LRQA Independent Assurance Statement

Relating to Kellogg Brown & Root LLC.'s Report for the 2025 Calendar Year

This Assurance Statement has been prepared for Kellogg Brown & Root LLC. in accordance with our contract.

Terms of Engagement

LRQA Group Limited (LRQA) was commissioned by Kellogg Brown & Root LLC. (KBR) to provide independent assurance of greenhouse gas (GHG) emissions inventory ("the Report") for the calendar year 2025 against the assurance criteria below to a limited level of assurance and materiality of 5% using LRQA's verification procedure and ISO 14064 - 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered KBR's Global operations and activities and specifically the following requirements:

- Verifying conformance with:
  - 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 emissions data[1].
- Reviewing whether the Report has been developed in accordance with:
  - The principles of ISO 14064-1.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Direct (Scope 1); Energy Indirect (Scope 2), and Other Indirect (Scope 3) GHG emissions.
    - LRQA only verified Category 6 business travel Scope 3 emissions.

Our assurance engagement excluded the data and information of KBR's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to KBR. LRQA disclaims any liability or responsibility to others as explained in the end footnote. KBR's responsibility is for collecting, aggregating, analyzing 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 KBR.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that KBR 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[2] and at the materiality of 5%.

Table 1. KBR GHG Emissions Inventory for CY 2025

Parameter	Quantity	Units
Scope 1 GHG emissions	5,007	Tonnes CO_2e
Scope 2 GHG emissions (Location-based)[1]	21,000	Tonnes CO_2e
Scope 2 GHG emissions (Market-based)[1]	0	Tonnes CO_2e
Scope 3 Category 6 Business Travel GHG emissions	50,704	Tonnes CO_2e

1. Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015

[1] *http://www.ghgprotocol.org/*

[2] *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.*

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:

- interviewing relevant employees of the organization responsible for managing GHG emissions and environmental data and records;
- assessing KBR's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying KBR's base year recalculation policy conforms with the criteria, and that a base year recalculation was not required; and
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2025.

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.

Signed Dated: June 24th, 2026



Andrea Bockrath
LRQA Lead Verifier
On behalf of LRQA, Inc.
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LRQA reference: UQA00002552 / 8062570

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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