



**VERIFICATION OPINION DECLARATION  
GREENHOUSE GAS EMISSIONS**

To: The Stakeholders of WSP Global Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by WSP Global Inc. (WSP) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of WSP. WSP is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex’s sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

**Boundaries of the reporting company GHG emissions covered by the verification:**

- Operational Control
- Worldwide

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs

**GHG Emissions Statement:**

| <b>Emissions</b>   |                |
|--|----------------|
| Scope 1 Emissions – Metric tonnes of CO <sub>2</sub> equivalent (tCO <sub>2e</sub> )                       | 32,846         |
| Scope 2 Emissions (Location-Based) - tCO <sub>2e</sub>   | 41,658         |
| Scope 2 Emissions (Market-Based) - tCO <sub>2e</sub>   | 43,655         |
| Scope 3, Category 1 Emissions – Purchased Goods & Services - tCO <sub>2e</sub>                             | 283,489        |
| Scope 3, Category 2 Emissions – Capital Goods - tCO <sub>2e</sub>  | 36,990         |
| Scope 3, Category 3 Emissions – Fuel and Energy Related Activities - tCO <sub>2e</sub>                     | 11,976         |
| Scope 3, Category 5 Emissions – Waste Generated in Operations - tCO <sub>2e</sub>                          | 2,934          |
| Scope 3, Category 6 Emissions – Business Travel - tCO <sub>2e</sub>  | 47,477         |
| Scope 3, Category 7 Emissions – Employee Commuting - tCO <sub>2e</sub>                                     | 60,272         |
| <b>Total Scope 1 + Scope 2 (Market-Based) + Scope 3 Categories 1, 2, 3, 5, 6 &amp; 7- tCO<sub>2e</sub></b> | <b>519,639</b> |
| <b>GHG Emission Offsets and Net Emissions</b>  |                |
| Purchased and On-site Renewable Energy – megawatt hour (MWh)   | 221            |
| Carbon Offsets - tCO <sub>2e</sub>   | -              |
| <b>Net Emissions</b>   | <b>519,639</b> |
| Scope 1 + Scope 2 (Market-Based) + Scope 3 (Categories 1, 2, 3, 5, 6 & 7)                                  | <b>519,639</b> |

**Energy Consumption:**

| CATEGORY | INDICATOR   | UNIT | QUANTITY |
|----------|---|------|----------|
| Energy   | Natural Gas   | GJ   | 241,764  |
|          | Other Fuels (Diesel, Kerosene, Liquefied Petroleum Gas) | GJ   | 256      |
|          | Electricity   | GJ   | 441,898  |
|          | Heating   | GJ   | 89,531   |
|          | Cooling   | GJ   | 878      |
|          | Total Office Energy Consumption                         | GJ   | 774,328  |
|          | Renewable Energy Procured                               | GJ   | 796      |
|          | Transportation Fuel                                     | GJ   | 270,359  |

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were mostly historical in nature and in some cases estimated. Source data for legacy operations (reported by WSP previously) was verified by others.

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

**Period covered by GHG emissions verification:**

- January 1, 2018 to December 31, 2018

**Criteria against which verification conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

**Reference Standard:**

- ISO 14064-3 Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of ±5% for aggregate errors in sampled data for each of the above indicators

**GHG Verification Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of WSP;
- Review of documentary evidence produced by WSP;
- Review of WSP data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and

- Audit of sample of data used by WSP to determine GHG emissions.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that WSP has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

**Statement of independence, impartiality and competence**

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with WSP, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 30 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

**Attestation:**A handwritten signature in blue ink that reads 'Scott Johnston'.

Scott Johnston, Lead Verifier  
Principal Consultant  
Apex Companies, LLC.  
Miami, Florida

A handwritten signature in blue ink that reads 'John Rohde'.

John Rohde, Technical Reviewer  
Project Manager  
Apex Companies, LLC.  
Lakewood, Colorado

April 21, 2023

*This verification opinion declaration, including the opinion expressed herein, is provided to WSP and is solely for the benefit of WSP in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.*



**VERIFICATION OPINION DECLARATION  
GREENHOUSE GAS EMISSIONS**

To: The Stakeholders of WSP Global Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and energy consumption reported by WSP Global Inc. (WSP) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of WSP. WSP is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex’s sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

**Boundaries of the reporting company GHG emissions covered by the verification:**

- Operational Control
- Worldwide

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs

**GHG Emissions Statement:**

| <b>Emissions</b>  |                |
|---|----------------|
| Scope 1 Emissions – Metric tonnes of CO <sub>2</sub> equivalent (tCO <sub>2e</sub> )  | 34,665         |
| Scope 2 Emissions (Location-Based) - tCO <sub>2e</sub>  | 27,935         |
| Scope 2 Emissions (Market-Based) - tCO <sub>2e</sub>  | 16,869         |
| Scope 3, Category 1 Emissions – Purchased Goods & Services - tCO <sub>2e</sub>  | 223,989        |
| Scope 3, Category 2 Emissions – Capital Goods - tCO <sub>2e</sub>   | 28,988         |
| Scope 3, Category 3 Emissions – Fuel and Energy Related Activities - tCO <sub>2e</sub>  | 11,874         |
| Scope 3, Category 5 Emissions – Waste Generated in Operations - tCO <sub>2e</sub>   | 1,351          |
| Scope 3, Category 6 Emissions – Business Travel - tCO <sub>2e</sub>   | 26,464         |
| Scope 3, Category 7 Emissions – Employee Commuting - tCO <sub>2e</sub>  | 42,251         |
| <b>Total Scope 1 + Scope 2 (Market-Based) + Scope 3 Categories 1, 2, 3, 5, 6 &amp; 7- tCO<sub>2e</sub></b>  | <b>386,452</b> |
| <b>GHG Emission Offsets and Net Emissions</b>   |                |
| Purchased and On-site Renewable Energy – megawatt hour (MWh)  | 32,270         |
| Carbon Offsets - tCO <sub>2e</sub>  | 25,623         |
| <b>Net Emissions</b>  |                |
| Scope 1 + Scope 2 (Market-Based) + Scope 3 (Categories 1, 2, 3, 5, 6 & 7) – Purchased and On-site Renewable Energy – Carbon Offsets - tCO <sub>2e</sub> | <b>360,829</b> |

**Energy Consumption:**

| CATEGORY | INDICATOR   | UNIT | QUANTITY |
|----------|---|------|----------|
| Energy   | Natural Gas   | GJ   | 202,411  |
|          | Other Fuels (Diesel, Kerosene, Liquefied Petroleum Gas) | GJ   | 660      |
|          | Electricity   | GJ   | 342,355  |
|          | Heating   | GJ   | 42,409   |
|          | Cooling   | GJ   | 1,519    |
|          | Total Office Energy Consumption                         | GJ   | 589,354  |
|          | Renewable Energy Procured                               | GJ   | 116,174  |
|          | Transportation Fuel                                     | GJ   | 309,278  |

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were mostly historical in nature and in some cases estimated.

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

**Period covered by GHG emissions verification:**

- January 1, 2022 to December 31, 2022

**Criteria against which verification conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

**Reference Standard:**

- ISO 14064-3 Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of ±5% for aggregate errors in sampled data for each of the above indicators

**GHG Verification Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of WSP;
- Review of documentary evidence produced by WSP;
- Review of WSP data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by WSP to determine GHG emissions.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the energy consumption and GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that WSP has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of energy consumption and GHG emissions for the stated period and boundaries.

**Statement of independence, impartiality and competence**

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**Attestation:**Handwritten signature of Scott Johnston in blue ink.

Scott Johnston, Lead Verifier  
Principal Consultant  
Apex Companies, LLC.  
Miami, Florida

Handwritten signature of John Rohde in black ink.

John Rohde, Technical Reviewer  
Project Manager  
Apex Companies, LLC.  
Lakewood, Colorado

April 21, 2023

*This verification opinion declaration, including the opinion expressed herein, is provided to WSP and is solely for the benefit of WSP in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.*