INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of The Timken Company

Introduction and Objectives of Work

Apex Companies. LLC (Apex) was engaged by The Timken Company (Timken) to provide limited assurance of select environmental metrics to be to be incorporated into its internal and external corporate reporting activities. This independent assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Timken. Our sole responsibility was to provide independent assurance on the accuracy of the information included.

Scope of Work

The scope of our work was limited to assurance over the specific data presented below for the period January 1, 2025 to December 31, 2025 (the 'Subject Matter'). Our assurance does not extend to any other information reported by Timken.

Timken requested Apex to provide assurance of the following:

- Scope 1 greenhouse gas (GHG) emissions
- Scope 2 GHG emissions (location-based and market-based)

Reporting Boundaries

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

- Operational Control
- Worldwide

Type of GHGs: CO_2, N_2O, CH_4, HFCs

GHG Emissions Statement:

- **Scope 1:** 112,119 metric tons of CO_2 equivalent
- **Scope 2 (Location-Based):** 326,582 metric tons of CO_2 equivalent
- **Scope 2 (Market-Based):** 259,495 metric tons of CO_2 equivalent

Data and information supporting Scope 1 and Scope 2 GHG emissions assertions were in most cases historical in nature, but in some cases were estimated rather than historical in nature.

Criteria against which assurance was conducted

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2) and the GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard

Timken Global Warming Potential (GWP) and Emission Factor Data Sets

- GWP: Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR-5)
- United States (US) Environmental Protection Agency (USEPA) Emissions & Generation Resource Integrated Database (eGRID) 2023 (2025 release)
- USEPA Emission Factor Hub, 2025
- Carbon Data Intelligence (CaDI) Greenhouse Gas Emissions Factors for International Grid Electricity (2024)
- Green-e 2024 Residual Mix Emission Rates

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to activities outside the defined assurance period and scope of work.

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

Responsibilities

The preparation and presentation of the Subject Matter in internal and external reports are the sole responsibility of Timken. Apex was not involved in the drafting of the reported metrics or of the reporting criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter data 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 management of Timken.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and 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:

- Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
- Conducting interviews with relevant personnel of Timken;
- Reviewing the data collection and consolidation processes used to compile the Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
- Reviewing documentary evidence provided by Timken;
- Agreeing a selection of the Subject Matter to the corresponding source documentation; and,
- 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 for the scope of work:

- 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 Timken 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 Timken, 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 greenhouse gas emissions data.

Attestation:





Mary E. Armstrong-Friberg, Lead Verifier
ESG – Senior Program Manager
Apex Companies, LLC
Cleveland, Ohio

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

July 27, 2026

This assurance statement, including the opinion expressed herein, is provided to The Timken Company and is solely for the benefit of The Timken Company in accordance with the terms of our agreement. We consent to the release of this 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 statement.