

Verification Opinion

Rogers Corporation CY2025 GHG Inventory

Background

Cameron-Cole, LLC (Cameron-Cole) was retained by Rogers Corporation (Rogers) to perform an independent verification of its Greenhouse Gas (GHG) Emissions Inventory (GHG Statement) for Calendar Year (CY) 2025. The Scope 1 and 2 GHG Inventory was developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition) along with its associated amendments. Our opinion on the results of the inventory, with respect to the verification objectives and criteria, is provided in this statement.

Responsibility of Rogers Corporation & Independence of Verification Provider

Rogers has sole responsibility for the content of its GHG Statement. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Rogers' CY2025 GHG Emissions Inventory. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

Level of Assurance

The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions, or misstatements in a company's GHG assertions. Two levels of assurance are generally recognized—reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). Limited Assurance provides less confidence and involves a less-detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's verification of Rogers' GHG Emissions Inventory for CY2025 was constructed to provide a Limited Level of Assurance.

Objectives

The primary objectives of this verification assignment were as follows:

- Verify whether Rogers' CY2025 GHG Emissions Inventory meets the generally accepted GHG emissions accounting principles of accuracy, completeness, transparency, relevance, and consistency;
- Determine if Rogers has reported all emissions in conformance with the WRI/WBCSD GHG Protocol; and
- Determine whether or not Rogers' CY2025 GHG Emissions Inventory meets/exceeds the 95 percent threshold for accuracy.

Verification Criteria

Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2019(E) Specification with guidance for the verification and validation of greenhouse gas statements to assess accuracy and conformance with the stated objectives and the GHG Protocol. Rogers' GHG statement was prepared to, and verified against, the WRI/WBCSD GHG Protocol.

Verification Scope & GHG Statement

The scope of the verification covers Rogers' CY2025 GHG Emissions Inventory with the following boundaries:

- **Geographical:** Global
- **Chemical:** Carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs)
- **Organizational Boundary:** Rogers is reporting under the Operational Control criteria with owned facilities and fully leased facilities in China, Germany, USA, Hungary, South Korea, and the United Kingdom.
- **Operational Boundary:** The following sources/emissions were identified in Rogers' organizational boundary:
 - Scope 1
 - Direct emissions from mobile combustion sources: Propane
 - Direct emissions from stationary combustion sources: Natural Gas, Propane, Fuel Oil
 - Direct process emissions
 - Fugitive emissions from refrigerants
 - Scope 2
 - Indirect emissions from electricity purchased

Rogers' GHG assertions are as follows:

In CY2025, Rogers reported 23,890.83 metric tons (MT) of carbon dioxide equivalents (CO₂e) from direct Scope 1 emission sources, 51,193.53 MT CO₂e from indirect Scope 2 location-based emissions sources, and 41,634.54 MT CO₂e market-based Scope 2 emission sources.

Verification Opinion

Based on the method employed and the results of our verification activities, Cameron-Cole has found no evidence of material errors, omissions, or misstatements in Rogers' CY2025 GHG Statement. Cameron-Cole also found that Rogers' GHG accounting and calculation methodologies, processes, and systems for this inventory conform to the WRI/WBCSD GHG Protocol.¹

Cameron-Cole, LLC

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