geographical location they report into, i.e. home-based workers in Portugal report their business GHG emissions through the Barcelona site.

Measurement Unit.

SCCS allows data to be entered in a variety of units that are most suitable for the specific metric and geographical location of the site. Typical units include kilogrammes, pounds, tons, tons (US) and tonnes for weight; US gallons, gallons, litres, cubic metres and cubic yards for volume and kilowatt-hours, therms, mega-joules and British Thermal Units for energy.

These figures are then converted to common units (kilogrammes, tonnes, litres and kilowatt-hours) using internationally recognised unit conversion factors held in SCCS.

Greenhouse Gas Emissions

We calculate the amount of greenhouse gas emissions for the reporting period from all our Renishaw locations, as laid out in the Organisational Boundary section of the GHG Protocol. For statutory and voluntary reporting, it is expressed as an absolute amount in tonnes of carbon dioxide equivalent (tCO₂e). We also separately report the emissions from all our Renishaw locations, as an intensity in tonnes of carbon dioxide equivalent per £m turnover (tCO₂e/£m). Our reported emissions cover Scopes 1, 2 & 3 as defined under in 'The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)'

¹ 'Real data' is data that has come from invoices, meter readings, bills etc. rather than data that has been calculated or estimated, whilst we recognise that bills can be estimated, it is considered best available data.

Scope 1 and 2

The emissions sources identified for Scope 1 in Renishaw are the following:

- Natural gas
- Owned Transport
 - volume of fuel (petrol or diesel or bioethanol) purchased, or
 - distance travelled, or
 - amount spent on fuel
- Generator Diesel
- Heating Oil
- Fugitive Emissions

The emissions sources identified for Scope 2 in Renishaw are the following:

- Electricity
- Electricity generated for owned/leased vehicles

Each Renishaw location enters activity data within these categories.

Natural Gas

The amount consumed into SCCS, this is either taken from a meter reading or the utility bills provided by the natural gas supplier.

Owned Transport

We capture the amount of petrol, diesel and bioethanol that we pay for in both company owned or leased vehicles. Either the volume of fuel purchased is recorded or the amount of money spent on fuel is used. If the amount of money spent on fuel is used then this is divided by the average fuel price in the country it was purchased in to calculate a fuel quantity using the following equation.

$$\frac{\text{Total amount spent on fuel, in local currency}}{\text{Average price, per litre of fuel, within the relevant territory}} = \text{Amount of fuel purchased in litres}$$

If the amount of fuel purchased isn't available it is also possible for a site to capture the distance driven, and this is entered SCCS.

If the type of fuel is not known, we use DESNZ unknown fuel conversion factors.

For electric and plug-in hybrid vehicles we capture the distance driven and use the applicable DESNZ conversion factors. We have also recently started capturing the electricity consumed to charge anyelectric or plug-in hybrid vehicles and use the applicable country specific electricity emission factors where sites have this granularity of data.

N.B. if we pay for private fuel used in a company owned vehicle, we also include this in these calculations.

Generator Diesel

The volume of diesel purchased or consumed by the generators is entered into SCCS, it is classed as 100% spirit diesel with no biofuel additive into it.

Heating Oil

Volume of heating oil purchased or consumed is entered into SCCS, it is classed as kerosene.

Fugitive Emissions

Fugitive Emissions are associated with the release of refrigerant gases from air-conditioning and refrigeration systems at sites where Renishaw is responsible for the maintenance, servicing and operation of the equipment.

Data on refrigerant purchases and usage is collected from individual sites and reported within SCCS. Greenhouse gas emissions are calculated by applying the relevant DESNZ refrigerant emission factors to the quantity of refrigerant reported during the year.

During FY2026, additional refrigerant records and supplier invoices were obtained from a major manufacturing site, resulting in improved completeness of historical data and an increase in reported fugitive emissions for certain previous reporting periods.

Refrigerant consumption can vary significantly between reporting periods depending on maintenance activities, equipment replacement and the timing of refrigerant recharges. Renishaw is currently reviewing its fugitive emissions methodology to ensure reported emissions remain representative of actual refrigerant losses and consumption over time.

Electricity

Electricity consumption is input into SCCS, this is either taken from a meter reading or the utility bills provided by the electricity supplier.

Scope 1 & 2 conversion into tCO₂e

We take the energy, fuel and transport data and convert the energy and fuel consumed and the refrigerants used through the application of recognised emission conversion factors. This is undertaken centrally but, on a site-by-site basis prior to consolidation. The methodology used during the conversion is outlined in 'The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)'. For reporting purposes, the results are subsequently converted to tonnes of CO₂e.

The emission conversion factors are taken from the latest version of internationally recognised sources, namely:

- The latest IPCC's GWP 100 years horizon factors
- DESNZ (Formerly DEFRA)
- GHG Protocol
- IEA
- Renishaw locations may suggest more accurate emission conversion factors taken from their respective country's National Inventory Report or provided to them by their National Government/Agency/Regulator.

The overarching principle in the selection of emission conversion factors is to use the most representative and accurate factor available for the activity and geographical region being assessed.

For fuel combustion activities, Renishaw applies DESNZ emission factors consistently across all locations. Whilst country-specific fuel emission factors may be available for certain jurisdictions, equivalent datasets are not consistently available across all countries in which Renishaw operates. Furthermore, differences in the resulting emission factors for common fuels such as natural gas, diesel, petrol and heating oil are generally small and are not considered material to the overall greenhouse gas inventory. The use of a single, internationally recognised source of fuel emission factors therefore provides a consistent, transparent and comparable basis for reporting across the

Group. We will continue to review the availability of suitable country-specific datasets as part of our ongoing programme to improve greenhouse gas reporting methodologies.

Our GHG emissions are calculated for each of the seven main Kyoto Protocol gases. The carbon equivalent of each of these gases is calculated and the totals are combined to produce a CO₂e figure for each of the emissions sources across the globe.

Emission factors for a year may be updated in subsequent years. In such cases historical figures are recalculated each year using the latest available factors. Where this results in a material change to the reported figures then it will be restated.

We collate electricity consumption figures so that both market-based and location-based Scope 2 emissions can be calculated. Country-specific electricity emission factors are used where available, including DESNZ factors for the United Kingdom and IEA factors for other countries. This enables Renishaw to report both market-based and location-based emissions in accordance with GHG Protocol guidance.

Libraries of these factors are maintained in SCCS. Below is an extract of the GWP emission factors used to calculate our GHG emissions:

Position	Description	Scope	Impact profile	Factor / MJ	Name	Library
2.01	Heating oil	1	Burning oil - Liquid fuels (Net CV basis) (direct)	0.072152778	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e]	DESNZ v14.1 (10/2025)
2.02	Generator Diesel	1	Diesel (average biofuel blend) - Liquid fuels (Net CV basis)	0.089261111	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e]	DESNZ v14.1 (10/2025)
2.03	Natural Gas	1	Natural gas (Gross CV basis) (direct)	0.065602778	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e]	DESNZ v14.1 (10/2025)
3.01	Diesel for Renishaw- owned/leased vehicles	1	Diesel (average biofuel blend) (Net CV basis) (direct)	0.072091667	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e]	DESNZ v14.1 (10/2025)
3.02	Petrol for Renishaw- owned/leased vehicles	1	Petrol (average biofuel blend) (Net CV basis) (direct)	0.064391667	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e]	DESNZ v14.1 (10/2025)

3.03	Distance driven in Renishaw-owned/leased vehicle use when fuel is NOT known: business journeys (excluding commuting)	1	Average car (unknown fuel) (direct)	0.00016725	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.04	Distance driven in Renishaw-owned/leased petrol vehicles when volume of fuel is not known: business journeys (excluding commuting)	1	Average petrol car (direct)	0.00016272	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.05	Distance driven in Renishaw-owned/leased diesel vehicles when volume of fuel is not known: business journeys (excluding commuting)	1	Average diesel car (direct)	0.00017304	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.06	Distance driven in Renishaw-owned/leased electric vehicles when volume of fuel is not known: business journeys (excluding commuting)	2	Car - Average car - Battery Electric - UK electricity for Evs (distance) (direct)	0.00000384	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)

3.07	Distance driven in Renishaw-owned/leased MILD hybrid vehicles: business journeys (excluding commuting)	1	Average petrol hybrid car	0.0001614	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.08	Distance driven in Renishaw-owned/leased plug-in hybrid vehicles: business journeys (excluding commuting)	1	Car – Average car – Plug-in Hybrid Electric (distance)	0.00013395	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.08	Distance driven in Renishaw-owned/leased plug-in hybrid vehicles: business journeys (excluding commuting)	2	Car - Average car - Plug-in Hybrid Electric - UK electricity for Evs (distance) (direct)	0.00001171	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.09	Biofuel for Renishaw-owned/leased vehicles: business journeys (excluding commuting)	1	Car – Average car – Plug-in Hybrid Electric (distance)	0.02933239	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)
3.10	Compressed Natural Gas (CNG) for Renishaw-owned/leased vehicles (excluding commuting)	1	CNG (mass)	3.10624328	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO2e]	DESNZ v14.1 (10/2025)

Grid Mix (2.04) and Renewable Purchased (2.05) Location-based

For location-based electricity emissions, country specific emission factors from the International Energy Agency (IEA) are used for all countries except the United Kingdom, where we use DESNZ factors.

All countries except UK	Electricity produced [COUNTRY] (direct)	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e] from IEA v8 - IEA 2025 (11/2025)
UK	Electricity generated	GHG Prot: GWP (Global Warming Potential, 100 years) [kg CO ₂ e] from DESNZ v14.1 (10/2025) – Residual Grid Factor

Grid Mix (2.04) Market-based

For market-based electricity emissions, country specific emission factors from the IEA are used for all countries except for the United Kingdom, where DESNZ residual grid emission factors are applied. Factors are updated annually using the latest available datasets to ensure emissions are reported using the most current and representative information available.

Scope 3

Category 1 Purchased Goods and services and Category 2 Capital Goods

Data for Scope 3 Category 1 and 2 emissions has been sourced from our Group-wide financial systems, with intercompany transactions removed to avoid double counting. A significant portion of spend is captured through purchase order lines, allowing emissions to be modelled using the most representative data available.

Renishaw applies a hierarchy of calculation methodologies, prioritising supplier-specific data where available. During FY2026, supplier-specific emissions data was obtained through targeted engagement with key suppliers, including Environmental Product Declarations (EPD's), product carbon footprint data and other supplier-provided emissions information. Where available, these data sources have been used to calculate emissions based on material weights, product volumes and supply chain characteristics.

Where supplier-specific data is not available, emissions are calculated using material-based methodologies. Product weights and volumes are multiplied by industry-average emission factors sourced from Granta Selector and aligned to the specific material types being procured.

For spend based modelling, commodity codes, family codes and specific purchased items are mapped to the closest matching North American Industry Classification System (NAICS) codes within and Environmentally Extended Input-Output (EEIO) framework. Appropriate NAICS codes are assigned based on the goods or services procured and are reviewed periodically to improve the accuracy of emissions estimates.

During this process, suppliers and transactions relating to activities already captured elsewhere within the greenhouse gas inventory are identified and excluded to avoid double counting. Examples

include electricity purchases, waste management services and upstream transportation providers, which are reported within their respective Scope 1, 2 or 3 categories.

EEIO emission factors are applied to the remaining spend to estimate emissions associated with purchased goods, services and capital goods. To improve comparability between reporting years, EEIO emission factors are adjusted for inflation from their year of publication and converted using the Company's annual average exchange rates for the year. This methodology is applied consistently across reporting years and therefore results in year-specific emission factors that better reflect changes in economic conditions over time.

Emissions are categorised as either capital expenditure or operational expenditure, with spend allocated accordingly. Modelled emissions are subsequently scaled to align with total consolidated spend reported by the Finance Team, excluding spend already accounted for within other greenhouse gas inventory categories, thereby ensuring consistency between greenhouse gas reporting and financial reporting.

Category 3 Fuel and energy related activities (not included in scope 1 or scope 2)

This is calculated in SCCS, using the consumption figures of energy and fuel in scopes 1 & 2, a scope 3 factor is applied to each consumption figure.

Category 4 Upstream transportation and distribution

Our logistics partners are asked to provide available data on all transportation and distribution paid for or organised by Renishaw and its subsidiaries. These reports vary in their quality, reliability and detail. Each report is compiled, and its methodology reviewed. Where emissions reported are material, a more detailed review is undertaken. For all material sources of upstream transportation and distribution, their methodologies of calculation are aligned to the GHG Protocol. Where emissions data has not been made available, weights are used to calculate a proxy value to give an indication of materiality, based on a mean average of emissions per weight shipped for that geography. Where weights cannot be provided, a simple mean of emissions from other providers in that geography is used.

Category 5 Waste generated in operations

We collect data on waste generated from Renishaw's locations globally. Waste is reported as an absolute amount in metric tonnes. Sites aim to report waste weights where available although estimates and averages are used where accurate data is unavailable. Reported waste includes production waste (both solid and liquid), hazardous and non-hazardous waste sent for recycling, recovery or disposal, catering waste, demolition and construction waste where Renishaw manages the project, and the disposal of surplus equipment through approved waste channels.

UK waste data is obtained through monthly reports from our principal waste contractors and entered into SCCS. Sites outside of the UK report waste quantities directly within SCCS where data is available. Where data is unavailable, an average waste generation rate per full-time equivalent (FTW) employee is derived from comparable sites and applied accordingly.

This data is collected on a site-by-site basis and is recorded and calculated when necessary as per the rules in the Reporting Period above.

We calculate the percentage of waste that is produced by our facilities that is subsequently diverted from landfill as a percentage of total waste. Recycling is defined as the reprocessing of waste materials into products, materials or substances whether for the original or other purposes, for example, glass, metals, plastics, paper. We include recovery with within our diverted figures which

we define as incineration, incineration for energy recovery, composting, anaerobic digestion and the reprocessing of materials to be used as fuels or for backfilling operations.

The landfill rate is calculated as follows:

$$\frac{\text{total amount of waste sent to landfill}}{\text{total waste}}$$

Category 6 Business Travel

We capture business travel activity for journeys undertaken in personal vehicles, together with passenger kilometres (pkm) for rail and air travel.

For air travel, details including travel dates, passenger class and departure and arrival airports are recorded within SCCS. Airport codes are used to calculate the passenger kilometres travelled between locations. Flights are categories in accordance with DESNZ guidance and classified as either domestic, short-haul or long-haul based on the applicable DESNZ definitions. Relevant DESNZ emission factors are then applied to calculate the associated greenhouse gas emissions.

Rail travel emissions are calculated using passenger kilometre data and the applicable DESNZ rail emission factor.

Emissions associated with travel undertaken in personal vehicles are calculated using either recorded mileage or employee expense claims. Where vehicle-specific information is available, the appropriate DESNZ emission factor is applied based on the vehicle type and fuel used. Where vehicle details are unavailable, the most representative average vehicle emission factor is applied.

During FY2026, the methodology used to calculate air travel emissions was refined to align with the latest DESNZ guidance. This includes the adoption of updated domestic, short-haul and long-haul flight classifications and the application of the corresponding DESNZ emission factors. This methodology update has been applied from FY2026 onwards and has not been retrospectively applied to previous reporting periods.

Category 7 WFH Emissions & Employee Commuting

Emissions from employee commuting and working from home have been estimated using a combination of HR data, employee surveys, and site-specific assumptions. Where available, data has been assigned at the site or country level to reflect local commuting patterns and working arrangements.

HR data provides information on employee postcodes and working patterns, which is used to calculate commuting distances between home and office locations. These distances are then averaged at the site level. Emission factors are applied based on the results of an employee travel survey, which captured the mode of transport used (e.g. car, public transport, cycling). Each site is assigned an average commuting emission factor based on the modal split of its employees.

The number of commuting days per employee is adjusted to reflect annual working patterns, accounting for holidays, annual leave, and hybrid working arrangements. Where more detailed data is available — such as employees using LeasePlan vehicles — emissions are adjusted to reflect the lower impact of electric and plug-in hybrid vehicles, replacing the default assumptions for average car emissions.

For working from home emissions, the percentage of time spent working remotely is calculated for each site or country. Appropriate WFH emission factors are then applied, reflecting energy use associated with home working over the relevant time.

Category 8 Upstream leased assets

Energy consumption data is collected for leased facilities that fall within this reporting category and is recorded within SCCS. These sites are identified as upstream leased assets and reported within Scope 3 Category 8.

Data collection and emissions calculations follow the same methodology used for Scope 1 and Scope 2 emissions, as described in the relevant sections of this report.

Category 9 Downstream transportation and distribution

We don't believe this is material as the majority of our shipments are done under our control and therefore sit in Category 4 – Upstream transportation and distribution.

Category 10 Processing of sold products

We do not do any processing of sold products as defined by the GHG Protocol.

Category 11 Use of sold products

We have calculated these emissions across all our product groups. Three divisions have retained last year's methodology, tying sales data to electricity and compressed air consumption values in pre-existing models. Whilst the other four divisions have been brought into the same centralised calculation, that uses the same methodology but allows us better centralised control over refreshing data.

We have used our product specifications, product testing, industry knowledge and experience using our products within our own manufacturing operations to calculate the electricity consumption of our product groups, sorted by analysis codes within our sales data – AM products are sorted by part number to allow the required differentiation between products and accessories.

Through consultation across the business, we have determined the average service life of 10 years is appropriate for all our products except our laser encoders which we know only have a 3-year service life on average. This standardised lifespan allows for easy comparison across product groups with a standard unit of measure. Each product division has applied different assumptions for service shift patterns and usage, in line with existing assumptions made in previous years.

The emission factors that we use are sourced from the International Energy Agency's (IEA) database of Annual GHG emission factors for World countries from electricity and heat generation.

The emission factors we have used are the latest available and reflect the CO₂e / kWh from 2022 and include transmission and distribution losses.

The equation below shows how we calculate an individual product group emissions in a specific region:

$$\text{Total emissions over service life (tCO}_2\text{e)} = \frac{\text{electricity consumption (kWh)} + \left(\text{air consumption (m}^3\text{)} \times \text{air compression intensity (kWh/m}^3\text{))} \right)}{1000}$$

$$\times \text{hours in a year } (24 \times 365) \times \text{service life (years)}$$

$$\times \text{Country of sale grid emissions intensity } \left(\frac{\text{kgCO}_2\text{e}}{\text{kWh}} \right) \times \frac{1}{1000}$$

Emissions for battery products are calculated on the basis of number of batteries (and therefore weight) consumed during their service life, agnostic of geographies. Emissions factors for batteries are taken from Granta, and consider the chemical composition of the cells. Emissions from battery products are not material, due to the lower rate of energy consumption, and fewer sales. The calculation follows the following formula.

$$\begin{aligned} & \text{Total emissions over service life (tCO}_2\text{e)} \\ &= \text{weight of battery (g)} * \text{usage rate } \left(\frac{\text{batteries consumed}}{\text{year}} \right) * \text{years} \\ & * \text{emissions factor } \left(\frac{\text{tCO}_2\text{e}}{\text{g battery}} \right) \end{aligned}$$

Category 12 End-of-life treatment of sold products.

Emissions from the end-of-life treatment of sold products have been estimated by calculating the total annual weight of products sold and applying a landfill disposal emission factor as a conservative assumption. This approach ensures that potential impacts are not underestimated.

Where product-specific weight data was unavailable, weighted averages were calculated at the product line or product group level to estimate the remaining sold products. These estimates were then included in the total weight calculation to ensure comprehensive coverage across all product categories.

Category 13 Downstream leased assets

Renishaw leases facilities in the UK and Ireland to third parties. Scope 1 and 2 emissions data relating to these facilities is collected and reported within this category.

Category 14 Franchises

We have no franchises and so this category is not relevant.

Category 15 Investments

Businesses we have investments in report their scope 1 & 2 data to us. The data is reported in this category, is collected and calculated into GHG emissions as per the relevant scopes 1 & 2 categories. The amount of GHG emissions reported for these sites is reported as a percentage of their total emissions in line with our voting rights for the companies.