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The Directors
John Wood Group PLC
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Our ref sm/jm/Walter

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8 July 2022

Ladies and Gentlemen

John Wood Group PLC

We report on the pro forma financial information (the 'Pro forma financial information') set out in Part VI of the Class 1 circular dated 8 July 2022. This report is required by paragraph 13.3.3R of the Listing Rules of the Financial Conduct Authority and is given for the purpose of complying with that paragraph and for no other purpose.

Opinion

In our opinion:

- the Pro forma financial information has been properly compiled on the basis stated; and
- such basis is consistent with the accounting policies of John Wood Group PLC.

Responsibilities

It is the responsibility of the directors of John Wood Group PLC to prepare the Pro forma financial information in accordance with paragraph 13.3.3R of the Listing Rules of the Financial Conduct Authority.

It is our responsibility to form an opinion, as required by Section 3 of Annex 20 of the UK version of Commission Delegated Regulation (EU) 2019/980, as to the proper compilation of the Pro forma financial information and to report that opinion to you.

In providing this opinion we are not updating or refreshing any reports or opinions previously made by us on any financial information used in the compilation of the Pro forma financial information, nor do we accept responsibility for such reports or opinions beyond that owed to those to whom those reports or opinions were addressed by us at the dates of their issue.

Save for any responsibility which we may have to those persons to whom this report is expressly addressed and which we may have to ordinary shareholders of John Wood Group PLC as a result of the inclusion of this report in the Class 1 circular, to the fullest extent permitted by law we do not assume any responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this report or our statement, required by and given solely for the purposes of complying with Listing Rule 13.4.1R(6), consenting to its inclusion in the Class 1 circular.

Basis of Preparation

The pro forma financial information has been prepared on the basis described in Part A, for illustrative purposes only, to provide information about how the Class 1 disposal of E&I Consulting, which comprises each of Wood Geomatics Limited, Wood Environment & Infrastructure Solutions Canada Limited, Wood E&IS GmbH, Wood E&I Brasil Limitada, Wood E&I Chile SpA, Environment & Infrastructure S.r.l., AYMEC de Mexico S.A. de C.V., Wood Ingeniería y Consultoría Perú S.A., Amec Foster Wheeler Energy and Partners Engineering Company, Wood Environment & Infrastructure Solutions UK Limited and Wood Environment & Infrastructure Solutions, Inc. (the 'Target') might have affected the financial information presented on the basis of the accounting policies adopted by John Wood Group PLC in preparing the financial statements for the period ended 31 December 2021.

Basis of opinion

We conducted our work in accordance with the Standards for Investment Reporting issued by the Financial Reporting Council in the United Kingdom (the 'FRC'). We are independent, and have fulfilled our other ethical responsibilities, in accordance with the relevant ethical requirements of the FRC's Ethical Standard as applied to Investment Circular Reporting Engagements.

The work that we performed for the purpose of making this report, which involved no independent examination of any of the underlying financial information, consisted primarily of comparing the unadjusted financial information with the source documents, considering the evidence supporting the adjustments and discussing the Pro forma financial information with the directors of John Wood Group PLC.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with reasonable assurance that the Pro forma financial information has been properly compiled on the basis stated and that such basis is consistent with the accounting policies of John Wood Group PLC.



KPMG LLP
John Wood Group PLC
8 July 2022

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in the United States of America and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Yours faithfully

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