



# **JSG 2024 Sustainability data Assurance Statement AA1000 (AS)**

Revision: 1.1

Johnson Service Group PLC

## JSG 2024 Sustainability data Assurance Statement AA1000 (AS)

**Client name:** Johnson Service Group PLC

**Revision:** 1.1

**Date:** 06 March 2025

**Project no:** B2490400

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### Document history and status

Revision	Date	Description	Author	Checked	Reviewed	Approved
1.0	13/02/2025	Draft	Teleri Cousins Kit Hanson-Smith	Katherine Ashdown	Ariane Brotto	Jo Gradwell
1.1	06/03/2025	Final	Teleri Cousins Kit Hanson-Smith	Katherine Ashdown	Ariane Brotto	Jo Gradwell

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## Summary Assurance Statement

### Scope

Jacobs U.K. Limited ('Jacobs') has provided this Assurance Statement in relation to a selection of Johnson Service Group PLC's ('JSG') baseline and 2024 sustainability data, as reported in JSG's annual report and accounts for the financial year ended 31 December 2024 ('FY24 Annual Report and Accounts'). This assurance was undertaken in accordance with AccountAbility's AA1000 Assurance Standard AA1000AS v3, to a Moderate level of assurance<sup>1</sup>. The Jacobs assurance team was engaged to provide Type 2<sup>2</sup> assurance covering the reliability of sustainability performance data contained within the report, as well as an evaluation of JSG's adherence to the AA1000 AccountAbility Principles (2018) of Inclusivity, Materiality, Responsiveness, and Impact.

### Methodology

The assurance process was conducted by the Jacobs assurance team between October 2024 and February 2025. The assurance process consisted of the following key steps:

- Review of baseline sustainability data - its collection, validation, and reporting.
- Review of 2024 sustainability data - its collection, validation, and reporting.
- Sample based review of site baseline and 2024 sustainability data, using the sample sites below.
- Completion of five site interviews and one corporate function interview:
  - Sites: Belfast, Corsham, Manchester, Pwllheli, and Shaftesbury.
  - Corporate Functions: Sustainability and Finance.
- Review of evidence relating to the AA1000 AccountAbility Principles.

### Conclusions

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

- The baseline and 2024 sustainability data, as detailed in the assurance scope and 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 moderate level of assurance, all material aspects are deemed to be accurate. The Jacobs assurance team has identified no material concerns with the select baseline and 2024 sustainability performance data based on the sample selected.
- The systems and processes relating to data collation and reporting are considered to be fair and appropriate.

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<sup>1</sup> AA1000AS v3 states that a 'Moderate' level of assurance can be obtained with 'limited' evidence to support statements or data in the report, which is sourced internally and mostly provided by those at management level. Performance information is subject to 'basic sampling', to ensure 'plausibility' of the information.

<sup>2</sup> AA1000AS v3 states that a Type 2 assurance engagement assesses adherence to the four Principles and the completeness and accuracy of sustainability performance information. Findings and conclusions from both parts must be provided.

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- JSG has demonstrated adherence to the AA1000 Accountability Principles of Inclusivity, Materiality, Responsiveness, and Impact.

Jacobs UK Limited, London, March 2025



**AA1000**  
Licensed Assurance Provider  
000-79



**AA1000**  
Licensed Report  
000-79/V3-NFPBS

## Assurance Statement

Jacobs U.K. Limited ('Jacobs') was engaged by Johnson Service Group PLC ('JSG') to provide Moderate Assurance<sup>3</sup> of select baseline and 2024 sustainability data, as reported in JSG's annual report and accounts for the financial year ended 31 December 2024 ('FY24 Annual Report and Accounts').

### Responsibilities and Intended Users

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

This statement is intended to be read alongside the FY24 Annual Report and Accounts.

### AA1000 Standard, Scope, and Criteria

This assurance was undertaken in accordance with the AA1000 Assurance Standard v3 (AA1000AS v3) and followed the requirements of Type 2<sup>4</sup> assurance.

The Jacobs assurance team considered the reliability of sustainability performance data contained within the FY24 Annual Report and Accounts, as per the AA1000 guidelines and criteria. The assurance covered:

- A review of baseline sustainability data - its collection, validation, and reporting.
- A review of 2024 sustainability data - its collection, validation, and reporting.

The sustainability performance data set out in the table below was reviewed to a moderate 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

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<sup>3</sup> AA1000AS v3 states that a 'Moderate' level of assurance can be obtained with 'limited' evidence to support statements in the report, which is sourced internally and mostly provided by those at management level. Performance information is subject to 'basic sampling', to ensure 'plausibility' of the information.

<sup>4</sup> AA1000AS v3 states that a Type 2 assurance engagement assesses adherence to the four Principles and the completeness and accuracy of sustainability performance information. Findings and conclusions from both parts must be provided.

<b>Single use plastics purchased</b>	953,785	1,085,731	KGs
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The assurance also covered an evaluation of JSG's activities against the AA1000 AccountAbility Principles (2018) of Inclusivity, Materiality, Responsiveness, and Impact.

## Methodology

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

The assurance of the sustainability data as shown above 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 for each data type, except 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 provider 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 involved in data reporting. Interviews were undertaken with JSG group level sustainability and finance personnel, and the selected 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 provided an overview of the different JSG divisions. The sample consisted of:

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

During the interviews, JSG's wider sustainability activities were discussed and example documents provided as confirmation of its performance against the AA1000 Principles.

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.

## Statement of Competence and Independence

Jacobs has a strong multidisciplinary team with backgrounds in sustainability reporting and assurance, ESG due diligence and disclosure, and wider environmental management services.

This statement represents the independent opinion of Jacobs assurance team and is intended to be read in its entirety by the readers of the FY24 Annual Report and Accounts.

## Sustainability Performance Data: Findings and Recommendations

This is the first year that JSG has had its sustainability data independently assured. As such, the baseline year data was assured as well as the 2024 reporting year, except for Scope 3 emissions, where only the baseline

year was assured. Details of the scope are included above. It should be noted that refrigerant emissions were not included in JSG's base year or 2024 emissions reporting.

JSG provided examples of data errors found during their internal validation process, most were minor and considered to be non-material. Errors with waste reporting had been identified in 2023, a full internal review of waste reporting was undertaken, a new procedure established, and a new baseline year applied to waste reporting due to the earlier data being unreliable. No material issues were found with the current waste reporting by the Jacobs assurance team. However, this should continue to be an area of focus for JSG as experience with waste data is not as high as with other KPIs, and the sources of waste data potentially not as robust.

JSG has established a structure for reporting which includes divisional Finance Directors who approve the data, and members of the finance teams who validate the data. Based on the information gathered during this assurance, the structure was shown to work well. The interviewed Operational teams displayed good knowledge of site performance enabling them to spot unusual data, whereas the finance teams are a step removed from site operations and ensure correct use of spreadsheets and undertake checks against invoices. The validation of quarterly reports by the Accounts department is overseen by the central sustainability team. The inclusion of a range of roles within the reporting and validation process is a strength. JSG should consider how the validators in different departments or parts of the business are sharing findings and if there is potential for JSG group wide notices to cover issues found during validation.

It is suggested that site level written Standard Operating Procedures (SOPs) would further enhance the reliability of reporting. The sites have long focused on energy and water efficiency, therefore the sample sites did not find the requirements for sustainability reporting onerous and had systems in place to record this data. However, a review of site spreadsheets confirmed that the site level processes were complex, different for each site, and reliant on the experience of one or two individuals. The process of writing the SOPs may identify opportunities for improvements, it would formalise the equal importance of all KPIs and ensure consistency for data collection and validation across employees and sites, and thus, improve data reliability.

JSG were responsible for the provision of spend data to enable JRP Solutions/AXIOM Sustainability to categorise spend and apply the emission factors based on UK Standard Industrial Classification (SIC) codes<sup>5</sup> using the environmentally-extended input output (EEIO) models. Upon investigation it was determined that JSG was not able to provide appropriate information for all spend data. This pertained to spend on company credit cards, which related to business activity, but did not have sufficient supporting detail to help categorise the spend. As a result, Scope 3 emissions were underreported, although considered not material due to the smaller volume of spend allocated to these types of credit card transactions. It is recommended that improved primary data quality is needed from procurement to enable appropriate categorisation and inclusion of the full spend for the Scope 3 inventory. Spend data relating to business travel (Scope 3 Category 6) was removed as emissions had been already accounted for based on actual data and therefore excluding it was necessary to avoid double counting. No other spend data was identified by Jacobs as being excluded from the analysis.

The methodology used by JRP Solutions/AXIOM Sustainability is in line with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard<sup>6</sup> spend-based method to estimate GHG emissions resulting from the production and upstream supply chain activities of different sectors and products in an economy. The emission factor database used for the EEIO model is "Table 13 – Indirect emissions from the supply chain" by the UK Department for Environment, Food & Rural Affairs (DEFRA)<sup>7</sup>. This database has not been updated since 2011, therefore it was important to ensure that the correct inflation adjustments had been made to the spend data. Jacobs reviewed and did not identify any issues or concerns regarding the use

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<sup>5</sup> [\[ARCHIVED CONTENT\] UK Standard Industrial Classification of Economic Activities 2007 \(UK SIC 2007\) - ONS](#)

<sup>6</sup> [Corporate Value Chain \(Scope 3\) Standard | GHG Protocol](#)

<sup>7</sup> [UK and England's carbon footprint to 2021 - GOV.UK](#)

of appropriate year-on-year inflation adjustments, following the UK annual inflation figures published by the World Bank based on a sample of top 10 largest suppliers by spend.

Scope 3 inventory estimation is expected to be improved over time, in alignment with the GHG Protocol, moving from a spend-based method (secondary EEIO data) to a supplier-specific method or hybrid method as engagement with the supply chain is prioritised and matured over time. In the meantime, it is recommended that the DEFRA “Conversion factors KgCO2 per £ spent, by SIC code 2021” is used instead of “Table 13 – Indirect emissions from the supply chain”, as it provides the latest estimate (updated annually, with a 3-year delay in emission factor, i.e., 2021 emission factors are published in 2024) of the economic value of the purchased goods and services in the UK.

It is strongly recommended that JSG develop a SOP for the delivery of Scope 3 spend-based estimation, including steps for data collection and manipulation, emission factors, checks and controls, assumptions, dependencies, risks, and roles and responsibilities in place across all involved parties (JSG, JRP and AXIOM). Alongside this, a log to maintain records of checks and controls, and of any inclusions/exclusions and amendments to data to improve transparency and data reliability. Evidence of the checks and records of data amendments and justifications were provided as requested through the query logs. Evidence was provided by JRP of a Standard Document (SD P816), although at a higher level for the development of the Net Zero Strategy, with not enough details for the Scope 3 inventory.

The JSG sustainability team report to the board on a quarterly basis; performance against targets is clearly presented using dashboard reports. Key decisions relating to data reporting are agreed with the board, this ensures transparency, and a record of decisions made. However, there is no formal process for this and therefore inconsistencies are possible. Policies should be established, to align to best practice including the sustainability reporting guidelines, for example covering baseline recalculations and estimation methodologies.

## AA1000 Principles: Findings and Recommendations

Based on our findings from the assurance process, the Jacobs assurance team concludes that JSG adheres to the AA1000 Principles (2018) and examples of our findings are provided below.

Principle	Key findings
<p><b>Inclusivity</b></p> <p><i>People should have a say in the decisions that impact them</i></p>	<p><b>External stakeholders</b></p> <p>JSG is aware of the increasing sustainability requirements from customers, engagement is tracked centrally, and site level teams work closely with customers on matters relating to sustainability. For example, sites are keen to work with customers to reduce single use plastics. Belfast noted that customers are becoming more knowledgeable on sustainability and as such the decision to independently assure sustainability data is welcome.</p> <p><b>Internal stakeholders</b></p> <p>JSG demonstrates inclusivity through engagement with its employees. The sample sites provided various examples of employee engagement or employee led initiatives. Corsham provided evidence of quarterly meetings with all its employees, which cover sustainability updates. Each division has its own internal magazine, with a sustainability feature included in every edition. The Jacobs assurance team viewed evidence of JSG group communications relating to sustainability, including on JSG’s internal intranet and company announcements. The sustainability team engage with each of the divisions by attending their quarterly meetings, supporting the development of communications, and through the internal data validation process.</p>



	<p>Site employees are consulted on community initiatives, and each division has used or is using different ways of engaging e.g. sustainability committees, engagement champions or Energy focus groups.</p> <p>The diversity of the workforce is an important consideration, with English being a second language for many site employees. All evidence viewed for this assurance was in English, but JSG use a range of methods from site noticeboards and screens to JSG group newsletters, which should reach a wider audience than one method alone. A variety of these communications methods should be intentionally deployed for key messages.</p>
<p><b>Materiality</b></p> <p><i>Decision makers should identify and be clear about the sustainability topics that matter</i></p>	<p>JSG first undertook a full materiality assessment in 2021. This was led by the Head of Sustainability and the JSG group management team. The assessment identified eight priority issues which were used to create the structure of JSG's four pillars, contained within the strategy published in 2022.</p> <p>It is recommended that the materiality assessment is repeated in the coming year and that a schedule of updates is set.</p> <p>A double materiality assessment is a requirement of the CSRD and would be new to JSG. Although JSG is currently unaffected by CSRD, one site (Belfast) noted that other market participants could be complying with these requirements and so JSG sites may wish to undertake similar steps. This should be a consideration and should be factored into the assessment schedule.</p> <p>During the interviews, all sites demonstrated an understanding of the key sustainability topics, especially the importance of water and energy. The efforts around the purchasing of single use plastics are an example of how JSG group targets have created a focus for improvement activities. In some other areas, activities varied by site or division. Community or charity initiatives was only mentioned by one site as being important.</p> <p>Based on the sample, it was found that management level employees understood the key material sustainability topics, with their focus being on environmental aspects. The sustainability team stated that relevant training courses had been delivered in 2024, including one on the sustainability strategy. However, awareness of this training varied amongst the sample sites. Pwllheli and Corsham stated that there was no formal training on sustainability. Shaftesbury stated that there was no training for new starters, whereas Manchester stated that training on the sustainability strategy was a mandatory part of inductions. It is recommended that the reasons for these inconsistencies are reviewed and the regular schedule of training is enforced consistently across the divisions.</p>
<p><b>Responsiveness</b></p> <p><i>Organisations should act transparently on material sustainability topics and their related impacts</i></p>	<p>JSG demonstrated that it has responded to the increased regulatory and stakeholder expectations on sustainability. JSG has increased its focus on sustainability in recent years, starting with its materiality assessment in 2021, followed by the framework and strategy in 2022. It has established a Group Management Team, a Sustainability Committee (chaired by the CEO), and each of the strategy's four pillars has a working group and sponsor (a Managing Director).</p> <p>JSG expanded its sustainability team in 2024 and recruited a Sustainability Reporting Manager, in recognition of the increased resource requirements in this area.</p> <p>JSG increased its focus on the sustainability of its supply chain in 2024 by registering with EcoVadis and contacting its top 20 suppliers. In 2025, JSG is planning to build on these initial steps by collecting supplier data and engaging further with these key suppliers.</p>

<p><b>Impact</b></p> <p><i>Organisations should monitor, measure and be accountable for how their actions affect their broader ecosystems.</i></p>	<p>This assurance has reviewed JSG’s sustainability data reporting, and the structures and processes established for this reporting. No material concerns were found. JSG is monitoring its impact at a site level, by division, and at corporate level, with quarterly summaries being presented to the board. JSG has shown that where the process has not been sufficiently robust to monitor impact and progress it prioritised improvements in this area (waste data reporting), and the changes were reported externally.</p> <p>The introduction of independent external assurance of its performance data is a positive step. However, the Scope 3 2024 data was excluded from the assurance due to tight timescales. This should be addressed in future years. It is recommended that the internal year end procedures take account of the new assurance requirements, to allow assurance of the full data set for each reporting year.</p> <p>JSG’s 2030 group targets are clearly communicated externally in its sustainability reports. JSG has set targets covering its GHG emissions, water consumption, waste to landfill, purchasing of single use plastics, and wider sustainability areas including social value spend and ED&amp;I programmes. Targets were selected based on the material issues identified for each pillar. Senior managers remuneration is linked to performance against a number of these targets, signalling that these impacts are a priority for the business.</p> <p>The sample sites provided examples of how corporate targets are driving changes, for example investment in machinery to use paper rather than plastic packaging or Manchester replacing plastic bags with reusable bags. The sites are also focused on energy and water efficiency. However, the setting of site level targets is inconsistent. Corsham and Belfast do not have site level targets. A consistent approach would provide clear messaging to sites on expectations and provide potential for positive communications.</p>
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## Conclusions

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

- The baseline and 2024 sustainability data, as detailed in the assurance scope and 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 base year and 2024 (the scope excludes Scope 3 reporting year data).
- To a moderate 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 based on the sample selected.
- The systems and processes relating to data collation and reporting are considered to be fair and appropriate.
- JSG has demonstrated adherence to the AA1000 Accountability Principles of Inclusivity, Materiality, Responsiveness, and Impact.