

CSE Independent Assurance Statement

CSE has been engaged by ABM to provide independent assurance over the ABM 2015 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 2015 Sustainability Report is in compliance with the 'in accordance – core' requirements of the GRI G4 Guidelines.

Scope of work

The scope of work included a review of the 2015 Sustainability Report activities and performance data related to the 2015 fiscal year that ended October 31, 2015. 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 and we applied a Type 2 moderate level of assurance.

General Conclusions

With respect to the scope of work, we conclude that:

- The account of ABM's activities and performance during 2015 and the way they are presented in the 2015 Sustainability Report is accurate.
- 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:

- With respect to the principle of inclusivity, it is suggested that ABM maintains, and further develops, the existing two-way communication model with its key stakeholder groups.
- With respect to the principle of materiality, it is suggested that ABM maintains the existing processes for identifying the material issues
- With respect to the principle of responsiveness, ABM could enhance the existing approach about incorporating the needs and expectations of its key stakeholders into its products and services.
- ABM has taken significant steps to address workplace related complaints, with the establishment of the Hotline and the related processes. It is recommended that ABM considers disclosing more information about the number of complaints, and the percentage of which that were addressed, during the reporting period without disclosing information that are of private nature to those involved in the complaint process, as well as those involved in the complaint handling process.
- Since ABM has been publishing sustainability reports for a number of years, it is recommended that data from previous reporting periods regarding indicators and KPI's are included in order to demonstrate the progress made in ABM's sustainability performance.
- Improvements have been observed in ABM's Key Performance Indicators (KPI) data collection methodologies which allow a more spherical quantitative representation of material issues.
- Good practices have been demonstrated in a number of specific internal and external initiatives. For example the GreenCare program, the Bundled Energy Solutions Program, and EV Charging have created positive results for ABM and its clients.
- ABM should continue its efforts in order to harmonize the processes and data collection systems of all subsidiaries within the boundaries of the sustainability report.
- ABM should continue its efforts in achieving its targets for 2020 with respect to greenhouse gas emissions and thus the company's contribution towards mitigating the impacts of climate change.

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

Inclusivity – how the key stakeholder groups were identified and engaged with about sustainability issues. All the key stakeholder groups were engaged. ABM applied widely accepted principles in developing its approach to stakeholder engagement and sustainability.

Materiality – how the assessment of the importance of each sustainability topic took place. The process for determining the material issues by ABM provides a balanced representation of the material issues regarding its sustainability performance and impacts.

Responsiveness – how the company responded to the issues that were pointed out by each stakeholder group and how this response is described in the sustainability report. ABM has responded in a sufficient manner to the issues that were of high concern to the stakeholders. This response is presented in an appropriate and sufficient manner in ABM's 2015 sustainability report.

Specific Performance Information – The quantitative data that related to GRI Indicators have been collected and presented in the 2015 sustainability report according to widely accepted best practices. Indicative indicators:

- Employee breakdown (position, age, gender, full-time/part-time, union representation) and turnover
- Employee health & safety
- Employee training, programs for skills management and lifelong training and employee regular performance reviews
- Composition of governance bodies
- Energy consumption and energy consumption reductions
- Greenhouse gas emissions and greenhouse gas emissions intensity
- Waste production and management
- Screening of new supplier using environmental criteria
- Statements regarding data breaches involving client locations, complains regarding breaches of customer privacy and loss of customer data, anti-competitive behavior, anti-trust and monopoly practices, health & safety impacts of products and services

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 2015;
- 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 2015 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

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 Sustainability Reporting and assurance.

On behalf of the Assurance Team

Nikos Avlonas

Head of Assurance Team