



**VERIFICATION OPINION DECLARATION
GREENHOUSE GAS EMISSIONS AND ENERGY CONSUMPTION**

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: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

Emissions	
Scope 1 Emissions – Metric tonnes of CO ₂ equivalent (tCO _{2e})	40,097
Scope 2 Emissions (Location-Based) - tCO _{2e}	30,261
Scope 2 Emissions (Market-Based) - tCO _{2e}	13,750
Scope 3, Category 1 Emissions – Purchased Goods & Services - tCO _{2e}	313,075
Scope 3, Category 2 Emissions – Capital Goods - tCO _{2e}	32,036
Scope 3, Category 3 Emissions – Fuel and Energy Related Activities - tCO _{2e}	15,856
Scope 3, Category 5 Emissions – Waste Generated in Operations - tCO _{2e}	616
Scope 3, Category 6 Emissions – Business Travel - tCO _{2e}	47,048
Scope 3, Category 7 Emissions – Employee Commuting - tCO _{2e}	42,945
Total Scope 1 + Scope 2 (Market-Based) + Scope 3 Categories 1, 2, 3, 5, 6 & 7- tCO_{2e}	505,422
Additional Sustainability Data	
Percent change of Scope 1, Scope 2 (market-based) and Scope 3 emissions from the updated 2018 baseline	21.2%
Office and Fleet Energy Consumption (2023) - Gigajoules	999,169
Percent renewable electricity (for 2023)	82%

Energy Consumption:

CATEGORY	INDICATOR	UNIT	QUANTITY
Energy	Natural Gas	GJ	201,069
	Other Fuels (Diesel, Kerosene, Liquefied Petroleum Gas)	GJ	4,885
	Electricity	GJ	341,247
	Heating	GJ	56,328
	Cooling	GJ	4,213
	Total Office Energy Consumption	GJ	607,742
	Renewable Energy Procured	GJ	279,098
	Transportation Fuel	GJ	391,427

2023 Emissions by Country						
Country	Scope 1 Emissions - tCO _{2e}	Scope 2 (Location-Based) Emissions - tCO _{2e}	Scope 2 (Market-Based) Emissions - tCO _{2e}	Scope 3 Emissions - tCO _{2e}	Gross Scopes 1&2 (Location-Based), Scope 3 Emissions - tCO _{2e}	Gross Scopes 1&2 (Market-Based), Scope 3 Emissions - tCO _{2e}
Africa	299	773	773	2,878	3,950	3,950
Africa - Other	6	9	9	102	117	117
Asia - Other	13	20	20	156	189	189
Australia	321	2,806	2,325	28,256	31,383	30,903
Belgium	0	1	0	30	31	30
Brazil	46	8	0	1,632	1,687	1,678
Canada	10,281	3,754	(0)	85,323	99,359	95,604
Central Europe - Other	2	81	81	84	167	167
Chile	169	452	452	3,895	4,516	4,516
China	40	395	395	8,306	8,741	8,741
China - Other	-	-	-	-	-	-
Colombia	254	52	52	2,129	2,434	2,434
Denmark	40	347	391	3,185	3,572	3,615
Finland	46	587	541	1,962	2,595	2,550
France	78	16	33	1,657	1,752	1,769
Germany	153	658	771	2,501	3,312	3,425

2023 Emissions by Country						
Country	Scope 1 Emissions - tCO_{2e}	Scope 2 (Location-Based) Emissions - tCO_{2e}	Scope 2 (Market-Based) Emissions - tCO_{2e}	Scope 3 Emissions - tCO_{2e}	Gross Scopes 1&2 (Location-Based), Scope 3 Emissions - tCO_{2e}	Gross Scopes 1& 2 (Market-Based), Scope 3 Emissions - tCO_{2e}
Hong Kong, China	17	835	660	1,091	1,943	1,768
Hungary	51	6	6	160	217	217
India	53	1,980	1,980	4,228	6,261	6,261
Ireland	6	-	-	47	53	53
Israel	1	45	45	155	201	201
Italy	364	89	4	2,307	2,760	2,674
Korea, Republic of	2	50	50	752	804	804
Latin America - Other	6	12	12	92	110	110
Malaysia	0	22	22	503	525	525
Mexico	28	28	28	273	329	329
Middle East	136	808	808	13,197	14,141	14,141
Netherlands	338	289	6	2,791	3,418	3,135
New Zealand	1,116	1,448	868	15,124	17,688	17,108
Nordics - Other	-	-	-	1	1	1
Norway	30	137	400	3,417	3,584	3,847
Panama	91	33	33	308	432	432
Peru	7	132	132	1,135	1,274	1,274
Philippines	7	206	206	415	627	627
Poland	1,031	113	3	1,058	2,202	2,092
Portugal	-	-	-	6	6	6
Romania	37	150	61	701	888	799
Singapore	10	208	196	2,540	2,758	2,746
Spain	133	139	128	2,339	2,611	2,600
Sweden	7,057	1,325	1,251	21,352	29,733	29,660
Switzerland	31	5	0	390	426	421
Taiwan, China	16	152	152	2,009	2,176	2,176
Thailand	4	30	30	286	320	320

2023 Emissions by Country						
Country	Scope 1 Emissions - tCO _{2e}	Scope 2 (Location-Based) Emissions - tCO _{2e}	Scope 2 (Market-Based) Emissions - tCO _{2e}	Scope 3 Emissions - tCO _{2e}	Gross Scopes 1&2 (Location-Based), Scope 3 Emissions - tCO _{2e}	Gross Scopes 1& 2 (Market-Based), Scope 3 Emissions - tCO _{2e}
Trinidad / Tobago	1	62	62	138	201	201
Turkey	7	24	24	217	249	249
United Kingdom	1,074	1,177	241	26,107	28,358	27,422
United States	16,698	10,796	496	206,308	233,802	223,502
United States - Other	-	-	-	30	30	30

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, 2023 to December 31, 2023

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:Handwritten signature of Scott Johnston in blue ink.

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

Handwritten signature of John Rohde in black ink.

John Rohde, Technical Reviewer
National Program Manager
Apex Companies, LLC
Lakewood, Colorado

April 23, 2024

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.



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

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

Emissions	
Scope 1 Emissions – Metric tonnes of CO ₂ equivalent (tCO _{2e})	43,213
Scope 2 Emissions (Location-Based) - tCO _{2e}	48,286
Scope 2 Emissions (Market-Based) - tCO _{2e}	49,409
Scope 3, Category 1 Emissions – Purchased Goods & Services - tCO _{2e}	333,834
Scope 3, Category 2 Emissions – Capital Goods - tCO _{2e}	76,648
Scope 3, Category 3 Emissions – Fuel and Energy Related Activities - tCO _{2e}	19,319
Scope 3, Category 5 Emissions – Waste Generated in Operations - tCO _{2e}	2,482
Scope 3, Category 6 Emissions – Business Travel - tCO _{2e}	54,227
Scope 3, Category 7 Emissions – Employee Commuting - tCO _{2e}	62,144
Total Scope 1 + Scope 2 (Market-Based) + Scope 3 Categories 1, 2, 3, 5, 6 & 7- tCO_{2e}	641,276
Purchased and On-site Renewable Energy – megawatt hour (MWh)	221



Energy Consumption:

CATEGORY	INDICATOR	UNIT	QUANTITY
Energy	Natural Gas	GJ	250,191
	Other Fuels (Diesel, Kerosene, Liquefied Petroleum Gas)	GJ	2,976
	Electricity	GJ	493,601
	Heating	GJ	77,111
	Cooling	GJ	1,866
	Total Office Energy Consumption	GJ	825,744
	Renewable Energy Procured	GJ	796
	Transportation Fuel	GJ	397,759

2018 Emissions by Country						
Country	Scope 1 Emissions - tCO _{2e}	Scope 2 (Location-Based) Emissions - tCO _{2e}	Scope 2 (Market-Based) Emissions - tCO _{2e}	Scope 3 Emissions - tCO _{2e}	Gross Scopes 1&2 (Location-Based), Scope 3 Emissions - tCO _{2e}	Gross Scopes 1&2 (Market-Based), Scope 3 Emissions - tCO _{2e}
Africa	753	1,949	1,949	4,961	7,663	7,663
Africa - Other	7	9	9	6,578	6,594	6,594
Asia - Other	-	-	-	-	-	-
Australia	1,121	3,965	3,945	22,683	27,769	27,749
Belgium	0	1	0	133	133	133
Brazil	2	42	42	1,685	1,729	1,729
Canada	15,111	8,324	8,324	83,987	107,422	107,422
Central Europe - Other	12	69	69	10	91	91
Chile	1,139	713	713	4,707	6,559	6,559
China	91	677	677	6,290	7,058	7,058
China - Other	-	-	-	-	-	-
Colombia	1,760	44	44	4,492	6,296	6,296
Denmark	44	968	1,384	3,439	4,450	4,866
Finland	89	630	837	2,467	3,186	3,393
France	234	52	49	6,480	6,766	6,763
Germany	353	591	810	10,124	11,069	11,287

2018 Emissions by Country						
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Hong Kong, China	165	1,106	1,106	1,150	2,421	2,421
Hungary	17	65	70	1,109	1,191	1,196
India	79	1,949	1,949	2,322	4,350	4,350
Ireland	1	68	103	50	120	154
Israel	8	45	45	201	255	255
Italy	596	101	120	8,545	9,242	9,261
Korea, Republic of	8	44	44	330	383	383
Latin America - Other	4	13	13	3	19	19
Malaysia	0	38	38	209	247	247
Mexico	23	63	63	613	699	699
Middle East	66	952	952	8,817	9,834	9,834
Netherlands	151	178	234	9,448	9,778	9,834
New Zealand	2,304	1,019	1,019	14,954	18,276	18,276
Nordics - Other	4	13	15	3	20	22
Norway	107	136	650	5,356	5,600	6,113
Panama	42	20	20	113	175	175
Peru	29	153	153	1,568	1,750	1,750
Philippines	52	219	219	123	395	395
Poland	20	38	41	3,392	3,450	3,453
Portugal	-	-	-	-	-	-
Romania	57	189	189	826	1,071	1,071
Singapore	14	271	271	1,451	1,736	1,736
Spain	3	35	54	7,360	7,398	7,417
Sweden	781	2,290	1,949	24,170	27,240	26,900
Switzerland	64	14	94	1,658	1,736	1,816
Taiwan, China	-	-	-	643	643	643
Thailand	1	32	32	163	196	196

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Trinidad / Tobago	8	31	31	192	231	231
Turkey	3	17	17	1,057	1,078	1,078
United Kingdom	1,129	2,059	1,973	62,655	65,843	65,756
United States	16,759	19,093	19,093	232,139	267,990	267,990
United States - Other	-	-	-	-	-	-

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