

Independent Practitioner's Limited Assurance Report

To the Board of Directors of
AtkinsRéalis Group Inc.

We have undertaken a limited assurance engagement of the accompanying selected metrics of AtkinsRéalis Group Inc. ("AtkinsRéalis" or the "Company") for the year ended December 31, 2024 (collectively referred to as the "Subject Matter Information"), as reported in Appendix A.

Management's Responsibility

Management is responsible for the preparation of the Subject Matter Information in accordance with the applicable criteria, as defined in Appendix A (the "applicable criteria"). Management is also responsible for selecting the applicable criteria used and for such internal control as management determines necessary to enable the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Subject Matter Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements ("ISAE") 3000 Revised, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical and other procedures) and evaluating the evidence obtained. The procedures also include assessing the suitability in the circumstances of AtkinsRéalis' use of the applicable criteria as the basis for the preparation of the Subject Matter Information. The procedures are selected based on our professional judgment which includes identifying areas where the risks of material misstatement of the Subject Matter Information are likely to arise, whether due to fraud or error.

Our engagement included the following procedures, among others:

- Making inquiries of relevant management and staff responsible for the preparation and reporting of the Subject Matter Information;
- Obtaining an understanding of the underlying data that is used as an input into the calculations, including emissions factors and conversion factors;
- Obtaining an understanding of the process used to prepare and report the Subject Matter Information;
- Performing preliminary analytical procedures related to the Subject Matter Information;
- Agreeing, testing and re-calculating the underlying data related to the Subject Matter Information on a sample basis; and
- Assessing the appropriateness of the GHG emissions factors applied.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement conducted in accordance with the International Standards on Assurance Engagements. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Subject Matter Information has been prepared, in all material respects, in accordance with the applicable criteria.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Significant Inherent Limitations

Non-financial information, such as the metrics in Appendix A, are subject to inherent limitations of accuracy given the nature and the methods used for determining such data. The selection of different acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information of the Company for the year ended December 31, 2024, is not prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Applicable Criteria

The Subject Matter Information has been prepared in accordance with the applicable criteria to assist AtkinsRéalis in reporting the selected metrics in Appendix A. As a result, the Subject Matter Information may not be suitable for another purpose.

Deloitte LLP

May 14, 2025

¹ CPA auditor, public accountancy permit No. 118581

Appendix A

AtkinsRéalis Group Inc.
Subject Matter Information
For the year ended December 31, 2024

GHG and Energy Related Metrics

Applicable Criteria	In-scope metric (for the year ended December 31, 2024)	Unit	Value
GHG Protocol ¹	Scope 1 GHG Emissions	tCO ₂ e	13,131
GHG Protocol ¹	Scope 2 GHG Emissions (market-based)	tCO ₂ e	7,311
GHG Protocol ¹	Total Scope 3 GHG Emissions, including:		
	- Category 1 (Purchased goods and services)	tCO ₂ e	888,580
	- Category 2 (Capital goods)	tCO ₂ e	46,870
	- Category 3 (Fuel and Energy-Related Activities not included in Scope 1 or Scope 2)	tCO ₂ e	9,263
	- Category 4 (Upstream Transportation and Distribution)	tCO ₂ e	1,294
	- Category 5 (Waste generated in Operations)	tCO ₂ e	2,333
	- Category 6 (Business Travel)	tCO ₂ e	62,096
	- Category 7 (Employee Commuting) ²	tCO ₂ e	15,700
	- Category 8 (Upstream Leased Assets)	tCO ₂ e	35,854
	- Category 13 (Downstream Leased Assets)	tCO ₂ e	431
	- Category 15 (Investments)	tCO ₂ e	735,107
GRI 302-1	Energy Usage (from Scope 1 and Scope 2) ³	GJ	607,213
		Mwh	168,670
GRI 302-1	Energy usage from renewable and non-renewable sources ³	GJ	Renewable: 10,706 Non-Renewable: 596,507
GHG Protocol ¹	Carbon intensity ⁴ per full time employee	tCO ₂ e/FTE	0.5
GHG Protocol ¹	Carbon intensity ⁴ per \$M revenue	tCO ₂ e/\$M CAD	2.1
GRI 302-1	Energy intensity ³ per full time employee	GJ/FTE	16.2
GRI 302-1	Energy intensity ³ per \$M revenue	GJ/\$M CAD	62.8
GHG Protocol ¹	GHG Emission Savings (Reductions) ⁵	tCO ₂ e	675,918

¹ GHG Protocol refers to the World Resources Institute and World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), World Business Council for Sustainable Development GHG Protocol: Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard), World Business Council for Sustainable Development Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, World Business Council for Sustainable Development Greenhouse Gas Protocol: Technical Guidance for Calculating Scope 3 Emissions (A supplement to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard). Standards apply as applicable to the in-scope metric.

² The calculation for Scope 3 Category 7 - Employee Commuting emissions data is estimated through voluntary survey data collected from employees in a 2023 global survey, carried out by AtkinsRéalis. The survey data is utilized to create proxies for average commuting distance and mode of travel. This 2023 data is supplemented with updated 2024 commuting frequency data that updates the frequency of travel into our offices and 2024 headcount data that are all incorporated within the calculation model. Further assumptions and adjustments used in the estimation for the emissions calculation includes:

- Correcting for identified outliers based on calculated medians;
- Average number of working days in a year for employees is assumed to be 230 days based on an average of 46 working weeks, with 5 working days per week, globally;
- Responses indicating behaviour of infeasible daily commuting distances (e.g. 1,500km round trip distances) were omitted due assumed inaccuracy;
- An average of global data was applied where country specific averages were not available (i.e., no survey responses in the specific country);
- 2023 commuting frequency data has been used as a proxy for 2024 calculations where updated commuting frequency data is not available.

Appendix A

AtkinsRéalis Group Inc.
Subject Matter Information
For the year ended December 31, 2024

³ Energy usage is related to Scope 1 and 2 (market-based) GHG emissions.

⁴ Based on total Scope 1 and 2 (market-based) GHG emissions.

⁵ Calculated for savings (reductions) between the 2019 and 2024 reporting years.

HSE Related Metrics

Applicable Criteria	In-scope metric (for the year ended December 31, 2024)	Unit	Value
IF-EN-320a.1	Total Recordable incident frequency (TRIF) ⁶	N/A	Combined: 0.06 Employee: 0.06 Contractor: 0.08
Appendix B	Lost time injury frequency (LTIF) ⁶	N/A	Combined: 0.031 Employee: 0.030 Contractor: 0.040
IF-EN-320a.1	Number of fatalities	N/A	1
IF-EN-320a.1	Fatality rate ⁶	N/A	0.002
Appendix B	Total environmental incident frequency (TEIF) ⁶	N/A	0.01
Appendix B	Number of site visits performed by Senior Leadership (OLG)	N/A	324
Appendix B	Number of corporate HSE (Health, Safety, and Environment) audits	N/A	7

⁶ Frequencies and rates are calculated using reported working hours for the year ended December 31, 2024, that were extracted as of March 21, 2025, from internal databases.

Appendix B

AtkinsRéalis Group Inc.

Management-developed criteria for the Subject Matter Information
For the year ended December 31, 2024

AtkinsRéalis has specifically developed criteria for the lost time injury frequency (LTIF), total environmental frequency (TEIF), number of site visits performed by Senior Leadership (OLG), and number of corporate HSE audits as the definition of the metrics does not reference a specific established standard, law or regulation. Management has outlined the following definitions:

Environmental incident *is defined as any unplanned release of a liquid, solid or gaseous contaminant, regardless of the quantity to the uncontrolled environment or damage to protected flora, fauna, or habitat or to cultural heritage. Environmental incidents can be classified as a level 1, level 2, or level 3 incident based on the below classification criteria:*

Level 1	Environmental incident involving ALL of the following: No health risk determined. Can be controlled immediately. Minimal effect on soil or air quality. Limited effect on local ecosystem. No risk of contamination of sensitive areas or protected species. No effect on water well or extraction point for human consumption. No significant cleanup required other than removal of contaminated material using spill kit and resources available at the workplace . Hydrocarbon or hazardous substance spill or leak of less than 25 litres to soil.
Level 2	Environmental incident ANY of the following: Poses minor health risk or necessitates precautionary evacuation or fire department intervention. Effect on water even if minimal. Significant but local effect on soil or air quality. Significant but localized damage to aquatic or terrestrial ecosystem. Risk of contamination of sensitive areas or protected species. Effect on water well or extraction point for human consumption which does not result in closure (based on analytical results). Cleanup by specialized external resources (excavation, pumping, etc.). Prosecution unlikely. Hydrocarbon or hazardous substance spill or leak equal or greater than 25 litres and less than 200 litres to soil; Hydrocarbon or hazardous substance spill or leak less than 100 litres to water.

Appendix B

AtkinsRéalis Group Inc.

Management-developed criteria for the Subject Matter Information

For the year ended December 31, 2024

Level 3	Environmental incident ANY of the following: Poses immediate threat to human life / security or necessitates workplace evacuation or fire department intervention. Persistent or extensive effect on water, soil, or air quality. Major damage to aquatic or terrestrial ecosystem. Contamination affects sensitive areas or protected species. Closure of an extraction point/ water well for human consumption. Water or soil contamination that spreads outside workplace boundaries. Extensive decontamination required by specialized external resources. Persistent and significant breach of permit / license or consent conditions. Enforcement action ¹ from regulatory authorities. Potential prosecution or prosecution by regulatory authorities. Hydrocarbon or hazardous substance spill or leak equal or greater than 200 litres to land. Hydrocarbon or hazardous substance spill or leak equal or greater than 100 litres to water.
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¹ Any breach of permit or other environmental operating condition, but not including purely administrative provisions, issued by an external enforcement agency.

Hours worked is defined as the number of hours that an AtkinsRéalis company's employees and contractors are performing his or her work-related duties for the year ended December 31, 2024. This is the number of worked hours reported to payroll and applies to all employees (supervisory, professional, production, service, etc.) whether full-time or part-time.

Lost time incident (LTI) is defined as any occupational injury that results in at least one full day absent from work following the day of the incident (this does not include time traveling off-site for injury diagnosis or treatment).

Lost time incident Frequency (LTIF) is calculated as follows:

$$\frac{LTI^1 \times 200,000^2}{Hours\ worked}$$

¹ Count of LTIs that occurred for the year ended December 31, 2024

² The OSHA (Occupational Safety and Health Administration) standard for safety frequencies is to multiply the number of Incidents by 200,000 (the approximate base number of hours worked by 100 full-time workers for one year).

Number of site visits performed by Senior Leadership (OLG) is defined as the number of virtual or in-person visits by an OLG member to a workplace to observe HSE (Health, Safety & Environment) practices on-site or discuss HSE related matters with individuals on site, for the year ended December 31, 2024. Site visits are tracked through a self-declared participation record.

Appendix B

AtkinsRéalis Group Inc.

Management-developed criteria for the Subject Matter Information

For the year ended December 31, 2024

Number of corporate HSE audits *is defined as the number of audits conducted by the Global HSE team to validate compliance with AtkinsRéalis' requirements as well as define risk exposure and projects risk profile that are set out through AtkinsRéalis' corporate global assurance audit tool, for the year ended December 31, 2024. An audit is considered completed when the global assurance audit tool has been completed.*

Audits of non-controlled workplaces may also be conducted using the corporate global assurance audit tool or as otherwise directed by the Senior Vice-President of Global HSE. A workplace is generally considered to be non-controlled if contractually under a joint venture agreement that HSE management for the project is performed using the partner's programs and processes.

Total environmental incident frequency (TEIF) *is calculated as follows:*

$$\frac{\text{Level 2 \& 3 EI}^3 \times 200\,000^4}{\text{Hours worked}}$$

³ EI = Environmental incidents

⁴ The OSHA (Occupational Safety and Health Administration) standard for safety frequencies is to multiply the number of Incidents by 200,000 (the approximate base number of hours worked by 100 full-time workers for one year).