LRQA Independent Assurance Statement

Relating to Wood's GHG Emissions for the Carbon Year October 1, 2023-September 30, 2024.

This Assurance Statement has been prepared for Wood in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Wood to provide independent assurance of its greenhouse gas (GHG) emissions report for the carbon year 2023-2024 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using The Greenhouse Protocol – A Corporate Accounting and Reporting Standard (revised edition, Jan 2015) and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Wood global operations. The main activities of the organisation are consulting and engineering in energy and materials markets.

Our engagement specifically covered the following criteria:

- Verifying conformance with:
    - Wood reporting methodologies for the selected datasets;
    - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data[1].

- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
    - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions- Category 1-Purchased Goods and Services, Category 2- Capital Goods, Category 3- Fuel and Energy Related Activities not included in Scope 1 or Scope 2, Category 4- Upstream transportation and distribution, Category 5- Waste Generated in Operations, Category 6-Business Travel, Category 7- Employee Commuting and Work from Home.

Our assurance engagement excluded the following

- Data and information of Wood suppliers, contractors and any third parties mentioned in the report.
- Scope 3 categories 8 to 15 were excluded as they are not relevant for Wood.

Note: LRQA has only verified CY 2023-2024 emissions and have not verified the emission intensity for the same period.

LRQA's responsibility is only to Wood. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Wood responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by and remains the responsibility of Wood.

1. *http://www.ghgprotocol.org/*

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Wood has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance[2] and at the materiality of the professional judgement of the verifier.

Table 1. Summary of Wood's key data for CY 2023-2024

Scope	Greenhouse Gas Protocol Category	Tonnes CO_2e
Scope 1	Natural Gas	2,079
	Onsite Fuel	1,094
	Company vehicles	18,812
	Scope 1 Total	21,985
Scope 2	Electricity (location-based)	19,057
	Electricity (Market-based)	13,684
	Steam	117
	Scope 2 Market-based total	13,801
	Scope 2 Location based total	19,174
Scope 3	Category 1 Purchased goods and services	206,438
	Category 2 Capital goods	17,574
	Category 3 Fuel- and Energy-Related Activities	11,672
	Category 4 Upstream transportation and distribution	1,115
	Category 5 Waste generated in operations	41,027
	Category 6 Business travel	51,656
	Category 7 Employee commuting	37,668
	Category 7 Working From Home (WFH)	4,117
	Scope 3 Total	371, 267
Total Market Based Footprint		407,053
Total Location Based Footprint		412,426

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;

[2.] The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

- assessing Wood data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying, on sampling basis, the historical GHG emissions data and records at an aggregated level for the carbon year 2023-2024;
- verifying relevant emissions factors used for scope 1, 2 and 3 emissions;
- verifying the spend data for Scope 3- Cat 1, 2 and 4.
- verifying calculations to arrive at CO2 equivalent emissions;
- verifying Renewable declarations, Renewable Energy claims with the source reference and confirming their appropriateness; and
- verifying internal QA/QC for data quality and assurance.

Observations

Further observations and findings, made during the assurance engagement, are

- Improve the accuracy of commuting emissions reporting by using actual data.
- Improve the accuracy of working from home (WFH) emissions by using region specific WFH factors
- Capture the actual data for waste generation to improve the accuracy of waste emissions reporting.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is Wood's certification body for ISO 9001. The verification and certification assessment are the only work undertaken by LRQA for Wood and as such does not compromise our independence or impartiality.

Signed Dated: 29 January 2025.

R. Sujatha

Sujatha Ramasamy
LRQA Lead Verifier
On behalf LRQA Limited
LRQA reference: LRQ00006070

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