

## Independent Assurance Statement

The Center for Sustainability and Excellence (“CSE”) has been engaged by ABM to provide independent assurance over the ABM 2021 Environmental, Social & Governance Impact Report. The aim of this process is to provide reassurance to ABM’s stakeholders over the accuracy, reliability and objectivity of the reported information and the coverage of the material issues regarding the business and the stakeholders. The ABM 2021 Environmental, Social & Governance Impact Report is in compliance with the ‘in accordance – core’ requirements of the GRI STANDARDS Guidelines, as well as the SASB Standards for the Professional and Commercial Services Sector.

### 1. Scope of work

The scope of work included a review of the 2021 Environmental, Social & Governance Impact Report activities and performance data related to the 2021 fiscal year November 2020 to October 2021. Specifically, this included:

1. Statements, information, and performance data contained within the Environmental, Social & Governance Impact Report.
2. ABM’s process for determining material aspects for reporting and the management approach to material issues.
3. ABM’s reported data and information as per the requirements of the Global Reporting Initiative (GRI) STANDARDS Corporate Sustainability Reporting Guidelines, and SASB standards for Professionals & Commercial Services as indicated in the Report index.

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard v3 and applied a Type 2 moderate level of assurance.

### 2. Methodology

In order to verify the content of the 2021 Environmental, Social & Governance Impact Report we undertook the following activities to inform our independent 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 ABM’s website.
- Reviewed the outcomes of ABM’s stakeholder engagement activities in 2021.
- Reviewed the materiality analysis and its outputs.
- Evaluated ABM’s public disclosures against the GRI Standards and SASB standards.

More details on the specific information and data that were verified are presented in the following sections of the present independent assurance report.

### 3. General Conclusions

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

- The account of ABM’s activities and performance during 2021 and the way they are presented in the 2021 Environmental, Social & Governance Impact Report is accurate.
- ABM adheres to the principles of inclusivity, materiality, responsiveness, and impact as per the AA1000 Accountability Principles Standard.

Any errors or misstatements identified during the engagement were corrected prior to the publication of the 2021 Environmental, Social & Governance Impact Report.

## 4. 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 Corporate Sustainability Reports are:

- With respect to the principle of inclusivity, ABM maintains a comprehensive communication process with its key stakeholders. It is suggested that ABM continues to enhance this model to maximize its effectiveness and results.
- With respect to the principle of materiality, it is suggested that ABM considers expanding the scope of the materiality assessment process to other key stakeholder groups.
- With respect to the principle of responsiveness, ABM has taken significant steps to incorporate the concerns and preferences of its key stakeholder groups.
  - ABM has taken significant steps to integrate sustainability to business operations. The report includes the organization’s commitment to the United Nations Sustainable Development Goals for 2030, linking them to key performance indicators and initiatives.
  - The company has also incorporated the SASB Standards (Professional & Commercial Services Sector) within the report.
- With respect to the principle of impact, ABM shows adequate monitoring, measuring, and accountability for its actions and how they affect its broader natural and human ecosystems.
- With respect to performance indicators, it is recommended to show performance from previous years in all indicators, to fully comply with the principle of comparability and to be able to show the progress made in managing material issues.

### **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 regarding 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 2021 Environmental, Social & Governance Impact 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 2021 Environmental, Social & Governance Impact Report.

Impact – how the company monitors, measures, and is accountable for how its actions affect their broader ecosystems. ABM provides adequate information in its 2021 Environmental, Social & Governance Impact Report on how it monitors its impacts to the natural and human ecosystems. The performance indicators used are based on commonly accepted standards and local/global best practices.

Specific Performance Information – The quantitative data relative to GRI Indicators and SASB Metrics have been collected and presented in the 2021 Environmental, Social & Governance Impact Report in a way that the requirements of the GRI STANDARDS and SASB STANDARDS are met, the principles are applied, providing a holistic description of the ABM's sustainability performance. Specifically, during the independent assurance process, CSE examined evidence and documentation regarding:

- A description of other means, besides the materiality assessment, of identifying and verifying important sustainability topics for the 2021 fiscal year.
- A description (along with any supporting evidence and documentation) of the stakeholder engagement process, beyond the materiality assessment process, that took place during the 2021 fiscal year.
- Evidence and documentation regarding the financial information presented in the report.
- Evidence and documentation about the organization's ESG ratings.
- Evidence and documentation about the Sustainability Strategy and KPIs.
- Evidence and documentation regarding the section of the report "Our Expertise in Providing Sustainable Services".
- Verification that no allegations were made against ABM with regard to corruption, as well as that no confirmed incidents under any applicable corruption laws were reported during the reporting period.
- Verification that there were no legal actions against ABM for anticompetitive behavior, anti-trust, or monopoly practices.
- Verification that ABM had zero breaches of customer privacy or losses of customer data.
- Evidence and documentation about data and information included in the report about social initiatives and volunteerism, supplier diversity, data privacy, occupational health and safety, training, emissions, energy, and diversity

Overall, the report is in compliance with the GRI STANDARDS and SASB STANDARDS. It is recommended, for future reports, that ABM sets goals to ensure availability of information in those indicators that at the present report data and information is omitted. ABM could also seek to include more indicators, in those material issues that the standards provide more than one indicator, to track progress in a more holistic manner.

## 5. 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 2021 which is audited by an external financial auditor; and
- 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 2021 Environmental, Social & Governance Impact Report. The scope of our work was defined and agreed in consultation with ABM.

## 6. Statement of CSE Independence, Impartiality and Competence

This is the ninth year that the Center for Sustainability and Excellence (CSE) has provided independent assurance services in relation to the ABM Environmental, Social & Governance Impact 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 Environmental, Social & Governance Impact Reporting and assurance.



**AA1000**  
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000-142/V3-1YOZQ

On behalf of the Assurance Team

Nikos Avlonas, President CSE