Techtronic Industries

REPORTING METHODOLOGY 2025

Contents.

This document describes the scope, boundaries, assumptions, and calculation methodologies applied to the 2025 sustainability disclosure of Techtronic Industries Company Limited ("TTI" or the "Group"). The reporting period for the disclosure is January 1, 2025, through December 31, 2025. It can be found on the Group's website, (https://www.ttigroup.com).

Our Approach to Reporting

TTI has included a summary of its performance in material environmental and social areas in the Sustainability Review section of its Environmental, Social, and Governance Report 2025 ("ESG Report 2025").

TTI also publishes a standalone sustainability report, which is prepared with reference to the Global Reporting Initiative (GRI) Standards and complies with **Appendix C2** of the main board listing rules of the Hong Kong Stock Exchange. The ESG Report 2025 is published in March 2026 on a dedicated report website and as a PDF. To enhance credibility, the Group seeks third-party assurance for all key data points found in **Appendix I**. These data points can be found in the assurance report provided by Deloitte.

Boundaries and Scoping

Consolidation Approach

TTI applies an operational control consolidation approach to sustainability reporting. Environmental and social performance indicators include operations over which the Group exercises operational control, irrespective of ownership interest. The data in this Report, unless otherwise stated, covers our operations in Asia, Australia and New Zealand (ANZ), Central, North, and South America (Americas), and Europe and the Middle East (EMEA). Our consolidation approach regarding environmental information and data from TTI business units (BUs) is presented by region.

Appendix I contains a list of companies and parts of companies which are covered in the TTI Annual Report and ESG Report 2025.

For facilities under operational control, performance indicators are reported on a 100% basis and are not adjusted to reflect the proportion of equity ownership.

Scope Changes and Recalculation

Targets, baselines, and historical data may be recalculated where structural changes occur that materially affect reported performance, including acquisitions, divestments, or significant changes in operational footprint. When relevant, an external verifier will be required to independently reassure the data (including the baseline) under the new scope, considering the material change to the Group. Any material recalculations are disclosed in the relevant reporting period. In addition, the Company is committed to reviewing its targets annually.

Environmental Methodologies.

Greenhouse Gas (GHG) Emissions

GRI 305-1 (2016)	**Direct (scope 1) GHG emissions:** (a) gross direct (scope 1) GHG emissions; (b) gases included in the calculation; (c) biogenic CO_2 emissions; (d) the chosen base year; (e) the source of the emission factors and the global warming potential (GWP) rates used or a reference to the GWP source; (f) the chosen consolidation approach for emissions; (g) standards, methodologies, assumptions, and calculation tools used.
GRI 305-2 (2016)	**Energy indirect (scope 2) GHG emissions:** (a) gross location-based energy indirect (scope 2) GHG emissions; (b) If applicable, gross market-based energy indirect (scope 2) GHG emissions in metric tons of CO_2 equivalent; (c) gases included in the calculation, if available; (d) the chosen base year; (e) the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source; (f) the chosen consolidation approach for emissions; (g) standards, methodologies, assumptions, and calculation tools used.
GRI 305-3 (2016)	**Other indirect (scope 3) GHG emissions:** (a) gross other indirect (scope 3) GHG emissions; (b) if available, the gases included in the calculation; (c) biogenic CO_2 emissions; (d) the chosen base year; (e) the source of the emission factors and the GWP rates used or a reference to the GWP source; (g) standards, methodologies, assumptions, and calculation tools used.

Direct (Scope 1) and Indirect (Scope 2) GHG Emissions

Topic boundary: GHG emissions are reported for all companies (as listed in **Appendix I**) under TTI's operational control.

Reporting basis: Emissions are calculated in accordance with the Greenhouse Gas Protocol developed by World Resources Institute and World Business Council on Sustainable Development (Greenhouse Gas Protocol).

Direct emissions for GRI reporting are the same as scope 1 emissions under the Greenhouse Gas Protocol and are defined as follows:

> Emissions that occur from sources that are owned or controlled by a company, such as combustion facilities (e.g.: boilers, furnaces, burners, turbines, heaters, incinerators, engines, flares etc.), combustion of fuels in transportation (e.g.: cars, buses, planes, ships, barges, trains etc.), and physical or chemical processes (e.g.: in cement manufacturing, catalytic cracking in petrochemical processing, aluminum smelting etc.).

Indirect emissions for GRI reporting are the same as scope 2 emissions under the Greenhouse Gas Protocol and are defined as follows:

> Emissions that occur from the generation by another party of electricity that is purchased and consumed by the company.

Environmental Methodologies

GHG emissions are calculated using emission factors from the following sources:

- US EPA 2025 EPA Centre for Climate Leadership. Emission Factors for Greenhouse Gas Inventories
- Greenhouse gas reporting: conversion factors published by the Department for Environment, Food and Rural Affairs (Defra) in the UK.
- Transitioning to low GWP - Alternatives in Domestic Refrigeration, US EPA, October 2010 (http://www.epa.gov/ozone/downloads/EPA_HFC_DomRef.pdf)
- Data retrieved from California Air Resources Board (https://ww2.arb.ca.gov/resources/documents/high-gwp-refrigerants) Accessed May 2023. AR4 GWP.
- Global warming potential (GWP) values relative to CO_2. Time horizon 100-years
- Transitioning to low GWP - Alternatives in Domestic Refrigeration, US EPA, October 2010 (http://www.epa.gov/ozone/downloads/EPA_HFC_DomRef.pdf)
- Location-based scope 2 emissions: we use International Energy Agency (IEA) for electricity purchased for the following countries China, Croatia, Czech Republic, Denmark, France, Germany, Hungary, Indonesia, Italy, Japan, Malaysia, Mexico, Netherlands, Philippines, Poland, Romania, Russia, Singapore, Slovenia, South Korea, Spain, Switzerland, Taiwan, Thailand, United Arab Emirates, Vietnam; we use Department for Environment Food and Rural Affairs (DEFRA) for electricity purchased for United Kingdom locations; we use EPA for electricity and steam purchased for United States locations; we use United Nations Framework Convention on Climate Change (UNFCC) for electricity purchased for Canada locations; we use National Greenhouse and Energy Reporting (NGER) for Australia locations; we use Ministry for the Environment for New Zealand locations.
- Market-based scope 2 emissions: Market-based emission factors include energy attribute certificate factors (e.g., RECs, PPAs), supplier-specific factors where available, and residual mix or grid-average factors where no contractual instruments are applied.

Reported GHGs include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs), expressed as carbon dioxide equivalents (CO_2e). We report CO_2 emissions from the combustion of biofuels, e.g., biodiesel, as biogenic emissions separately from fossil fuel CO_2 emissions (scope 1), if any. Biogenic emissions are calculated using emission factors listed in Greenhouse gas reporting: conversion factors by Defra in the UK.

We report the consumption of the following refrigerants as part of our scope 1 emissions: R401A, HCFC-22, R438A, R600A (Isobutane), HFC-134a, HFC-32/R32, R404A, R407C, and R410A.

Methodologies, assumptions, and emission factors are reviewed periodically to reflect regulatory developments and data quality improvements.

Please see **Appendix II** for a list of sources that are included in our scope 1 and 2 GHG emissions reporting scope.

Other Indirect (Scope 3) GHG Emissions:

Topic boundary: We currently report all our scope 3 GHG emissions, which includes scope 3 emissions for all subsidiaries. The reported figures account for all material scope 3 GHG emissions.

Reporting basis: Emissions are calculated in accordance with the Greenhouse Gas Protocol developed by the World Resources Institute and the World Business Council on Sustainable Development (Greenhouse Gas Protocol).

Environmental Methodologies

Other indirect emissions for GRI reporting are the same as scope 3 emissions under the Greenhouse Gas Protocol and are defined as follows:

> Emissions that occur from sources not owned or controlled by the organization, which include both upstream and downstream emissions.

The following gases are included in GHG calculations: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and hydrocarbons (HFCs). These are expressed in carbon dioxide equivalents (CO_2e).

Please see **Appendix III** for a list of the sources of activity data and emission factors that are included in our scope 3 emissions reporting scope.

Energy

GRI 302-1 (2016)	**Energy consumption within the organization:** (a) total fuel consumption from nonrenewable sources; (b) total fuel consumption from renewable sources; (c) the total: Electricity consumption, Heating consumption, Cooling consumption, Steam consumption; (d) the total: Electricity sold, Heating sold, Cooling sold, Steam sold; (e) total energy consumption in joules or multiples; (f) standards, methodologies, assumptions, and calculation tools used; (g) source of the conversion factors used.

Topic boundary: We require all companies and parts of companies which have provided information for this report (as listed in **Appendix I**) to report their energy consumption. We also encourage those with whom we work to reduce their own energy consumption.

Reporting Basis: Direct energy sources used include diesel, petrol, LPG, CNG, natural gas, jet kerosene, and onsite renewable energy generated. Direct energy is reported in Kilowatt-hours. The quantity of direct energy consumed is calculated by multiplying the fuel in volume or mass by corresponding calorific values (or heating values) given in Guidelines to Defra's Greenhouse Gas Conversion Factors for Company Reporting by Defra in the UK. For locations where actual data is unavailable due to utilities being paid through lease agreements, we use estimates based on 2018 CBECs Survey, prior period data, and average data. For offices and retail locations where electricity actuals are unavailable in Arizona, California, Cayman Islands, Colorado, District of Colombia, Florida, Georgia, Illinois, Maryland, Massachusetts, Minneapolis, North Carolina, Las Vegas, Missouri, New York, Ohio, Pennsylvania, Texas, Winnenden (Germany), Washington we utilize estimates based on CBECs. For our leased office buildings, where electricity and natural gas actuals are unavailable, in Canada, we utilize estimates based on office space. The building supplies the total consumption, and we allocate our portion of use by the amount of office space we lease. For offices where electricity and natural gas actuals are unavailable in Czechia, Hungary, Italy, Poland, Switzerland, and Philippines data is estimated using an average intensity per employee based on similar building types. The average intensity is based on 2022. Indirect energy sources used include electricity and steam purchased from other organizations, as well as renewable energy generated onsite. Indirect energy is reported in Kilowatt-hours. We consume indirect energy mainly by buying electricity. One of our locations in the United States purchases small amounts of steam.

We purchase renewable energy through different vehicles in China, United States, Europe, and Australia. We also have solar panels onsite in China and Australia.

Please see **Appendix IV** for a list of sources that are included in our energy consumption reporting scope.

Environmental Methodologies

Water

GRI 303-3 (2018)	**Water withdrawal:** (a) total volume of water withdrawn from all areas with breakdown by sources; (b) total water withdrawal from all areas with water stress with breakdown by sources; (c) A breakdown of water withdrawal by the following categories: freshwater and other water; (d) standards, methodologies, and assumptions used.

Topic boundary: Our companies report withdrawal of municipal water (third-party water) for all companies listed in **Appendix I.**

Reporting basis: Municipal water supplies account for 99% of our water withdrawal. At a legacy site that was purchased through an acquisition we pump groundwater for third-party treatment. The municipal water withdrawal is the amount reported in water bills. Due to actual data being unavailable due to utilities being paid through the lease agreement, we estimate based on square footage using an intensity metric of 20.5 Litres / ft^2 / year for the following retail store locations: Alabama, Arizona, Delaware, Florida, Georgia, Illinois, Kansas, Michigan, Missouri, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, Washington, Wisconsin, Macau, Philippines, and Taiwan. The following locations use estimates based on 636 Litres / m^2 Office Space / Year & 34 Litres / Person / Working Day (260/Year) (https://www.betterbuildingspartnership.co.uk/our-priorities/measuring-reporting/real-estate-environmental-benchmark) due to utilities being paid through lease agreements: our Milwaukee Sales offices in North America, where actuals are not available, our offices in Florida and Cayman Islands, a Canada training facility. Our Milwaukee Test Labs use an average method based on a similar facility that receives actual invoices. The following office buildings use an intensity metric based on headcount to estimate water due to actuals being unavailable because they are paid through lease agreements: Czechia, Denmark, France, Hungary, Italy, Switzerland, Poland, and Winnenden. The intensity metrics used are averages based on 2022 actuals of all office buildings for our EMEA business unit. We report on the withdrawal of water sources such as groundwater. We do not use produced water in our operations. In our Data Protocol, we define our municipal, surface and groundwater as freshwater. We do not have any water we consider other water.

We use the Aqueduct Water Risk Atlas tool developed by the World Resource Institute (WRI) to map our water withdrawal by water stress levels: low, medium and high. According to WRI, water stress is defined as the ratio of total freshwater withdrawals to total renewable freshwater supply in a given area. A higher percentage means more water users are competing for limited supplies.

Environmental Methodologies

GRI 303-5 (2018)	**Water consumption:** (a) total volume of water consumption from all areas; (b) total water consumption from all areas with water stress; (c) Change in water storage, if water storage has been identified as having a significant water-related impact; (d) standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sources from direct measurements, and the approaches taken for this, such as the use of any sector-specific factors.

Topic boundary: Our companies report withdrawal of municipal water (third-party water) for all companies listed in **Appendix I.**

Reporting basis: Water consumption is defined as volume of water that is drawn into the boundaries of the organization and not discharged back to the water environment or a third-party (e.g., incorporated into products, consumed in operation/business activity).

We measure water consumption using the measurement methods (in order of preference) as follows:

- Directly report water consumption with reference to local measurements (e.g., sub-meters);
- Calculation of water consumption using water withdrawal and discharge data:
  Water consumption = water withdrawal − water discharge;
- or Estimation of water consumption based on site- or sector-specific discharge factor from local authority.

For all our sites that do not receive water discharge/treatment/sewage amounts from utility providers a 100% water discharge rate is used. Our Australia and New Zealand, use a 90-95% discharge rate to consider water used for irrigation. For irrigation water meters, a 50% water discharge rate is used. The following locations receive actual sewage water amounts that are being treated by a third party from their utility providers: our Manufacturing factories in Greenwood (Mississippi), Cookeville (Tennessee), Mukwonago (Wisconsin), Sun Prairie (Wisconsin), and West Bend (Wisconsin); our Distribution Centers in the United Kingdom, Wellford (South Carolina), Gaffney (South Carolina); Offices in Czechia, Denmark, United Kingdom, Murr (Germany), Dubai, Glenwillow (South Carolina), Greer (South Carolina), Charlotte (North Carolina), Greenville (South Carolina), Olive Branch (Mississippi); Retail Stores in Daytona Beach (Florida); Smithfield (North Carolina); Anderson (South Carolina), Greenville, Fort Lauderdale (Florida), Brookfield (Wisconsin), Milwaukee (Wisconsin), Menomonee Falls (Wisconsin); Test Labs in Greenville, Brookfield, and Menomonee Falls.

We do not report the change in water storage as no significant water-related impact has been identified.

Environmental Methodologies

Waste

GRI 306-3(2020)	**Waste generated:** (a) total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste; (b) contextual information necessary to understand the data and how the data has been compiled.
GRI 306-4 (2020)	**Waste diverted from disposal:** (a) total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste; (b) total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i) preparation for reuse; ii) recycling; iii) other recovery operations; (c) total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i) preparation for reuse; ii) recycling; iii) other recovery operations; (d) a breakdown of the total weight in metric tons of hazardous waste and of non GRI 306-5 (2020) hazardous waste diverted from disposal by onsite and offsite; (e) contextual information necessary to understand the data and how the data has been compiled.
GRI 306-5 (2020)	**Waste directed to disposal:** (a) total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste; (b) total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i) incineration (with energy recovery); ii) incineration (without energy recovery); iii) landfilling; iv) other disposal operations; (c) total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i) incineration (with energy recovery); ii) incineration (without energy recovery); iii) landfilling; iv) other disposal operations; (d) a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal by onsite and offsite; (e) contextual information necessary to understand the data and how the data has been compiled.

Topic boundary: We require all companies and parts of companies which have provided information for this report (as listed in **Appendix I**) to report their waste inventory.

Reporting basis: Hazardous waste is defined and classified under national/local legislations at the point of generation and deemed hazardous waste under the terms of the Basel Convention Annex I, II, III and VII. For locations where waste data is unavailable, we use an average intensity metric based on similar locations by business activity. These locations include, offices in France, Italy, Switzerland, and Taiwan; For locations where waste data is unavailable, we estimate based on an average intensity metric per employee using 2022 actuals. These locations includes offices in Czechia, Denmark, Hungary, Iberia, and Romania. Non-hazardous waste is defined as solid or liquid waste that is not considered as hazardous waste (excluding wastewater). Waste diversion rate is the proportion of waste types that are diverted from disposal at landfill or incineration without energy recovery.

Calculation:

$$\text{Waste diversion rate} = \frac{\text{Total weight of waste diverted from disposal (in tonnes)}}{\text{Total weight of waste generated (in tonnes)}} \times 100$$

Please see **Appendix V** for a list of waste types and treatment methods that are included in our waste inventory reporting scope.

Occupational Health and Safety.

GRI 403-9 (2018)	**Work-related injuries** a. Report the number of hours worked and main types of work-related injury, its number and rate, for all employees, with a breakdown by: fatalities resulted by work-related injury, high-consequence work-related injuries (excluding fatalities) and recordable work-related injuries; b. Report the number of hours worked and main types of work-related injury, its number and rate, all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by: fatalities resulted by work-related injury, high consequence work-related injuries (excluding fatalities) and recordable work-related injuries; c. Report hazards that pose a risk of high-consequence injury, and how they have been determined, contributed to the injuries during the reporting period and actions taken to eliminate the associated hazards and risks; d. Report the actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls; e) Report the standards, methodologies, and assumptions used in reporting.

Topic boundary: We require all companies and parts of companies which have provided information for this report (as listed in **Appendix I**) to provide information about health and safety on a bi-annual basis.

Reporting Basis: TTI reports the total number of recordable injuries, the Total Recordable Injury Rate (TRIR), the number of lost days, employee fatalities and contractor fatalities as defined below.

1. **Total recordable injuries** represent work-related injuries or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness
2. **Total high consequence injuries** represents work-related injuries that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months
3. **Total Recordable Injury Rate** represents the number of injuries per 100 full time equivalent (FTE) employees per year. It is calculated as the total Injuries multiplied by 200,000 and then divided by total hours worked. 200,000 is the annual hours worked by 100 employees, based on 40 hours per week for 50 weeks a year.
4. **Lost Days:** A Lost Day occurs when, in the opinion of a physician of record, an employee cannot work. Lost Days are counted as calendar days where counting begins on the first day following the injury and ends on the day when the person returns to full duty, receives a permanent job transfer or leaves employment.
5. **An employee fatality** is the loss of life of a company employee as the result of a work-related incident at work.
6. **A contractor fatality** is the loss of life occurring to a contractor/subcontractor employee as the result of a work-related incident while performing work exclusively for the Operating Companies (OPCOs) at the time of the incident.

Information about the number of hours worked, lost time injuries, fatalities and lost days due to injuries is collected from operating companies. Total Recordable Injury Rate and Fatality Rate are calculated using GRI definitions. Injuries occurring during travel to and from work are excluded. Contractor fatalities (including subcontractors) as a result of an incident occurring when the contractor or its subcontractor employees are conducting work for our companies are included.

We do not report this data by region or gender.

Workforce and Training.

With reference to GRI 2-7 (2021) and 405-1 (2016)	**Information on employees** a. Total number of employees by gender b. Total number of employees by region c. Total number of employees by age d. Total number of employees by employee category e. Total number of employees by employment contract (permanent and temporary), by gender and region f. Total number of employees by employment type (full-time and part-time), by gender and region g. Total number of non-guaranteed hours employees, and a breakdown by gender and by region

Definitions	
Employee	Someone who is in an employment relationship with TTI as defined by national law or practice.
External Workers/ Contractors/Agency Workers	Any individuals that is not an employee but performs work for the organization.
Interns/Co-Ops	Any individuals that have taken part in an internship program with TTI during the reporting period.
Non-Binary	Does not identify as a Male or Female.
Permanent	Employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work.
Temporary	Employee with a contract for a limited period that ends when the specific time period expires, or when the specific task or event that has an attached estimate is complete.
Full-Time	An employee whose working hours per period are defined according to national legislation and practice regarding working time (such as national legislation which defines that 'full-time' means a minimum of nine months per year and a minimum of 30 hours per week).
Part-Time	An employee whose working hours per week, month, or year are less than 'full-time' as defined above.
Guaranteed Hours	Employee who is guaranteed a minimum or fixed number of working hours per period of time.
Non-Guaranteed Hours	Employee who is not guaranteed a minimum or fixed number of working hours per period of time, but who may need to make themselves available for work as required. This refers to the workers that have no contract/agreement to work a set number of hours.

Workforce and Training

Not related GRI Standards	**Women in management** a. Percentage of women in management

Definitions	
C-Suite	We consider C-Suite individuals to be the following: Executive Chairman, Executive Vice Chairman, Chief Executive Officer, Group Chief Financial Officer, Operations Director, Head of Group Legal, Compliance, and Corporate Governance.
Director and Above	We consider Director or above employees whose job titles are: Presidents, Vice Presidents, Senior Director, Directors or anything considered above.
Managerial	At TTI and for ESG reporting purposes, we will consider Managerial employees whose job titles that include "Manager" or oversee other employees or a process.
General Employee	At TTI and for ESG reporting purposes, we will consider General Employees anyone who does not fall into Managerial, Director and Above, or C-Suite.

Calculation:

$$\text{Percentage of women in management} = \frac{\text{Total number of females in management as of December 31 of current reporting period}}{\text{Total number of employees in management as at December 31 of current reporting period}} \times 100$$

GRI 401-1 (2016)	**New employee hires and employee turnover** a. Total rate of new employee hires during the reporting period, by age group, gender and region b. Total rate of employee turnover during the reporting period, by age group, gender and region

Definitions	
Voluntary Departure	Employee departures that were "Voluntary" in nature, meaning the employee resigned on his/her own conditions/terms.
Involuntary Departure	Employee departures that were "Non-Voluntary" in nature, meaning the employee was dismissed by the company.

Calculation:

$$\text{Turnover rate} = \frac{\text{Total number of employee departures}}{\text{Average number of employees as of December 31 of last and current reporting period}} \times 100$$

Workforce and Training

GRI 401-3 (2016)	**Parental Leave** a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.

Definitions	
Entitled to Parental Leave	Refers to the employees actively employed at the end of the reporting period and are allowed to take parental leave if the situation were to occur during the reporting period.
Employees Who Took Parental Leave	Refers to the employees actively employed at the end of the reporting period and have taken/are currently taking parental leave during the reporting period.
Returned to Work in the Reporting Period After Parental Leave Ended	Refers to the employees actively employed at the end of the reporting period and had returned to work from Parental Leave by the end of the reporting period.
Returned to Work After Parental Leave Ended That Were Still Employed 12 Months After Their Return to Work in the Reporting Period	Refers to the employees actively employed at the end of the reporting period and returned to work from Parental Leave in the previous reporting year.
Due to Return from Work After Taking Parental Leave in the Reporting Period	Refers to the employees actively employed and currently taking parental leave at the end of the reporting period and is expected to return to work after the reporting period.

Calculation:

$$\text{Return to work rate} = \frac{\text{Total number of employees that did not return to work after parental leave}}{\text{Total number of employees that due to return to work after taking parental leave}} \times 100$$

$$\text{Retention rate} = \frac{\text{Total number of employees retained 12 months after returning to work following parental leave}}{\text{Total number of employees returning from parental leave in the prior reporting period}} \times 100$$

Workforce and Training

GRI 405-2 (2016)	**Gender pay gap** a. Ratio of basic salary and remuneration of women to men for each employee category.

Definitions	
Basic Salary	refers to fixed, minimum amount paid to an employee for performing his or her duties, excluding any additional remuneration, such as payments for overtime working or bonuses.
Remuneration	refers to the basic salary plus additional cash bonuses paid to an employee.

Calculation:

$$\text{Annual average basic salary} = \frac{\text{Total annual basic salary in current reporting period}}{\text{Total number of employees as at December 31 of current reporting period}}$$

$$\text{Annual average basic salary \& remuneration} = \frac{\text{Total annual basic salary + remuneration in current reporting period}}{\text{Total number of employees as at December 31 of current reporting period}}$$

$$\text{Gender pay gap} = \frac{\text{(Median pay for females)}}{\text{(Median pay for males)}}$$

$$\text{CEO pay gap} = \frac{\text{(CEO remuneration)}}{\text{(Median ((Median pay for males), (Median pay for females)))}}$$

Not related GRI Standards **GRI 404-1 (2016)**	**Employees trained** a. The percentage of employees trained by gender and employee category. b. Average hours of training that the organization's employees have undertaken during the reporting period, by gender and employee category.

Definitions

- All types of vocational training and instructions
- Both internal and external training hours included
- Paid educational leave provided by an organization for its employees
- Training or education perused externally and paid for in whole or part by an organization
- Training on specific topics

Calculation:

$$\text{Average hours of training} = \frac{\text{(Total number of hours of training received by employees in current reporting period)}}{\text{(Total number of employees as of December 31 of current reporting period)}}$$

Appendix I – Sustainability Data.

A. Denotes sustainability data that has been reported on by Deloitte. Please refer to the independent limited assurance report for further details.

Environmental

Emissions

Total Scope 1 & 2 (Market-Based) GHG Emissions (tCO2e) (A)

Total Scope 1 & 2 (Location-Based) GHG Emissions (tCO2e) (A)

Scope 3 Emissions

Scope 3 Emissions by Category

- Category 5: Waste Generated in Operations (tCO_2e) (A)

Water Stewardship

Total Water Consumption (m3) (A)

- Withdrawal (m^3) (A)
- Discharge (m^3) (A)

Waste Management

Total Waste Generated (Tonnes) (A)

- Non-Hazardous Waste Generated (A)
- Hazardous Waste Generated (A)

Waste by Treatment

- Non-Hazardous Waste
  - Landfill (Tonnes) (A)
  - Recycled (Tonnes) (A)
  - Combustion (with Energy Recovery) (Tonnes) (A)
  - Composting (Tonnes) (A)
  - Anaerobic Digestion (Tonnes) (A)
- Hazardous Waste
  - Landfill (Tonnes) (A)
  - Recycled (Tonnes) (A)
  - Combustion (with Energy Recovery) (Tonnes) (A)

Waste Diversion Rate (%)

Total Energy Consumption (kWh)

Health and Safety

Lost Days

Total Fatalities

Total High Consequence Injuries

Total Recordable Injuries

Total Recordable Injury Rate

Workforce and Training

Average Hours of Training

CEO Pay Gap

Employee Hires and Departures Rate

Gender Pay Gap

Return to Work Rate

Retention Rate

Total Number of Employees

Appendix I — Sustainability Data

Sustainability data reported covers operations under TTI's operational control, primarily manufacturing, logistics, and corporate functions supporting the Group's global power equipment, outdoor products, and floorcare businesses. The selected sustainability data in the Group's report for the year ending December 31, 2025 relates to companies and operations listed below:

- Techtronic Industries (Dongguan) Company Limited
- TechPower Engineering (Dongguan) Company Limited
- TTI Power (Dongguan) Company Limited
- TTI Machine Shop Company Limited
- Techtronic Asia Company Limited
- Techtronic Industries Company Limited
- Techtronic Trading Limited
- Techtronic Product Development Limited
- TTI Investments (Dongguan) Company Limited
- Techtronic Industries Korea LLC
- Techtronic Cordless GP – Sucursal De Macau
- Techtronic Power Tools (M) Sdn Bhd
- Techtronic Product Development Limited Philippines Branch Office
- Techtronic Trading (Shanghai) Limited
- Techtronic Industries (Taiwan) Company Limited
- Techtronic Tools Limited Taiwan Branch
- Milwaukee Tool (Thailand) Company Limited
- Milwaukee Asia HPC Company Limited
- Milwaukee Tool (Vietnam) Company Limited
- Milwaukee Asia Company Limited
- Techtronic Tools (Vietnam) Company Limited
- Techtronic Products (Vietnam) Company Limited
- Techtronic Industries Company Pte. Ltd.
- TTI Singapore SPV Pte. Limited
- Milwaukee Tool (Singapore) Pte. Limited
- Techtronic Trading Limited India Branch Office
- PT Milwaukee Tool Indonesia
- Milwaukee Tool Japan GK
- Techtronic Industries Vietnam Manufacturing Co Ltd
- Green Planet Distribution Centre Company Limited
- Techtronic Industries (Zhuhai) Company Limited
- Techtronic Industries Australia Pty Limited
- Techtronic Industries N.Z. Limited
- Vax Appliances (Australia) Pty. Ltd.
- Techtronic Industries Canada, Inc.
- Techtronic Industries Mexico, S.A. de C.V.
- Techtronic Industries Co. Mexico, S. De R. L. de C. V.
- DreBo America Inc.
- Milwaukee Electric Tool Corporation
- TTI Floor Care North America
- Techtronic Industries North America, Inc.
- TTI Outdoor Power Equipment, Inc.
- Hart Consumer Products, Inc.
- Techtronic Cordless GP
- TTI Consumer Power Tools, Inc.
- TTI Power Equipment Manufacturing, Inc.
- Techtronic Industries Medical, Inc.
- Techtronic Industries Factory Outlets, Inc.
- TTI Aviation LLC
- Esstar, Inc
- Esstar Industries, Inc.
- Milwaukee Tool Panama, SA
- METCO Battery Technologies, LLC
- Comercial Milwaukee Tool Chile Limitada
- Techtronic Industries Central Europe GmbH
- Techtronic Industries Manufacturing s.r.o.
- Techtronic Industries Eastern Europe Sp. z o.o.
- Techtronic Industries France SAS
- DreBo Werkzeugfabrik GmbH
- Techtronic Industries ELC GmbH
- Techtronic Industries GmbH
- Techtronic Industries Italia SRL
- Techtronic Industries Nordic ApS
- Techtronic Industries Iberia SL
- Techtronic Industries Switzerland AG
- Techtronic Industries Middle East and Africa FZE
- Techtronic Industries EMEA Limited
- Techtronic Industries UK Limited
- Vax Limited

Appendix II – Scope 1 and Scope 2 GHG Emission Sources.

The following is a list of sources included in our scope 1 and 2 GHG emissions reporting scope.

Source	Category	Emission Source
Scope 1 Emissions	Stationary Fuel Combustion	Compressed Natural Gas (CNG)
		Diesel
		Liquefied Petroleum Gas (LPG)
		Natural Gas
		Petrol
		Propane
	Mobile Fuel Combustion	Fleet – Diesel – Passenger Car
		Fleet – Gasoline – HGV
		Fleet – Gasoline – Passenger Car
		Fleet – Gasoline – Vans
		Jet Fuel – Kerosene
	Refrigerants	HFC-134a
		HFC-32/R32
		HCFC-22
		R401A
		R404A
		R407C
		R410A
		R438A
		R600A (Isobutane)
Scope 2 Emissions	Purchased Electricity / Steam	Electric Power
		Purchased Renewable Electricity
		Steam

Appendix III – Scope 3 Emissions Categories.

Scope 3 Category	Source of Activity Data	Emission Factor Source
1. Purchased Goods and Services	Spend Data	• The Eora Global Supply Chain Database
2. Capital Goods	Spend Data	• The Eora Global Supply Chain Database
3. Fuel and Energy Related Activity	Not Applicable	
4. Upstream Transportation and Distribution	Travel Distance Data	• The Department for Environment, Food and Rural Affairs (Defra) in the UK
5. Waste Generated in Operations	Primary Waste Data	• National Greenhouse and Energy Reporting (Measurement) Determination 2008 for Australia Locations • US EPA Centre for Climate Leadership. Emission Factors for Greenhouse Gas Inventories for Scrap Metal Recycling • The Department for Environment, Food and Rural Affairs (Defra) in the UK for All Other Locations and Waste Types
6. Business Travel	Spend Data	• The Department for Environment, Food and Rural Affairs (Defra) in the UK
7. Employee Commuting	Travel Distance Data	• The Department for Environment, Food and Rural Affairs (Defra) in the UK
8. Upstream Leased Assets	Not Applicable	
9. Downstream Transportation and Distribution	Employee Number	• The Department for Environment, Food and Rural Affairs (Defra) in the UK
10. Processing of Sold Products	Not Applicable	
11. Use of Sold Products	Type and Quantity of Sold Products	• The Department for Environment, Food and Rural Affairs (Defra) in the UK • Grid Factors From Local Utility Companies
12. End-of-life Treatment of Sold Products	Type, Quantity, and Weight of Sold Products	• The Department for Environment, Food and Rural Affairs (Defra) in the UK
13. Downstream Leased Assets	Not Applicable	
14. Franchises	Not Applicable	
15. Investments	Not Applicable	

Appendix IV – Energy Consumption Sources

Types of Energy	Emission Source
Direct Energy Consumption	Compressed Natural Gas (CNG)
	Diesel
	Fleet – Diesel – Passenger Car
	Fleet – Gasoline – Passenger Car
	Fleet – Gasoline – Vans
	Fleet – Gasoline – HGV
	Jet Fuel – Kerosene
	Liquefied Petroleum Gas (LPG)
	Natural Gas
	Onsite Renewable Energy Generated via Solar Voltaic
	Petrol
	Propane
Indirect Energy Consumption	Electric Power
	Purchased Renewable Electricity
	Steam

Appendix V – Waste Types and Treatment Methods

Waste by Type	Treatment Method	Source
Hazardous Waste	Landfill	Average Plastic Commercial and Industrial Construction (Asbestos) WEEE (Batteries) WEEE (Mixed)
	Recycling	Average Plastic Commercial and Industrial Construction (Mineral Oil) Metal (Scrap Metal) WEEE (Batteries) WEEE (Mixed)
	Combustion (with Energy Recovery)	Average Plastic Clothing Commercial and Industrial Construction (Mineral Oil) WEEE (Mixed)
Non-Hazardous Waste	Landfill	Average Plastic Commercial and Industrial Construction (Aggregates) Construction (Average) Construction (Concrete) Construction (Mineral Oil) Food and Drink Garden Metal (Scrap metal) Paper and Board (Mixed) Wood
	Recycled	Average Plastic Commercial and Industrial Construction (Average) Construction (Concrete) Construction (Metal) Construction (Mineral Oil) Glass Metal (Scrap metal) Paper and Board (Mixed) WEEE (Batteries) WEEE (Mixed) Wood
	Composting	Food and Drink Garden
	Anaerobic Digestion	Food and Drink
	Combustion (with Energy Recovery)	Average Plastic Clothing Commercial and Industrial Waste Construction (Mineral Oil) Metal (Scrap Metal) Paper and Board (Mixed) Wood