

**AMEC FOSTER WHEELER**

# **Sustainability Performance Review 2015**

**Assurance statement and commentary**

# Amec Foster Wheeler Sustainability Performance Review 2015: Assurance statement and commentary

## Assurance statement

Amec Foster Wheeler has commissioned Corporate Citizenship to provide external assurance and a commentary on its *Sustainability Performance Review 2015*. The assured materials are all clearly marked with a Corporate Citizenship assured logo.

## The scope of our assurance

The assurance provides the reader with an independent, external assessment of the report and, in particular, with how it corresponds with the AA1000 standard. It is intended for the general reader and for more specialist audiences who have a professional interest in Amec Foster Wheeler's sustainability performance.

Amec Foster Wheeler has chosen to use the AA1000 assurance standard AA1000AS (2008). Our assurance is a Type 2 assurance as defined by the standard, in that it evaluates the nature and extent of adherence to the AA1000AS principles of inclusivity, materiality and responsiveness and assures the performance of the organisation as reported here. Our assurance used disclosed information as its starting point and then investigated the underlying systems, processes and sustainability performance information to arrive at its conclusions. In addition, it has verified the reliability of selected reported sustainability performance information.

We considered specific sustainability performance information relating to:

- Scope 1, 2 and 3 greenhouse gas (GHG) emissions;
- Health, Safety, Security and Environment incident reporting;
- People;
- Ethics;
- Community Affairs.

The scope of our assurance of sustainability performance information is restricted to the calendar year ended 31 December 2015. However, we have given consideration to the wider context in which this sustainability performance information is being reported and the key messages conveyed. In terms of GHG emissions data, we have used the World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol as a reference standard in order to verify the relevance,

completeness, consistency, transparency and accuracy of GHG reporting. For other aspects of sustainability performance information, we have referenced GRI Principles for Defining Report Content and Quality

This was a 'moderate' level assurance that is to say that we believe there to be sufficient evidence to support the statement such that the risk of the conclusion being in error is reduced.

Amec Foster Wheeler is entirely and solely responsible for the contents of the review, Corporate Citizenship for its assurance. As noted above, our assurance is confined to the *Sustainability Performance Review 2015*.

A detailed note of our assurance methodology appears at the end of this statement.

### **Opinion and conclusions**

In our opinion the Amec Foster Wheeler *Sustainability Performance Review 2015* reflects the principles of AA1000 (2008): inclusivity, materiality and responsiveness. We judge this to be true taking the three principles together and considering each separately.

Below we comment upon each principle separately.

### **Commentary**

With regard to inclusivity, the principle that people should have a say in the decisions that matter to them, we find that Amec Foster Wheeler strategy is fully set out in the *Our approach to sustainability* Fact Sheet. This evidences that the Amec Foster Wheeler approach is informed by widespread and detailed stakeholder engagement.

Last year in our commentary we noted the prompt and comprehensive way in which the newly-formed Amec Foster Wheeler had acted to embed its commitment to inclusivity. This year we have seen further evidence of this through the intelligent and positive way in which those we interviewed have been able to set their own endeavours within the wider, stakeholder facing approach that Amec Foster Wheeler is pursuing. Certainly the responses we have received bear out Amec Foster Wheeler's assertion that its overall approach is one of integrating social, environmental and economic conditions into its values and operations in a transparent and accountable manner.

With regard to materiality, the principle that decision makers should be clear about the issues that matter, we find this to be fully set out in the *Materiality* Fact Sheet. As we noted last year, the materiality exercise, where Amec Foster Wheeler was assisted by Corporate Citizenship colleagues who are not part of the assurance team, was thorough and extensive involving an issues-scan. It included

engagement with senior management, an employee survey, an industry group round table, an investor round table and consultation with selected customers. This yielded a firm base of stakeholder views, interests and insights for Amec Foster Wheeler's materiality framework. The full range of Fact Sheets published this year show us how these material issues are now being monitored and managed.

With regard to responsiveness, the principle that organisations should act transparently on material issues, we find that Amec Foster Wheeler has provided multiple instances of evidence of this the subject related fact sheets issued and complementary case studies. These assist the reader to understand how the its approach has guided its behavior on a day-to-day basis.

### **Sustainability performance information**

Based on the work performed, nothing has come to our attention to suggest that the specified GHG performance information is materially misstated. Amec Foster Wheeler's GHG reporting aligns with the principles of the WBCSD Greenhouse Gas Protocol, and systems, processes and procedures are in place to facilitate robust reporting of GHG performance over time.

As noted above, the level of assurance is that defined by AA1000AS as moderate.

### **Looking forward**

2016 is the second full financial year in which Amec Foster Wheeler has been in existence. Considerable effort has gone in in 2015 to consolidate around the strategy and to embed effective data systems. We trust that 2016 will yield further examples of how that strategy is delivering on the ground and provide further evidence of the transfer of good practice throughout the company.

***Corporate Citizenship  
London  
13 June 2016***

## Methodological notes

The assurance work was commissioned in December 2015 and was completed on 13 June 2016. Detailed records were kept of meetings, assurance visits and correspondence relating to the inclusivity, materiality and responsiveness of the report, as well as to technical matters relating to the accuracy and presentation of data. A team of four, led by a Director, undertook the assurance and commentary process. The team has a variety of professional and technical competencies and experience. The lead member has been involved in assurance of AA1000 since the genesis of the standard. For further information please refer to our website [www.corporate-citizenship.com](http://www.corporate-citizenship.com).

Our external assurance and commentary process for Amec Foster Wheeler's *Sustainability Performance Review 2015* has involved, but not been limited to, the following elements:

- Understanding Amec Foster Wheeler, its own and broader cultural contexts; its approach to and understanding of sustainability; how it identifies issues material to its operations and in particular how this was shown through its sustainability strategy development;
- In-depth interviews with thirteen key persons responsible for GHG data in each area of operation;
- Review of group wide GHG data consolidation;
- 132 unique data queries were generated during the GHG verification process, including requests for underlying data for 84 facilities;
- Detailed interviews with senior Amec Foster Wheeler staff regarding the case studies on Guam – An island's beginning of a circular economy; Heathrow Airport Expansion Project – Environmental support in airport's bid for new runway and Oil and gas education partnership – Universiti Teknolgi Brunei. We also interviewed person responsible for the NECIS Balanced Team Indicator;
- A detailed evaluation of the reporting against the principles of AA1000AS;
- Examination of the initial drafts of the review;
- An evaluation of data for the safety data set;
- Review of systems, documentation, processes and underlying data used in generating group-wide GHG emissions performance data;
- Extensive checks on a sample basis of elements of the review's contents to underlying records.

Our work did not extend to a complete audit of the report's contents. We have not been responsible for the preparation of *Sustainability Performance Review 2015* nor in devising the internal management and reporting systems that yielded the data contained therein.

The opinions expressed in this external assurance statement and commentary are intended to extend understanding of Amec Foster Wheeler's non-financial performance and should not be used or relied upon to form any judgments, or take any decisions, of a financial nature.

Corporate Citizenship is a leading assessor of corporate responsibility reports and an AA1000 Licensed Assurance Provider.

We have worked with Amec Foster Wheeler (and legacy AMEC) since 2011 and this is the fifth occasion that we have provided assurance on the company's sustainability reporting. Regarding independence, during the 2015 reporting period, our work with AMEC Foster Wheeler focused exclusively on assurance, materiality and DJSI. The fees for this assurance make up less than 0.5% of Corporate Citizenship's revenue for the reporting year.

