

## Verification Statement Jacobs Engineering Group FY2021 GHG Inventory

### **Background**

Cameron-Cole, LLC (Cameron-Cole) was retained by Jacobs Engineering Group (Jacobs) to perform an independent verification of its Greenhouse Gas (GHG) Emissions Inventory for Fiscal Year (FY) 2021 global Scope 1, 2 and Scope 3 business travel and employee commuting. The Scope 1 and 2 GHG Inventory was developed according to the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 revised edition) along with its associated amendments. The Scope 3 GHG Inventory was prepared using the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard dated September 2011 and associated amendments. In addition, Jacobs also reported renewable, non-renewable and total energy use. Our opinion on the results of the inventory, with respect to the verification objectives and criteria, is provided in this statement.

### Responsibility of Jacobs & Independence of Verification Provider

Jacobs has sole responsibility for the content of its GHG Inventory. Cameron-Cole accepts no responsibility for any changes that may have occurred to the GHG emissions results since they were submitted to us for review. Based on internationally accepted norms for impartiality, we believe our review represents an independent assessment of Jacobs' FY2021 GHG Emissions Inventory. Finally, the opinion expressed in this verification statement should not be relied upon as the basis for any financial or investment decisions.

#### Level of Assurance

The level of assurance is used to determine the depth of detail that a Verification Body designs into the Verification Plan to determine if there are material errors, omissions or misstatements in a company's GHG assertions. Two levels of assurance are generally recognized – reasonable and limited. Reasonable Assurance generates the highest level of confidence that an emissions report is materially correct (with the exception of Absolute Assurance which is generally impractical for companies to achieve). Limited Assurance provides less confidence, and involves less detailed examination of GHG data and supporting documentation. Limited Assurance statements assert that there is no evidence that an emissions report is not materially correct. Cameron-Cole's verification of Jacobs' GHG Emissions Inventory for FY2021 was constructed to provide a Limited Level of Assurance.

#### **Objectives**

The primary objectives of this verification assignment were as follows:

- Verify whether Jacobs' FY2021 GHG inventory meets the generally accepted GHG accounting principles of accuracy, completeness, transparency, relevance and consistency.
- Determine if Jacobs has reported all emissions in conformance with the WRI/WBCSD GHG protocol.



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- Determine whether or not Jacobs' reported FY2021 Scope 1, 2 and 3 (business travel and employee commuting) GHG emissions meet/exceed the 90% threshold for accuracy, assessed separately.
- Determine whether or not Jacobs' FY21 renewable, non-renewable, and total energy use (MWh) meet/exceed the 90% threshold for accuracy, assessed separately.
- Validation of Jacobs' achievement of carbon neutrality for FY21 following the requirements of the PAS 2060:2014 specifications for the demonstration of carbon neutrality for Scope 1, 2 and Scope 3 business travel emissions.

#### **Verification Criteria**

Cameron-Cole conducted verification activities in alignment with the principles of ISO-14064-3:2006(E) Specifications with Guidance for the Validation and Verification of Greenhouse Gas Assertions. The Jacobs inventory was prepared to, and verified against, the WRI/WBCSD GHG Protocol, WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard and PAS 2060:2014.

### Verification Scope & Assertions

Jacobs' GHG Emissions Inventory is described as follows: Scope I emissions include stationary combustion emission associated with owned office locations and mobile combustion emissions associated with owned and long term leased fleet vehicles for 100% of Jacobs' global operations. Scope 2 emissions include comfort heating for leased office locations and purchased electricity for 100% of our global operations. Scope 3 emissions include business travel (well to wheel air & ground emissions; hotels) and employee commuting (well to wheel).

#### lacobs' GHG assertions are as follows:

In FY2021, Jacobs reported: 16,749 metric tons (MT) of carbon dioxide equivalents (CO<sub>2</sub>-e) from direct emission sources (Scope 1); 44,730 MT CO<sub>2</sub>e from Scope 2 location-based; 4,900 MT CO<sub>2</sub>e from Scope 2 market-based emission sources; 8,406 MT CO<sub>2</sub>e from Scope 3 business travel (well to tank) and employee commuting (well to tank); and, 47,810 from Scope 3 business travel (tank to well) and employee commuting (tank to well) . Jacobs also reported 100,208 megawatt-hour (MWh) of renewable energy, 76,955 MWh of non-renewable energy for a total energy use of 177,163 for FY2021.

## Verification Opinion

Based on the method employed and the results of our verification activities, Cameron-Cole has found no evidence of material errors, omissions or misstatements in Jacobs FY2021 GHG Inventory and energy use within the boundaries described above. Cameron-Cole also found that Jacobs' GHG accounting and calculation methodologies, processes and systems for this inventory conform to the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Cameron-Cole validated Jacobs' achievement of carbon neutrality for FY21 following the requirements of the PAS 2060:2014 specifications for the demonstration of carbon neutrality for Scope 1, 2 and Scope 3 business travel emissions.



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Cameron-Cole, LLC

June 10, 2022

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