



# LRQA Independent Assurance Statement

## Relating to Jacobs Solutions Inc.'s Assertion for the Fiscal Year 2024

This Assurance Statement has been prepared for Jacobs Engineering Group Inc. in accordance with our contract.

### Terms of Engagement

LRQA was commissioned by Jacobs Engineering Group Inc. to provide independent assurance of Jacob Solutions Inc.'s (Jacobs') greenhouse gas (GHG) emissions inventory, energy use, social and SBTi spend metrics for Jacobs' fiscal year 2024 (FY 2024), covering the period from October 1, 2023 through September 30, 2024 (the "Report"). The Report was assessed against the assurance criteria below to a limited level of assurance and materiality of 5% using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Jacobs' operations and activities in operationally controlled facilities worldwide including a targeted review of UK operations, and specifically the following requirements:

- Verifying conformance with:
  - Jacobs' reporting methodologies for the selected datasets; and
  - 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<sup>1</sup>.
- Reviewing whether the Report has taken account of:
  - WRI Corporate Value Chain (Scope 3) Accounting and Reporting Standard; and
  - PAS 2060:2014: Specification for the Demonstration of Carbon Neutrality.
- Evaluating the accuracy and reliability of data and information for the selected indicators listed below:
  - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions
    - Scope 3 GHG emissions verified by LRQA consist of :
      - Category 1: Purchased Goods and Services;
      - Category 3: Fuel and Energy Related Activities;
      - Category 6: Business Travel; and
      - Category 7: Employee Commuting.
      - Category 15 Investments
  - Energy Use
  - Carbon Offsets
  - % of suppliers (by spend) with Science Based Targets
  - Gender and Race/Ethnicity Metrics

LRQA's responsibility is only to Jacobs. LRQA disclaims any liability or responsibility to others as explained in the end footnote on page 6. Jacobs' 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 Jacobs.

### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Jacobs 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 the Tables below.

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<sup>1</sup> <http://www.ghgprotocol.org/>

The opinion expressed is formed on the basis of a limited level of assurance<sup>2</sup> and the materiality of 5%.

**Table 1. Summary of Jacobs Key Environmental Data for FY 2024:**

Scope of GHG emissions	Quantity	Unit
Scope 1 GHG emissions <sup>1.1</sup>	15,342	Metric Tons CO <sub>2</sub> e
Scope 2 GHG emissions (Location-based) <sup>1.2,1.3</sup>	19,731	Metric Tons CO <sub>2</sub> e
Scope 2 GHG emissions (Market-based) <sup>1.1,1.2,1.3</sup>	1,735	Metric Tons CO <sub>2</sub> e
Scope 3 Category 1: Purchased Goods and Services (Location-Based)	57,616	Metric Tons CO <sub>2</sub> e
Scope 3 Category 1: Purchased Goods and Services (Market-Based)	57,080	Metric Tons CO <sub>2</sub> e
Scope 3 Category 3: Fuel and Energy Related Activities: Scope 1 and 2 Well to Tank Emissions (Location-Based)	9,307	Metric Tons CO <sub>2</sub> e
Scope 3 Category 3: Fuel and Energy Related Activities: Scope 1 and 2 Well to Tank Emissions (Market-Based)	4,057	Metric Tons CO <sub>2</sub> e
Scope 3 Category 6: Business Travel <sup>1.1,1.4,1.5</sup>	50,695	Metric Tons CO <sub>2</sub> e
Scope 3 Category 7: Employee Commuting <sup>1.5</sup>	17,131	Metric Tons CO <sub>2</sub> e
Scope 3 Category 15: Investments	410	Metric Tons CO <sub>2</sub> e
Offsets Applied	67,772	Metric Tons CO <sub>2</sub> e
Energy Use: Renewable	45,524	MWh
Energy Use: Non-Renewable	72,166	MWh
Energy Use Total <sup>1.6</sup>	117,690	MWh
<p>Note 1.1: The Scope 1, Market-Based Scope 2, and Scope 3 Business Travel GHG emissions reported above are the emissions, pre-application of 67,772 MT CO<sub>2</sub>e of offsets. Offsets were purchased from the following registries: Verified Carbon Standard, American Carbon Registry, and Gold Standard.</p> <p>Note 1.2: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015</p> <p>Note 1.3: Scope 2 emissions consist of purchased electricity and indirect heating. All market-based emissions are from heating of landlord-controlled spaces. All market-based electricity is renewable.</p> <p>Note 1.4: Business Travel Emissions consist of air travel, rental and personal car mileage, taxi/rideshare, rail, and hotel stays.</p> <p>Note 1.5: Employee Commuting and Business Travel consist of well to tank and tank to wheel emissions.</p> <p>Note 1.6: Energy Use Total consists of stationary combustion, mobile combustion, purchased heating and 100% renewable purchased electricity.</p>		

<sup>2</sup> 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.



**Table 2. Summary of Jacob's Key Environmental Data for the UK, FY 2024:**

Scope of GHG emissions	Quantity	Unit
Scope 1 GHG emissions <sup>2.1</sup>	153	Metric Tons CO <sub>2</sub> e
Scope 2 GHG emissions (Location-based) <sup>2.2, 2.3</sup>	1,094	Metric Tons CO <sub>2</sub> e
Scope 2 GHG emissions (Market-based) <sup>2.1,2.2,2.3</sup>	328	Metric Tons CO <sub>2</sub> e
Scope 3: Fuel and Energy Related Activities: Scope 1 and 2 Well to Tank Emissions (Location-Based)	159	Metric Tons CO <sub>2</sub> e
Scope 3: Fuel and Energy Related Activities: Scope 1 and 2 Well to Tank Emissions (Market-Based)	92	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Business Travel <sup>2.1, 2.4, 2.5</sup>	3,632	Metric Tons CO <sub>2</sub> e
Scope 3 GHG emissions: Employee Commuting <sup>2.5</sup>	2,161	Metric Tons CO <sub>2</sub> e
Energy Use Total <sup>2.6</sup>	6,084	MWh
Energy Use: Renewable	3,698	MWh
Energy Use: Non-Renewable	2,386	MWh
Energy Use from Purchased Electricity	3,698	MWh
Energy Use from Combustion of Gas	1,792	MWh
Energy Use from Transport <sup>2.7</sup>	3,531	MWh
<p>Note 2.1: The Scope 1, Market-Based Scope 2 and Scope 3 Business Travel GHG emissions reported above are the emissions, pre-application of 4,113 MT CO<sub>2</sub>e of offsets. Offsets were purchased from the following registries: Verified Carbon Standard, American Carbon Registry, and Gold Standard.</p> <p>Note 2.2: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015</p> <p>Note 2.3: Scope 2 emissions consist of purchased electricity and indirect heating. All market-based emissions are from heating of landlord-controlled spaces. All market-based electricity is renewable.</p> <p>Note 2.4: Business Travel Emissions consist of air travel, rental and personal car mileage, taxi/rideshare, rail, and hotel stays.</p> <p>Note 2.5: Employee Commuting and Business Travel consists of well to tank and tank to wheel emissions.</p> <p>Note 2.6: Energy Use Total consists of stationary combustion, mobile combustion, and electricity.</p> <p>Note 2.7: Energy use from Transport consists of fleet vehicles, rental/hire vehicles and employee personal vehicles used for business.</p>		

**Table 3. Expenditures with suppliers that set or committed to set Science Based Targets with SBTi**

Scope of GHG emissions	FY 2024	Unit
Total % with short-term science-based targets set	40	Percent
Total % with short-term science-based targets committed	9	Percent
Total % with net-zero targets set	9	Percent
Total % with net-zero targets committed	31	Percent

**Table 4. Gender Metrics by Management Level (Global)**

Data Parameter	Value	Unit
Representation of Females in Executive Management <sup>4.1</sup>	37.0	Percent
Representation of Females in All Executive Positions <sup>4.2</sup>	34.8	Percent
Representation of Females, All Other Employees <sup>4.3</sup>	34.0	Percent
Note 4.1: Executive management consists of CEO, EVP, SVP II and SVP I, global grades 20-23 Note 4.2: Executive positions (Vice President or higher) consist of global grades 18-23 Note 4.3: All other employees consist of employees below Vice President (non-executive), global grades 0-17		

**Table 5. Gender Metrics by Management Level and Job Type (Global):**

Data Parameter	Value	Unit
Female share of total workforce	34.0	Percent
Females in all management positions <sup>5.1</sup>	26.4	Percent
Females in junior management positions <sup>5.2</sup>	30.3	Percent
Females in top management positions <sup>5.3</sup>	37.0	Percent
Females in management positions in revenue-generating functions	23.1	Percent
STEM-related positions held by females	30.0	Percent
Note 5.1: All management consists of global grades 14-23. Note 5.2: Junior management defined as global grade 14. Note 5.3: Top management defined as global grade 20-23.		

**Table 6. Racial/Ethnic Metrics (US Home Country Only<sup>5.1</sup>):**

Data Parameter	Value	Unit
Asian	9.8	Percent
Black or African American	6.6	Percent
Hispanic or Latino	10.5	Percent
Two or More Races	2.9	Percent
Native Hawaiian/Other Pacific Islander	0.2	Percent
American Indian or Alaska Native	0.5	Percent
White	65.6	Percent
Unknown or Not Provided	3.9	Percent
Note 6.1: Information has been provided for those employees whose home country is the "United States" where they are based for employment.		



**Table 7. Employee Turnover (Global):**

Data Parameter	Value	Unit
Total Employee Turnover Rate	15.5	Percent
Voluntary Employee Turnover Rate <sup>7.1</sup>	9.6	Percent
Involuntary Employee Turnover Rate	5.1	Percent
Retirement Rate	0.9	Percent
Note 7.1: Voluntary employee turnover rate does not include retirement.		

### **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:

- Assessing Jacobs's 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 social metrics calculations at an aggregated level for fiscal year 2024;
- Verifying GHG emissions and energy data and records at an aggregated level for the fiscal year 2024;
- Reviewing calculations for spend data percentages with companies that report Science-Based Targets; and
- Reviewing Jacob's Base Year recalculation policy and recalculated fiscal year 2019 base year.

The Report includes a deduction from Jacobs' emissions of 67,772 metric tons CO<sub>2</sub>e relating to offsets. We have verified that these offsets were acquired and that their inclusion in the Report is reasonable. We have not performed any assurance procedures regarding the providers of these offsets and express no opinion on whether they have, or will, result in a reduction of CO<sub>2</sub>e.

### **LRQA's Standards and Competence**

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.



Signed

Dated: 20 May 2025

A handwritten signature in black ink that reads 'Brooke Farrell'.

Brooke Farrell  
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