

CSE Independent Assurance Statement

The Center for Sustainability and Excellence (CSE) has been engaged by ABM to provide independent assurance over the ABM 2022 Environmental, Social & Governance Impact Report¹. The goal of this process is to provide assurance to ABM’s stakeholders concerning the accuracy, reliability and objectivity of the reported information and the coverage of the material issues concerning ABM’s business and its stakeholders. The ABM 2022 ESG Impact Report has been established “in accordance” with the Global Reporting Initiative (GRI 2021) Standards and followed the SASB² Standards for the Professional and Commercial Services Sector.

1. Scope of work

The scope of work included a review of the 2022 ESG Impact Report activities and performance data related to the 2022 fiscal year that ended October 31, 2022. Specifically, this included:

1. Statements, information, and performance data contained within the ESG 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 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 2022 ESG 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 ABM’s website.
- Reviewed the outcomes of ABM’s stakeholder engagement activities in 2022.
- Reviewed the materiality analysis and its outputs.
- Evaluated ABM’s public disclosures against the GRI 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 2022 and the way they are presented in the 2022 ESG Impact Report is accurate.

¹ 2022 ESG Impact Report

² SASB: Sustainability Accounting Standards Board

- 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 2022 ESG 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 ESG Impact Reports are:

- With respect to the principle of **inclusivity**, ABM maintains a comprehensive communication process with its key stakeholders. In fact, ABM provided in 2022 its first 'Inclusive Team Member Training' program across the entire enterprise. It is suggested that ABM continues to evaluate this model in order 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. In 2022, ABM committed officially to the Science Based Targets initiative (SBTi), which means that ABM must define and disclose rigorous, credible, and meaningful decarbonization targets in the coming years.
 - 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 continue showing 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 2022 ESG 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 2022 ESG 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 2022 ESG 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 2022 ESG 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 2022 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 2022 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 ABM’s Sustainability Strategy and KPI³s.
- Evidence and documentation regarding the section of the report “Our Expertise in Providing Sustainable Services”.
- Evidence and documentation regarding key ESG topics, included in the report:
 - Energy
 - Emissions
 - Occupational health and safety
 - Diversity, equal opportunities, and human rights
 - Employee training
 - Volunteerism
 - Compliance with laws and regulations
 - Supplier diversity
 - Data privacy
- Verification that no allegations were made against ABM regarding 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 during the reporting period.

Overall, the report is in compliance with the GRI STANDARDS and SASB STANDARDS. It is recommended, for future reports, that ABM sets goals in order 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, in order to track progress in a more holistic manner.

ABM’s commitment to the Scientific – based Target initiative (SBTi) is a valuable step in that direction with publicly disclosing significant decarbonization targets and results in the coming years.

³ KPI: Key Performance Indicator

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 in 2022, 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 2022 Environmental, Social & Governance Impact Report. The scope of our work was defined and agreed on in consultation with ABM.

6. Statement of CSE Independence, Impartiality and Competence

The Center for Sustainability and Excellence (CSE) assurance team that completed the external assurance 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 Sustainability Reporting and assurance.



On behalf of the Assurance Team

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