

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, 2025 (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;
- 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 International 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 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, 2025, 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 6, 2026
Montreal, Canada

Appendix A

AtkinsRéalis Group Inc.
 Subject Matter Information
 For the year ended December 31, 2025

#	Applicable Criteria	In-scope metric (for the year ended December 31, 2025)	Unit	Value
1	GHG Protocol ³	Scope 1 GHG Emissions	tCO ₂ e	17,911
2	GHG Protocol ³	Scope 2 GHG Emissions (market-based)	tCO ₂ e	4,789
3	GHG Protocol ³	Scope 2 GHG Emissions (location-based)	tCO ₂ e	4,939
N/A		Subtotal Scope 1 and 2	tCO ₂ e	22,701
N/A		Total Scope 3 GHG Emissions, including:	tCO ₂ e	1,298,336
4		- Category 1 (Purchased goods and services)	tCO ₂ e	358,310
5		- Category 2 (Capital goods)	tCO ₂ e	10,259
6		- Category 3 (Fuel and Energy-Related Activities not included in Scope 1 or Scope 2)	tCO ₂ e	8,273
8		- Category 4 (Upstream Transportation and Distribution)	tCO ₂ e	2,187
9	GHG Protocol ³	- Category 5 (Waste generated in Operations)	tCO ₂ e	2,347
10		- Category 6 (Business Travel)	tCO ₂ e	54,772
11		- Category 7 (Employee Commuting)	tCO ₂ e	16,325
12		- Category 8 (Upstream Leased Assets)	tCO ₂ e	35,543
13		- Category 13 (Downstream Leased Assets)	tCO ₂ e	240
14		- Category 15 (Investments)	tCO ₂ e	810,079
15	GRI 305-1 c	Biogenic emission	tCO ₂ e	902
16	GRI 302-1	Energy Usage (from Scope 1 and Scope 2) ²	GJ	563,052
17		Energy Usage (from Scope 1 and Scope 2) ²	Mwh	156,403
18	GRI 302-1	Energy usage from renewable sources ¹	GJ	11,172
		Energy usage from non-renewable sources ¹	GJ	551,880

19	GHG Protocol ³	Carbon intensity ² per full time employee	tCO2e/FTE	0.6
20	GHG Protocol ³	Carbon intensity ² per \$M revenue	tCO2e/\$M CAD	2.1
21	GRI 302-1	Energy intensity ¹ per full time employee	GJ/FTE	14.3
22	GRI 302-1	Energy intensity ¹ per \$M revenue	GJ/\$M CAD	51.2
23	IF-EN-320a.1	Total Recordable incident frequency (TRIF) ⁴	N/A	0.05
24	GRI 403-9	Lost time injury frequency ⁴ (LTIF)	N/A	0.019
25	IF-EN-320a.1	(1) Number of fatalities and (2) fatality rate ⁴	N/A	0
26	Internally developed criteria	Total environmental incident frequency (TEIF) ⁴	N/A	0.01
27	GRI 2-7	Workforce growth	Number	1,800

¹ Energy usage related to Scopes 1 and 2 (market-based) GHG emissions.

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

³ Criteria is deemed to be informed by the GHG Protocol.

⁴ To be reported as metrics and rates only attributable to AtkinsRéalis employees and excludes contractors.

In addition to the metrics above, the in-scope metrics for the Proxy Circular are:

#	Criteria	In-scope metric (for the year ended December 31, 2025)	Unit	Value
28	GRI 2-7	Total number of employees	Number	40,246
		Proportion of women in the following roles as of December 31, 2025:		
29		- Proportion of women representation among executives ⁽¹⁾	%	25.2%
30	GRI 405-1	- Proportion of women representation in managers and senior professionals ⁽²⁾	%	25.3%
31		- Proportion of women representation in all regular staff	%	32.6%
		Members of the executive committee in designated groups		

32	Employment Equity Act (Canada)	- Women	Number (headcount) and %	3 and 25%
33		- Members of visible minorities	Number (headcount) and %	0%
34		- Aboriginal people	Number (headcount) and %	0%
35		- Persons with disabilities	Number (headcount) and %	0%

⁽¹⁾ This category comprises members of the Executive Committee and senior leader positions.

⁽²⁾ These categories include managers, senior professionals and project managers.

Appendix B

AtkinsRéalis Group Inc.

Management-developed criteria for the Subject Matter Information

AtkinsRéalis has specifically developed criteria for the total environmental frequency (TEIF) the definition of the metric 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 or situation 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 or situation involving 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.

Level 3	<p>Environmental incident or situation involving ANY of the following:</p> <ul style="list-style-type: none"> 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 action¹ 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.
----------------	--

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 are performing his or her work-related duties for the year ended December 31, 2025. 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.

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

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

² EI = Environmental incidents

³ 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).