

CSE Independent Assurance Statement

CSE has been engaged by ABM to provide independent assurance over the ABM 2014 Sustainability online Report published on the ABM website. The aim of this process is to provide reassurance to ABM's stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the material issues to the business and the stakeholder. The ABM 2014 Sustainability Report is comply with the 'in accordance – core' requirements of the GRI G4 Guidelines.

Scope of work

The scope of work included a review of the 2014 Sustainability Report activities and performance data related to the 2014 fiscal year that ended October 31, 2014. Specifically, this included:

1. Statements, information and performance data contained within the Sustainability report;
2. ABM's process for determining material aspects for reporting and the management approach to material issues; and
3. ABM's reported data and information as per the requirements of the Global Reporting Initiative (GRI) G4 Sustainability Reporting Guidelines, as indicated in the GRI index.

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (2008) and we applied a Type 1 limited level of assurance.

Opinion and commentary

On the basis of the scope of work, nothing came to our attention to suggest that:

- the account of ABM's activities and performance during 2014 and the way they are presented in the Sustainability Report is materially misstated;
- ABM adheres to the principles of inclusivity, materiality and responsiveness as per the AA1000 Accountability Principles Standard 2008.

Any errors or misstatements identified during the engagement were corrected prior to the publication of the Sustainability Report.

Key observations and recommendations:

Based on the observations and concluding remarks derived from the assurance engagement, our key observations and recommendations for the improvement of ABM's future Sustainability Reports are:

- Improvements have been observed in ABM's Key Performance Indicators (KPI) data collection methodology which allow a more complete quantitative representation of material issues.
- Adjustments in stakeholder engagement have been observed which allow for a more frequent contact with the stakeholders
- Good practices have been demonstrated in a number of specific internal and external initiatives. For example the GreenCare program have created positive results for ABM clients
- ABM should continue its efforts in order to harmonize the procedures and data collection systems of all subsidiaries within the boundaries of the sustainability report.
- We encourage ABM to continue focusing in key areas of impact related to Human Rights, Labor and Society
- Given the increasing importance of establishing and managing a sustainable supply chain, ABM should work towards further integrating its sustainability policy and practices into its supply chain by choosing, evaluating and interacting according to sustainable criteria.

Findings and conclusions concerning adherence to the AA1000AS principles of Inclusivity, Materiality, Responsiveness and Specified Performance Information.

Inclusivity – Nothing has come to our attention that causes us to believe that any key stakeholder groups have been excluded from stakeholder engagement activities, or to conclude that ABM has not applied principles in developing its approach to sustainability.

Materiality – Nothing has come to our attention that causes us to believe that ABM's materiality determination approach does not provide a balanced representation of material issues concerning its sustainability performance.

Responsiveness – We are not aware of any matters that would lead us to conclude that ABM has not applied the responsiveness principle in considering the matters to be reported.

Specified performance information – Nothing has come to our attention that causes us to believe that quantitative data linked to the GRI G4 General and Specific Standard Disclosures under scope has not been collated properly at corporate level.

Methodology

We undertook the following activities to inform our assurance engagement:

- conducted document reviews, data sampling and associated reporting systems as they relate to selected content and performance data;
- reviewed a selection of external media reports relating to ABM to evaluate the coverage of topics within the Sustainability pages of the ABM website;
- reviewed the outcomes of ABM's stakeholder engagement activities in 2014;
- reviewed the materiality analysis and its outputs provided by ABM
- evaluated ABM's public disclosures against the GRI G4 Sustainability Reporting Guidelines.

Exclusions and Limitations

Excluded from the scope of our work is information relating to:

- Activities outside the defined reporting period or scope;
- Company position statements
- Financial data taken from ABM's Annual Report and Accounts 2014 which is audited by an external financial auditor;
- Content of external websites or documents

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the sustainability report. The scope of our work was defined and agreed in consultation with ABM.

Statement of CSE Independence, Impartiality and Competence

This is the fourth year that CSE has provided independent assurance services in relation to the ABM Sustainability Report. Our assurance team completing the work for ABM has extensive knowledge of conducting assurance over environmental, social, health, safety and ethical information and systems, and through its combined experience in this field, an excellent understanding of good practice in corporate responsibility reporting and assurance.

On behalf of the Assurance Team

Nikos Avlonas

President CSE