



CSE Independent Assurance Statement

The Center for Sustainability and Excellence (CSE) has been engaged by ABM to provide independent assurance over ABM's 2023 Corporate Responsibility Report. 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 information.

The scope of work included a review of the Corporate Responsibility Report performance data related to the 2023 fiscal year that ended October 31, 2023. The scope of work included:

1. Statements, information, and performance data contained within the Corporate Responsibility Report.
2. ABM's process for determining material aspects for reporting and disclosure to material issues.
3. ABM's reported data and information as per the requirements of the AA1000 Corporate Sustainability Reporting Guidelines, and SASB Standards for 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 to provide reasonable evidence the reliability and quality of specified sustainability information. The principles that the assurance process is focused on are: Materiality, Responsiveness, and Impact.

2. Methodology

To verify the content of the Corporate Responsibility 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 2023.
- 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.

¹ SASB: Sustainability Accounting Standards Board



3. General Conclusions

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



Findings and conclusions concerning adherence to the AA1000AS principles of Inclusivity, Materiality, Responsiveness, Impact and concerning Specific Performance Information.

Inclusivity



- Talent Planning and Development
- Data Privacy and Security
- Ethics and Compliance
- Human Rights
- Responsible Supply Chain
- Service Quality and Safety

Additionally, based on the documents and information provided to CSE by ABM, it is evident 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. There were no legal actions against ABM for anticompetitive behavior, anti-trust, or monopoly practices. Furthermore, ABM had zero breaches of customer privacy or losses of customer data during the reporting period.

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 2023, which is audited by an external financial auditor; and
- Content of external websites or documents.
- Any other issue or policy that was not referred to in the Corporate Responsibility Report

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the 2023 Corporate Responsibility 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 independent 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

Thomas Weber, CSE Chicago Office

