



Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0725.2023v2 RBL

The restated inventory of Greenhouse Gas emissions in the period 1st October 2023 – 30th September 2024, following re-baseline activities carried out in 2024 for:

AECOM

**13355 Noel Road,
Suite 400,
Dallas,
Texas 75240**

has been verified in accordance with ISO 14064-3:2019 against the requirements of the WRI GHG Protocol – Corporate Accounting Standard and The Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Standard to represent:

Scope 1	26,625 tCO₂e
Scope 2	24,353 tCO₂e (location based)
Scope 3	1,750,734 tCO₂e
Total	1,801,712 tCO₂e

For the following activities:

Provision of professional project, design, engineering and construction services through a global network of offices

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd
Verification Statement Date 18th December 2024

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 4 of this Statement.



Schedule Accompanying Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0725.2023v2 RBL

Brief Description of Verification Process

SGS has been contracted by AECOM for the verification of re-stated direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by AECOM, in their GHG Assertion for the period 1st October 2022 – 30th September 2023.

Roles and Responsibilities

The management of AECOM is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the AECOM GHG Assertion for the period 1st October 2022 – 30th September 2023.

SGS conducted a third-party verification following the requirements of ISO 14064-3:2019 of the provided CO₂ equivalent assertion in the period October to December 2024. The assessment included desk reviews and interviews and was based on the verification scope, objectives and criteria as agreed between AECOM and SGS in October 2024.

Level of Assurance

The level of assurance agreed is a limited level of assurance.

Scope

AECOM has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their global activities, to establish conformance with the verification criteria within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent assertion were both historical in nature (proven by evidence) or estimated based on the best available data and in accordance with the methodology defined by AECOM.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of ISO 14064-3:2019.

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Provision of professional project, design, engineering, and construction services through a global network of offices
- Location/boundary of the activities: Global (with exceptions detailed by GHG source)
- GHG sources, sinks and/or reservoirs included:
 - Scope 1 - Mobile combustion related emissions in owned and operated vehicles in specified countries (Australia, Bahrain, Belgium, Canada, China, France, Germany, Greece, Hong Kong, Indonesia, Italy, Netherlands, New Zealand, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Spain, Taiwan, UAE, United Kingdom, United States).
 - Scope 2 – Purchased electricity (location based) and purchased heat
 - Scope 3 – Purchased goods and services, capital goods and business travel.



- Types of GHGs included: CO₂, N₂O, CH₄, HFC's
- Directed actions: None.
- GHG information for the following period was verified: 1st October 2022 – 30th September 2023
- Intended user of the verification statement: internal, investors, general public.

Objective

The purpose of this verification exercise was, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization and have been compiled in accordance with the verification criteria detailed below
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (revised edition) and The Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Standard.

Materiality

The materiality required of the verification was considered by SGS to be below 5%, based on the needs of the intended user of the GHG Assertion. Materiality assessment did not take into consideration uncertainty inherent in the methodologies applied to determine GHG emissions data including the use of modelling for scope 3 emissions and estimates based on proxies where actual data were not available for Scope 1 and 2 data. Materiality was assessed separately for Scope 1 & 2 and Scope 3 emissions.

Conclusion

The re-stated GHG emissions data provided by AECOM, for the period 1st October 2022 – 30th September 2023 disclosing gross emissions of 1,801,712 metric tonnes of CO₂ equivalent are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives, and criteria.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance that the CO₂ equivalent emissions for the period 1st October 2022 – 30th September 2023 are fairly stated.

SGS concludes that based on the work undertaken, no evidence has been identified that would result in the conclusion that the presented AECOM CO₂ equivalent assertion is not materially correct and is not a fair representation of the CO₂ equivalent data and information. No evidence was identified to suggest that the inventory is not prepared in accordance with the verification criteria.



This statement shall be interpreted with the CO₂ equivalent assertion of AECOM as a whole.

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at **AECOM** (www.aecom.com). This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.