

> Download our 2023 Global ESG Report [wsp.com/esg-report](https://wsp.com/esg-report)

APPENDIX A:

# ESG Data Tables

**Table A-1: Environmental Performance<sup>1</sup>**

CATEGORY	INDICATOR	UNIT	2023	2022	2021	GRI STANDARD
Energy	Total Office Energy Consumption	GJ	607,742	644,505	644,271	302-1
	Natural Gas	GJ	201,069	194,174	193,374	302-1
	Other Fuels (Diesel, Kerosene, Liquefied Petroleum Gas)	GJ	4,885	3,623	3,380	302-1
	Electricity	GJ	341,247	377,153	379,669	302-1
	Renewable Electricity Procured	GJ	279,098	110,044	68,963	302-1
	% Renewable Electricity Procured	%	82	29	18	302-1
	Heating	GJ	56,328	67,371	65,897	302-1
	Cooling	GJ	4,213	2,184	1,951	302-1
	Transportation Fuel	GJ	391,427	410,534	317,131	N/A
	Office Energy Intensity	kBtu/ft <sup>2</sup> /year	63.1	64.2	65.8	302-3

<sup>1</sup> Due to rounding, the sum of some numbers may yield slightly different results from the totals reported here. With the exception of management system coverage, data exclude 2023 acquisitions.

CATEGORY	INDICATOR	UNIT	2023	2022	2021	GRI STANDARD
GHG Emissions	<b>Scope 1 Emissions</b>	<b>mtCO<sub>2</sub>e</b>	<b>40,097</b>	<b>41,699</b>	<b>36,849</b>	<b>305-1</b>
	Stationary Combustion - Natural Gas	mtCO <sub>2</sub> e	10,039	9,791	9,753	305-1
	Stationary Combustion - Other	mtCO <sub>2</sub> e	339	250	234	305-1
	Refrigerants (Buildings + EV)	mtCO <sub>2</sub> e	1,062	1,170	1,197	305-1
	Fleet (includes Refrigerants from Vehicles)	mtCO <sub>2</sub> e	28,656	30,488	25,665	305-1
	<b>Location-Based Scope 2 Emissions</b>	<b>mtCO<sub>2</sub>e</b>	<b>30,261</b>	<b>32,785</b>	<b>32,693</b>	<b>305-2</b>
	Purchased Electricity (Office + EV)	mtCO <sub>2</sub> e	26,580	28,436	28,461	305-2
	District Heating	mtCO <sub>2</sub> e	3,545	4,240	4,147	305-2
	District Cooling	mtCO <sub>2</sub> e	136	109	85	305-2
	<b>Market-Based Scope 2 Emissions</b>	<b>mtCO<sub>2</sub>e</b>	<b>13,750</b>	<b>21,614</b>	<b>26,532</b>	<b>305-2</b>
	Purchased Electricity (Office + EV)	mtCO <sub>2</sub> e	10,069	17,542	22,653	305-2
	District Heating	mtCO <sub>2</sub> e	3,545	3,961	3,792	305-2
	District Cooling	mtCO <sub>2</sub> e	136	111	87	305-2

CATEGORY	INDICATOR		UNIT	2023	2022	2021	GRI STANDARD	
GHG Emissions	Scope 1 Direct Emissions by GHG	CO <sub>2</sub>	mtCO <sub>2</sub> e	38,056	39,859	34,810	305-1	
		CH <sub>4</sub>	mtCO <sub>2</sub> e	14	11	21	305-1	
		N <sub>2</sub> O	mtCO <sub>2</sub> e	44	44	97	305-1	
		HFCs	mtCO <sub>2</sub> e	1,982	1,785	1,921	305-1	
	Scope 2 Indirect Emissions (Market-based) by GHG	CO <sub>2</sub>	mtCO <sub>2</sub> e	13,696	21,524	26,412	305-2	
		CH <sub>4</sub>	mtCO <sub>2</sub> e	8	23	34	305-2	
		N <sub>2</sub> O	mtCO <sub>2</sub> e	46	67	86	305-2	
	GHG Emissions	Total Scope 3 Indirect Emissions		tCO <sub>2</sub> e	451,575	449,396	416,320	305-3
		Category 1 – Purchased Goods and Services		tCO <sub>2</sub> e	313,075	304,303	303,450	305-3
Category 2 – Capital Goods		tCO <sub>2</sub> e	32,036	46,453	41,168	305-3		
Category 3 – Fuel- and Energy-Related Activities		tCO <sub>2</sub> e	15,856	16,314	15,818	305-3		
Category 4 – Upstream Transportation and Distribution		tCO <sub>2</sub> e	Included in Scope 3 – Category 1 & 2			305-3		
Category 5 – Waste Generated in Operations		tCO <sub>2</sub> e	616	828	1,276	305-3		
Category 6 – Business Travel		tCO <sub>2</sub> e	47,048	37,374	27,291	305-3		
Category 7 – Employee Commuting		tCO <sub>2</sub> e	42,945	44,123	27,317	305-3		
Category 8 – Upstream Leased Assets		tCO <sub>2</sub> e	Included in Scope 1 & 2			305-3		

CATEGORY	INDICATOR	UNIT	2023	2022	2021	GRI STANDARD
GHG Emissions	Gross Total Scope 1, Scope 2 (Market-based), Scope 3 GHG Emissions	tCO <sub>2</sub> e	505,422	512,708	479,701	N/A
	Carbon Offsets	tCO <sub>2</sub> e	0	25,623	23,576	N/A
	Net Total GHG Emissions (Scope 1, Scope 2 – Market-based, Scope 3; less Carbon Offsets)	tCO <sub>2</sub> e	505,422	487,085	456,125	N/A
	Transportation Emissions (Scope 1 – Mobile Combustion, Scope 3 – Business Travel, includes Refrigerants)	tCO <sub>2</sub> e	75,704	67,862	52,957	N/A
	GHG Emissions Intensity	tCO <sub>2</sub> e/FTE/year	7.7	7.4	8.2	305-4
Water	Total Water Withdrawn (Third-Party Providers)	m <sup>3</sup>	297,325	342,694	454,232	303-3
	Total Water Withdrawn in Areas with High or Extremely High Water Risk	m <sup>3</sup>	103,235	-	-	303-3
	Percent Water Withdrawn in Areas with High or Extremely High Water Risk	%	35	-	-	303-3
Waste	<b>Total Non-Hazardous Waste</b>	Tonnes	1,505	1,866	3,148	306-3
	Landfill	Tonnes	1,064	1,505	2,113	306-5
	Recycling	Tonnes	355	322	747	306-4
	Compost	Tonnes	1	18	34	306-4
	Incineration (with & without energy recovery)	Tonnes	85	21	252	306-5
	Diversion Rate	%	24	18	25	306-4
	<b>Total Special Waste</b>	Tonnes	139	8	12	N/A
	e-Waste	Tonnes	139	-	-	306-4
	Hazardous/Special Waste	Tonnes	0	8	12	306-3
Management System Coverage <sup>2</sup>	Environmental Management System (EMS) 14001	%	53	50	54	N/A
	Quality Management System (QMS) 9001	%	80	80	90	N/A
	Health and Safety Management System	%	77	84	87	N/A

<sup>2</sup> Includes 2023 acquisitions.

## Environmental Calculation Methodologies

### DATA COLLECTION

The reporting year for our resource consumption data and GHG inventory is January 1, 2023, to December 31, 2023. For as many sources as possible, data are collected to align with this time period, which corresponds with the calendar year and WSP's fiscal year. However, in order to report data in time for the publication of the 2023 Global ESG Report, data for some resources (such as WSP facilities) were collected for October 2022 through September 2023. This approach is used so a quarter of the year's data does not need to be estimated. Acquisitions completed in 2023 are excluded and will be incorporated in our GHG inventory in 2024.

### ENERGY

WSP collected energy consumption data from our facilities. We did not sell any energy in 2023. Energy consumption information was converted to GJ and kWh using conversion factors from EPA Climate Leaders Design Principles Appendix 2, and Energy Star Portfolio Manager Technical Reference: Thermal Energy conversions. Where actual electricity and natural gas consumption information was unavailable, this was estimated using industry averages from the Natural Resources Canada Comprehensive Energy Use Database province averages for Canada and in all other locations from the US Energy Information Administration Commercial Buildings Energy Consumption Survey (CBECS), prorated by office floor area.

### GHG EMISSIONS

WSP relied on the Greenhouse Gas Protocol, made available by the World Business Council for Sustainable Development and the World Resources Institute, to develop our GHG inventory. We employ the operational control approach in compilation of our inventory. Reported GHG emissions include all seven greenhouse gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>). To convert energy consumption, fuel combustion and business travel data into GHG emissions, we used emissions factors from US EPA eGRID, International Energy Agency, Environment Canada National Inventory Report, US Environmental Protection Agency Emission Factors Hub (US EPA EF Hub) and the UK Department for Environment, Food and Rural Affairs (DEFRA). WSP does not produce significant biogenic emissions. Global warming potentials (GWPs) used to convert emissions into CO<sub>2</sub>e are sourced from the Intergovernmental Panel on Climate Change Fifth Assessment Report.

We restated our 2018 (base year), 2019, 2020, 2021 and 2022 GHG emissions to reflect emissions from acquisitions completed in 2022, data quality improvements and corrections and methodology changes.

These changes include, but are not limited to:

- Restating all years back to 2018 with GWPs from the IPCC Fifth Assessment Report.
  - Incorporating supplier-provided GHG emissions data back to 2018.
  - Improving the completeness of our PG&S and Capital Goods data.
  - Updating our inflation adjustment factor for PG&S and Capital Goods from using a general inflation factor across all categories to using category specific inflation factors for each year.
  - Incorporating hotel spend back to 2018.
  - Incorporating flight class information.
  - Updating to market-based FERA emissions.
  - Incorporating well-to-tank emissions for business travel.
  - Ensuring facilities that reported scope 1 and 2 emissions in 2023 also reported those scopes going back to 2018.
- Our recalculated base year (2018) GHG emissions in tCO<sub>2</sub>e are: scope 1 – 43,213; scope 2 (market-based) – 49,409; scope 3 – 548,654.
- WSP's market-based emissions include the emissions reduction effect of renewable energy certificate purchases, as well as the use of residual mix factors for our European operations, to better account for the emissions intensity of those grids after accounting for green power purchased by others. WSP's location-based emissions are calculated using the average electricity grid factor for each region or subregion.

### WATER

Since we receive limited water consumption data for our leased office space, we revised our water withdrawal methodology to use an intensity-based approach for all offices beginning in 2023. Water consumption was estimated from the average water use intensity for Canadian offices from the REALpac 2012 Water Benchmarking Pilot Report; Performance of the Canadian Office Sector, prorated by office floor area and scaled down relative to office vacancy rates during 2023. We evaluated which offices are located in areas with high or extremely high water stress using the World Resources Institute (WRI) Aqueduct tool.

### WASTE

For 2023, we collected comprehensive waste output information from our UK facilities and data on ad-hoc waste disposal and electronic waste from our USA offices. Except in these cases, weight metrics were calculated based on waste intensities (kg/sqft) using previous years' actual data. Total weight was divided by total square footage for a specific year. To calculate 2023 intensity, intensities for each disposal method from 2018-2022 were averaged and then multiplied by WSP's 2023 occupancy rate. The USA and UK e-Waste data were used to develop intensities that were extrapolated for other WSP regions. These estimates exclude data from our material testing laboratories, most of which were acquired from the Golder and Wood E&I acquisitions. We intend to further evaluate waste generated at these facilities and include in future reporting where material.

## Table A-2: Social and Governance Performance<sup>3,4</sup>

CATEGORY	INDICATOR	UNIT	2023	2022	2021	GRI STANDARD
Employees	<b>Full-Time Equivalent Employees (FTE)</b>	Number	63,676	63,498	53,508	2-7
	<b>Permanent, Full-Time Employees</b>	Number	57,267	50,024	48,648	2-7
	Male	Number	38,820	34,076	33,527	2-7
	Female	Number	18,447	15,948	15,121	2-7
	<b>Permanent, Part-Time Employees</b>	Number	4,675	5,055	3,280	2-7
	Male	Number	2,371	2,900	1,564	2-7
	Female	Number	2,304	2,155	1,716	2-7
	<b>Temporary Employees</b>	Number	3,016	3,594	3,405	2-7
	Male	Number	2,025	2,173	2,249	2-7
	Female	Number	991	1,421	1,156	2-7
	<b>Permanent Employees by Region</b>	Number	61,942	55,079	51,928	2-7
	Canada	Number	11,857	9,719	9,110	2-7
	Americas	Number	16,772	14,886	14,384	2-7
	EMEIA	Number	23,227	20,486	19,340	2-7
	APAC	Number	10,086	9,988	9,094	2-7

<sup>3</sup> Reported values represent data as at December 31<sup>st</sup> of each year. FTE numbers include all reporting year acquisitions. For all other indicators, the data for 2022 and 2023 exclude employees of businesses acquired in the fiscal year, as data collection was not integrated in time for reporting. The data for 2021 exclude two small USA acquisitions.

<sup>4</sup> Where gender breakdown data collected represent less than 100% of employees, the available percentage breakdown is applied to the total number of employees.

CATEGORY	INDICATOR	UNIT	2023	2022	2021	GRI STANDARD
Employees <sup>5,6</sup>	Temporary Employees by Region	Number	3,016	3,594	3,405	2-7
	Canada	Number	214	185	368	2-7
	Americas	Number	1,297	1,907	1,642	2-7
	EMEIA	Number	734	768	849	2-7
	APAC	Number	771	734	546	2-7
	Total Turnover Rate	%	20	20	21	401-1
	Voluntary Turnover Rate	%	15	16	17	401-1
	Employees Covered by Collective Bargaining Agreements	%	11	11	13	2-30
	Training Hours	Hours	1,577,992	1,212,046	1,045,646	404-1
	Training Hours per FTE	Hours/FTE	26	22	20	404-1
Gender Diversity	Women on Board of Directors	%	37.5 <sup>7</sup>	37.5	37.5	405-1
	Women in Global Leadership Team	%	26	27	23	405-1
	Women in Workforce	%	33	33	33	405-1

5 Turnover metrics: Employees joining and leaving the companies WSP acquires after the completion of the relevant acquisitions are included in the overall total of new hires and leavers, but excluded from the calculation of new hire and turnover percentages. Turnover data are not available by gender and age.

6 Training hours are based on total FTE at year end, including current year acquisitions.

7 Directors at May 9, 2024, following the Annual and Special Meeting of Shareholders. At the time of gathering the diversity data (March 25, 2024), the Directors were Nominee Directors (please see the [2024 Management Information Circular](#) for more detail).

CATEGORY	INDICATOR	UNIT	2023	2022	2021	GRI STANDARD
Occupational Health and Safety <sup>8</sup>	Lost Time Incident Rate (LTIR)	Incidents per 200,000 hours worked	0.09	0.10	0.11	N/A
	Total Recordable Incident Rate (TRIR)	Incidents per 200,000 hours worked	0.30	0.33	0.27	403-9
	Recordable All Work-related Incident Rate (AIFR)	Incidents per 200,000 hours worked	1.24	1.29	1.14	403-9
	Fatalities	Number	0	0	0	403-9
Ethics & Integrity <sup>9</sup>	Code of Conduct onboarding training completed by employees					
	Canada	%	99	100	100	205-2
	USA	%	100	100	99	205-2
	LAC	%	—	100	100	205-2
	EMEIA	%	98	98	100	205-2
	APAC	%	100	100	100	205-2
	<b>Total</b>	<b>%</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>205-2</b>
	Code of Conduct refresher training completed by employees					
	Canada	%	100	100	100	205-2
	USA	%	100	99	100	205-2
	LAC	%	96	100	100	205-2
	EMEIA	%	100	100	100	205-2
	APAC	%	100	99	100	205-2
<b>Total</b>	<b>%</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>205-2</b>	
Customer Satisfaction	Net Promoter Score (NPS) <sup>10</sup>	Number	46.1	49.5	41	N/A

<sup>8</sup> Data exclude 2023 acquisitions. LB Services (USA) is also excluded due to its divestiture. Data from 2022 have been restated to include Wood E&I figures, with the exception of AIFR as Wood E&I did not track this indicator, resulting in no available "All Incidents" data for the period.

<sup>9</sup> Code of Conduct onboarding and refresher completion rate is based on number of employees assigned training, subject to certain exclusions and limitations. Statistics are subject to a margin of error estimated at less than 3%. Training metrics continue to be enhanced as WSP moves to a comprehensive and worldwide ERP. In particular for 2023, WSP Latin America and the Caribbean (LAC) onboarding data are being migrated as a result of a transition in Learning Management System in 2023 and is excluded from the global calculation for onboarding training this year. In terms of overall 2023 onboarding performance, the omission of LAC data is not considered to have affected this result materially. Refresher training excludes certain 2023 acquisitions as these employees would have completed onboarding training.

<sup>10</sup> NPS is a measure of the likelihood a client would use WSP for future work using a rating scale of 1-10. The NPS is calculated by subtracting the percent of detractors (ratings of 1-6) from the percent of promoters (ratings of 9 or 10). In 2023, certain WSP countries/subregions collected NPS data that was combined to calculate a global NPS of 46.1. Based on revenue, approximately 92% of WSP's business is represented by the 2023 NPS score. More countries/subregions were included in the global 2023 NPS (20 countries/subregions provided data), compared to 2022 (17 countries/subregions).

APPENDIX C:

# SASB Index

**Table C-1: Engineering & Construction Services**

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE
<b>Environmental Impacts of Project Development</b>	Number of incidents of non-compliance with environmental permits, standards, and regulations	IF-EN-160a.1	<p>In 2023, there were no significant environmental incidents reported. An environmental incident is defined by WSP as any unforeseen event that resulted in environmental damage and/or harm. WSP defines a significant environmental incident as an incident that resulted in a fine of US\$10,000 or greater, or a severity rating of high or critical. A high rating is defined as an environmental incident resulting in immediate and significant impact. A critical rating is defined as a catastrophic environmental incident/pollution incident resulting in irreversible, persistent, or long term/widespread harm.</p> <p>In 2023, WSP developed its Global HSEQ Management System Manual, which includes new sections on environmental management. The manual includes guidance on environmental incident classification, reporting and management. The Corporation's focus is to improve the consistency and clarity in reporting of environmental events (incidents, near misses, positive and negative observations) across WSP globally. This will enable the dissemination of lessons learned and best practices to drive continual improvement.</p>
	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	IF-EN-160a.2	<p>We consider the environmental risks and opportunities of our projects from the outset through design, construction, operations and end-of-life. We identify and comply with environmental study and permitting requirements to avoid, minimize or mitigate impacts to 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 items 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. See our <a href="#">Managing our ESG Impacts</a> document for more information.</p>
<b>Structural Integrity &amp; Safety</b>	Amount of defect- and safety-related rework costs	IF-EN-250a.1	<p>Operational Excellence and Expertise are two of WSP's core pillars. In the ordinary course of conducting its business, WSP may be involved in various legal proceedings, including lawsuits based upon professional errors and omissions. WSP works closely with its internal project teams, legal advisors and insurers in order to best defend and/or resolve such disputes. As indicated in its Annual Report, WSP secures general and professional liability insurance in order to manage the risks related to such proceedings. Based on advice and information provided by its legal advisors and on its experience in the resolution of similar proceedings, Management of the Corporation believes that WSP has accounted for sufficient provisions in that regard and that the final outcome should not have a material effect on the financial position or operating results of WSP.</p>
	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	IF-EN-250a.2	

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE																																		
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	IF-EN-320a.1	<p>In 2023, our global TRIR was 0.30 per 200,000 hours worked. Our TRIR includes all direct employees as well as contract employees. Our TRIR does not include subcontractors or consultants (e.g. independent contractors and those employed by third parties) or data from 2023 acquisitions. In addition, our 2023 TRIR excludes data from divested operation Louis Berger Services (USA).</p> <p>In 2023, we maintained zero fatalities which is consistent with our expectations and underscores the effective implementation of WSP's Lifesaving Actions.</p>																																		
<b>Life Cycle Impacts of Buildings &amp; Infrastructure</b>	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	IF-EN-410a.1	<p>WSP has expertise in various sustainability rating and certification systems that help improve and recognize project sustainability performance. We do not have consistent systems in place globally to track project sustainability certifications. Therefore, the following data are approximate and likely under-represent the number of projects we support that have achieved or will pursue a sustainability certification.</p> <table border="0"> <tr> <td>(1) The number of projects completed in 2023 that achieved or are expected to achieve a sustainability certification include:</td> <td>(2) The number of projects that were still active at the end of 2023 and seeking a sustainability certification include:</td> </tr> <tr> <td>148 BREEAM</td> <td>321 LEED</td> </tr> <tr> <td>48 LEED</td> <td>192 BEAM Plus</td> </tr> <tr> <td>37 BEAM Plus</td> <td>180 BREEAM</td> </tr> <tr> <td>11 CGBL</td> <td>88 Green Star</td> </tr> <tr> <td>10 WELL</td> <td>72 WELL</td> </tr> <tr> <td>8 Fitwel</td> <td>65 CGBL</td> </tr> <tr> <td>4 Green Star</td> <td>37 BOMA</td> </tr> <tr> <td>2 TGS</td> <td>28 ISCA</td> </tr> <tr> <td>1 EEWH</td> <td>27 Fitwel</td> </tr> <tr> <td>1 ISCA</td> <td>20 TGS</td> </tr> <tr> <td>1 NABERS</td> <td>15 EEWH</td> </tr> <tr> <td>21 projects achieved/seeking other sustainability certifications</td> <td>14 Envision</td> </tr> <tr> <td></td> <td>13 DGNB</td> </tr> <tr> <td></td> <td>11 NABERS</td> </tr> <tr> <td></td> <td>10 Green Mark</td> </tr> <tr> <td></td> <td>84 Projects using other sustainability certifications</td> </tr> </table>	(1) The number of projects completed in 2023 that achieved or are expected to achieve a sustainability certification include:	(2) The number of projects that were still active at the end of 2023 and seeking a sustainability certification include:	148 BREEAM	321 LEED	48 LEED	192 BEAM Plus	37 BEAM Plus	180 BREEAM	11 CGBL	88 Green Star	10 WELL	72 WELL	8 Fitwel	65 CGBL	4 Green Star	37 BOMA	2 TGS	28 ISCA	1 EEWH	27 Fitwel	1 ISCA	20 TGS	1 NABERS	15 EEWH	21 projects achieved/seeking other sustainability certifications	14 Envision		13 DGNB		11 NABERS		10 Green Mark		84 Projects using other sustainability certifications
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	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	IF-EN-410a.2	<p>WSP takes a holistic view of projects which includes construction phases beyond planning and design for clients. WSP includes the client's key stakeholders (in planning, engineering, construction, operation and maintenance) in project planning. Employees have WSP's Future Ready® toolkit to build energy and water efficiency considerations into their projects, by addressing future trends in climate change, resources, society and technology. For some projects, specialized employees with experience in utilizing sustainability rating tools and guidelines also ensure that energy and water efficiencies are considered. As a diverse firm, WSP has subject matter experts in energy, water, sustainability and resilience contributing from different lenses (built ecology, infrastructure, sustainability reporting, technical knowledge, planning and environment) to help make a positive impact in projects.</p>																																		

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE
Climate Impacts of Business Mix	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	IF-EN-410b.1 IF-EN-410b.2	WSP's work in the oil & gas industry is predominantly supporting environmental and energy transition services, including, but not limited to, remediation, site closure, environmental permitting, decarbonization planning, carbon capture and transition to lower-carbon fuel sources. We expect our services in the oil & gas and mining sectors to increase as we support these sectors in the low-carbon transition.
	Amount of backlog cancellations associated with hydrocarbon-related projects		As at December 31, 2023, the renewable energy project-related backlog was \$260.3M. This value includes all renewable power (wind, solar, geothermal, hydro and biomass) engineering and studies and environmental permitting. This number excludes transmission lines and sub-station work associated with renewable electricity such as the <i>Propel NY Energy</i> and <i>Champlain Hudson Power Express</i> renewable transmission programs, which is a growing service area.  Note: The backlog numbers provided are unaudited. We track backlog through our financial systems, but not all project details are fully integrated at a global level.
	Amount of backlog for non-energy projects associated with climate change mitigation	IF-EN-410b.3	The backlog for non-energy projects associated with climate change mitigation was estimated to be approximately 20% of the Corporation's total backlog as at December 31, 2023, or \$2,827M. In order to estimate this figure, for each market sector, we calculated the percentage of 2023 revenues from non-energy climate change mitigation services and applied this percentage to the total backlog of the respective market sector. The estimate captures the following services: low-carbon infrastructure, public transit, sustainable infrastructure certifications, building retrofit and rehabilitation, green and/or sustainable building design services and certifications, sustainable industrial projects, decarbonization planning, carbon capture and storage, coal mine closure, climate change mitigation, energy efficiency, ecology & biodiversity and sustainability & ESG strategy. This estimate excludes services associated with climate change adaptation and resilience.  Note: The percentage of revenues from non-energy climate change mitigation services is unaudited and based on a subset of the SDG-Linked Revenues we report. The estimation uses the assumption that the project mix in backlog is similar to the revenue mix.

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE
Business Ethics	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	IF-EN-510a.1	WSP had negligible presence in and revenue/backlog from countries listed in the 20 lowest rankings in Transparency International's Corruption Perception Index at December 31, 2023.
	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption practices, and (2) anticompetitive practices	IF-EN-510a.2	(1) \$0 (2) \$0  Monetary losses disclosed relate to monetary losses resulting from fines, penalties and/or damages required to be paid because of formal legal proceeding instituted before a court or administrative body against WSP in relation to allegations of corruption, bribery and anti-competitive conduct.
	Description of policies and practices for prevention of bribery and corruption	IF-EN-510a.3	See our <a href="#">Managing our ESG Impacts</a> document.
	Description of policies and practices for prevention of anti-competitive behavior in the project bidding processes	IF-EN-510a.3	See our <a href="#">Managing our ESG Impacts</a> document.

ACTIVITY METRIC	CODE	RESPONSE
Number of Active Projects	IF-EN-000.A	We had approximately 200,000 active projects as at December 31, 2023.
Number of Commissioned Projects	IF-EN-000.B	WSP is a professional services firm, offering planning, design, engineering, advisory and project management services to public and private clients across all industries. While WSP is involved in numerous construction projects, we do not provide construction services per se, and therefore cannot report on any "commissioned projects" as defined by SASB.
Total Backlog	IF-EN-000.C	Our backlog was \$14.1 billion as at December 31, 2023. <sup>11</sup>

<sup>11</sup> Backlog represents future revenues stemming from existing signed contracts to be completed. Backlog is a supplementary financial measure without a standardized definition within IFRS. Other issuers may define a similar measure differently and, accordingly, this measure may not be comparable to similar measures used by other issuers.

Table C-2: Professional &amp; Commercial Services

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE
Data Security	Description of approach to identifying and addressing data security risks	SV-PS-230a.1	See the section “Information Security & Privacy” in this Report, as well as the <a href="#">Managing our ESG Impacts</a> document.
	Description of policies and practices relating to collection, usage, and retention of customer information	SV-PS-230a.2	See the section “Information Security & Privacy” in this Report, as well as the <a href="#">Managing our ESG Impacts</a> document.
	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected	SV-PS-230a.3	In 2023, we had 2 data breaches that required a notification to a regulator. These incidents were isolated to a portion of an acquired entity whose IT infrastructure remained separate and distinct from WSP's systems and network. In both cases the personal and confidential data impacted was limited and as such the risk of harm to people was low. The personal data impacted primarily related to the organization's employees and all necessary notifications were made. The incidents, while unfortunate, have provided valuable insights and informed refinement of both our acquisition due diligence and integration strategies.

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE																									
Workforce Diversity & Engagement	Percentage of gender representation for (1) executive management and (2) all other employees	SV-PS-330a.1	(1) As at March 25, 2024, 26% of the members of WSP's Global Leadership Team were women. (2) See the section "Inclusion, Diversity & Equity" in "About our People" for a gender breakdown per region and employee business category as of December 31, 2023.																									
	Percentage of racial/ethnic group representation within the United States for (1) executive management and (2) all other employees <sup>12</sup>	SV-PS-330a.1	<p>Within our USA, Canada and UK operations, which represent 55% of our global workforce, 22% of the employees in these countries have self-identified as a minority. As at December 31, 2023, 20% of our executive management team within WSP in the United States, defined as individuals within two reporting levels of the Regional CEO, and 26% of all other employees within WSP in the USA self-identify as racially/ethnically diverse. Racial/ethnic group representation is provided below for all United States employees as of December 31, 2023.</p> <table border="1"> <thead> <tr> <th>RACIAL/ETHNIC GROUP</th> <th>% OF UNITED STATES TOTAL WORKFORCE</th> </tr> </thead> <tbody> <tr> <td>American Indian or Alaskan Native</td> <td>0.4%</td> </tr> <tr> <td>Asian (not Hispanic or Latino)</td> <td>11.3%</td> </tr> <tr> <td>Black or African American (not Hispanic or Latino)</td> <td>5.6%</td> </tr> <tr> <td>Hispanic or Latino</td> <td>6.1%</td> </tr> <tr> <td>Native Hawaiian or Other Pacific</td> <td>0.3%</td> </tr> <tr> <td>Two or More Races (not Hispanic or Latino)</td> <td>2.4%</td> </tr> <tr> <td>White (not Hispanic or Latino)</td> <td>67.8%</td> </tr> <tr> <td>Employee chose not to disclose</td> <td>6.2%</td> </tr> <tr> <td>Grand Total</td> <td>100%</td> </tr> </tbody> </table> <p>Other Reporting Categories for WSP in the United States as of December 31, 2023:</p> <table border="1"> <thead> <tr> <th>CATEGORY</th> <th>% OF UNITED STATES TOTAL WORKFORCE</th> </tr> </thead> <tbody> <tr> <td>Employee with a Disability</td> <td>1.5%</td> </tr> <tr> <td>Veteran</td> <td>4.9%</td> </tr> </tbody> </table>	RACIAL/ETHNIC GROUP	% OF UNITED STATES TOTAL WORKFORCE	American Indian or Alaskan Native	0.4%	Asian (not Hispanic or Latino)	11.3%	Black or African American (not Hispanic or Latino)	5.6%	Hispanic or Latino	6.1%	Native Hawaiian or Other Pacific	0.3%	Two or More Races (not Hispanic or Latino)	2.4%	White (not Hispanic or Latino)	67.8%	Employee chose not to disclose	6.2%	Grand Total	100%	CATEGORY	% OF UNITED STATES TOTAL WORKFORCE	Employee with a Disability	1.5%	Veteran
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	(1) Voluntary and (2) involuntary turnover rate for employees <sup>13</sup>	SV-PS-330a.2	(1) Our global voluntary turnover rate for 2023 was 15%. (2) Our total global turnover rate (voluntary and involuntary) for 2023 was 20%.																									
	Employee engagement as a percentage	SV-PS-330a.3	In 2023, approximately 93% of employees were invited to participate in an engagement survey, and in this group the overall participation rate was 80%. The result was a score of 7.7/10 on our global engagement index.																									

<sup>12</sup> Excludes 2023 acquisitions.

<sup>13</sup> Employees joining and leaving the companies WSP acquires after the completion of the relevant acquisitions are included in the overall total of new hires and leavers, but excluded from the calculation of new hire and turnover percentages. Turnover data are not available by gender and age.

TOPIC	ACCOUNTING METRIC	CODE	RESPONSE
Professional Integrity	Description of approach to ensuring professional integrity	SV-PS-510a.1	See the section "Ethics & Integrity".
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	SV-PS-510a.2	\$0 Monetary losses disclosed relate to monetary losses resulting from fines, penalties and/or damages required to be paid because of formal legal proceeding instituted before a court or administrative body against WSP in relation to allegations of corruption, bribery and anti-competitive conduct.

ACTIVITY METRIC	CODE	RESPONSE
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	SV-PS-000.A	See <a href="#">Appendix A</a> .
Employee hours worked; percentage billable	SV-PS-000.B	In 2023, our billable employees worked a total of 88,158,724 hours. 2023 acquisitions are included. This figure excludes corporate and support staff.

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 which 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 and our Biodiversity Statement), increasing external auditing of ESG metrics for future global ESG reports, in line with regulatory requirements and stakeholder expectations, earning over 50% of total annualized gross revenues from SDG-Linked Revenues, reducing our greenhouse gas (GHG) emissions in accordance with established scope 1, 2 and 3 reduction targets, sourcing 100% renewable electricity, decreasing our real estate footprint and cost, filling at least 75% of global leadership positions (and those of their direct reports) by internal candidates, increasing retention, increasing promotions, achieving an upper quartile employee sense of trust and belonging at work, increasing the percentage of women and underrepresented groups, decreasing our total recordable incident rate (TRIR), achieving 100% completion rate of the Code of Conduct onboarding training, over 90% of our business partners and suppliers signing our Business Partner Code, increasing client satisfaction ratings, updating our materiality assessment, future compliance with local and international tax legislation and tax governance standards, and our relationships with the tax authorities, further enhancing our SDG-Linked Revenues reporting as we transition to a global ERP, potential sustainability benefits arising from WSP's project work for clients, WSP's capacity to adapt to changing regulatory environments, objectives tied to our triennial global strategic plan, driving a culture that fosters employees' emotional, psychological and social welfare, driving diversity, equity and inclusion within our teams and the projects we deliver for clients, prioritizing the well-being of our people, our stakeholders, the wider community and the health of the planet, embedding ESG matters in our services and advice to clients, in our operations and in our communities, assessing, managing and disclosing our climate-related risks and opportunities in alignment with the TCFD, aligning with a low-carbon and resilient world, maintaining the highest ethical standards in our business practices, promoting an inclusive and safe environment, continuously improving our investigations process, maintaining a robust ethics and compliance program and increasing employee awareness, training and learning opportunities, human rights commitments, maintaining a high level of awareness of the Business Conduct Hotline, increasing awareness of ethics and compliance, maintaining a high degree of information security and privacy, delivering high quality services for our clients, employees, and business partners, technology risk management, realigning end-to-end technology services, obtaining GHG emissions data from our suppliers, engaging suppliers to align with our ESG objectives, developing a culture focused on empowerment and adaptability, standardizing talent management and development programs, ensuring employees receive competitive benefits, promoting career development and internal mobility, well-being objectives, initiatives, processes and outcomes, creating an agile working environment, engaging with Indigenous communities in a respectful and mutually beneficial manner, enhancing our capacity to recruit, train and retain Indigenous employees, tracking and monitoring workforce diversity and hiring from workforce development and skills training programs, maintaining a high degree of health, safety and compliance, continuously evaluating opportunities to further our health and safety impact, ensuring consistency in HSEQ across the globe, working towards global ISO certifications, operationalizing our HSEQ Management System Manual, implementing a new HSEQ data management system, our management of travel in high-risk countries, achieving net zero across our value chain by 2040, halving the carbon footprint in our designs and advice in six countries, measuring and improving environmental performance and practices in our operations and within our supply chain, collecting environmental performance data and establishing targets, implementing resource efficiency and waste diversion initiatives, embedding and applying the mitigation hierarchy in our advice and designs, assessing the biodiversity impacts we have, setting targets to address them, taking action, measuring progress and reporting using recognized frameworks, improving the completeness of our purchased goods & services and capital goods data, transitioning to a hybrid method of estimating supply chain emissions, implementing an environmental roadmap, implementing our Climate Transition Plan, and leading society to a more prosperous, resilient and sustainable future. A statement made 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

- 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

Environmental Management and Performance including Climate Resilience, GHG Targets, Biodiversity and Real Estate

- 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 consolidate office space
- Our ability to reduce business travel
- 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
- Our ability to replace our vehicle fleet with low/zero emission vehicles
- 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
- 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 updated SBTs more onerous
- Our ability to evaluate our biodiversity impacts and set targets
- Our ability to deploy nature-based solutions into our project work

Inclusion and Diversity (I&D) and Culture Objectives	<ul style="list-style-type: none"> <li>— Our ability to attract and retain skilled people</li> <li>— 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</li> </ul>	<ul style="list-style-type: none"> <li>— Sufficient diverse labour market availability</li> <li>— The implementation of corporate and business initiatives and training to increase awareness, education and engagement in support of our I&amp;D targets</li> <li>— Our ability to measure employees' sense of belonging and trust</li> </ul>	<ul style="list-style-type: none"> <li>— The effectiveness of our policies, procedures and initiatives in positively impacting employees' sense of belonging and trust</li> <li>— The ability and willingness of candidates, employees and members of the Board of Directors to self-identify to enable a diverse representation of qualified candidates</li> </ul>
Health & Safety Objectives	<ul style="list-style-type: none"> <li>— Continued effective management of health &amp; safety risk</li> <li>— No significant shift in our health &amp; safety profile</li> </ul>		
Ethics & Integrity and Information Security and Privacy Objectives	<ul style="list-style-type: none"> <li>— Continued effective management of ethics &amp; integrity</li> <li>— Continued effective management of information security and privacy</li> </ul>		
Community Engagement and Indigenous Relations Objectives	<ul style="list-style-type: none"> <li>— Our ability to effectively engage with Indigenous communities</li> <li>— Our ability to support the communities where we live and work</li> </ul>		
ESG Governance and Compliance with Laws, including Auditing	<ul style="list-style-type: none"> <li>— We will have sufficient time and resources to prepare for new ESG regulatory requirements in the markets in which we operate</li> <li>— Our materiality assessment will successfully support and enhance our ESG program and be integrated into our ERM</li> <li>— Legal and regulatory requirements will not substantially and rapidly change such that our processes to respond to them and adapt are no longer effective</li> </ul>		
Business Development and Growth, including SDG-Linked Revenues	<ul style="list-style-type: none"> <li>— Our belief that we are positioned to capture significant opportunities to support the low-carbon transition</li> <li>— Our belief that our commitment to ESG will drive long-term value for stakeholders</li> <li>— Our belief that we can reasonably estimate SDG-Linked Revenues</li> </ul>	<ul style="list-style-type: none"> <li>— Our ability to collect feedback from clients on WSP's performance and satisfaction with WSP as a supplier</li> <li>— Achieving our acquisition strategy in sectors or geographies with higher SDG-Linked Revenues share, such as Earth &amp; Environment</li> <li>— No negative impact on the calculation of our SDG-Linked Revenues from refinements in or modifications to international standards</li> </ul>	<ul style="list-style-type: none"> <li>— Our ability to map projects to our SDG-Linked Revenues taxonomy</li> <li>— Our ability to implement our global enterprise resource planning (ERP) system that can track SDG-Linked Revenues</li> <li>— Our belief that we can provide certain sustainability benefits to our clients in our project work</li> </ul>
Supply Chain Risk Management	<ul style="list-style-type: none"> <li>— Suppliers' compliance with our agreed requirements including the Business Partner Code of Conduct</li> </ul>		

These assumptions also include those described in the "Forward-Looking Statements" section of each of WSP's 2023 Annual Management's Discussion and Analysis ("MD&A") dated February 29, 2024, and Managing our ESG Impacts report published in April 2024, which sections are each 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](http://www.sedarplus.ca)). The Managing our ESG Impacts report is available on WSP's website. Subject to various factors which are difficult to predict, we believe that our assumptions were reasonable at May 22, 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; challenges associated with the continued implementation of our global ERP system; difficulty in accurately measuring, evaluating and disclosing the Corporation's ESG performance; our inability to collect ESG data from acquired companies, including for historical years; our inability to collect energy, water, waste and GHG emissions data from external data providers, including landlords, fleet managers and business travel vendors; our ability to estimate employee commuting and work-from-home emissions; the unwillingness of suppliers to disclose GHG emissions data and reduce emissions, including for historical years; unavailability of electric vehicles and/or failure to install electric vehicle chargers at leased office space; unavailability of energy efficient buildings; increases in real estate costs; acquisitions of companies with higher health and safety risk exposure compared to WSP; failure to collect feedback from our clients on our performance; failure to attract and retain qualified staff to support capturing opportunities associated with the low-carbon transition; failure to accurately estimate the sustainability benefits of our project work; 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; changes made to regulations that may affect the Corporation's business and the development of ESG requirement regulations; failure of our internal data systems to track disclosures required by new ESG regulations; failure to retain the services of a qualified external GHG emissions verifier; 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 May 22, 2024, and 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.