



LRQA Independent Assurance Statement

Relating to Aker Solutions' GHG Assertion and Sustainability report for the calendar year 2021

This Assurance Statement has been prepared for Aker Solutions in accordance with our contract but is intended for the readers of this Assertion.

Terms of Engagement

LRQA Group Limited (LRQA) was commissioned by Aker Solutions to provide independent assurance on its GHG emissions in 2021 "the GHG Assertion" as summarized in Table 1 and its' Sustainability report against the assurance criteria below to a moderate level of assurance and at the materiality of the professional judgement of the verifier, using AccountAbility's AA1000AS v3, where the scope was a Type 2 engagement.

Our assurance engagement covered Aker Solutions and its' subsidiaries in global operation, and specifically the following requirements:

- Evaluating the reliability of data and information for only the selected indicators in the calendar year 2021 as listed below:
 - Environmental
 - + GRI 305-1 Direct GHG emissions;
 - + GRI 305-2 Energy indirect GHG emissions;
 - + GRI 305-3 Other indirect GHG emissions and;
 - + GRI 306-3 to 5 Waste generated, diverted from disposal and directed to disposal.

Our assurance engagement excluded the data and information of Aker Solutions' subsidiaries where it has no operational control, all operations and activities of suppliers and any third-parties mentioned in the Assertion.

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

LRQA's Opinion

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

- Met the requirements above
- Disclosed reliable performance data and information for the selected indicators as no errors or omissions were detected

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a moderate level of assurance engagement is less than for a high level of assurance engagement. Moderate assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a moderate assurance engagement is substantially lower than the assurance that would have been obtained had a high assurance engagement been performed.



LRQA's approach

LRQA's assurance engagements are carried out in accordance with AA1000AS v3. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing Aker Solutions' data management systems to confirm that there were no significant errors, omissions or mis-statements in the Assertion. We did this by reviewing the effectiveness of data handling process, and systems, including those for internal verification. We also spoke with key people in various sites responsible for compiling the data and drafting the Assertion.
- Remotely visit to Aker Solutions' operations as business representative (Luanda – Angola, Edmonton - Canada, Mumbai – India, Port Klang and Labuan – Malaysia and Stord - Norway) to sample performance data and information for only the selected indicators to confirm its reliability.

Observations

Further observations and findings, made during the assurance engagement, are:

- Reliability:
Reporting tool is established and implemented at sites and corporate level, however further report should address the uncertainty from EF selection for GHG scope 3. Aker Solutions should also consider interim verification to further improve the reliability and timeliness of its disclosed data and information.

LRQA's standards, competence and independence

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.

This verification is the only works undertaken by LRQA for Aker Solutions and as such does not compromise our independence or impartiality.

Dated: 7 March 2023

A handwritten signature in black ink, appearing to read 'Opart Charuratana'.

Opart Charuratana

LRQA Lead Verifier

On behalf of LRQA (Thailand) Limited

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LRQA reference: KLR00000606A



Table 1. Summary of Aker Solutions, GHG Assertion 2021

Scope of CO2 emissions	CY 2020 01 Jan - 31 Dec 2020	CY 2021 01 Jan - 31 Dec 2021
GRI 305-1: Direct GHG emissions (Scope 1)	12,033	10,003
GRI 305-2: Energy indirect GHG emissions (Scope 2, Location-based)	13,174	10,831
GRI 305-2: Energy indirect GHG emissions (Scope 2, Market-based unbundled attribute)	25,612	21,029
GRI 305-2: Energy indirect GHG emissions (Scope 2, Market-based bundled with attribute)	23,760	24,854
GRI 305-3: Other indirect GHG emissions, (Scope 3);		
+Category 1: Purchased goods & services	N/A	880,930
+Category 2: Capital goods	N/A	13
+Category 4: Upstream transportation and distribution	N/A	5,144
+Category 5: Waste generated in operations	N/A	1,221
+Category 6: Employees' air travel	5,734	3,181
+Category 7: Employee commuting	N/A	40,753
+Category 11: Use of sold products	N/A	1,903
Notes:		
<ul style="list-style-type: none"> • Scope 2, Location-based and Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015. • Data is presented in tonnes of CO₂ equivalent. 		

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