



# LRQA Independent Assurance Statement

Relating to Arup Group's GHG Emissions, Assertion, Gender Split data and Community Engagement data for the April 1, 2023- March 31, 2024 and April 1, 2022- March 31, 2023.

This Assurance Statement has been prepared for Arup Group in accordance with our contract. Arup Group includes all subsidiaries of which they have operational control.

## Terms of Engagement

LRQA was commissioned by Arup Group\* (Arup) to provide independent assurance of its greenhouse gas (GHG) emissions inventory (GHG Assertion), Gender Split data and Community Engagement data for April 1, 2023- March 31, 2024 and April 1, 2022- March 31, 2023, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using The Greenhouse Protocol – A Corporate Accounting and Reporting Standard (revised edition, Jan 2015) and ISO 14064 - Part 3 for greenhouse gas emissions and using Arup's methodologies for human capital data. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Arup's global operations and activities and specifically the following requirements:

- Verifying conformance with:
  - Arup's reporting protocols and written procedures
  - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1) Emissions
  - Energy Indirect (Scope 2) Emissions and
  - Other Indirect (Scope 3) GHG emissions verified by LRQA only include:
    - Category 1 - Purchased goods and services emissions
    - Category 2 - Capital goods
    - Category 5 - Waste generated in operations
    - Category 6 - Business travel
    - Category 7 - Employee commuting
  - Gender split data
  - Community Engagement data

LRQA's responsibility is only to Arup. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Arup's responsibility is for collecting, aggregating, analysing, and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of Arup.

## LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Arup has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.



The opinion expressed is formed on the basis of a limited level of assurance<sup>1</sup> and at the materiality of the professional judgement of the verifier.

**Table 1. Summary of Arup’s GHG Emissions, Gender Split and Community Engagement for April 1, 2023- March 31, 2024 and April 1, 2022- March 31, 2023**

Scope of GHG emissions	FY23/24 Tonnes CO <sub>2</sub> e	FY22/23 Tonnes CO <sub>2</sub> e
Scope 1 GHG emissions	970	1,216
Scope 2 GHG emissions (Location-based)	7,264	7,317
Scope 2 GHG emissions (Market-based)	613	654
Scope 3 GHG emissions Category 1: Purchased Goods & Services	74,932	80,565
Scope 3 GHG emissions Category 2: Capital Goods	10,010	12,385
Scope 3 – Category 5: Waste generated in operations	288	223
Scope 3 GHG emissions Category 6: Business Travel	22,538	20,048
Scope 3 GHG emissions Category 6: Business Travel (Hotel Stay)	4,109	2,866
Scope 3 GHG emissions Category 7: Employee Commuting	5,986	4,866
Scope 3 GHG emissions Category 7: Employee Home-Working	3,975	4,942
Total GHG emissions (Location-based)	130,072	134,428
Total GHG emissions (Market-based)	123,421	127,765
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015		
Gender Balance	<b>FY23/24</b> %	<b>FY22/23</b> %
Gender Balance (Grades 1 to 9)	40 (female) 60 (male)	39 (female) 61 (male)
Gender Balance (Grades 7 to 9)	29 (female) 71 (male)	28 (female) 72 (male)
Community Engagement Programme	<b>FY23/24</b> <b>Hours</b>	<b>FY22/23</b> <b>Hours</b>
Number of hours volunteered by Arup members	47,056.75	53,182.50

### LRQA’s Approach

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewing Arup’s Methodology and documented procedures.

<sup>1</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



- Interviewing relevant employees of the organization responsible for managing GHG emissions data, Gender Split data and Community Engagement data.
- Verifying historical GHG emissions data and records at an aggregated level for the reporting period April 1, 2023 - March 31, 2024 and April 1, 2022 - March 31, 2023.
- Sampling raw data submissions.
- Verifying emission factors used with the source reference and confirming their appropriateness.
- Verifying underlying calculations and formulae.
- Assessing Arup's data management systems to confirm they are designed to prevent significant errors, omissions, or misstatements in the Report.

### **LRQA's Standards and Competence**

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

The verification assessment is the only work undertaken by LRQA for Arup and as such does not compromise our independence or impartiality.

Signed

Dated: August 22, 2024

*Davina Rahman*

Davina Rahman  
LRQA Lead Verifier  
On behalf of LRQA, 1 Trinity Park, Bickenhill Lane, Birmingham, UK

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