



Jacobs U.K. Limited ('Jacobs') was engaged by Johnson Service Group PLC ('JSG') to provide limited assurance on baseline and 2024 sustainability data, as detailed below and as reported in JSG's annual report and accounts for the financial year ended 31 December 2024 ('FY24 Annual Report and Accounts'). This limited assurance was undertaken in accordance with the International Auditing and Assurance Standards Board's (IAASB) International Standard on Assurance Engagements 3000 (ISAE 3000 (Revised)).

Our Conclusion

Based on the assurance process completed, the Jacobs assurance team considers the following statements to be true:

- The baseline and 2024 sustainability data, as reported in the FY24 Annual Report and Accounts has been assured and the information it presents is a fair reflection of JSG's activities in the baseline year and 2024 (the scope excludes Scope 3 reporting year data).
- To a limited level of assurance, all material aspects are deemed to be accurate. The Jacobs assurance team has identified no material concerns with the baseline and 2024 sustainability performance data.
- The systems and processes relating to data collation and reporting are considered to be fair and appropriate.

Selected Information

The sustainability performance data set out in the table below was reviewed to a limited level of assurance.

Indicator	Reported baseline value	Reported 2024 value	Unit
Scope 1 Greenhouse Gas (GHG) emissions	86,085	94,118	tCO2e
Scope 2 GHG emissions	8,369	10,508	tCO2e
Scope 3 GHG emissions (<i>baseline year only</i>)	62,759		tCO2e
Total GHG emissions	157,213		tCO2e
GHG emissions intensity	0.57	0.302	tCO2e / tonne
Energy Use	487,719,426	545,804,025	kWh

Water Use	2,196,058	2,337,597	m3
Water Use Intensity	7.216	6.698	m3/ tonne
Total Waste Generated		5,641,229	KGs
Single use plastics purchased	953,785	1,085,731	KGs

JSG Responsibilities

The information and presentation of data within the FY24 Annual Report and Accounts is the responsibility of JSG.

The Directors are responsible for:

- Establishing relevant criteria for preparing the Selected Information;
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Disclosures that are free from material misstatement, whether due to fraud or error; and
- Measuring and reporting the Selected Disclosures based on the relevant criteria.

Our Responsibilities

We are responsible for:

- Conducting an engagement in accordance with ISAE 3000 (Revised) to provide limited assurance of the Selected Information, to establish whether it is free from material misstatement, whether due to fraud or error; and
- Expressing an independent conclusion on the Selected Information based on our procedures.

Standard, Scope and Criteria

The Jacobs assurance team considered the reliability of sustainability performance data contained within the FY24 Annual Report and Accounts.

The assurance process was conducted by the Jacobs assurance team between October 2024 and February 2025.

The assurance of the sustainability data consisted of assessing the accuracy of sustainability reporting tools, re-calculating sample data, and tracing sample data back to source. These steps were undertaken for baseline and 2024 sustainability data reporting, except for Scope 3 GHG emissions. The sample review back to source consisted of three months' data for each KPI from five processing sites (from a total of 55 sites), for baseline and 2024 reporting years. For Scope 3 GHG emissions categories estimated on a spend-based approach (Cat 1, 2, 4, 8, 15), the assurance was completed by retracing the Scope 3 emissions generated by per spend item on 12 months of primary spend data. The Scope 3 spend-based inventory was prepared by an external consultant JRP Solutions and their third-party software for Supply Chain Emissions, AXIOM Sustainability.

This assurance also included a review of the roles of the central JSG sustainability team, JSG divisional finance teams, and site employees in data reporting. Interviews were undertaken with Group level sustainability and finance personnel, and sites. Attendees for the site interviews included a Site General Manager, Site Operations Manager, and the Finance Director for the relevant division. Sites shared evidence of their data collection and reporting processes and provided the primary evidence for the requested sample months.

The sample was selected based on relevance to the data reporting process and the sample sites provide a representative overview of the different JSG divisions. The sample consisted of:

- Sites: Belfast, Corsham, Manchester, Pwllheli, and Shaftesbury.
- Corporate Functions: Sustainability and Finance.

For Scope 3 GHG emissions assurance of the baseline year data, interviews were conducted with both JRP Solutions and AXIOM Sustainability to understand the methodology applied and the governance and controls in place to estimate the Scope 3 emissions from the initial spend data provided by JSG.

Our Independence and Quality Control (including ISQM1)

Jacobs has a strong multidisciplinary team with backgrounds in sustainability reporting and assurance, ESG due diligence and disclosure, and wider environmental management services. This report represents the independent opinion of Jacobs assurance team.

Jacobs operates a System of Quality Management (QMS) referred to as Jacobs Business Management System (BMS) which is certified to BS EN ISO 9001:2015 by Lloyd's Register Quality Assurance. The current certification is valid until 30 September 2026.

Alignment to IESBA Code of Ethics

Jacobs maintains a corporate Code of Conduct for Ethics and Integrity. All employees, directors and officers of the company globally are bound by this Code of Conduct. This Code of Conduct is the basis for how Jacobs does business. Every Jacobs employee has a duty to read and understand the Code of Conduct and to apply this in all engagements undertaken. There is an annual self-certification process, which is mandatory for all employees, that requires confirmation that the latest version has been read and understood. This Code of Conduct is part of an overall Compliance and Business Practices Programme operated by Jacobs. This programme also includes Jacobs' commitment to anti-bribery and corruption. All members of the Jacobs assurance team are covered by this Code of Conduct.

Inherent limitations

The assurance opinion within this document is provided to a 'limited assurance level' as defined by ISAE 3000 (Revised). The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. While the level of assurance engagement risk is higher than in a 'reasonable assurance' engagement, the combination of the nature, timing and extent of the evidence-gathering procedures under a 'limited assurance' engagement is at least sufficient to provide a meaningful level of assurance.

Jacobs U.K. Limited

London

03 March 2025