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Independent Limited Assurance Report to the Directors of The Weir Group PLC on Total Scope 3 Greenhouse Gas Emissions

Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed”, the “Areas of Assurance Focus” sections below and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol  in The Weir Group plc’s Annual Report and Accounts for the year ended 31 December 2024 (the “Report”) and summarised below (together, the “Subject Matter Information”), has not been prepared, in all material respects, in accordance with The Weir Group PLC’s Greenhouse Gas Reporting Methodology document (the “Reporting Criteria”) available on The Weir Group plc’s website: global.weir/2024/sustainability/scope123_methodology ^[1]

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which The Weir Group PLC’s Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information	Location of Subject Matter Information	Reporting Criteria
Scope 3 total annual GHG emissions for the year ended 31 December 2024 (tCO ₂ e)	Information marked with the symbol  on page 56 in The Weir Group PLC’s Annual Report and Accounts	The Reporting Criteria is available on The Weir Group plc’s website – global.weir/2024/sustainability/scope123_methodology ^[1]

^[1]The maintenance and integrity of The Weir Group PLC’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on The Weir Group PLC’s website.

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report. Specifically, but without limitation, our work did not extend to assurance over Scope 1 or Scope 2 Greenhouse Gas emissions.

Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 ‘Assurance Engagements on Greenhouse Gas Statements’, issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).



We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of The Weir Group PLC's use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through inquiries, obtained an understanding of The Weir Group PLC's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- evaluated whether The Weir Group PLC's methods for developing estimates are appropriate and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate The Weir Group PLC's estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing of the Subject Matter Information, which is aggregated from information submitted by group entities. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

Overall materiality	<p>Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.</p> <p>Materiality has been set at 5% of the Scope 3 total annual GHG emissions.</p> <p>This threshold means that a misstatement of 5% in the reported figure, of either as an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the subject matter information had not been prepared in all material respects in accordance with the Reporting Criteria.</p>
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We also agreed to report to the Directors misstatements ("reportable misstatements") identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, require additional procedures. In the case of limited assurance, that means our procedures may be towards the upper end of those that might be expected for limited assurance. These areas were identified as part of our risk assessment and result of the assurance procedures performed, and include those areas of significant risk, areas that involved significant judgement or other areas where significant assurance effort was needed. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply - for limited assurance - the same level of assurance as would have been obtained under a reasonable assurance engagement.

We considered the following areas to be Areas of Assurance Focus and discussed these with The Weir Group PLC's management.

Estimates included in Category 11: Use of Sold Products	
Nature of the issue	<p>Category 11: Use of Sold Products accounts for 98% of the total Scope 3 emissions. The calculation used for reporting Scope 3 Greenhouse Gas emissions from Use of Sold Products is based on the expected total energy used over the lifetime of a product sold with a motor. This calculation includes inputs that rely on estimated data as follows:</p> <ul style="list-style-type: none"> the size of the motor, as well as estimates in respect of the utilisation of the motor in the year ("Annual Utilisation"); output capacity of the motor ("Nameplate factor"); the efficiency of the motor to calculate a yearly energy usage; and the lifetime of the product sold. <p>The emissions factor for fuel and electricity use is then applied from the country of use (i.e. where the product was delivered).</p> <p>Given the potentially judgemental nature of some of the estimates above, and the number of estimates being applied to actual data concurrently, there is a risk that small variances or inaccuracies in these various estimates could, in aggregate, cause large movements in Weir's Total Scope 3 Greenhouse Gas Emissions.</p>
How our work addressed the areas of assurance focus	<p>In order to address the issue described above in respect of the estimates included in Use of Sold Products, we have:</p> <ul style="list-style-type: none"> Discussed with management experts about how the estimate was calculated. Assessed the capabilities of the management experts involved. Obtained and inspected the supplier data used to calculate the estimates. Performed external research to consider if the estimates were appropriate. Performed substantive analytics to assess the impact of the estimate changing. Obtained and inspected third party emissions source data.
Element(s) of the Subject Matter Information most significantly impacted	Scope 3 GHG Emissions for the full year to 31 December 2024.

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.



Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Responsibilities of the Directors

As explained in the Directors' Statement on page 152 of the Report, the Directors of The Weir Group PLC are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to The Weir Group PLC and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Report that provides a balanced reflection of The Weir Group PLC's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
- producing a statement of Directors' responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of The Weir Group PLC.

Use and distribution of our report

Our report, including our conclusion, has been prepared solely for the Directors of The Weir Group PLC in accordance with the agreement between us dated 9 September 2024 (the "agreement"). Our report must not be made available to any other party save as set out in the agreement. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and The Weir Group PLC for our work or our report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants
Leeds
27 February 2025