



Managing our ESG Impacts

APRIL 2024



MANAGING OUR ESG IMPACTS

April 2024

INTRODUCTION	2
ESG GOVERNANCE	2
MATERIALITY ASSESSMENT.....	4
Material Topics and ESG Impact Areas.....	5
ENVIRONMENTAL.....	10
ESG Impact Area: Biodiversity and Natural Capital.....	10
ESG Impact Area: Climate Change.....	13
ESG Impact Area: Environmental and Waste Management	18
SOCIAL.....	22
ESG Impact Area: Health and Safety.....	22
ESG Impact Area: Our Workforce	26
ESG Impact Area: Social Impact.....	33
GOVERNANCE	36
ESG Impact Area: Science, Technology and Innovation.....	36
ESG Impact Area: Ethics and Integrity.....	39
ESG Impact Area: Information Security & Privacy	43
ESG Impact Area: Supply Chain Sustainability.....	46
ESG Impact Area: Tax Transparency	50
CAUTION CONCERNING FORWARD-LOOKING STATEMENTS	51

INTRODUCTION¹

This document details how WSP Global Inc. (and its subsidiaries, collectively “WSP” or “we”) identifies, evaluates and manages its most significant environmental, social and governance (ESG) impacts, with reference to the Global Reporting Initiative (GRI) 2021 Universal Standards. In 2023, we conducted a double-materiality assessment and identified 13 ESG topics that are material to WSP from a financial and/or impact perspective. The disclosures herein describe our materiality assessment process and our management approach for each material topic, its conceptual boundaries, related management practices and policies and the ways we measure and evaluate performance. Please refer to the section “Caution Concerning Forward-Looking Statements” for a review of forward-looking information under Canadian securities laws.

¹ In this document, where we use the term “**regions**”, we are referring generally to WSP’s reportable segments: Canada, Americas (USA and Latin America), EMEIA (Europe, Middle East, India and Africa) and APAC (Asia Pacific – Asia, Australia and New Zealand). Where we use the term “**subregions**”, we refer to a further breakdown which includes Canada, US, Latin America and the Caribbean, UK, Central Europe, Nordics, Middle East, India, Africa, Australia, New Zealand and Asia.

ESG GOVERNANCE

WSP oversees ESG matters from the highest levels of our organization. Figure 1 shows the governance structure, which is summarized as follows:

- WSP’s Board of Directors, together with the Governance, Ethics and Compensation Committee (“GECC”), is responsible for overseeing and monitoring implementation of procedures, policies and initiatives in relation to its corporate, social and environmental responsibilities. In addition, considering increasing stakeholder expectations and the evolving regulatory landscape, the Audit Committee of the Board (“Audit Committee”) oversees the work being conducted in the establishment of internal controls and data verification process for ESG reporting purposes.
- At the senior management level, our Global Director, Earth and Environment (who is also Global Executive Director, ESG), leads global ESG efforts, as well as coordination with other members of the Global Leadership Team.
- The Global ESG and Sustainability Program Team is responsible for developing and implementing WSP’s ESG and sustainability strategy and plans regarding WSP’s operations and supply chain.
- The Global Future Ready² Program Team is responsible for developing and implementing ESG and sustainability strategy and plans covering WSP’s clients, designs and advice.
- The Global Executive Director, ESG, acts as the chair of WSP’s Global ESG Committee, which is comprised of representatives from all regions and corporate functions, who are empowered to implement the Global ESG Committee’s recommendations.

² Future Ready® is a registered trademark of WSP Global Inc. in Canada, Colombia, the United States and New Zealand. WSP Future Ready (logo)® is a registered trademark of WSP Global Inc. in Europe, Australia and the United Kingdom.



ESG is also a key driver of WSP’s [2022-2024 Global Strategic Action Plan](#). This plan establishes global targets for many of our material ESG topics. These targets are described in our latest [global ESG report](#) alongside our key performance indicators (KPIs), progress against our targets and ambitions, and highlights from the past year. A portion of the variable compensation of our global leaders is tied in part to achieving ESG targets related to SDG-Linked Revenues³; employee engagement; inclusion and diversity; health and safety; and ethics.

Global policies and/or guidelines have been established for most of our material topics and are updated on a regular basis. For more information about our corporate and ESG governance practices, please also refer to our latest [Management Information Circular](#).

Please see our latest [global ESG report](#) for more information on performance across our ESG topics.⁴

³ We define SDG-Linked Revenues as revenues earned from services that support the United Nations Sustainable Development Goals (SDGs). More information is available in our [White Paper](#).

⁴ At the publication date of this document, WSP’s global ESG reports on the website, up to and including the 2022 Global ESG Report, were informed by our previous materiality assessment (completed in 2018). The 2023 Global ESG Report, which we plan to release during the second quarter of 2024, will be the first report centered around the materiality topics identified during the 2023 materiality assessment, described in the section “Materiality Assessment” of this document.

MATERIALITY ASSESSMENT

WSP regularly engages internal and external stakeholders to enhance our management of the organization's ESG-related risks, opportunities and impacts.

In 2023, we aligned our materiality assessment process with the latest industry best practices and global standards by conducting a double materiality assessment, which evaluated both financial and impact materiality. Our materiality assessment was conducted in line with the GRI 2021 Universal Standards, the European Sustainability Reporting Standards (ESRS) and the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards. The definitions⁵ of financial and impact materiality used were as follows:

- **Financial Materiality** – Topics identified as material from a financial perspective that trigger or may trigger material financial effects on WSP's development, including cash flows, financial position and financial performance, in the short, medium or long term.
- **Impact Materiality** – Topics identified as material from an impact perspective that result or may result in positive or negative impacts on people and/or the environment over the short, medium or long term.

Through our double materiality assessment process, we identified, assessed and validated material topics. The material topics we identified will serve as the foundation for shaping our business strategy and guiding our ESG reporting, as well as maintaining transparency and accountability in our operations. Our materiality assessment involved the following steps:

- **Evaluating Sustainability Context**
 - Identified preliminary ESG topics through benchmarking against standards, industry peers, global organizations and stakeholder feedback on previous reporting.
 - Mapped WSP's value chain, including upstream inputs, operational activities and footprint, and downstream outputs.
 - *Upstream Inputs* – WSP's business inputs such as financial, natural, intellectual, manufactured, human and social and relationship capital to support business operations.
 - *Operational Activities* – WSP's business segments, employee composition, market sectors and services.
 - *Downstream Outputs* – WSP's clients, project types, communities and geographic areas affected by the services and projects delivered.
 - Utilized research, benchmarking and leadership feedback to evaluate where positive, negative, actual and potential sustainability impacts, and financial risks and opportunities, are likely to occur across the value chain.

⁵ Definitions of financial and impact materiality are aligned with definitions provided by the ESRS 1 Delegated Act General Requirements, Annex 1, July 2023.

- **Identifying Impacts**
 - Developed a methodology for assessing and scoring ESG topics and related impacts, risks and opportunities across our value chain and aligned this process with WSP’s Enterprise Risk Management program.
 - Conducted impact, risk and opportunity assessment scoring across WSP’s value chain with internal leaders and subject-matter experts. Scoring for impact materiality considered scale, scope, irremediability (for negative impacts) and likelihood, and scoring for financial materiality considered magnitude and likelihood.
 - Interviewed internal leaders and external stakeholders and surveyed over 4,300 internal and external stakeholders to understand the priority of impacts, risks and opportunities across stakeholder groups.

- **Assessing Significance**
 - Analyzed and synthesized subject-matter expert evaluations, stakeholder interview feedback and survey results.
 - Calibrated results for comparability across ESG topics and alignment between external and internal perspectives.
 - Established materiality thresholds for financial and impact materiality, which included reference to existing financial risk thresholds and consultation with subject-matter experts.

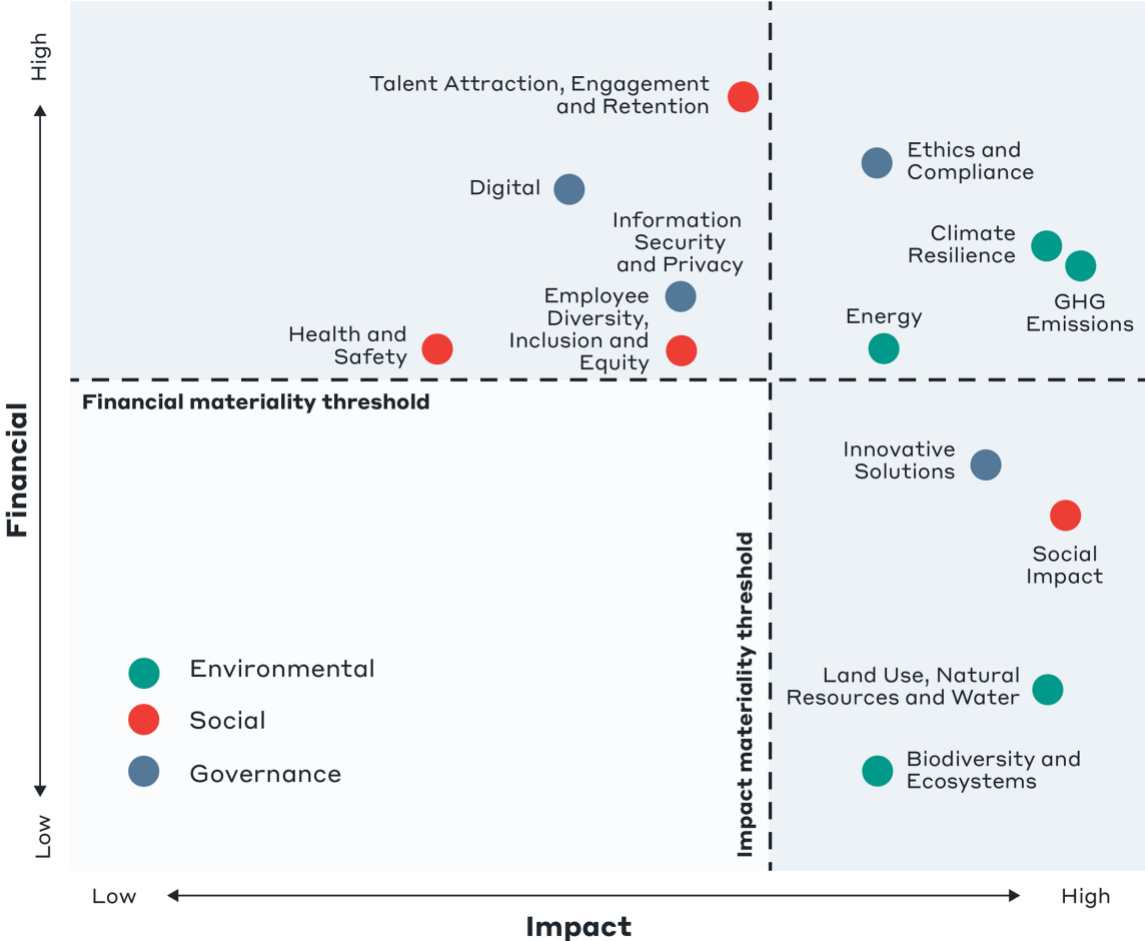
- **Validating Impacts and Results**
 - Validated materiality assessment results with members of WSP’s Global Leadership Team, including WSP’s Global President and Chief Executive Officer.
 - Reviewed materiality assessment results with WSP’s GECC and received approval.

Material Topics and ESG Impact Areas

Our 2023 materiality assessment identified 13 material ESG topics that guide the governance and implementation of our ESG strategy and efforts. Of these, five topics are material from a financial perspective only, four topics are material from an impact perspective only, and four topics are material from both a financial and impact perspective. The topics are depicted on the materiality matrix shown below.

ESG Materiality Matrix

Topics above the financial materiality threshold line are considered material from a financial perspective. Topics to the right of the impact materiality threshold are considered material from an impact perspective.



Material Topic Definitions and Boundaries

We categorize our material topics into “ESG impact areas” in order to communicate the interconnectivity of ESG impacts, enhance internal cross-functional collaboration, and streamline management processes and practices. In this document, we describe the management approach, and impacts, risks and opportunities (IROs) for each of our ESG impact areas. For impact materiality, we indicate whether they are actual impacts or potential impacts, as well as whether they are positive and/or negative.

ESG Impact Area	Topic Name	Description	Impact	Financial Risk	Financial Opportunity	Boundary
Environmental						
Biodiversity and Natural Capital	Biodiversity and Ecosystems	Preserving and restoring natural habitats and species richness to protect ecosystem health and services.	✓			Upstream and downstream
	Land Use, Natural Resources and Water	Utilizing land, water and other natural resources to meet present needs while ensuring their availability for future generations.	✓			Downstream
Climate Change	Climate Resilience	Managing physical and transitional climate change risks and opportunities through adaptation, resilience and mitigation measures.	✓	✓	✓	Upstream, operational, and downstream
	GHG Emissions	Managing GHG emissions within our operations, supply chain and projects.	✓	✓	✓	Upstream, operational, and downstream
	Energy	Managing energy consumption and transitioning to renewable energy sources within our operations, supply chain and projects.	✓		✓	Upstream and downstream

Social						
Health and Safety	Health and Safety	Initiatives to measure, manage and reduce health and safety incidents, and promote a positive health and safety culture.		✓		Upstream, operational, and downstream
Our Workforce	Talent Attraction, Engagement and Retention	Mechanisms to find, recruit, engage and retain talent to build a skilled and motivated workforce that boosts business growth.		✓	✓	Operational and downstream
	Employee Inclusion, Diversity and Equity	Providing an environment free from discrimination, including equal opportunities and representation for individuals from all backgrounds.		✓	✓	Operational
Social Impact	Social Impact	Impact of WSP's projects on quality of life for individuals and communities.	✓			Downstream
Governance						
Science, Technology and Innovation	Innovative Solutions	Advancing products/services to enter new markets and/or maintain a competitive edge.	✓			Upstream, operational, and downstream
	Digital	Leveraging digital technologies, including AI, to modify or produce new business processes and improve stakeholder experience.			✓	Upstream, operational, and downstream
Ethics and Integrity	Ethics and Compliance	Guidelines, codes and leadership that determine fair, ethical and moral employee conduct and create an ethical culture.	✓	✓	✓	Upstream, operational, and downstream

<p>Information Security and Privacy</p>	<p>Information Security and Privacy</p>	<p>Ensuring effective information security practices and security of systems across our business, including the protection of personal information and the privacy of our clients, employees and business partners.</p>		<p>✓</p>		<p>Upstream, operational, and downstream</p>
---	---	---	--	----------	--	--

Important Topics⁶

The following 16 ESG topics have been recognized as important for WSP, though not meeting our thresholds for financial or impact materiality. Nonetheless, we will continue to actively manage and report on these topics as part of our commitment to ESG matters.

Environmental	Social	Governance
<ul style="list-style-type: none"> Environmental Management Waste 	<ul style="list-style-type: none"> Employee Remuneration Employee Training and Development Employee Well-being Working Conditions Community Engagement Indigenous Relations Human Rights 	<ul style="list-style-type: none"> Board Composition ESG Governance Public Policy and Contributions Supplier Diversity Supply Chain Environmental Impacts Supply Chain Social Impacts Tax Transparency

⁶ Some topics may fit more than one category (Environmental, Social or Governance) and may be discussed under a different category to the one shown in the table of Important Topics, or discussed in the ESG Governance section of this document.

ENVIRONMENTAL

ESG Impact Area: Biodiversity and Natural Capital

Material Topics	Description
Biodiversity and Ecosystems	Preserving and restoring natural habitats and species richness to protect ecosystem health and services.
Land Use, Natural Resources and Water	Utilizing land, water and other natural resources to meet present needs while ensuring their availability for future generations.

CONTEXT AND IMPORTANCE

As a professional services firm, we know that our greatest impacts (positive and negative) come from the project work we do with our clients. The way we plan and design projects can have positive or negative impacts on land use, resource availability and water, as well as biodiversity and ecosystems.

Biodiversity is also essential to a wide range of industries and sustains countless jobs. Protecting biodiversity is in line with WSP’s purpose, i.e. future-proofing our cities and our environment. In addition, protecting biodiversity is a natural extension of our commitment to mitigate climate change, as these are two interrelated issues that need to be tackled simultaneously. By preserving habitats, we can address biodiversity loss and climate change while supporting underserved communities that bear the brunt of environmental degradation. Responsibly managing, conserving and restoring land, natural resources and water are essential to the health of the environment and the availability of resources for current and future generations.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs)

IRO Type	Description
Biodiversity and Ecosystems	
Impacts	<p>Positive or negative impacts on biodiversity and ecological health, as well as the societal, community and economic activities dependent on them, resulting from WSP’s operations, supply chain and projects.</p> <p>Actual/Potential: Actual Positive/Negative: Both</p>
Land Use, Natural Resources and Water	
Impacts	<p>Positive or negative impacts on land, natural habitats, natural resources, and water, as well as impacts on people and economic activity depending upon those resources, resulting from WSP’s operations, supply chain and projects.</p> <p>Actual/Potential: Actual Positive/Negative: Both</p>

OUR APPROACH

Policies and documentation: [Global ESG Statement](#); [Biodiversity Statement](#)

WSP's approach to managing land use, resource availability, water and biodiversity in our projects is primarily through our Future Ready® program (see "ESG Impact Area: Science, Technology and Innovation") and related practice area networks (PANs), which are led by subject-matter experts across our organization. WSP has over 140 PANs, which are internal professional communities of practice available to all WSP employees that focus on technical excellence, collaboration, knowledge and experience sharing, career development and innovation. Members of PANs regularly host internal and external educational webinars on related topics. PANs that focus on land use, resource availability, water, biodiversity and ecosystems include:

- *Biodiversity PAN*: Connects our biodiversity and ecology specialists to share knowledge, best practices and promote technical excellence and innovation to support nature-positive outcomes on all projects.
- *Water PAN*: Connects and supports water specialists to help address our clients' needs, drive a culture of technical excellence within our practice area and promote the professional development of our people. This PAN focuses on specialist areas including potable water supply; treatment and distribution; wastewater collection; transmission and treatment; river engineering and modelling; surface water management; and risk management.

Through our Biodiversity Statement, we commit to embed and apply the mitigation hierarchy in the advice and designs we bring to our clients and to assess our impacts — both positive and negative — on nature. Once those impacts are better understood, WSP will set targets, take action and measure progress.

Precautionary Principle

Since we are a professional services firm, the work that we undertake for clients has a focus on both understanding environmental risk and mitigating that risk. Within our projects, we implement the precautionary principle in the following ways:

- By offering services that seek to prevent environmental degradation and restore the natural environment (see our [Earth and Environment](#) services).
- By evaluating certain types of biodiversity risk through our Global Delegation of Authority (GDOA) guidance, which relates to project opportunity decisions.

Within our own operations, our impacts on biodiversity and natural capital are limited. See the section "Environmental and Waste Management" for information about water impacts within our own operations.

EVALUATING OUR PERFORMANCE

Land use, resource availability, water and biodiversity and ecosystem projects are captured as part of our SDG-Linked Revenues. We are starting to evaluate our nature-based risks and opportunities through the Taskforce on Nature-Related Financial Disclosures (TNFD), initially

with disclosures related to our UK business and working to disclose for our global business in the future. We also evaluate our performance through PAN activity.

We evaluate our operational water performance by comparing resource consumption data per office and country over time. However, because we primarily lease office space, in many locations, actual measured/metered data or pro-rated building data are not available and are therefore based on industry estimates. Our performance for the past three years is detailed in our global ESG reports.

ESG Impact Area: Climate Change

Material Topics	Description
Climate Resilience	Managing physical and transitional climate change risks and opportunities through adaptation, resilience and mitigation measures.
GHG Emissions	Managing GHG emissions within our operations, supply chain and projects.
Energy	Managing energy consumption and transitioning to renewable energy sources within our operations, supply chain and projects.

CONTEXT AND IMPORTANCE

The effects of climate change pose an existential threat to global society and the environment. Since we are a professional services firm, the way we plan and design projects can have positive or negative impacts on climate resilience, GHG emissions and energy.

We also have an impact through our own operations. We consume renewable and non-renewable energy from varying sources in our offices including electricity, natural gas, district heating and cooling and other fuels. WSP's owned and leased fleet consumes gasoline, diesel and electricity.

WSP generates direct and indirect (scope 1 and 2) GHG emissions from office energy consumption and refrigerant emissions and from owned or leased vehicle fuel use. We also generate indirect (scope 3) emissions from our supply chain, which includes business travel, employee commuting and work-from-home emissions, purchased goods and services (including upstream transportation and distribution), capital goods, fuel- and energy-related activities (transmission and distribution losses) and waste generated in operations. While we have more control over reducing our scope 1 and 2 emissions, we also recognize the importance of reducing our scope 3 emissions as they represent the majority of our total global GHG emissions.

Acute or chronic physical and transition risks resulting from climate change pose varying levels of risk to WSP's global operations and activities. We support the transition to a low-carbon economy and climate change mitigation and adaptation efforts through our own operations, as well as through our project work and industry engagements.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Climate Resilience	
Impacts	<p>Impacts on the climate, environment and society resulting from climate action, planning, and governance throughout WSP's business operations and supply chain, as well as our contributions to client projects.</p> <p>Actual/Potential: Actual Positive/Negative: Both</p>
Risks	<p>Risks associated with business and productivity disruptions from climate change-related impacts (e.g. extreme heat, flooding and grid disruptions), increased climate-related regulations, and failure to integrate climate initiatives into the business strategy.</p>
Opportunities	<p>Opportunities associated with meeting stakeholder expectations to transition our business strategy to a low-carbon economy and achieving GHG emissions reduction targets, including increasing services that support the low-carbon transition and climate adaptation.</p>
GHG Emissions	
Impacts	<p>GHG emissions from WSP's business operations, supply chain and projects.</p> <p>Actual/Potential: Actual Positive/Negative: Both</p>
Risks	<p>Risks associated with not meeting stakeholder expectations and losing capital from investors from not sufficiently managing GHG emissions or meeting decarbonization commitments. Additional risks include increased GHG emissions-related regulations, rules and reporting requirements, both for WSP's operations and our client services.</p>
Opportunities	<p>Opportunities associated with meeting stakeholder and public expectations for reporting and reducing GHG emissions, including meeting emissions reduction targets and increasing revenue from services that support client GHG emissions measurement and decarbonization efforts.</p>
Energy	
Impacts	<p>Impacts on GHG emissions due to total energy consumption and energy generated from non-renewable sources resulting from WSP's business operations, supply chain and projects.</p> <p>Actual/Potential: Actual Positive/Negative: Both</p>
Opportunities	<p>Opportunities for increasing revenue from services that support client energy-, electrification-, and renewable-related projects and advisory.</p>

OUR APPROACH

Policies and documentation: [Global ESG Statement](#); [Business Partner Code of Conduct](#), Global Workplace Guidelines, Global Procurement Guidelines

Climate Resilience, GHG Emissions and Energy in our Projects

Through our Global ESG Statement, we commit to:

- Assist our clients in addressing the world's most significant challenges, including the transition to a low-carbon economy.
- Embed climate mitigation and resilience into our designs and advice where appropriate.
- Continue to measure and reduce GHG emissions associated with the designs and advice we provide to our clients.

WSP's approach to managing climate resilience, GHG emissions and energy in our projects is primarily through our [Future Ready®](#) program (see ESG Impact Area: Science, Technology and Innovation), Climate Action Network and related practice area networks (PANs), which are led by subject-matter experts across the organization. Our Climate Action Network is focused on delivering net-zero action and climate resilience services in our designs and advice across each of our global market sectors.

In addition, climate resilience, GHG emissions and energy are covered across many PANs. PANs that more directly focus on these topics include:

- *[Air Quality and GHG Emissions PAN](#)*: Connecting professionals focused on providing air quality and GHG services for building and infrastructure projects during both the construction and operational phases of a project.
- *[Sustainable Development, Resilience and Climate Change PAN](#)*: Advancing WSP's global ability to implement sustainable solutions and integrate ESG best practices for our clients.
- *[Power Generation Renewables PAN](#)*: Connecting professionals providing advisory and engineering services for renewable power projects including solar, onshore wind and hydroelectric power.
- *[Hydrogen PAN](#)*: WSP's global platform for the sharing of cross-disciplinary expertise to develop, promote and support technical excellence in the delivery of projects in the hydrogen sector.
- *[Offshore Wind PAN](#)*: Connecting professionals providing advisory and engineering services for offshore wind projects.
- *[Zero Emission PAN](#)*: Connecting multi-disciplinary teams across the globe who support clients on every step of their zero-emission journey, across the entire project life cycle from early planning, through system and facility design, to procurement and project/program management.

Climate Resilience, GHG Emissions and Energy in our Operations

WSP's Global Executive Director, ESG, is responsible for managing WSP's GHG emissions and climate resilience. In turn, leaders in each of WSP's subregions are responsible for managing regional GHG emissions reductions plans that align with global targets. Our Global Workplace Guidelines require the consideration of sustainability across our global office footprint, including implementing measures to reduce electricity consumption and thus reduce operational emissions.

We measure our annual scope 1, 2 and 3 emissions in accordance with the GHG Protocol. A third party conducts limited assurance of our GHG emissions as well as our renewable energy and carbon offset purchases. Our near-term and long-term GHG emissions reduction and net zero commitments have been [certified by the Science Based Targets initiative](#) (SBTi). Our GHG emissions reduction targets are detailed in our latest global ESG report.

We have also developed a [Climate Transition Plan](#) that details our strategy to reduce emissions across our operations and value chain. We are committed to continuously assessing, monitoring and responding to the risks to our business associated with a changing climate, while also providing services that help our clients manage their own footprints and climate-related risks and opportunities.

To improve the resilience of our operations and the preparedness of our employees, and to expand our offering to address our clients' needs for ESG and climate resilience services, our approach to managing current and evolving climate-related risks and opportunities aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). We have conducted qualitative and quantitative climate scenario analyses to understand our risks and opportunities from climate change and the transition to a low-carbon economy. For our most at-risk sites, we conducted an adaptive capacity assessment to understand our capacity to manage and mitigate climate-related risks. We engaged with leaders and experts from across our business to conceptually validate our results and discuss potential investment and mitigation strategies. Our scenario analysis used a market and policy-driven approach to identify our exposure to potential climate-related risks and opportunities associated with the low-carbon transition.

In 2022, WSP became a signatory to Corporate Knights' Action Declaration on Climate Policy Engagement. This commits us to:

- Supporting climate action aligned with the Paris Agreement when engaging with policymakers.
- Working with major industry/trade associations to advance alignment with the Paris Agreement.
- Monitoring and disclosing climate policy alignment for our company and our major industry/trade associations.

We expect to publish our first disclosure with reference to this climate commitment in the second quarter of 2024.

EVALUATING OUR PERFORMANCE

We evaluate our performance by measuring annual energy consumption and GHG emissions and tracking against our emissions reduction targets and renewable electricity target. In parallel, we work to continuously improve our data collection and governance

processes, in order to refine extrapolation and management of our GHG emissions and thus create a more accurate and actionable GHG inventory. In addition, an independent third party verifies our GHG emissions annually; copies of the resulting assurance statements are available in our global ESG reports, along with our performance metrics and goals. The risk of inadequately managing the pursuit of our GHG emissions reductions targets and the low-carbon transition is also integrated into our Enterprise Risk Management (ERM) process.

We continue to make progress on measuring and reducing the GHG emissions of our designs and advice, including our:

- [UK business's accreditation](#) to the British Standards Institution's PAS2080:2016 standard for managing carbon in infrastructure.
- Establishment of low-carbon product and materials databases in some countries for engineers to specify low-carbon solutions in designs.
- Development of several custom tools to measure carbon from designs and advice.
- Development of bespoke training and guidance on carbon management and reduction strategies.

We will continue to enhance our climate resilience and alignment with the low-carbon economy as we refine our processes and continue our TCFD journey, including through our 2022-2024 Global Strategic Action Plan. More information regarding our TCFD analyses is available in our [TCFD reporting](#) and our global ESG reports.

ESG Impact Area: Environmental and Waste Management

Important Topics	Description
Environmental Management	Mechanisms ensuring proper management of environmental risks and compliance with relevant environmental laws, policies and regulations.
Waste	Management of operational waste generation, disposal and diversion.

CONTEXT AND IMPORTANCE

We are committed to measuring and managing environmental performance and practices in our operations and within our supply chain and improving them over time. Managing and reducing our operational impacts contribute to a healthier environment and foster a culture where our employees and partners are inspired to reduce their environmental impacts in their work and daily lives. Value chain environmental impacts are covered in other sections of this document including “Supply Chain Sustainability,” “Biodiversity and Natural Capital,” and “Climate Change”.

We have established systems, processes and tools to identify and manage our environmental risks and opportunities. This provides a framework for managing the environmental impacts of WSP’s operations, projects and premises. A consistent approach to environmental management across WSP assists us in not only complying with legislation, but also striving to protect and enhance the environment we work in.

Our leadership and employees at all levels are responsible and accountable for delivering on our environmental management commitments in line with our Global Health, Safety, Environment & Quality (HSEQ) management systems and policies. Responsible environmental management of our operations, premises and services helps us achieve our goals and is integral to our business planning, project delivery and the achievement of HSEQ excellence.

OUR APPROACH

Policies and documentation: Global HSEQ Management System (HSEQMS) Manual; [HSEQ Policy Statement](#); global Environmental Policy; [Global ESG Statement](#); regional environmental policies (in certain locations); Global Workplace Guidelines

Governance

Environmental management is overseen by WSP’s Global HSEQ team. The Global Director, Environment, who reports to the Vice President, Global HSEQ, is responsible for overseeing environmental management, including compliance. Within each region or country, a local HSEQ leader manages environmental compliance.

In addition, WSP’s Global Environmental Leaders Team (formerly the Global Environmental Management Committee), which includes representatives from WSP’s subregions, shares best practices on environmental management, environmental risk, training and communications, regulations and strategy.

Environmental Management in our Operations

Environmental management associated with our operations is the responsibility of our Global Operating Team, the Global and Regional Workplace Strategy Team and local Environmental Management and ESG leaders. Our approach includes:

- Managing our office space and assets in accordance with our Global Workplace Guidelines, which require consideration of sustainability during the leasing and building fit-out process.
- Monitoring our resource use while recognizing that, as an office-based business, we do not have significant waste generation or water consumption impacts.
- Communicating and engaging with our people on environmental management with initiatives and campaigns.
- Collecting performance data for our global operations and sharing our progress with stakeholders annually.
- Identifying, assessing and managing our environmental risks and opportunities to prevent pollution and protect the environment.
- Tracking compliance with local, state, provincial, federal and international environmental laws and regulations.
- Setting clear objectives and leading by example to highlight best environmental practices and raise standards in our industry.
- Promoting and ensuring continuous improvement by monitoring performance against stated KPIs, objectives and targets to deliver excellence in our standards, culture and performance.
- Setting additional regional environmental targets as appropriate and reviewing progress against them.
- Identifying training needs across our business and delivering effective programs to develop competency and awareness.
- Engaging with our suppliers to reduce environmental impacts associated with our supply chain.

In addition, as part of our continual improvement objectives, WSP's subregions will create an "environmental aspects register" detailing the aspects,⁷ impacts and control measures for their operations and activities.

In many of our locations outside of North America, we manage impacts through our ISO 14001-certified environmental management systems (EMS). In our global ESG reports, we publish a coverage figure for environmental certification on an annual basis.

⁷ An environmental aspect is defined in ISO 14001:2015 as an element of an organization's activities, products or services that may impact, or does impact, the environment. An environmental impact is a result of an environmental aspect.

Environmental Management in our Projects

Within our projects, we consider the environmental risks and opportunities from the outset through design, construction, operations and end-of-life. We identify and seek to comply with environmental study and permitting requirements to avoid, minimize or mitigate impacts on the environment. In some countries, we have developed tools to help our project managers identify and manage environmental impacts and permitting requirements, and we provide training on environmental awareness and risk management. This covers matters such as water pollution, noise and nuisance, land contamination, waste, hazardous substances, and vehicle use, which could have a potential environmental impact or damage protected species and habitats. For some projects, we prepare an Environmental Management Plan (EMP) or similar document, which identifies key environmental risks, constraints, relevant regulations and mitigation measures. For these projects, we communicate these risks to our suppliers, subcontractors and clients.

Environmental Events

Through our HSEQ Management System Manual, we have defined a common approach to reporting and managing environmental events, which we began to implement at the beginning of 2024. Additional requirements may be required at the country level to meet local regulatory requirements. Environmental events include environmental incidents, near misses and observations and apply to all environmental events related to WSP and those working on our behalf, including subcontractors/suppliers.

- An **environmental incident** is defined as any unplanned event that resulted in environmental damage and/or harm resulting in the release of potential toxic or hazardous material into the environment and subsequent damage to a sensitive habitat or species or breach of legislation or permit.
 - Examples include spillage of hazardous substance (e.g. oil, hydraulic fluid, paint, or solvent); release of pollutants into the atmosphere; excessive noise, vibrations, dust, odour or light; incorrect disposal of waste; contamination of water bodies, drainage systems or marine environment; disturbance of protected species, habitats, or artifacts; exceedance of permit limits or legal breach.
 - The severity of environmental incidents (actual and potential) can be ranked on a 1 (low) to 5 (critical) scale.
- An environmental **near miss** is an unplanned event that did not result in environmental damage or harm but had the potential to do so.
- An **environmental observation** is a hazard, condition or behaviour that has the potential to impact the environment.

Waste and Water in our Offices

We consume water in office kitchens and washrooms and generate mostly non-hazardous office waste, with limited quantities of special or hazardous waste (e.g. fluorescent bulbs, batteries, electronic waste). We withdraw all our water from third-party sources, such as municipal water suppliers, and our wastewater is discharged to municipal treatment facilities. Due to our relatively small footprint, we have not identified any substantive water-

related impacts associated with these activities and thus have not engaged stakeholders to manage water as a shared resource. Please refer to the section "Biodiversity and Natural Capital" for information on how we manage water impacts in our projects.

Our operational waste is relatively small in comparison to project and value chain-related waste impacts. We implement recycling in all offices wherever possible. In some locations, we also incorporate composting and circularity efforts in our operations. We expect our landlords to responsibly dispose of waste. In select cases where we are responsible for managing waste disposal or recycling, we contract with certified waste management companies authorized to collect and dispose of our waste. Due to our primarily leased operational footprint, waste is managed on a site-by-site basis. Measurements of our annual waste and diversion rate vary greatly based on the number of offices that report actual waste data.

EVALUATING OUR PERFORMANCE

We evaluate our performance through auditing and re-certification of our EMS(s) (where applicable); conducting internal audits; tracking the number of environmental events reported; and monitoring the number of significant fines or material non-monetary sanctions received for non-compliance with environmental laws or regulations.

We also evaluate our performance by comparing waste and resource consumption data per office and country over time. However, because we primarily lease office space, in many locations, actual measured/metered data or pro-rated building data are not available and are therefore based on industry estimates. Our performance for the past three years is detailed in our global ESG reports.

In addition, in 2024 we plan to launch a global Environmental Excellence Program to assist countries in cultivating and improving our business and operational excellence in a consistent "One WSP" way of working. The goal of the program is to continually develop and improve our way of working while maintaining an effective Environmental Management System, supported by proactive leadership, which delivers a reliable, robust and best-in-class environmental management performance.

SOCIAL

ESG Impact Area: Health and Safety

Material Topics	Description
Health and Safety	Initiatives to measure, manage and reduce health and safety incidents, and promote a positive health and safety culture.

CONTEXT AND IMPORTANCE

Providing a healthy and safe environment for our employees, as well as others who may be affected by our activities, is a core value at WSP. Our occupational health and safety program seeks to identify hazards with the potential to impair human health, as well as promote a positive health and safety (H&S) culture that empowers and enables our employees to work in a manner that keeps them safe from harm. The program also helps our employees to identify, consider and effectively remove or reduce the risks associated with our work.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Health and Safety	
Risks	Risks associated with increasing costs from work stoppages, insurance premiums, the ability to bid on and win projects, and remedial compensation related to health and safety incidents.

OUR APPROACH

Policies and documentation: [HSEQ Policy Statement](#); Global HSEQ Management System (HSEQMS) Manual; Health and Safety Policy; Global Crisis Management Policy

Governance and Culture

Our Global VP, Health, Safety, Environment & Quality (HSEQ) is responsible for implementing our H&S program. The GECC, together with the Board, provides leadership and oversees H&S policies and practices. WSP's HSEQ Policy Statement is reviewed annually and approved by the GECC.

WSP promotes compliance with all applicable H&S legal requirements and regulations. Our approach to promoting a positive H&S culture includes:

- Fostering a culture of caring and empowering our employees to actively participate in the HSEQ Management System.
- Providing an appropriate level of resources and funding to support the implementation of the HSEQ Management System.
- Proactively identifying and eliminating the hazards associated with our activities.
- Complying with our “Lifesaving Actions” (LSAs) and minimizing the impacts associated with any critical risks identified on our project sites and business travel.

- Seeking to continuously improve through recognition and adoption of best practices in health and safety and encouraging the sharing of lessons learned across our global operations.
- Encouraging all our people to stop work and seek guidance if they are unsure about their safety.

Global HSEQ Management System (HSEQMS)

The Global HSEQ Management System (HSEQMS) Manual fosters a holistic approach to address H&S risks and provides a foundation for our subregions as they implement H&S into all aspects of their work. Our global and regional leadership teams are committed to ensuring that H&S is integral to the way we work, promoting a positive H&S culture which empowers and enables our people to work in a manner that can keep them, and others who may be affected by our activities, safe from harm.

Key principles of WSP's HSEQMS include:

- Global application to all WSP regions, countries and locations, including acquired companies.
- Compliance with all applicable laws and regulations.
- Focus on managing risk in all our activities.
- Integration of HSEQ throughout the project lifecycle.
- Adoption of a learning mindset and industry best practices.
- Visible leadership at all levels to create a positive HSEQ culture.

In addition to the overarching expectations set out in the HSEQMS, all employees operate under regional H&S management systems that meet local statutory requirements. In most countries, we manage impacts through our certified H&S Management System. In Canada, our business meets the standards of the Certificate of Recognition program (COR), which aligns with ISO 45001. We report on the percentage of operations that are certified under ISO 45001 or COR in our global ESG reports.

All subregional H&S programs are required to adhere to the Manual, which aligns to ISO 45001 or similar certifications, and defines minimum requirements for H&S management in all our activities.

In addition to describing the HSEQMS, the Manual includes the following elements:

Leadership, Roles and Responsibilities

One of the most important contributors to sustained and improved HSEQ performance is leadership, i.e. the impact that leaders make by actively engaging in HSEQ in the workplace. Managers consistently participate in activities showcasing their personal commitment to HSEQ, demonstrating care, fostering a positive culture, and gathering valuable information for the development of HSEQ strategy and plans.

The Global HSEQMS clearly identifies duties and responsibilities for employees at all levels. All WSP employees have the right and responsibility to stop work if H&S is being compromised, without fear of negative consequences.

Consultation, Communication and Training

WSP values the participation and contribution of employees and suppliers/subcontractors in shaping H&S. WSP consults through HSEQ committees, project team meetings, surveys, reported hazards and incidents, coaching, mentoring, senior leadership engagements, hazard assessments and workplace inspections and audits.

Training, education and communication are key components of the HSEQMS. Our training approach supports continuous life-long learning and awareness for leaders, managers, supervisors and employees. WSP is committed to enabling its employees to meet their specific orientation and training requirements.

Employee training on H&S is a measurable performance indicator for all business leaders. Our employees are trained on WSP's approach to H&S and to recognize and report hazards and workplace risks. Workplace H&S documents are displayed in all offices and on work sites. Our aim is to offer guidance to employees, helping them identify, assess and mitigate risks effectively in the activities we undertake.

Risk Management

WSP maintains an H&S risk assessment process that applies to all work activities and anywhere an employee or supplier undertakes work for WSP. Risk assessments are reviewed periodically, taking into consideration residual risks and the effectiveness of controls. Findings of risk assessments are communicated to all interested parties, as required.

Critical Operational Risk Controls – Lifesaving Actions

The WSP LSAs establish minimum performance expectations and are fully implemented at all WSP locations. These non-negotiable practices are designed to mitigate or eliminate high-risk hazard areas that have historically resulted in fatalities and serious incidents.

Incident Reporting, Investigation and Management

Across our global business, we encourage all our employees to contribute to our performance by reporting all incidents, near misses, hazards and positive observations using the WSP HSEQ Reporting Tool. All regional regulatory reporting requirements must be met as a priority. All work-related incidents must be investigated to a level commensurate with their actual and potential severity to determine root causes, implement corrective actions and ultimately prevent reoccurrence. WSP aims to foster a “learning organization” culture, where lessons learned are shared, appropriate measures are taken, and the application of what has been learned is monitored.

Project Management

H&S principles are integrated into each phase of the project lifecycle to enable work to be conducted in a safe manner. The approach and tools utilized in managing H&S for a project are dictated by the level of complexity of the project and the risks associated with the work. H&S must be considered at an early stage of the opportunity and specific client, legal and other requirements applicable to the project must be reflected in the HSEQ planning.

WSP seeks to ensure that first aid and appropriately trained personnel are available at all office and project locations and that sufficient personal protective equipment (PPE) is available to all employees visiting project sites.

For projects that include engineering design, relevant planning activities are described in the Manual, including the description of audits, surveillance, monitoring, inspection, incident management and emergency preparedness.

Contractor Management

The HSEQ Manual describes the process to select and manage our subcontractors/suppliers, ensuring that they meet WSP's HSEQ performance expectations and comply with WSP's HSEQ requirements. WSP is committed to working only with subcontractors/suppliers who are as committed to HSEQ as we are.

Travel Planning and Management

Every WSP operation must establish a procedure to educate employees and suppliers undertaking work-related travel regarding potential health, safety and security hazards, along with the necessary control measures. A global process is in place to approve and manage travel to countries that have higher health and safety risks, which includes assistance from International SOS, our travel support partner.

EVALUATING OUR PERFORMANCE

We evaluate our occupational H&S performance using both leading and lagging performance indicators. HSEQ data is collected so it can be readily trended, tracked and compared. We also implement H&S performance goals across our company to drive cultural change and make improvements in our most critical areas.

In addition, in 2024 we plan to launch the HSEQ Excellence Program, to assist countries in cultivating and improving our business and operational excellence in a consistent "one WSP" way of working. The goal of the program is to continually develop and improve our way of working while maintaining an effective HSEQMS, with proactive leadership, that delivers reliable, robust and best-in-class HSEQ performance.

ESG Impact Area: Our Workforce⁸

Material Topics	Description
Talent Attraction, Engagement and Retention	Mechanisms to find, recruit, engage and retain talent to build a skilled and motivated workforce that boosts business growth.
Employee Inclusion, Diversity and Equity	Providing an environment free from discrimination, including equal opportunities and representation for individuals from all backgrounds.
Important Topics	Description
Employee Remuneration	Providing fair and equitable compensation for comparable work for all employees.
Employee Training and Development	Nurturing talent and supporting employees in developing the skills necessary to grow within the company, including succession planning.
Employee Well-Being	Initiatives promoting a work-life balance that supports mental health, including flexible work arrangements.
Working Conditions	Management of employment terms and conditions, such as wages, working hours, benefits and representation (e.g. labour unions and employee associations).
Board Composition ⁹	Strategically evaluating and diversifying the skills, experience and diversity of Board members.

CONTEXT AND IMPORTANCE

WSP is a people business. Our success relies on the ingenuity and expertise of employees who deliver Future Ready® solutions to our clients and communities. We are committed to making extraordinary efforts to provide our people with a best-in-class work environment so they can deliver to their full potential.

Across our global business, we continue to invest in and develop a culture focused on empowerment and adaptability, allowing us to deliver growth and adapt to constantly changing environments. We seek a highly engaged workforce and aim to achieve this through our [Guiding Principles](#).

Our ability to operate and grow requires investment in employee development. Attracting and retaining talent in our industry is highly competitive; we must remain agile in our approach. Our goal is to provide learning and development opportunities aimed at advancing strategic business priorities, so our people can achieve their full potential. We are committed to maintaining momentum with initiatives that proactively engage and retain employees, as well as soliciting and acting on regular employee feedback.

⁸ To describe coverage of various programs and initiatives described in this section, we have used the following terms, which are based on total employee numbers: “over half” represents coverage of 50-75% of employees; “majority” represents 75-90% and “vast majority” represents >90%.

⁹ Please refer to our latest [Management Information Circular](#) for a description of WSP’s management of this topic.

WSP aims to foster a stimulating and safe work environment where our people flourish personally and professionally, regardless of their position, background or gender. The importance and benefit of having teams comprised of highly talented, diverse and experienced individuals is top of mind across all regions. We are committed to empowering people through a work environment where inclusion and diversity are both expected and valued.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Talent Attraction, Engagement and Retention	
Risks	Risks associated with the loss of revenue and increased costs due to high turnover and challenges in effectively managing and staffing projects caused by inadequate talent attraction, engagement, and retention management and strategy.
Opportunities	Opportunities to increase revenues by attracting top talent and increasing long-term institutional knowledge across WSP's operations.
Employee Inclusion, Diversity and Equity	
Risks	Risks associated with non-discrimination regulatory compliance, increased turnover, and decreased productivity, organizational culture, innovation and collaboration from insufficient diversity, equity, and inclusion practices.
Opportunities	Opportunities associated with increasing revenue from the ability to win more work with clients because of the diversity of our workforce and equity and inclusion practices.

OUR APPROACH

Policies and other documentation: [Code of Conduct](#); [Global ESG Statement](#); [Global Human Rights Policy](#); [Global Inclusion and Diversity Policy](#); [Global Well-being Policy](#); [Business Partner Code of Conduct](#)

Governance

Our Global Chief Human Resources Officer (CHRO) has global oversight and responsibility for our employment practices, workforce strategy and other people-related initiatives. The CHRO reports regularly to the GECC on critical human capital-related topics and coordinates with regional Human Resources leaders to identify challenges and ensure the cohesiveness of our workforce strategy. The GECC has oversight responsibility for talent attraction, recruitment and turnover; workforce compensation and pay equity; succession planning; workforce composition and inclusion and diversity; employee engagement, health and well-being; workforce training, learning and development; and for monitoring a variety of human capital metrics in this regard.

WSP's Global CHRO and the Global Sponsor, Inclusion & Diversity (I&D) are responsible for implementing WSP's Inclusion and Diversity program and leading the Global I&D Strategy. Since 2022, the Global Director, I&D, who reports to the Global CHRO, has led the program on a day-to-day basis. Both the Global Sponsor and the Global Director monitor and help define WSP's global vision and priorities, as well as lead global initiatives. The Global I&D Strategy was refreshed for 2022-2024 and articulates our vision of having WSP recognized by our

people, peers and clients as a safe, inclusive workplace where our people promote an authentic and inclusive culture. This strategy sets the foundation for each region in the development of their local targets, initiatives and key activities.

Inclusion, Diversity and Equity

Our People

WSP's Global I&D Network includes representatives from all regions and is a forum for sharing best practices and promoting continuous improvement. All our operations are supported by I&D representatives who lead and promote I&D activities and participate in our global I&D community of practice. In addition, over half of our employees have access to local I&D councils. We also have I&D employee resource groups (ERGs) in place, for example ERGs formed to represent and support underrepresented groups in our business. Many of these regional groups are connected globally, such as VIBE (Visibility in the Built Environment), which supports the LGBTQ+ community. Globally, over half of our employees have access to ERGs.

WSP continues to work towards achieving a diverse and balanced workforce, which we believe contributes to a greater mix of skills and a more inclusive workplace culture. Our Global Inclusion and Diversity Policy reflects WSP's long-term vision, approach and minimum standards. The majority of WSP employees are in subregions covered by I&D action plans, and are continuing to mature their action plans to align with, support and promote the policy. Our approach to building an inclusive and diverse culture that respects and maximizes the contribution of all our employees, as well as prospective employees, includes:

- Fostering a Trusting Workplace: We aim to provide a safe and trusting work environment for all our people.
- Speaking Up: Abiding by our Guiding Principles, we accept no compromise when it comes to our ethics and inclusive behaviour, and we enable our people to feel at ease to speak openly.
- Managing Fairly: We promote equal opportunity and fairness in a consistent manner.
- Growing Stronger Together: As a global community, we celebrate our differences and share our learning.

We have strategies specific to our subregions to support our approach to diversity in hiring, including drafting inclusive and gender-neutral job postings; increasing talent pools through partnerships with professional associations supporting diversity; and making conscious efforts to promote female candidates and members of underrepresented groups for all roles. Additionally, members of our global Talent Acquisition group, made up of representatives from across the global business, are trained to remove bias in the employee selection process.

Equal Opportunities

We are committed to providing equal opportunities in employment. We aim to provide a professional and fair working environment in which our employees are treated with dignity and respect, free from any unlawful harassment or unfair discrimination on various grounds,

including race, colour, nationality, ethnic origin, gender, marital status, sex, sexual orientation, part-time or fixed-term status, disability, age, religion or belief. Our commitment is notably reflected in our Global Human Rights Policy, recruitment and employment policies, terms and conditions, procedures, processes and decisions. WSP internally monitors, investigates and addresses discrimination allegations in accordance with corporate policy.

Equal Remuneration

WSP's Global Human Rights Policy promotes fair and equal treatment of employees, free from discrimination, where compensation decisions are made solely based on merit, ability and performance. WSP monitors pay equity data internally and we are committed to equal pay for work of equal value. Given the global scope of our organization, we work internally to deploy equal remuneration strategies and actions plans with stakeholders.

Talent Attraction, Development and Retention

People management and talent development are crucial to our success. They enable us to be an employer of choice, while delivering value to our clients and other stakeholders. Our efforts to promote talent attraction, development and retention include the following initiatives:

Employee Referral Programs

We believe our current employees are an ideal way to source new talent, as they know our culture and our needs and are best placed to recommend suitable candidates. Therefore, we have employee referral programs (for certain key positions) covering the majority of our employees, providing monetary compensation for referrals of candidates who are ultimately hired.

Early Careers

We have PGN (Professional Growth Network) groups and "Taskforce" groups for developing and supporting early career professionals, covering the majority of our operations. These consist of annual programs and initiatives designed to cultivate talent, and opportunities to receive feedback from a range of collaborators, which promote a supportive culture for new professionals.

Learning and Development

A wealth of information and training is available to our employees so they can develop their knowledge and skills. Accessible from online portals, these learning options include workshops, webinars and self-paced e-learning modules, designed internally or by specialist external providers. Our approach to fostering employee development ranges from onboarding training to professional growth programs covering:

- Technical expertise.
- Client and project management.
- Leadership capabilities, by partnering with recognized educational institutions.
- Essential professional skills.
- Career development.

Although we develop and deliver most of our learning and development initiatives locally, we foster collaboration and knowledge sharing through our Talent Management Community of Practice, which includes regular sessions with our learning and development experts across our global business, supported when required by internal subject-matter experts. Additionally, we hold regular global conferences such as our Global Technology Excellence Conference, Global Infrastructure Conference and Global Leadership Conference, which bring together our technical experts and leaders and offer development and mentoring opportunities for our emerging talent. We also have global Practice Area Networks (PANs) designed to foster collaboration and connect experts across the world.

Employee Feedback and Engagement

We promote an active employee voice culture using our online platform, “WSP Listens”. This provides opportunities for the vast majority of our employees globally to give anonymous feedback several times a year. While a high proportion of the questions are focused around areas that directly relate to employee engagement, additional feedback is also sought on specific topics such as inclusion and diversity, health and well-being, and ethics and compliance. Our managers are empowered to use WSP Listens as a springboard to interact with their employees by engaging in meaningful conversations about their feedback and subsequently creating action plans. At a global level, WSP Listens enables us to identify areas of concern that require a global or regional focus and thus help inform business decisions regarding proposed or ongoing initiatives.

Performance Management

Regular performance management discussions are held for the vast majority of our employees, to ensure the development of our talent. This generally refers to a process in which employees have measurable goals that are set in a collaborative manner with their people manager. We encourage employees to express their career aspirations to their manager in these discussions; our managers are responsible for providing employees with support to enable them to meet their aspirations.

Promotions

We encourage internal promotion and redeploy talent within our market sectors and regions to leverage internal experience and expertise and to provide development opportunities to all employees.

Succession Planning

WSP conducts succession planning annually for the Global CEO position and other key members of senior management, as well as for all regional leadership team members. We maintain a succession plan for each critical position that considers various time horizons, with potential internal succession described as “ready now”, “short-term ready within up to five years”, or “long-term ready in more than five years”. In addition, an “emergency” plan for short-term absences is established. For more information on succession planning, please consult our latest [Management Information Circular](#). We also identify and track our “rising stars” – to bring the next generation of talent into leadership positions.

Integrations

We aim to retain employees who join WSP through acquisitions by providing them support throughout the integration process. We provide resources for these new employees to better understand the WSP culture and where they fit within the organizational structure.

Support for our Workforce

Flexible Working

We aim to offer a flexible, agile, yet structured work environment that capitalizes on both in-person and remote work. Like many firms in our industry, we saw the resilience of our people during the COVID-19 pandemic; post-pandemic, we continue to offer a flexible work environment. Across the global business, we have implemented a hybrid working model. We have a focus on maximizing collaboration and meeting the development needs of various employee groups, while prioritizing the needs of our clients. Working-from-home arrangements are available for the vast majority of employees, and flexible work hours are available for the majority of employees. In addition, the majority of employees have the option to work part-time.

All of our regions have devised work arrangements to support local operations, based on knowledge of our people, client and business needs. Our agile environment gives us the capability to virtually bring our experts to where our clients are located, so they can benefit from WSP's global network of talent. Our aim is to have a thriving workforce, with the ability to work both collaboratively in person and remotely on any project.

Employment Benefits

WSP offers competitive benefits and rewards to ensure a positive employee experience, including physical and mental well-being.¹⁰ An overview of our employment benefits for operating locations with more than 1,500 employees is disclosed annually in our global ESG reports.

Well-being

WSP is committed to the health and well-being of its employees and recognizes that the physical, mental and emotional health of our staff is paramount. We focus on creating a positive environment for well-being through specific subregional employee programs that are encapsulated in our Global Well-being Policy. A continued focus on upskilling our managers and leaders to connect with their teams and providing additional training on the importance of mental well-being are part of our employee well-being programs. For more information, please consult our latest [Management Information Circular](#).

Support for Carers

Paid parental leave is provided for the family's primary caregiver in excess of the minimum legal requirement for the vast majority of employees. Paid parental leave is provided for the non-primary caregiver in excess of the minimum legal requirement for the majority of employees. Paid family or care leave beyond parental leave (i.e. care for a child, spouse,

¹⁰ Some benefits may not be available in all countries due to local legislation or other limitative considerations.

partner, dependent, parent, sibling, etc. with a physical or mental health condition) is provided to over half of employees.

Collective Bargaining and Freedom of Association

In accordance with our Global Human Rights Policy, our people have the freedom to join any association or union, providing it does not contravene local law, as well as the right to collective bargaining, where applicable.

Grievance Reporting

For a description of our reporting mechanisms, including our Business Conduct Hotline, please see our management approach to Ethics and Integrity in this document, as well as our [Global Reporting and Investigation Policy](#). Where our employees are unionized, grievance procedures are also available in accordance with union governance.

EVALUATING OUR PERFORMANCE

We evaluate our employee training, education and employment practices by monitoring and managing data on metrics including our hiring and employee turnover rates, employee benefits, and time spent on learning and development activities. We measure and review employee feedback, as described above, in our engagement surveys. Additionally, in our 2022-2024 Global Strategic Action Plan we have a number of targets to improve performance in this area.

We evaluate our diversity and equal opportunity practices by measuring progress against established targets, as set forth in our 2022-2024 Global Strategic Action Plan. In addition, we measure reported incidents of discrimination. Our performance against established targets is included in our global ESG reports.

ESG Impact Area: Social Impact

Material Topics	Description
Social Impact	Impact of WSP's projects on quality of life for individuals and communities.

Important Topics	Description
Community Engagement	Philanthropic and volunteer activities designed to support communities and the environment.
Indigenous Relations	Engaging and collaborating with Indigenous Peoples to manage social and environmental impacts.

CONTEXT AND IMPORTANCE

At WSP, we know that successful projects are underpinned by effective engagement with our clients and the communities they serve. Through collaboration with the full spectrum of stakeholders, we contribute to creating a better future for our cities, regions, communities and environment. By involving stakeholders and including communities to shape proposals in a planned and effective way, we can reduce social and reputational risk, minimize project delays and maximize stakeholder support. With well-designed engagement and communication upfront and throughout our work, we can deliver successful, innovative projects.

Through these actions and the social benefits of project delivery across our sectors, our Future Ready® approach also helps us to create healthier, safer and more resilient communities, and support decarbonization, environmental protection and innovation.

In addition, we seek to contribute positively to communities where we work, encouraging our people to look for ways to create social and community benefits. These benefits extend far beyond the long-term project outcomes we strive to create for our clients. Collaborating with and respecting the communities where we operate creates value for our employees, society and business. In addition, in the course of our work we aim to engage with Indigenous Peoples in a respectful, appropriate and mutually beneficial manner.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Social Impact	
Impacts	<p>Impacts on society and quality of life due to WSP's business operations, supply chain, and contributions to projects.</p> <p>Actual/Potential: Actual Positive/Negative: Both</p>

OUR APPROACH

Global policies and documentation: [Global ESG Statement](#); [Global Human Rights Policy](#)

Regional policies and documentation: [Canada's Indigenous Relations Policy](#); [Australia's Reconciliation Action Plan: Stretch/November 2021 - November 2024](#)

Social Impacts/Benefits of Projects

WSP's approach to managing social impact in our projects is primarily through our [Future Ready](#)® program (see "ESG Impact Area: Science, Technology and Innovation"); related regional efforts such as our Social Value program in the UK and the Equity Centre of Excellence in the USA; and PANs, which are led by subject-matter experts across the organization. PANs that focus on Social Impact include:

- [Stakeholder Engagement PAN](#): This PAN is led by public participation professionals, working across sectors and around the world to communicate with stakeholders and build consensus for the best project outcomes.
- [Equity and Infrastructure Justice PAN](#): This PAN is focused on integrating equity into project delivery, creating lasting societal value and deploying best practices across the organization to guide clients in placing equity at the centre of their planning.

Community Engagement

WSP believes that for societies to thrive, we must all hold ourselves accountable for tomorrow. We therefore strive to give back to the communities where we live and work with time and resources.

Our community engagement activities are managed at the subregional level. These activities include monetary donations, in-kind donations, collaborations, partnerships and pro-bono expertise, all guided by the passion of our people.

Indigenous Relations

WSP understands that every community is unique. As such, we employ a regional approach to supporting communities and managing Indigenous relations so that our efforts meet local and specific needs. Managing our relationships with Indigenous Nations and communities at a regional and local level enables us to be agile and responsive to emerging challenges. For example, we use regionally-focused strategies in our [Canadian](#), [Australian](#) and New Zealand business units to manage our relations with Indigenous Peoples.

Additionally, several of our regions communicate regularly on the topic as part of our internal Global Indigenous Relations Network, which includes representatives from Australia, Canada, Latin America, Colombia, New Zealand, Mexico and the United States. This allows us to share stories and build a dialogue that respects local and regional strengths, while drawing on global collaborative support. Members of the network can be contacted by our employees, or external stakeholders, by email at the following address: indigenous@wsp.com. We describe our local programs and efforts related to local and Indigenous communities in our global ESG reports and on our [global Indigenous Relations webpage](#).

We also maintain a PAN led by Indigenous Relations leaders, working across sectors and around the world to communicate with other professional and share knowledge and perspectives.

Social Value

In the UK, we focus on fostering social value, which is the wider financial and non-financial value we create for society through and alongside our day-to-day work by addressing inequities and improving quality of life. Whenever we enhance the well-being of communities, help people build shared values and mutual respect or regenerate the environment, we create social value.

We support the requirements of the UK Social Value Act (2012) by considering how we can, as consultants, generate additional and embedded social value beyond the core technical services we provide to our clients. This social value evaluates the local benefits of a wide range of activities including volunteering, matched charitable donations and apprenticeships, as well as support for small businesses within our supply chain. However, it excludes the social value associated with our direct employment of people.

EVALUATING OUR PERFORMANCE

Our performance evaluation includes the following:

- Projects focused on delivering social impacts as an outcome are captured as part of our SDG-Linked Revenues.
- In our UK operations, we quantify the additional and embedded social value generated as we do business, above and beyond the inherent social benefits of our projects.
- We track community engagement, including charitable donations in most of our subregions/countries, as detailed in our global ESG reports.
- Success in our Indigenous relations depends on building long-term relationships and reinforcing a culture of inclusiveness. In addition, to address our responsibilities and resolve material issues that may arise, we gather information from our regions on material incidences of non-compliance with the Rights of Indigenous Peoples.

GOVERNANCE

ESG Impact Area: Science, Technology and Innovation

Material Topics	Description
Innovative Solutions	Advancing products/services to enter new markets and/or maintain a competitive edge.
Digital	Leveraging digital technologies, including AI, to modify or produce new business processes and improve stakeholder experience.

CONTEXT AND IMPORTANCE

Innovation is critical to our success, as well as that of our clients and partners. In a rapidly changing world, creativity, agility and collaboration enable us to solve evolving challenges and position our company for long-term success. [Future Ready®](#), WSP's flagship innovation program, drives a mindset shift by challenging all our people to work with our clients to see the future more clearly and to advise and design for this future as well as today. WSP's culture of innovation creates a strong platform for sharing knowledge, incubating new ideas, enhancing career development and building collective wisdom. Whether we are inspecting bridges and infrastructure or creating plans for cities to manage and adapt to climate risks or changes in society, our innovation and influence help WSP contribute to a healthier and more prosperous environment, economy and society.

Many elements of our work contribute to achievement of the UN Sustainable Development Goals (SDGs). We recognize that the way we plan and design projects can have positive or negative impacts on land use and biodiversity, GHG emissions, water availability and quality, social value and climate resilience, among other issues. Our SDG-Linked Revenues are a key estimate of our business activities involving projects that contribute to the SDGs. We provide more detail in our white paper: [Measuring the Sustainability Impacts of a Global Multidisciplinary Consulting Firm](#).

We support our clients in achieving their business objectives through our global digital offerings, and the application of digital technology in delivering our engineering and environmental services. Our digital strategy includes eight global digital focus areas:

- Lifecycle digital twins.
- Geospatial analytics.
- Intelligent transportation systems.
- Environmental analytics.
- SMART buildings/healthcare.
- Asset data management.
- Operational technology (OT) cybersecurity.
- Modern methods of construction.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Innovative Solutions	
Impacts	Impacts on the climate, environment and society through WSP's development and implementation of innovations throughout our operations and client services. Actual/Potential: Potential Positive/Negative: Both
Digital	
Opportunities	Opportunities to increase employee productivity and performance as well as use data and data-driven decision-making to enhance the quality of our operational processes and services to clients.

OUR APPROACH

Policies and documentation: [Global ESG Statement](#); [Biodiversity Statement](#); Global Generative AI Policy

Our approach to innovation and our application of Future Ready® thinking to projects we deliver includes:

- Implementing our Future Ready® program throughout project delivery and challenging our people to consider future technologies in our designs and advice. This could include the context of future cyber threats; the flexibility of technologies we design ourselves; as well as technologies such as zero emission vehicles.
- Investing in our PANs to enhance our ability to efficiently share technical expertise globally.
- Inviting early-stage technology companies to partner with WSP in bringing their technologies to our clients (e.g. through our Emerge program in the US).
- Developing Centres of Excellence to focus on pressing client challenges, such as the Centre for Clean Transportation and the [Equity Centre of Excellence](#), both in the US, and the Earth & Environment Innovation Centre in Canada.
- Upgrading our employees' professional skills to hone their expertise in new and multi-disciplinary solutions, including the ability to help our clients transition to a low-carbon future.
- Funding innovative ideas proposed by employees and bringing them to market.
- Holding our Global Technology Excellence Conference (GTEC), which invites around 200 top technical experts to share their best innovations and projects with peers.
- Maintaining our Global Innovation Platform, a digital inventory of WSP's innovation solutions, processes, research projects and design tools.
- Developing innovation partnerships with universities.
- Identifying and pursuing new growth opportunities stemming from the global shift to sustainable, resilient economies as part of our business growth plans.

Under our 2022-2024 Global Strategic Action Plan, we are planning to expand our digital advisory services. Across a wide variety of our projects and clients, enhanced technological capability and digitization play a critical role in project success. This expansion of digital services will include:

- Forming a global digital and AI executive steering committee.
- Forming a global digital leadership community to share technical expertise and grow our digital maturity globally.
- Creating a common global digital lexicon to facilitate the exchange of information and expertise.
- Accelerating value to clients through selling digital offerings that are strongly aligned to our core skill sets in the natural and built environment.
- Scaling through key hires and niche acquisitions to expand our range of capabilities.
- Investing in Centres of Excellence for maximum leverage and use of project digital delivery platforms.

We plan to continue to diversify our business across geographies, services and sectors over the coming years. Our focus on innovation and digital services will help us to grow, respond to emerging challenges and market changes, and position our business for success in the long-term.

EVALUATING OUR PERFORMANCE

We report on our innovation and project performance through our global ESG reports, which highlight how we are applying future-ready thinking in practice to projects we deliver. To understand how our projects may contribute to environmental and social benefits, we globally measure and report our estimated percentage of SDG-Linked Revenues. We also measure the number of employees who have taken Future Ready® training and the number of innovations added to our Global Innovation Platform. We have started reviewing methodologies to enhance the measurement of our project impacts, such as tracking project-associated GHG emissions.

ESG Impact Area: Ethics and Integrity

Material Topics	Description
Ethics and Compliance	Guidelines, codes and leadership that determine fair, ethical and moral employee conduct and create an ethical culture.
Important Topics	Description
Human Rights	Measures to uphold and protect the fundamental rights and freedoms inherent to all human beings.
Public Policy and Contributions	Practices adopted to participate in public policy dialogue, including lobbying and political contributions.

CONTEXT AND IMPORTANCE

WSP's reputation depends on our ability to be outstanding professionals, which means acting with honesty, integrity and respect in our day-to-day dealings with colleagues, clients and other business partners. The success of our Ethics and Compliance program, which notably includes anti-corruption, fair competition and human rights, is one of our top priorities.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Ethics and Compliance	
Impacts	Impacts on society and individual behaviours through WSP's commitment to corporate responsibility, organizational culture, and adherence to mandatory regulations. Actual/Potential: Actual Positive/Negative: Both
Risks	Risks associated with financial and social impacts from unethical behaviour, corruption, and failing to comply with laws, rules and regulations (e.g. fines incurred, litigation costs, loss of contracts with clients, etc.).
Opportunities	Opportunities associated with accessing projects that require bidders to meet specific Ethics and Compliance standards (e.g. US Federal contracts, or bids where WSP must certify we have a Code of Conduct or proven practice of not engaging sanctioned subcontractors).

OUR APPROACH

Global policies and documentation: [Code of Conduct](#); [Anti-Corruption Policy](#); [Gifts, Entertainment & Hospitality Policy](#); [Global Human Rights Policy](#); [Fair Competition Policy](#); [Business Partner Code of Conduct](#); [Reporting and Investigation Policy](#); [2023 Modern Slavery Report](#); High-Risk Countries and Sanctions Compliance Policy

Select regional policies and documentation: Regional Gifts, Entertainment and Hospitality guidelines; [US Anti-Trafficking Policy](#); [UK Slavery Prevention Policy](#); USA Political Contributions Policy

Governance

The Ethics and Compliance program is managed by the Chief Ethics and Compliance Officer (CECO), whose performance assessments and incentives are contingent on the program's successful implementation. The CECO reports directly to the GECC. The Board, through the GECC, has oversight of ethics and compliance activities, and a quarterly progress report is presented to the GECC by the CECO.

Ethics and Compliance Team

WSP has an Ethics and Compliance team specializing in matters related to business integrity and compliance. The Ethics and Compliance team is a valued strategic partner within the business and engages in dialogue on risks and opportunities on a frequent basis. Employees can obtain expert practical advice on ethics and compliance matters by contacting WSP's regional or global Ethics and Compliance representatives, or by using our dedicated ethics mailbox.

Code of Conduct

WSP has a global Code of Conduct and supporting documents, such as an Anti-Corruption Policy, a Fair Competition Policy and a Global Human Rights Policy. The Code of Conduct applies to all operating entities as well as to our directors, officers, employees and contract workers. It is available in more than 15 different languages to facilitate its use in regions where WSP primarily operates. The Code and other global and regional policies are accessible to employees through WSP's intranet sites. The Code as well as most of its underlying policies are also available to the public via WSP's website.

Anti-Corruption and Integrity Training and Actions

WSP has a zero-tolerance policy toward all forms of corruption. We are subject to strict anti-corruption laws and regulations, including (but not limited to) the Canadian Corruption of Foreign Public Officials Act, the United States Foreign Corrupt Practices Act and the UK Bribery Act.

As our success and reputation depend upon the trust of clients and other stakeholders, our commitment to maintaining zero tolerance toward all forms of corruption extends beyond regulatory compliance. For instance, WSP strives to keep the topic top of mind for all directors, executives, managers and employees, notably through mandatory ethics and

compliance e-learning onboarding and annual refresher training, and live training sessions on topics such as business integrity, anti-corruption, fair competition and anti-fraud. In addition to our training program, regular communications are issued, and tailored compliance tools are used to support the programs.

Allegations of inappropriate conduct are thoroughly and appropriately investigated, and any actions deemed necessary are taken.

Management of Gifts, Entertainment and Hospitality and Conflicts of Interest

One of the tools we use to identify and manage gifts, entertainment and hospitality (GEH) as well as conflicts of interest is the Compliance Registry, which is accessible to all employees through our intranet sites. In addition to our Global Gifts, Entertainment and Hospitality Policy, regional guidelines on GEH are also available for employees. These guidelines include monetary thresholds, as well as information on local customs.

Public Policy and Contributions

WSP does not make political contributions except in the USA, where WSP's political contributions are governed by our USA Political Contributions Policy and related procedures. WSP's contributions are only made after approval by the WSP USA Government Affairs team, which maintains rigorous compliance oversight and reporting responsibility. Any lobbying activity is governed by the Code of Conduct and legal requirements worldwide.

Business Conduct Hotline

WSP is committed to a workplace culture where employees feel safe to speak up and raise concerns at any time without fear of retaliation. WSP's Business Conduct Hotline ("Hotline") provides a means for employees, business partners and suppliers, as well as the general public, to raise issues or concerns confidentially and anonymously with a third-party service provider. The Hotline is accessible through a direct click from the front page of the global and regional intranets, WSP's website, and regular communications campaigns. Further information on the Hotline is available on our [website](#).

Investigations governance processes are in place to ensure the consistent review and handling of reported cases. Acts, attempts or threats of retaliation constitute a serious violation of the Code. Anyone found to have engaged in retaliation is subject to disciplinary action, up to and including dismissal. For further information, please refer to the Reporting and Investigations Policy, which is available on our website.

Risk Assessment

In addition to the tools and processes described in this section, WSP assesses risk for ethics and compliance matters in several ways, most notably through:

- Enterprise Risk Management.
- Participation in WSP's annual fraud risk assessment.
- Due diligence and monitoring procedures for business partners.

- Project risk reviews in line with our High-Risk Countries and Sanctions Compliance Policy (and associated list of high-risk countries).

The High-Risk Countries and Sanctions Compliance Policy names the countries and regions deemed high risk for ethics and compliance and establishes requirements and governance to conduct business in such locations. As part of the related process, clients and business partners operating in high-risk locations are subject to due diligence regarding sanctions and debarment, and through a risk-based model, are also assessed for concerns regarding their reputation, human rights violations and adverse news. The High-Risk Countries and Sanctions Compliance Policy is updated regularly and available to all employees via our intranet.

Business Partner Code of Conduct

At WSP we seek to work with like-minded business partners who strive for and promote the highest standards of conduct, ethics, integrity and sustainability. The Business Partner Code of Conduct ("Business Partner Code") contains guidance on WSP's values and key topics including compliance; employment practices and workplace; environment; respect for communities, including Indigenous communities; human rights and equality; health and safety; integrity; conflicts of interest; fair competition; trade compliance and economic sanctions; confidential information; use of WSP systems; accurate records; and fraud and money laundering. It further sets out our due diligence and vetting practices in relation to our business partners. For additional information, please refer to the Supply Chain Sustainability section of this document.

Human Rights

Although WSP's general employee population is not considered at high risk of exploitation or human rights violations, we are aware that there is risk concerning human rights, in particular through our supply chain. We have a Global Human Rights Policy stating our commitment to human rights standards and setting out the framework within which we seek to uphold this commitment. The statement is based on a six-step approach:

1. We provide a professional and secure work environment.
2. We promote equality and fair labour practices.
3. We have zero tolerance for modern slavery.
4. We respect the traditions, cultures and laws of the places we work.
5. We partner with like-minded business partners.
6. We promote a speak-up culture.

The Business Partner Code also supports our global approach to human rights, by stating our expectations of business partners.

WSP's first global Modern Slavery Report was published early in the second quarter of 2024 and is available on our website as well as on the SEDAR+ website at www.sedarplus.ca.

EVALUATING OUR PERFORMANCE

The Ethics and Compliance program is evaluated through internal monitoring, and key controls are audited by WSP's Internal Audit team. Ongoing assessment of the Ethics and Compliance program is carried out through key metrics, including use of internal reporting mechanisms such as the Hotline.

The maturity of our Ethics and Compliance program is also assessed periodically by independent external third parties, such as Ethisphere. Following an audit by Ethisphere, WSP was awarded Compliance Leader Certification for 2023-2024, which reflects the quality of WSP's program. This is the second time this certification has been achieved.

We also strive to maintain the capability to audit our business partners for corruption-related matters. These audit provisions are notably included in WSP's Business Partner Code.

ESG Impact Area: Information Security & Privacy

Material Topics	Description
Information Security and Privacy	Ensuring effective information security practices and security of systems across our business, including the protection of personal information and the privacy of our clients, employees and business partners.

CONTEXT AND IMPORTANCE

WSP depends on its information systems for its continued and successful operation. Our reputation with our clients and our employees depends on the diligence we exercise regarding data protection. We are committed to exercising care and implementing controls that keep client, employee and other WSP data safe and secure.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

IRO Type	Description
Information Security and Privacy	
Risks	Risks associated with decreased revenue or costs resulting from cyber-attacks, privacy breaches, and other acute and chronic information security incidents, such as disruptions to operations and reputational damage.

OUR APPROACH

Global policies and documentation: Global Information Security Policy; Global Privacy Policy; Global Generative AI Policy

Governance

Our Global Information Security Committee is responsible for aligning Information Security with business objectives and performance of the Data and Information Security Management System (DISMS). The Global Information Security Committee has executive representation from the Chief Finance Officer and Chief Legal Officer, and includes the Chief Information Security Officer (CISO), who reports to the Chief Information Officer within the governance framework.

The Global Information Security Committee approves the current and proposed levels of security maturity, the program roadmap and required investment, and members take collective responsibility for achieving security in each function (e.g. Human Resources, Workplace Strategy, Operations).

The Audit Committee receives a quarterly information security update presented by the CISO. The Audit Committee members include recognized experts with extensive knowledge of and experience in technology/cybersecurity. Please refer to our latest [Management Information Circular](#) for more details.

WSP's Global Privacy Program Charter sets out the roles and responsibilities of the Global Privacy Office and outlines WSP's privacy strategy and the principles on which WSP's Privacy

Program is founded. In turn, these principles support our business activities. A global network of privacy representatives is in place to assist the regional leadership teams with implementing the Privacy Program at the regional level and to provide guidance regarding privacy and data protection matters. WSP's Privacy Program is overseen by the Global Chief Privacy Officer, who reports to the CECO.

Information Security and Privacy Programs

WSP's Information Security and Privacy Programs are supported by two cornerstone policies: the Global Information Security Policy and the Global Privacy Policy.

— The Global Information Security Policy defines the scope of information security and sets out WSP's responsibilities for protecting client, employee and corporate information.

— The Global Privacy Policy sets out our framework for the protection of personal information, including personal information relating to employees, independent contractors and that of our clients and business partners. In addition, WSP provides data subjects with detailed information regarding the processing of their personal information. An Internal Privacy Notice is made available on WSP's intranet, and an external privacy policy or privacy notice is made available on each country page of our [website](#).

The Global Information Security Policy is part of a set of end-user policies for WSP that conforms to international standard ISO 27001 and NIST ST 800-53 guidelines. There is a program to certify WSP regions to ISO 27001, where required for market access.

Other policies include the Generative Artificial Intelligence Policy; the Global Information Classification and Handling Policy; the Global Cloud Services and Application Development Policy; the Global Technical Security Policy; the Global Records Management Policy and the Global Information Security Incident Management Policy, which incorporates the Information Security Incident Management Procedure. Information security objectives are achieved by operating the DISMS. This is a set of policies, procedures, organizational governance and technical, employee and physical controls. WSP also maintains a set of high-level risks in its Enterprise Risk Management platform, which includes IT security. Our top information security risks are incorporated in the ERM and assigned key risk indicators and controls via the DISMS. Risk mitigation is evaluated on a quarterly basis.

WSP has also put in place a Global Physical Security Policy, which applies to the protection of all WSP assets, including information assets. The policy includes a description of the principles for conducting physical security risk assessments and for applying physical, employee and third-party access controls and restrictions.

All employees and individuals with a WSP email account are assigned and expected to complete annual information security training. Additionally, information security and the protection of personal information are covered in the annual Code of Conduct refresher training.

Employees can access information about reporting an information security or privacy incident or breach in one click from the homepage of our intranet sites.

Vulnerability Management

Vulnerability management is governed by our Technical Security Policy, which states that "All scannable WSP IT assets must be scanned by the tools/technologies and methods established by Information Security." The policy dictates the remediation of critical vulnerabilities within strict timescales. WSP uses multiple tools to detect and remediate vulnerabilities. Both external and internal penetration tests are completed annually via an independent accredited third party.

EVALUATING OUR PERFORMANCE

We evaluate our information security performance with a global network of information security representatives who complete assessments and monitor key risk indicators. These indicators include employee assessments such as quarterly phishing training, compliance with hardware standards, vulnerability reports and incident monitoring. Trending information generated by internal and external security tools is also collated to determine overall performance.

ESG Impact Area: Supply Chain Sustainability

Important Topics	Description
Supplier Diversity	Engaging suppliers from small and underrepresented businesses including minority-owned, women-owned, indigenous-owned, and veteran-owned, among others.
Supply Chain Environmental Impacts	Supply chain impacts on the natural environment and ecosystems, including climate, pollution, and resource consumption.
Supply Chain Social Impacts	Supply chain impacts on society, communities and workers, including labour and human rights.

CONTEXT AND IMPORTANCE

Since WSP is a professional services organization with a global presence, our procurement strategy, governance principles and Global ESG Statement support social and environmental considerations in corporate purchasing and subcontractor selection. Responsibly managing our supply chains can help us maintain trusted partnerships with our clients and partners, in turn enabling business success and mitigating impacts on the environment and local communities.

OUR APPROACH

Policies and documentation: [Global ESG Statement](#); [Code of Conduct](#); [Business Partner Code of Conduct](#); [Global Human Rights Policy](#); [2023 Modern Slavery Report](#); Global Procurement Guidelines; Global Delegation of Authority; Global Travel Expense Management Guidelines and Procedures; Procurement Governance Principles

Governance

WSP's Global Procurement team is responsible for streamlining procurement practices, developing governance standards and implementing a global procurement strategy. The Global Procurement team is also responsible for managing major supply contracts benefiting WSP as a whole. Regional procurement teams are responsible for sourcing and procuring goods and services under regional and global supplier agreements and developing regional procurement strategies.

Business Partner Code of Conduct

At WSP, relationships with business partners are an integral part of day-to-day business and are governed by WSP's Business Partner Code. The Business Partner Code contains requirements in relation to multiple topics for WSP's business partners, and supports our approach to business relationships and supply chain governance. Our Ethics and Compliance program further addresses the management of third-party risks, notably by conducting third-party vetting.

Supplier Qualification and Vetting Processes

WSP expects its business partners to conduct themselves in accordance with its values and the Business Partner Code. Business partners include all persons engaged to act on behalf of or in partnership with WSP, including representatives or sponsors; joint venture, consortium, or equity partners; and service providers such as suppliers, vendors, consultants, subconsultants, contractors and subcontractors, and their employees or persons acting on their behalf. Our enterprise resource planning system and our third-party onboarding and vetting platform allow us to conduct targeted due diligence on our suppliers prior to doing business with them. They are currently being rolled out across the global business and require certain business partners to respond to a questionnaire and certify their agreement with the Business Partner Code.

Our third-party onboarding and vetting platform is built to collect data related to factors such as financials, ethics and integrity, human rights, health and safety, quality credentials, adverse media, diversity and sustainability. Our subregions may also enhance these checks through their own specific procedures, including risk classifications and verification of certifications.

Human Rights

We encourage our business partners to promote respect for human rights through regional- and context-specific actions. This is reflected in our Business Partner Code. Additionally, publicly available information on human rights violations, if any, is assessed during the supplier onboarding process via our third-party onboarding and vetting platform. Please also refer to the Ethics and Integrity section for more information on our management of human rights-related risks.

ESG Factor Integration

WSP embeds ESG factors into its procurement cycle to select suppliers whose values align with WSP's. In this selection process, WSP uses a percentage weight of ESG factors that contribute to decision-making in the overall assessment of suppliers. The weighting factors vary depending on criticality and categories of the items being procured, but should not be less than 5% for procurement carried out at a global level, in accordance with the Global Procurement Guidelines. In our subregions, an evaluation weight is widely used, but varies by category of purchase.

Supplier Diversity

WSP aims to develop more inclusive supply chains, inviting both local and global suppliers to the sourcing process and incorporating social factors into selection. Our New Zealand, UK and US businesses have formal supplier diversity programs in place, with the US business reporting to the federal government on supplier diversity where required.

Identification of Critical Suppliers

Since WSP is a professional services organization, the majority of its supply chain consists of corporate purchasing and subcontracting. WSP identifies suppliers that are critical to its business operations and service delivery to its clients. All these suppliers are supported via a defined governance model, where the regional business or corporate function, as well as the

WSP teams managing procurement, measure and control their activities on a monthly or quarterly basis.

Supplier Environmental Performance

Corporate sustainability is one of our procurement guiding principles. Our supplier questionnaire includes mandatory sustainability questions to understand the maturity of our suppliers' sustainability programs, including their management of GHG emissions. We have started to integrate carbon management into our approach with key corporate suppliers. We have developed a [Supplier Low-Carbon Engagement Plan](#) ("Plan"), which details our approach to reducing scope 3 GHG emissions associated with our supply chain. Our Business Partner Code encourages all suppliers to disclose scope GHG emissions. We have begun implementing GHG emissions disclosure requirements for some of our suppliers, in line with the Plan.

Through its due diligence and monitoring process, WSP identifies potential supply chain sustainability risks, evaluates them, and puts in place mitigation measures, or may suspend the use of a specific supplier based on the evaluation.

Since WSP is a professional services firm, the purchase of physical goods is principally focused on office supplies and IT equipment. We do not directly procure primary materials such as concrete, steel and wood, except in relation to certain client projects representing a small proportion of our purchasing activities. Nevertheless, we are committed to working with vendors who provide sustainable products and energy-efficient equipment, e.g. recycled paper and recycling services for electronic equipment.

Business Travel

WSP has deployed a new online booking tool in key countries representing over 60% of WSP employees globally, which provides travellers with upfront visibility of the GHG emissions related to travel, empowering them to select the lowest-impact option.

In addition to careful consideration of our own travel to reduce emissions, evaluation of travel necessity is considered when engaging suppliers of professional services. Certain contracts and Requests for Proposals require the supplier to follow WSP's guidelines for travel (e.g. the use of economy class on flights up to a certain duration) and are therefore contractually binding.

We are also beginning to develop plans to decarbonize our fleet in partnership with our fleet management providers.

EVALUATING OUR PERFORMANCE

In regions where our third-party onboarding and vetting platform is rolled-out, once a supplier has been onboarded, we have the capacity to re-evaluate our supply chain and business partner relationships through ongoing monitoring and periodic re-qualification. WSP has governance in place to manage relationships with its key suppliers, reviewing performance on a periodic basis. These reviews cover operational performance as well as sustainability, health and safety, integrity, and other important aspects of the business relationship and identify continuous improvement opportunities. In 2023, we invited a selection of key suppliers to disclose their annual scope 1, 2 and 3 GHG emissions. Following a

thorough quality check, we will use their reported emissions to derive supplier-specific emissions factors to use in our scope 3 GHG inventory calculations of Purchased Goods and Services and Capital Goods for 2023, as part of our Plan implementation.

ESG Impact Area: Tax Transparency

Important Topics	Description
Tax Transparency	Adhering to tax laws at the local, federal, and international levels, as well as minimizing tax-related risks through the implementation of a responsible and transparent tax strategy.

CONTEXT AND IMPORTANCE

WSP Global Inc. is a corporation existing under the *Canada Business Corporations Act*. We are publicly listed on the Toronto Stock Exchange under the symbol “WSP”. As a publicly listed company, WSP reports its financial performance in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB). We recognize the importance of responsibly managing and reporting our financial performance to strengthen our relationship with investors, shareholders, employees and partners.

OUR APPROACH

Policies and documentation: [Code of Conduct](#), [Global ESG Statement](#), [Global Tax Strategy](#), Financial Risk Management Policy

We strive to comply with local and international tax legislation, and we maintain open and constructive relationships with the tax authorities, adhering to high standards of tax governance.

We recognize that tax transparency can add value to our business, and for investors and other stakeholders. Therefore, we adopted the GRI standard on tax reporting (GRI 207: Tax) to assess the maturity of our existing Global Tax Strategy, and our governance and risk management frameworks, and align these with our ESG strategy. We undertake these activities to provide increased informative and transparent tax disclosure. Our Code of Conduct and [Guiding Principles](#) extend to our tax function.

- **Integrity in Compliance and Reporting:** We have systems, processes and controls in place to identify, monitor, manage and escalate tax risks. These processes aim to ensure that our tax affairs are well managed, so we fulfill our tax compliance and reporting obligations and pay the correct amounts of tax in a timely manner.
- **Tax Planning:** We built the internal profile for the tax function by partnering with our business functions to understand and advise on the tax implications of commercial activities. In doing so, we consider, alongside commercial, strategic and risk factors, the tax laws of the countries in which we operate.

We pride ourselves on being locally dedicated with international scale, and we establish entities in jurisdictions where we undertake business activities to ensure we operate within the tax laws of those jurisdictions. Wherever tax incentives and exemptions are implemented by governments to support economic development, we seek to apply them in the manner intended and to provide value to our clients and our shareholders in line with our business goals.

- **Controlling and Managing Risk:** Given the size of our business and tax obligations, risks will arise from time to time. These risks may stem from the interpretation of complex tax laws or the nature of our international tax arrangements. By demonstrating appropriate professional diligence and care, we actively seek to identify, quantify, monitor and manage these risks to ensure they remain in line with our business goals.
- **Transparency:** We engage with tax authorities with honesty, integrity, respect and fairness. Wherever possible, we do so in a transparent and timely manner to minimize tax risk. We strive to not take positions on tax matters that may create reputational risk or undermine our reputation for fair dealing with tax authorities. If we disagree with a tax authority's ruling or decision, we seek to resolve the issue through active and transparent discussions.

EVALUATING OUR PERFORMANCE

In our global ESG reports, we report our income tax contribution by reportable segment. Additional information is available in our annual audited consolidated financial statements for each year ended December 31, and the related Management's Discussion and Analysis, available on our website and on SEDAR+.

CAUTION CONCERNING FORWARD-LOOKING STATEMENTS

In addition to disclosure of historical information, WSP may make or provide statements or information in this report that are not based on historical facts and that are considered to be forward-looking information or forward-looking statements under Canadian securities laws. Forward-looking statements relate to future events or future performance and may include, but are not limited to, estimates, plans, expectations, opinions, forecasts, projections, guidance or other statements that are not statements of fact, including, in particular, our ESG objectives which include, without limitation, our objectives concerning measuring and disclosing our ESG performance (including with respect to the objectives and targets described in our 2022-2024 Global Strategic Action Plan); managing and reporting on material topics; measuring and managing environmental performance and practices in our operations and within our supply chain and improving them over time; managing our energy consumption, water consumption, waste generation and environmental compliance; promoting environmental and regulatory compliance and stewardship; standardizing environmental incident reporting; identifying and managing health and safety risks and hazards in our operations; promoting a positive health and safety culture; measuring and reducing our GHG emissions; improving our data collection and governance processes in relation to our GHG emissions; developing plans to decarbonize our fleet; enhancing our own climate resilience and increasing the resilience of our designs and advice; supporting the transition to a low-carbon economy and climate change mitigation; assessing, monitoring and responding to the risks associated with a changing climate while also providing continuity of services that help our clients manage their own footprints and climate-related risks and opportunities; empowering and retaining people through a stimulating and supportive work environment and culture where inclusion, diversity and equity are both expected and valued; achieving a diverse and balanced workforce; providing equal opportunities in employment and equal pay; engaging with Indigenous Peoples; contributing positively to communities where we work; upholding human rights standards; mitigating potential financial consequences from sustainability risks and opportunities; investing in our people, technology and platforms; complying with local and international tax legislation; maintaining open and constructive relationships with the tax authorities; adhering to high standards of tax governance; assessing and mitigating our impacts on nature; expanding our digital advisory services; diversifying our business across geographies, services and sectors in coming years; exercising care and implementing controls that keep client, employee and WSP data safe and secure; developing more inclusive supply chains; inviting both local and global suppliers to the sourcing process and incorporating social factors into selection; working with vendors who provide sustainable products and energy efficient equipment; and evaluating supplier GHG emissions as part of our Supplier Low-Carbon Engagement Plan implementation. A statement is forward-looking when it uses what we know and expect today to make a statement about the future. Forward-looking statements can typically be identified by terminology such as “may”, “will”, “should”, “expect”, “plan”, “anticipate”, “believe”, “estimate”, “predict”, “forecast”, “project”, “intend”, “target”, “potential”, “continue” or the negative of these terms or terminology of a similar nature.

Forward-looking statements, by their very nature, are subject to inherent risks and uncertainties and are based on several assumptions, both general and specific, which give rise to the possibility that actual results or events could differ materially from our expectations expressed in, or implied by, such forward-looking statements and that our business outlook, objectives, plans and strategic priorities may not be achieved. These statements are not guarantees of future performance or events, and we caution you against relying on any of these forward-looking statements. Forward-looking statements are presented in this report for the purpose of assisting readers in understanding, in particular, certain key elements of our ESG objectives, and in obtaining a better understanding of our anticipated operating environment. Readers are cautioned, however, that such information may not be appropriate for other purposes.

We have made certain operational and other assumptions in preparing the forward-looking statements contained in this report. In particular, our ESG objectives are based on a number of assumptions including, without limitation, the following principal assumptions:

Forward-Looking Statements	Key Assumptions
Measurement and Disclosure of ESG Performance	<ul style="list-style-type: none"> • Sufficiency of internal and external resources. • Our ability to implement and maintain effective ESG management systems and processes. • The continuation of supportive stakeholder engagement and collaboration.

<p>Environmental Management and Performance Including Climate Resilience and GHG Targets</p>	<ul style="list-style-type: none"> • Continued effective management of environmental risk. • Our ability to collect data on spills that occur at project sites. • Our ability to develop and implement various corporate and business initiatives, including new procedures, policies and targets to decarbonize our operations and supply chain, reduce our energy consumption and foster a new culture of low carbon behavioural change and choices. • Our ability to replace our vehicle fleet with low/zero emission vehicles. • Our ability to reduce business travel. • Our ability to access and implement all technology necessary to achieve our science-based GHG emissions reduction targets (SBTs), as well as the development and performance of such technology. • Our ability to purchase sufficient credible carbon credits and renewable energy certificates to offset or further reduce our GHG emissions, if and when required. • Sufficient supplier and business partner engagement and collaboration in setting their own SBTs and reducing their own GHG emissions. • No new business acquisitions or technologies, investments or joint ventures that would materially increase our anticipated levels of GHG emissions. • No negative impact on the calculation of our GHG emissions from refinements in or modifications to international standards. • No required changes to our SBTs pursuant to the Science Based Targets initiative (SBTi) methodology that would make the achievement of our SBTs more onerous. • Our ability to train employees on identifying, mitigating, and eliminating risks to nature and biodiversity in our projects and operations. • Our ability to measure GHG emissions and embed climate-related measures in our designs and advice.
<p>Inclusion, Diversity and Equity (ID&E) and Culture Objectives</p>	<ul style="list-style-type: none"> • Our ability to attract and retain skilled people. • Our ability to identify qualified diverse talent for vacant positions, including in leadership positions and on our Board of Directors and with the requisite skill set or expertise. • Sufficient diverse labour market availability. • The implementation of corporate and business initiatives to increase awareness, education and engagement in support of our I&D targets. • The effectiveness of our policies, procedures and initiatives in positively impacting our employees' sense of belonging and trust. • The effectiveness of our policies, procedures and initiatives in positively impacting our health and safety culture, as well as a culture where honesty, integrity, and respect are paramount. • Our ability to engage with Indigenous Peoples.
<p>ESG Governance and Compliance with Laws</p>	<ul style="list-style-type: none"> • Sufficient time and resources to prepare for new ESG regulatory requirements in the markets where we operate. • Our ability to deliver ethics, information security and privacy training and to monitor compliance.

Business Development and Growth	<ul style="list-style-type: none"> • Our belief that we are positioned to capture significant opportunities to support the low-carbon transition. • Our belief that our commitment to ESG will drive long-term value for stakeholders.
Supply Chain Risk Management	<ul style="list-style-type: none"> • Suppliers' compliance with our agreed requirements including the Business Partner Code of Conduct.

These assumptions also include those described in the “Forward-Looking Statements” section of WSP’s 2023 Annual Management’s Discussion and Analysis (“MD&A”) dated February 28, 2024, which are incorporated by reference in this cautionary statement. The WSP 2023 Annual MD&A has been filed by WSP with the Canadian provincial securities regulatory authorities (available at www.sedarplus.ca). Subject to various factors which are difficult to predict, we believe that our assumptions were reasonable at April 8, 2024. If our assumptions turn out to be inaccurate, actual results or events could be materially different from what we expect.

Important risk factors that could cause actual results or events to differ materially from those expressed in, or implied by, the previously-mentioned forward-looking statements and other forward-looking statements contained in this report, include, but are not limited to factors such as: the failure to implement sufficient corporate and business initiatives; difficulty in accurately measuring, evaluating and disclosing the company’s ESG performance; failure to identify and manage material topics; failure to collect ESG data from acquired companies, including for historical years; failure to collect energy, water, waste and GHG emissions data from external data providers, including landlords, fleet managers and business travel vendors; failure to estimate employee commuting and work-from-home emissions; the willingness of suppliers to disclose GHG emissions data and reduce emissions, including for historical years; availability of electric vehicles and our ability to install electric vehicle chargers at leased office space; availability of energy efficient buildings; failure to attract and retain qualified staff to support capturing opportunities associated with the low-carbon transition; negative stakeholder perception or reaction to our ESG performance or initiatives; failure to identify climate-related opportunities as well as assess and manage climate-related risks; failure to effectively manage and mitigate health and safety risks and hazards; changes made to regulations that may affect WSP’s business and the development of ESG regulations; failure of our internal data systems to track disclosures required by new ESG regulations; failure of candidates, employees and members of the Board of Directors to self-identify to enable a diverse representation of qualified candidates; ineffective engagement with Indigenous Peoples; failure to audit suppliers; as well as other risks detailed from time to time in reports filed by WSP with securities regulators or securities commissions or other documents that WSP makes public, which may cause events or results to differ materially from the results expressed or implied in any forward-looking statement.

These and other risk factors that could cause actual results or events to differ materially from our expectations expressed in, or implied by, our forward-looking statements are discussed in this report as well as in section 20, *Risk Factors* of the WSP 2023 Annual MD&A, which

section, and the other sections of the WSP 2023 Annual MD&A referred to therein, are incorporated by reference in this cautionary statement.

WSP's forward-looking statements are expressly qualified in their entirety by this cautionary statement. Unless otherwise indicated by us, the forward-looking statements contained in this report describe our expectations as of April 8, 2024, and, accordingly, are subject to change after such date. Except as may be required by applicable securities laws, we do not undertake any obligation to update or revise any forward-looking statements contained in this report, whether as a result of new information, future events or otherwise.