

Independent Limited Assurance Report to Westinghouse Electric Company LLC

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Westinghouse Electric Company LLC (“Westinghouse”) to provide limited assurance in relation to the selected information set out below and presented in the Westinghouse 2023 Sustainability Report (the “Report”).

Engagement Summary	
Scope of our assurance engagement	<p>Whether the 2023 information and data for the following selected indicators are fairly presented in the Report, in all material respects, in accordance with the reporting criteria under Westinghouse’s operational control:</p> <ul style="list-style-type: none"> • Total Scope 1 GHG emissions [metric tonnes CO2e] • Total Scope 2 GHG emissions (location-based) [metric tonnes CO2e] • Total Scope 2 GHG emissions (market-based) [metric tonnes CO2e] • Total Scope 1 + Scope 2 (location-based) [metric tonnes CO2e] • Total Scope 1 + Scope 2 (market-based) [metric tonnes CO2e] <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	January 1, 2023 – December 31, 2023
Reporting criteria	<ul style="list-style-type: none"> • Westinghouse’s Basis of Reporting (BoR) • The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions • GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and 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.</p>
Respective responsibilities	<p>Westinghouse is responsible for preparing the Report for the collection and presentation of the information within it and for the designing, implementing, and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS’ responsibility is to provide a conclusion to Westinghouse on the agreed scope based on our engagement terms with Westinghouse, the assurance activities performed, and exercising our professional judgment.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under ‘Scope’ above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included but were not restricted to the following:

- Evaluating the appropriateness of the reporting criteria for the Selected information;
- Performing an analysis of the external environment, including a media search, to identify sustainability risks and issues in the reporting period that may be relevant to the assurance scope;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Obtaining an understanding of the procedures performed by the internal audit department;
- Reviewing a sample of qualitative and quantitative evidence supporting the reported information at the corporate level;
- Conducting an analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Performing a virtual visit to the Westinghouse Springfields, UK site to review source data and local reporting systems and controls;
- Performing a virtual visit with the Westinghouse utility data manager to review source data, quality control procedures, emission factors, and calculations;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating, or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity, and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence, and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial, and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical, and health and safety information, systems, and processes, and provides no consultancy-related services to Westinghouse in any respect.



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May 17, 2024

On behalf of:

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