



RESTATEMENT NOTICE

2022-2023 Sustainability Report

Scope 1 Greenhouse Gas Emissions

Date of Restatement: [February 19, 2026]

Original Report Publication Date: [October 6, 2023]

Summary of Restatement

VPG is issuing this notice to restate the Scope 1 greenhouse gas (GHG) emissions data originally reported in our 2022-2023 Sustainability Report. This restatement corrects a material error that resulted in a significant overstatement of these results which was identified through our internal audit process.

Restated Data

| Metric | Originally Reported | Restated Amount | Change |
|----------------------------|------------------------------|------------------------------|--------|
| 2023 Scope 1 GHG Emissions | 12,740.2 mtCO ₂ e | 1,262.28 mtCO ₂ e | -90% |

Nature of the Error

The error resulted from a conversion error in our emissions calculation methodology that led to the application of an incorrect emission factor due to a unit conversion error. This technical error significantly overstated our reported Scope 1 emissions for 2023.

Impact Assessment

Following a comprehensive review of all reported sustainability data, we have confirmed that:

- This error was isolated to Scope 1 emissions calculations, specifically to diesel and propane combustion. Other Scope 1 emissions calculations were NOT affected by the error.
- Scope 2 emissions data remain accurate as originally reported



- No other sustainability metrics or performance indicators were affected

Root Cause and Corrective Actions

Upon identification of this error, we investigated it to understand its root cause and implemented the following corrective measures:

1. **Enhanced Review Process:** Strengthened internal quality control procedures for GHG emissions calculations, including multi-level review and validation protocols and data assurance procedure.
2. **Updated Calculation Tools:** Reviewed calculation tools to prevent similar conversion errors for subsequent years.
3. **External Assurance:** We are evaluating the implementation of reasonable or limited assurance by a qualified third party for future sustainability reports to enhance data accuracy and stakeholder confidence
4. **Comprehensive Data Review:** Conducted a complete review of all emissions data across all scopes in 2023 to ensure no additional errors exist

Restated Report Availability

The restated value will be provided in our future Sustainability Report.

Commitment to Transparency and Accuracy

VPG is committed to transparent and accurate sustainability reporting. We recognize the importance of reliable data for our stakeholders' decision-making and deeply regret this error. The corrective actions implemented demonstrate our ongoing commitment to maintaining the highest standards of data quality and reporting integrity.

Questions and Additional Information

For questions regarding this restatement or our sustainability reporting, please contact:

Jeff Roberts
Sr. Director EHS/ESG
Jeff.roberts@vpgsensors.com
+1 919-374-5810
