



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Atmus Filtration Technologies

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Atmus Filtration Technologies (Atmus) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Atmus. Atmus is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide
- Exclusions:
 - Emissions associated with refrigerant losses

Types of GHGs: CO₂, CH₄, N₂O

GHG Emissions Statement:

- **Scope 1:** 7,871 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 27,300 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 26,430 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were in some cases estimated rather than historical in nature.

Global Warming Potential (GWP) and emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR-5)
- United States Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database (eGRID) (2023 data), January 2025
- USEPA Emission Factor Hub, 2025
- International Energy Agency (IEA) Emission Factor Database (2022 data), 2024
- Green-e® Residual Mix Emissions Rates (2023 Data), 2025
- Association of Issuing Bodies (AIB) European Residual Mixes, May 26, 2026
- Supplier-specific emission factors

Period covered by GHG emissions verification:

- January 1, 2025 to December 31, 2025

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators.

GHG Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Correspondence with relevant personnel of Atmus;
- Review of documentary evidence produced by Atmus;
- Review of Atmus data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions during site visit to Atmus San Luis Potosi Manufacturing Facility located in San Luis Potosi, Mexico; and
- Audit of sample of data used by Atmus to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

It is our opinion that Atmus has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Atmus, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A handwritten signature in blue ink, reading 'Megan O'Neil'.

Megan O'Neil, Lead Verifier
ESG Program Manager
Apex Companies, LLC
Atlanta, Georgia

A handwritten signature in blue ink, reading 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

August 26, 2026

This verification opinion declaration, including the opinion expressed herein, is provided to Atmus Filtration Technologies and is solely for the benefit of Atmus Filtration Technologies in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Atmus Filtration Technologies

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Atmus Filtration Technologies (Atmus) to provide limited assurance of its sustainability data. This assurance statement applies to the related information included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Atmus. Apex was not involved in the collection or preparation of data. Our sole responsibility was to provide independent assurance on the accuracy of the sustainability data. This is the third year in which Apex has provided assurance of Atmus' sustainability data.

Scope of work

The scope of our work was to provide limited assurance over select sustainability data for the reporting period of January 1, 2025 to December 31, 2025 (the 'Subject Matter'). Our assurance does not extend to any other reported information outside the Subject Matter.

Data assured:

Waste Data	
Waste Metrics	Waste Total
Total Waste - Recycled (pounds)	16,549,135
Aluminum	93,184
Corrugated (Cardboard)	3,840,093
Copper and Brass	1,043
E-Waste	5,353
Batteries	6,208
Iron and Steel	4,103,510
Paper	39,718
Plastic	781,895
Wood	1,740,049
Wood - Refurbished and/or Reused by the Supplier	1,895,687
Hazardous Waste	1,007,928
Other Process Derived Industrial Waste Not Listed in Above Categories	2,788,378
Glass	1,058
Mixed Recyclables	138,313
Oily Waste and Debris	7,495
Construction Waste	99,208
Universal Waste	15
Total - Waste - Recycled Liquid (gallons)	36,339
Solvents/Paints	3,626

Used Coolants (E.g.: Engine, Machining)	7,073
Used Oils	12,266
Oily Water	10,190
Hazardous Waste (Fuels)	1
Expired/Outdated Product	1,158
Virgin Products	2,025
Waste - Composted (pounds)	103,273
Composted Waste - Food, Landscaping, Other Organic Waste	103,273
Waste - Incinerated with Energy Recovery (pounds)	2,376,201
General Refuse/Garbage	662,044
Hazardous Waste	173,425
Process Derived Industrial Wastes etc.	1,540,732
Waste - Landfilled (pounds)	1,932,654
General Refuse/Garbage	1,505,780
Used Absorbents and Debris	2,000
Process Derived Industrial Wastes	424,874
Waste - Landfilled (Waste to Energy) (pounds)	1,612,986
Packaging	79,295
General Refuse/Garbage	71,903
Process Derived Industrial Wastes	1,461,788
Waste - Incinerated Without Energy Recovery (pounds)	92,089
General Refuse/Garbage	26,081
Hazardous Waste	66,009

Water Consumption Data (gallons)	
Total Water Supplied from Utility Providers from All Billed Meters Onsite	28,101,412
Stormwater/Rainwater Harvested for Use	283,860
Water Trucked/Hauled from Offsite	893,932

Safety Data	
Total Recordable Incident Rate (TRIR)	0.677

Reporting Boundaries

The following are the boundaries used by Atmus for reporting the sustainability data:

- Operational Control
- Worldwide

Limitations and Exclusions

Limitations and exclusions from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements (expressions of opinion, belief, aim or future intention by Atmus) and statements of future commitment; and
- Text or other written statements associated with Atmus' submissions, such as data identified by the client for non-inclusion, geographical operations/activities excluded, subsidiaries/Joint Ventures, etc.

This limited assurance engagement relies on a risk based selected sample of the sustainability data and the associated limitations that this entails. This independent limited assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter are the sole responsibility of the management of Atmus.

Apex was not involved in the preparation of the subject matter or of the Reporting Criteria.

Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the stakeholders of Atmus.

Reporting Criteria

The Subject Matter was evaluated against Atmus' internal reporting procedures for waste, water and safety data (the Reporting Criteria) and needs to be read and be understood together with those internal procedures.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Atmus;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Atmus;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation;
6. Reviewing Atmus systems for quantitative data aggregation and analysis;
7. In-person site visit to the Atmus San Luis Potosi Manufacturing Facility located in San Luis Potosi, Mexico; and
8. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.



Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that Atmus has established appropriate systems for the collection, aggregation and analysis of quantitative data.

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with Atmus, its Directors or Managers beyond that required of this assignment. We have conducted this assurance independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of environmental data.

Attestation:

A handwritten signature in blue ink, appearing to read 'Megan O'Neil'.

Megan O'Neil, Lead Assuror
ESG Program Manager
Apex Companies, LLC
Atlanta, Georgia

A handwritten signature in blue ink, appearing to read 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

August 26, 2026

This independent limited assurance statement (assurance statement), including the opinion expressed herein, is provided to Atmus Filtration Technologies and is solely for the benefit of Atmus Filtration Technologies in accordance with the terms of our agreement. We consent to the release of this assurance statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this assurance statement.