

Reporting Indices and Standards

We use external frameworks to help us implement good reporting practice, to ensure we are covering the topics of most interest to stakeholders and to aid comparison with other companies.

The indices below shows which topics and disclosures are covered and their location in our reporting suite. These indices include metrics from:

- Global Reporting Initiative Standards (GRI 1: Foundation 2021)
- Engineering & Construction Services Sustainability Accounting Standard Board (SASB);
- Professional & Commercial Services (SASB);
- World Economic Forum (WEF).

Our ESG priorities were derived from a materiality assessment conducted in 2022. The end result of this assessment can be found in our can be found in an infographic titled <u>ESG: Our Focus Areas</u>. The infographic represents our highest-priority ESG issues in scope for reporting with the aforementioned standards.

ESG: OUR FOCUS AREAS

Internal



As our Engineering Net Zero offering helps clients decarbonize, we are leading by example. That starts with a net zero target that is ahead of those set in the context of the Paris Agreement.



Fostering engagement, involvement, alignment and loyalty amongst our workforce.



Our diversity is a key strength in helping us to understand and meet client needs worldwide.

External



- Reducing water, energy and raw materials consumption.
- Reducing the release of contaminants in the environment.
- · Creating social value and community benefits.
- Protecting human rights.
- Protecting and increasing biodiversity.



- · Opportunities in Nuclear.
- · Opportunities in Rail and Transit.
- Buildings and Places: climate change resiliency & lifecycle impacts.

CORE PILLARS ENABLING OUR ESG ACTIVITIES











Content

Reporting Indices and Standards	1
Sources of information	
GRI - Foundation 2021 Standards Index	3
SASB - Engineering & Construction Services Index	21
SASB - Professional & Commercial Services Index	
WEF - Stakeholder capitalism metrics Index	26

Sources of information referred to in the Indices

ACFS: Audited Consolidated Financial Statements, signed February 29, 2024, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2023/e-financial_statement_annuel_2023-en.pdf

AIF: Annual Information Form, year ended December 31, 2023, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2023/annual-info-form-2023-en.pdf.

AFR: 2023 Financial Report, signed February 29, 2024, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2023/atkinsrealis-financial-report-2023-en.pdf

AIR: 2023 Annual Integrated Report, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/annual-integrated-report-2023.pdf

Blue Book: 2024 Blue Book (our Global Health, Safety, and Environment management System Manual), available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/blue-book en.pdf

Code: 2024 Code of Conduct, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/policies/code-of-conduct-en.pdf

TCFD: 2022 Climate-related Financial Disclosure, as per the Task Force on Climate-Related Financial Disclosures available at

https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/tcfd-report-2022.pdf

Integrity Report: 2023 Integrity report, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/integrity-annual-report-en.pdf

LAR: Limited Assurance Report, provided by Deloitte on May 15, 2024, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/independent-assurance-report-2023.pdf

MD&A: Management's Discussion and Analysis, dated February 29, 2024, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2023/e mda annuel 2023-en.pdf

MPC: Management Proxy Circular and Notice of Annual Meeting of Shareholders, dated March 25, 2024, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2024/atkinsrealis-proxy-circular-2024-en.pdf



2023 Global Reporting Initiative content index

Statement of use	AtkinsRéalis has reported in accordance with the GRI Standards for the period January 1, 2023 to December 31, 2023
Standard used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None



GRI Ind	licator	AtkinsRéalis 2023 Disclosure	
GRI 2: 0	GRI 2: General Disclosures 2021		
GRI 2 Se	ection 1: The organization	and its reporting practices	
2-1	Organizational details		
2-1-a	Legal name	AtkinsRéalis Group inc. (the "Company" or "AtkinsRéalis") It has to be noted that the Company obtained shareholder approval to change its corporate name from "SNC-Lavalin Group Inc." to "AtkinsRéalis Group Inc." at its 2024 annual meeting of shareholders, held on May 18th 2024.	
2-1-b	Nature of Ownership and Legal Form	SNC-Lavalin Group Inc. (doing business under the name "AtkinsRéalis") was incorporated under the laws of Canada on May 18, 1967 and was continued under the Canada Business Corporations Act on March 24, 1980. As previously announced, the Company sought shareholders' approval at its 2024 annual meeting of shareholders to change its corporate name from "SNC-Lavalin Group Inc." to "AtkinsRéalis Group Inc." further to which its articles of incorporation were amended. The shares of the Company are traded on the Toronto Stock Exchange (TSX: ATRL). For more information, please refer to the AIF.	
2-1-c	Location of Headquarters	The Company's headquarters and registered office is located at 455 Rene-Levesque Boulevard West, Montreal, Quebec, Canada H2Z 1Z3.	
2-1-d	Countries of Operation	As of December 31st, 2023, the Company had significant operations in the following regions/ countries: The Americas: Brazil, Canada, Peru, United States. Europe: Ireland, Romania, United Kingdom. Africa & the Middle East: Algeria, Qatar, Saudi Arabia, United Arab Emirates. Asia & Oceania: Australia, China, Hong Kong, India. Notable change: the Company sold its Scandinavian Engineering Services business to SYSTRA Group, and does not carry any activities in Denmark, Norway and Sweden since August 31, 2023.	
2-2	Entities included in the organization's sustainability reporting		
2-2-a	Entities included	The Company has six reportable segments consisting of i) Engineering Services; ii) Nuclear; iii) O&M iv) Linxon; v) LSTK Projects; and vi) Capital. These Segments are described in our AFR. All six segment were included in our ESG-related disclosure, unless specifically mentioned.	
2-2-b	Entities: financial reporting vs sustainability reporting	The Company does publish audited consolidated financial statements (ACFS) on a yearly basis. All ESG-related disclosure is based on the same "Segments" as those presented in the ACFS, unless specifically mentioned.	



GRI Ind	licator	AtkinsRéalis 2023 Disclosure	
2-2-c	Consolidation practices	i. Our approach to consolidations did not involve adjustments to information for minority interests, IE: joint ventures are not included in the Company's ESG-related disclosure; ii. On August 31st, 2023, AtkinsRéalis completed the sale of its Scandinavian Engineering Services business. The divested entities comprising the Scandinavian Engineering Services business were Atkins Denmark A/S, Atkins Sverige AB, and Atkins Norge AS. Information disclosed herein reflects the organizational structure on December 31st, 2023. As such, data attributed to our Scandinavian Engineering Services business was not included. The only exception would be Health, Safety and environment incidents. All incidents on controlled sites are tallied, independently of the legal entities involved. iii. In any instances where the Company's approach to consolidation differs, this is clearly stated either in the text or in a footnote.	
2-3	Reporting period, frequ	ency and contact point	
2-3-a	Reporting period and frequency	The reporting period for the Company's sustainability reporting is the calendar year (January 1st to December 31st, which is also the Company's fiscal year. The reporting frequency is annual.	
2-3-b	Financial reporting period	The Company's reporting period for its financial reporting is the calendar year. Both the period for financial reporting and the period for ESG-related disclosure are aligned.	
2-3-с	Publication date	The publication date of our 2023 ESG-related disclosure is May 16th, 2024.	
2-3-d	Contact point	For any questions relating to sustainability or ESG topics at AtkinsRéalis, please contact Marie-Michèle Bleau at marie-michele.bleau@atkinsrealis.com.	
2-4	Restatements of information		
2-4-a	Restatements	There were no restatements of information made in our 2023 AIR. However, it has to be noted that our GHG emissions will be restated in our upcoming 2024 Climate Change report which will be transmitted to the CDP in September 2024. This is i) due to a change in methodology for our GHG inventory, as disclosed on p. 52 of our 2023 AIR and will b) impact our scope 1, 2 and 3 for years 2019, which is also our base year.	
2-5	External assurance		
2-5-a	External assurance - Policy and practice	Select performance indicators published in our 2023 AIR were independently assured to a limited level by Deloitte LLP (Deloitte), the independent auditor, in accordance with Canadian standard on assurance engagement (CSAE). Other indicators were verified by AtkinsRéalis' Internal Audit team. The 2023 AIR was reviewed by the Disclosure Committee and the Board of Directors. Note that the present GRI Index has been prepared by the Company's management with a focus on accuracy, transparency, and completeness, but it was not externally verified.	
2-5-b	External assurance report	i and ii Please see our LAR. iii Deloitte LLP is an independent auditor.	
GRI 2 S	GRI 2 Section 2: Activities and workers		
2-6	Activities, value chain a	and other business relationships	
2-6-a	Activity sectors	For a summary of sectors in which the Company is active, please see section "Our Business" on p. 94 of our 2023 MD&A.	



GRI Indicator		AtkinsRéalis 2023 Disclosure
2-6-b	Value chain description	Please see our dedicated webpage at https://www.atkinsrealis.com/en/markets-and-services.
2-6-c	Business relationships description	Please see Note 36. "SUBSIDIARIES, JOINT ARRANGEMENTS AND ASSOCIATES" on p. 86 of the AFR.
2-6-d	Changes in activities, value chain and business relationships	Please see section 3.2 "Executive Summary – Other Items", p.102, of the MD&A.
2-7	Employees	Please see p. 12 of our AIR.
2-7-e	Employee fluctuation	In 2023, the Company saw a net increase of about 4,200 employees. This increase is entirely due to organic growth and new hires. AtkinsRéalis being an engineering, design and professional services company, fluctuations are usually tied to the life cycle of projects rather then seasonal fluctuations. It also has to be noted that the Company strives to retain talents and to assign employees to new mandates, rather than letting them go temporarily between projects, mitigating such potential fluctuations.
2-8	Workers who are not employees	Through 2023, the Company employed over 2,500 contingent workers (Temporary Agency workers and Consultants). These are included in the "temporary workers" category (see indicator GRI 2-7, above). The number of contingent workers slightly increased through 2023, due to organic growth, however the proportion of such workers decreased slightly in comparison to our total workforce.
GRI 2 S	ection 3: Governance	
2-9	Governance structure a	<u> </u>
2-9-a	Governance structure	The highest governance body of the Company is its Board of Directors, which is composed of the following committees: > Audit and Risk Committee; > Governance, Ethics and Sustainability Committee; > Human Resources Committee; > Safety, Project Oversight and Technology Committee As of December 31st, 2023, AtkinsRéalis' Board of Directors was composed of 9 independent members and 1 executive member (President and CEO). Please see the "Our Leadership" (https://www.atkinsrealis.com/en/about/our-leadership) and the "Corporate Governance" (https://www.atkinsrealis.com/en/about/corporate-governance) sections of our website for more details, including the Board's and its different Committees' mandates.
2-9-b	Committees overseeing ESG	The Governance, Ethics and Sustainability Committee assists the Board in developing the Corporation's approach to corporate governance, ethical, compliance and sustainability issues. The Safety, Project Oversight and Technology Committee is responsible for overseeing the overall framework for managing projects, technology and health, safety, environment, and security, arising from the Company's operations and businesses. The mandates of these committees can be accessed via the "Corporate Governance" section of our website (https://www.atkinsrealis.com/en/about/corporate-governance).



GRI Indicator		AtkinsRéalis 2023 Disclosure
2-9-c	Composition of the highest governance body	See our 2024 MPC. More specifically: i. Please see the section titled Board and Committee Structure, Organization and Composition, on p. 82 of the Proxy Circular. ii. Please see the section titled Independence, on p. 83 of the Proxy Circular, as well as the section titled Information on our Director Nominees, starting on p. 14. Note that all nominees were elected during the Meeting of Shareholders held in May 2023 and the board composition remained unchanged through to December 31st, 2023. iii. Please see the Infograph on p. 90, as well as the subsection titled Director Tenure, Term and Retirement on p.91. iv. Please see section titled Director Availability, on p. 87 of the Proxy Circular, as well as the section titled Information on our Director Nominees, starting on p. 14. v. Please see the Infograph on p. 90, as well as the section titled Aboriginal Peoples, Persons with Disabilities and Members of Visible Minorities, starting on p. 97 of the Proxy Circular. vi. Please see the table titled Level of Experience by Skill/Competency on p. 91, as well as the section titled Information on our Director Nominees, starting on p. 14. vii. The Company does not have any commitment or target regarding stakeholder representation, nor does it currently report on such matter.
2-10	Nomination and selection of the highest governance body	Please see our MPC, specifically subsection titled "Board Annual Review and Succession Process", pp. 83-86.
2-11	Chair of the highest governance body	Please see our 2024 MPC, more specifically the subsection titled "Independence" on p. 80.
2-12	Role of the highest gov	ernance body in overseeing the management of impacts
2-12-a	Oversight of purpose, value, mission	Please see the Board of Directors' Governance, Ethics and Sustainability Committee Mandate, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf
2-12-b	Due diligence	Please see the Board of Directors' Committee mandates: > Governance, Ethics and Sustainability Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf); > Audit and Risk Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/audit-risk-mandate-en.pdf); > Safety, Project Oversight and Technology Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/spot-mandate-en.pdf); and > Human Resources Committee (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/hr-mandate-en.pdf). Our approach to risks is also described on p. 74 of our 2023 AIR.
2-12-c	Effectiveness	Please see the Board of Directors' mandates mentioned under indicator GRI 2-12 b (above) as well as the Committees' reports presented in our 2024 MPC, pp. 32-40.



GRI Ind	licator	AtkinsRéalis 2023 Disclosure
2-13	Delegation of responsibility	Please see the Board of Directors' Governance, Ethics and Sustainability Committee Mandate, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf
2-14	Sustainability reporting	Please see the Board of Directors' Governance, Ethics and Sustainability Committee Mandate (available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf) as well as the Audit and Risk Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/audit-risk-mandate-en.pdf).
2-15	Conflicts of interest	
2-15-a	Prevention and mitigation of conflicts of interest	Please see our 2024 MPC, more specifically the subsections titled "Independence" on p. 80 and "Conflict of Interest" on p. 88. In addition, our 2024 Code can also be consulted, as it applies to all employees, individual consultants, loaned personnel, officers and Directors of AtkinsRéalis.
2-15-b	Disclosure of conflicts of interest	i Please see our 2024 MPC, additional board commitments of AtkinsRéalis' Board members are disclosed in their respective biographies, starting on p. 16. ii Currently, cross-shareholding is not part of the verification made in regards to potential board members' conflicts of interest. iii The Company does not have a controlling shareholder. For details, see our 2024 MPC section titled "Information on Certain Shareholders of the Company" on p. 11. iv Please see our 2024 MPC, specifically the section titled "Other information" on p. 96.
2-16	Communication of critic	cal concerns
2-16-a	Communication process	Please see our 2024 MPC, more specifically the section titled "Engaging with Shareholders" on p. 91. In addition, any interested parties can communicate concerns, issues, allegation of violation or complaints anonymously via our Integrity reporting line operated by an independent third-party service provider (Clearview Connects): www.clearviewconnects.com. A list of phone number is also provided at: https://www.atkinsrealis.com/en/site-services/reporting-line. In addition, critical concerns are communicated to the highest governance body in accordance with the mandates of the relevant Board Committees: As per the mandate of the Audit and Risk Committee of the Board (available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/audit-risk-mandate-en.pdf), concerns, issues, violations or complaints regarding accounting, internal controls, auditing or fraud are communicated quarterly to said Committee. As per the Safety, Project Oversight and Technology Committee Mandate (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/spot-mandate-en.pdf), at least each year and as required following the occurrence of an event, the Committee receives a Cyber Security Report and a Global Security report and reviews the related issues and risks and mitigation measures put in place, and makes recommendations as appropriate. As per the Governance, Ethics and Sustainability Committee Mandate (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf), each quarter, the Committee reviews the report of the Chief ESG and Integrity Officer with respect to: issues, violations, complaints, deviations or over-rides reported to the Company regarding the Company's Code of Conduct and the Company's policies and procedures.



GRI Indicator		AtkinsRéalis 2023 Disclosure	
2-16-b	Number and nature of critical concerns	AtkinsRéalis does not publicly report the number of critical concerns communicated to the Board of Directors as we view this information as confidential.	
2-17	Collective knowledge of the highest governance body	Please see our 2024 MPC, specifically the subsection titled "Ongoing Director Education" starting on p. 87, as well as the Board of Directors' Mandate, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/board-mandate-en.pdf, specifically item 3.2 C).	
2-18	Performance evaluation	Please see our 2024 MPC, specifically the subsection titled "Board Assessment" on p. 86.	
2-19	Remuneration policies		
2-19-a	Remuneration policies	Please see our 2024 MPC, mores specifically the sections titled "Directors' Compensation Discussion and Analysis", starting on p. 26 and "Executive Compensation Discussion and Analysis", starting on p. 41.	
2-19-b	Remuneration in relation with ESG performance	Please see our 2024 MPC, more specifically the subsections titled "Shareholder Engagement", starting on p. 42, and "Performance Measurement" on p. 52.	
2-20	Process to determine re	emuneration	
2-20-a	Process to determine remuneration	In addition to the sections of our 2024 MPC titled "Directors' Compensation Discussion and Analysis" and "Executive Compensation Discussion and Analysis", starting respectively on p. 26 and p. 41, please see: i. the Section titled "HUMAN RESOURCES COMMITTEE REPORT", starting on p. 37 of our 2024 MPC and the mandate of said Committee of the Board of Directors (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/hr-mandate-en.pdf). ii. Item #6 on the 2024 Annual Meeting of shareholders' agenda, on p. 15 of our 2024 MPC, introducing the Shareholders "Say on Pay" resolution. iii. Subsection titled "Executive Compensation Consultants" on p. 39 four 2024 MPC.	
2-20-b	Vote results	Please see item #5, titled "Non-binding Advisory Vote on the Company's Approach to Executive Compensation" in our REPORT OF VOTING RESULTS, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2024/atkinsrealis-vote-results-2024-en.pdf	
2-21	Annual total compensation ratio	AtkinsRéalis does not wish to publicly disclose this information. However, our 2023 AIF and 2024 MPC include the information from which shareholders can derive the ratio of CEO compensation to the average compensation of a full-time equivalent employee at the Company.	
GRI 2 S	GRI 2 Section 4: Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Please see our 2023 AIR, specifically the sections titled "A new era: A message from the President and CEO", starting on p.6, and "Pride and optimism: A message from the Chair of the Board", starting on p. 8.	



GRI Indicator		AtkinsRéalis 2023 Disclosure
2-23	Policy commitments	For a complete list of publicly available policies, please visit our download center (https://www.atkinsrealis.com/en/media/download-center#all/all/all/policy) and select "policy" in the document type field. The most relevant policies regarding business conduct and human rights would be the following: Code of Conduct (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/policies/code-of-conduct-en.pdf); Counterparty Code of Conduct (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/counterparty-code-conduct-en.pdf); Human Rights Policy (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/human-rights-policy-en-2024.pdf); 2024 Modern Slavery and Human Trafficking Statement (https://www.atkinsrealis.com/en/site-services/statutory-and-regulatory-disclosures#modern-slavery-and-human-trafficking-statement=); Compliance policy (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/compliance.pdf). Each policy defines its own scope of application.
2-24	Embedding policy commitments	Please see our Governance Framework, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/governance-framework-en-2024.pdf
2-25	Processes to remediate	e negative impacts
2-25-a	Commitments to remediate negative impacts	Please see the proceedings of our latest materiality assessment completed in 2022 at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/supporting-document/esg-our-focus-areas-en.pdf
2-25-b	Grievance mechanisms	Any interested parties can communicate concerns, issues, allegation of violation or complaints anonymously via our Integrity reporting line operated by an independent third-party service provider (Clearview Connects): www.clearviewconnects.com. A list of phone number is also provided at: https://www.atkinsrealis.com/en/site-services/reporting-line. When any allegation of misconduct is received, the information is dispatch to the relevant team and investigation procedures are initiated. The proceedings of the investigation are presented to the Ethics and Compliance Committee, which in turn emit recommendations. It has to be noted that the majority of complaints received through any given year relates to Human Resources, and rarely pertains to adverse environmental, social or community impacts.
2-25-c	Other processes to remediate negative impacts	In the event of negative environmental impacts or impacts on the communities where we work, AtkinsRéalis is responsible for its own actions and assumes limited liability for the actions of contractors acting on behalf of the Company. In the event of an incident or emergency, corrective actions are initiated as soon as it is considered safe to do so. Please see our Blue Book, under the section titled "Emergency Preparedness And Response".
2-25-d	Involvement of stakeholders	As part of our Integrity Investigations surveys, we ask the following question to individuals who have participated in integrity-related investigations: "Please tell us about your experience in raising a complaint with Integrity, the Integrity Hotline and the investigation. What did we do well and what can we do better?" Of the individuals who participated in the survey, 68% responded positively to the reporting process and experience with the investigation process while another 18% had a neutral response.



GRI Indicator		AtkinsRéalis 2023 Disclosure
2-25-e	Effectiveness of grievance mechanism	AtkinsRéalis monitors the effectiveness of its grievance mechanism via its internal audit process. When incidents occur on controlled sites, incident investigations are completed in a timely manner, and the proceedings, including any lessons learned, are effectively communicated to all affected parties, including management, the local HSE department and regulatory and law enforcement bodies, as appropriate.
2-26	Mechanisms for seeking advice and raising concerns	i. Integrity Officers are appointed for each sector of activity and for each region in which AtkinsRéalis operates. Our employees are encouraged to communicate and ask questions about the interpretation or the application of compliance procedures directly to the Integrity Officer responsible for a chosen sector or region. Please see our 2023 Integrity Highlights for more details about our integrity program (available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/integrity-highlights-en.pdf) ii. Our reporting line is an independent, confidential and anonymous way to report ethical and compliance concerns. It's operated by an external service provider. Employees anywhere in the world must disclose in good faith, without fear of retaliation, concerns, complaints or allegations of known or suspected wrongdoing or misconduct. This can be done online or by telephone.
2-27	Compliance with laws and regulations	AtkinsRéalis does not publicly report the total number of instances, the number of significant instances or the monetary value of fines for instances of noncompliance with laws and regulations, other than as required under securities and other applicable laws, as we view this information as confidential. We do however voluntarily report environmental non-compliance and the fines related to such violations, if any. Please see our 2023 AIR, on p. 25, under the subtitle "Environmental Incidents on Controlled Sites". In 2023, AtkinsRéalis has not been issued any environmental enforcement actions.
2-28	Membership associations	Please see the Section titled "Memberships, Trade Associations and other third-party stakeholders" starting on p. 4 of our 2022 Lobbying and Political Activities report, available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/lobbying-and-political-activities-2022-en.pdf.
GRI 2 S	Section 5: Stakeholder e	engagement
2-29	Approach to stakeholder engagement	We engage with stakeholders and interested parties throughout the year using a variety of methods. In 2023, these included: Clients: collaboration and exchanges through the completion of mandates; ongoing relationship management, complaint resolution process. > Employees: Annual "Vox" engagement surveys; training and development activities; internal social media and online forums; team meetings and one-on-one meetings with managers; performance reviews; town hall meetings with senior executives; Reporting Hotline; internal inclusion networks > Shareholders, Investors, Analysts: Annual meetings; quarterly earnings conference calls and webcast presentations; participation in conferences; meetings with investor groups. > Governments and Regulators, Industry Associations: Participation in consultation processes, conferences and events; memberships and participation in industry/trade associations. > Community Organizations and Members: Sponsorships and donations; employee volunteering; media relations > Suppliers: Request for proposal processes; ongoing relationship management; supplier risk assessment; Supplier diversity program.



GRI Ind	icator	AtkinsRéalis 2023 Disclosure
2-30	Collective bargaining ag	greements
2-30-a	Percentage of total employees covered by collective bargaining agreements	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
2-30-b	Working conditions of employees not covered	For employees not covered under collective bargaining agreements, working conditions and terms of employment are not based on collective bargaining agreements that cover other employees. For detail regarding our total reward package, plus see the dedicated webpage at https://careers.atkinsrealis.com/rewards-and-benefits.
GRI 3: I	Material Topics 2021	
3-1	Process to determine material topics	Please see the subsection titled "MATERIALITY ASSESSMENT PROCESS" on p. 41 of our 2022 ESG report, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/esg-report-2022.pdf. Note that our latest materiality assessment was completed in 2022.
3-2	List of material topics	Please see the infographic on p.1 of the present Document. There were no change to the Company's list of material topics compared to the previous reporting period.
3-3	Management of material topics	Please see the introduction of the section dedicated to each of the material topics below.
200	Economic topics	
201	Economic Performance	e 2016
201-1	Direct economic value go	enerated and distributed
201-1- a-i	Direct economic value generated: revenues;	Please see our 2023 AFR. more specifically the Consolidated Income Statements on p.7.
	Payments to providers of capital	Please see the CONSOLIDATED STATEMENTS OF CASH FLOWS on p. 9 of our 2023 CONSOLIDATED FINANCIAL STATEMENTS, presented as part of our 2023 AFR.
	Operating costs	Please see our 2023 AFR, specifically our CONSOLIDATED INCOME STATEMENTS and our CONSOLIDATED STATEMENTS OF CASH FLOWS, pp. 7-9, inclusively.
201-1- a-ii	Employee wages and benefits	Please see our 2023 AFR, specifically note 34, item A) of the Notes to the 2023 audited annual consolidated financial statements, on p. 84.
	Payments to government (by country)	Please see our CONSOLIDATED STATEMENTS OF CASH FLOWS, on p. 9 of our 2023 CONSOLIDATED FINANCIAL STATEMENTS, presented as part of our 2023 AFR. AtkinsRéalis does not wish to breakdown its payment to governments by country for the time being.
	Community investments	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
201-1- a-iii	Economic Value Retained	Please see our 2023 AFR, more specifically the CONSOLIDATED INCOME STATEMENTS, on p. 7.



GRI Indicator		AtkinsRéalis 2023 Disclosure
201-1- b	Regional EVG&D	For regional revenues, please see our AFR on p. 37 of the NOTES TO 2023 CONSOLIDATED FINANCIAL STATEMENTS, subsection titled "Revenues by Geographic Area". An infographic is also featured on p. 20 of our 2023 AIR. The Company does not currently publish a regional breakdown of the metrics related to value distributed.
201-2	Risks and opportunities posed by climate change	Please see our 2022 TCFD report, more specifically section 5 titled "Risk Management", pp. 59-64.
201-3	Defined benefit plan obligations and other retirement plans	Please see Note 31 "Pension plans, other long-term benefits and other post-employment benefits" to the 2023 audited annual consolidated financial statements (starting on p.71 of the AFR).
201-4- a	Monetary value of financial assistance received from governments	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
201-4- b	Governmental financial assistance by country	The Company considers this information to be commercially sensitive.
201-4- c	Financial assistance & Shareholding Structure	To the best of our knowledge, and based on public disclosure by our main shareholders, we believe that no government is directly present in AtkinsRéalis' shareholding structure. It has to be noted that the Caisse de Dépôt et Placement du Québec (lit. Québec Deposit and Investment Fund, also referred to as "the Caisse") is an important shareholder of the Company. This institutional investor was founded by the Province of Québec's National Assembly. However, even if it is accountable to government authorities, it should act "with full independence" in accordance with the acts governing it. Also note that other Federal or Provincial institutional investors, similar to the Caisse, may, from time to time, buy and sell shares of AtkinsRéalis. In addition, it has to be noted that in accordance with Canadian legislation, only shareholders who beneficially own, or control or direct, directly or indirectly, voting securities carrying more than 10% of the voting rights attached to all shares of the Company are legally required to disclose its transactions. A list identifying these shareholders, if any, is disclosed annually in our MPC.
202	Market Presence 2016	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	The Company is primarily an engineering and design company. As such there is not a significant proportion of our employees compensated based on wages subject to minimum wage rules.
202-2- a	Percentage of senior management hired from the local community	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
202-2- b	Definition of 'senior management'	Senior management, internally referred to as "executives", comprises members of the Executive Committee and other executives (such as senior vice presidents and vice-presidents) and senior project managers.



GRI Indicator		AtkinsRéalis 2023 Disclosure	
202-2- c	Definition of 'local'	In this instance, the Company considers as "local" someone who has the nationality of his work location.	
202-2- d	Definition of 'significant locations of operation'	All "senior managers" were considered, independently of the size of the office they were based at, or the number of employees who reported to them as of December 31st.	
203	Indirect Economic Imp	acts 2016	
203-1	Infrastructure investments and services supported	Capital, our investment, project financing and asset management arm, manages an approximately 2.4 billion dollar* portfolio of infrastructure investments. The Company analyses its revenue and gross margin separately for Engineering activities and for its investments (Capital). All financial analysis presented in the annual report and MD&A is clearly identified as either. Note 5, "Capital investments" to the 2023 Audited Annual Consolidated Financial Statements (p.29 and following of our AFR) presents detailed information on investments. These investments and services are commercial in nature. * Average Fair Market Value as per research analysts' calculations, as of August 1, 2024.	
203-2	Significant indirect economic impacts	The Company is currently reassessing how to better monitor this indicator, including via the implementation of a new vendor management system.	
205	Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	Please see our AIR, specifically under the sub-section titled "Risk Assessment" on p. 72.	
205-2	Communication and training about anticorruption	Please refer to our Integrity Report, more specifically to the section titled "LEARNING & ENGAGEMENT" starting on p. 13.	
205-3	Confirmed incidents of corruption and actions taken	Please see our AIR, specifically under the sub-section titled "2023 occurrences of corruption" on p.73.	
206	Anti-competitive Behav	vior	
206-1	Legal actions for anti- competitive behavior, anti-trust, and monopoly practices	There were no legal actions pending or completed during the reporting period regarding anticompetitive behavior and/or violations of anti-trust and monopoly legislation. If any such legal actions had been or were to be instigated by legislators, it would be disclosed in our AFR as part of note to the 2022 Audited Annual Consolidated Financial Statements titled "CONTINGENT LIABILITIES" (starting on p. 72 in the 2023 AFR).	
207	Tax 2019		
207-1	Approach to tax	Please see our Global Tax Strategy available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/tax-strategy.pdf	
207-2	Tax governance, control, and risk management	Please see our Global Tax Strategy available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/tax-strategy.pdf	



GRI Indicator		AtkinsRéalis 2023 Disclosure
207-3	Stakeholder engagement and management of concerns related to tax	Please see our Global Tax Strategy available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/tax-strategy.pdf
207-4	Country-by-country reporting	As stated in our AFR, The Company derives most of its consolidated revenues from the following three jurisdictions: the United Kingdom, Canada and the United States. The Company submits the CbCR report annually to the Canadian Revenue Authorities (CRA) and those territories in which we operate that do not have activated exchange relationships with the CRA. Due to the sensitivity of the data, the CbCR has not been made publicly available. Consolidated information regarding the amount of taxes paid are disclosed under "Income tax expense" in our "CONSOLIDATED INCOME STATEMENTS", starting on p. 5 of the AFR.
300	Environmental topics	
302	Energy 2016	
302-1	Energy consumption within the organization	Please see the "Reaching our corporate Net Zero goal" subsection of our AIR, starting on p.52. Additional information such as breakdown per energy types and methodology used for calculations is presented in AtkinsRéalis' CDP Report, specifically under section C07.
302-2	Energy consumption outside of the organization	AtkinsRéalis does not currently compile the appropriate data to disclose information on this metric.
302-3	Energy intensity	Please see the "Reaching our corporate Net Zero goal" subsection of our AIR, starting on p.52. Additional information such as breakdown per energy types and methodology used for calculations is presented in AtkinsRéalis' CDP Report, specifically under section C07.
302-4	Reduction of energy consumption	Please see our CDP Report.
302-5	Reductions in energy requirements of products and services	AtkinsRéalis does not currently compile the appropriate data to disclose information on this metric.
305	Emissions 2016	
305-1	Direct (Scope 1) GHG emissions	Please see the "Reaching our corporate Net Zero goal" subsection of our AIR, starting on p.52. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report, specifically under section C07.
305-2	Indirect (Scope 2) GHG emissions	Please see the "Reaching our corporate Net Zero goal" subsection of our AIR, starting on p.52. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report, specifically under section C07.
305-3	Other indirect (Scope 3) GHG emissions	Please see the "Reaching our corporate Net Zero goal" subsection of our AIR, starting on p. 52. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report, specifically under section C07.



GRI Indicator		AtkinsRéalis 2023 Disclosure
305-4	GHG emissions intensity	Please see the "Reaching our corporate Net Zero goal" subsection of our AIR, starting on p.52. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report, specifically under section C07.
305-5	Reduction of GHG emissions	Please see our CDP Report, specifically under section C07.
305-6	Emissions of ozone-depleting substances (ODS)	The Company does not produce, import or export any Ozone Depleting substances.
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	AtkinsRéalis emits other non-Kyoto protocol GHG emissions, including nitrogen oxides (NOx) and sulphur oxides (SOx), which are related to its vehicle fleet and other similar activities where combustion is involved. However, the volume of emissions resulting from these sources is considered to be insignificant, which is in line with the activities and operations carried by an engineering and design firm. Furthermore, the Company does not owns or operates any of the facilities required to report to the National Pollutant Release Inventory (NPRI), as per the Canadian Environmental Protection Act (CEPA).
400	Social topics	
401	Employment 2016	
401-1- a	Total number of new employee hires	Please see "A message from the President and CEO" on p. 8 of our AIR.
401-1- b	Total number and rate of employee turnover	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
401-2	Benefits provided to full-time employees that are not provided to temporary or part- time employees	The Company does not aggregate this information at the corporate level as benefits varies regionally in accordance with legislation and business environment. It also has to be noted that any significant differences related to benefits would be between regular and temporary employees, rather than between full time and part time employees.
401-3	Parental leave	At the time being, The Company does not track the relevant metrics in order to properly disclose on this topic.
403	Occupational Health a	nd Safety 2018
403-1- a	OHSMS	In 2018, the Company adopted an integrated Global Health, Safety and Environment Management System (GHSEMS). All our HSE processes are consolidated into one document referred to as the Blue Book. Updated annually, the Blue Book is consistent with the requirements of the ISO 14001:2015 environmental standard and ISO 45001:2018 occupational health and safety standard. For more information, please consult our publicly available Blue Book.
403-1- b	OHSMS scope & description	Our BlueBook (introduced under indicator GRI 403-1-a) is distributed across our organization and to clients and contractors to ensure everyone is working to the same standards and requirements. All AtkinsRéalis employees and controlled sites are covered by the GHSEMS. The GHSEMS oversees contractors HSE plans, programs and all related policies and procedures and takes precedence in case of conflict. The only exceptions are for workers at clients' facilities or at sites that are not controlled by the Company where HSE expectations are equivalent or exceed that of AtkinsRéalis, in which cases the client's or the partner's system is adhered to. For more information, please consult our publicly available Blue Book.



GRI Indicator		AtkinsRéalis 2023 Disclosure
403-2	OHS Hazard identification, risk assessment, and incident investigation	Please see section 8.1 "RISK MANAGEMENT" starting on p.16 as well as section 12.1 "INCIDENT MANAGEMENT" on p.29 of the BlueBook .
403-3- a	Description of the occupational health services' functions	Please see our dedicated webpage at: https://careers.atkinsrealis.com/employee-wellbeing.
403-4- a	Processes for worker participation in the OHSMS	The development, implementation, and evaluation of the occupational health and safety management system is under the responsibility of AtkinsRéalis' Global HSE team, which compiles and validates the relevancy of all comments received from workers and other stakeholders
403-4- b	Responsibilities of formal H&S committees	Joint Health and Safety Committees are formed at each AtkinsRéalis' site. Local legislation must be referred to for specific guidance on membership requirements and committee responsibilities. There should always be balanced representation between management and workers on the committee to ensure that workers are engaged, consulted and their inputs are addressed in the decision-making process. Minutes for each meeting are kept. On Projects / Operations where the size of the workforce or legislation does not require the establishment of such a committee, contractors and The Company communicate HSE related matters to its workforce in Toolbox meetings.
403-5	OHS training provided to workers	All AtkinsRéalis' employees must follow an induction training upon being hired and when arriving to a new controlled work site. Contractors are also offered a work site specific induction-type training. Upon being hired all employees must also follow a hand safety awareness training e-learning. modules. The eight Critical Risk Control Protocols modules are also to be completed by every applicable The Company employee and by contractors who are on site for more than 30 days. Other specific trainings are given on site, depending on the tasks being performed. Finally, all visitors to any office must watch a 15-minute video summarizing the specific safety features and requirements of the location.
403-6	Workers health promotion	Since September 2018, all AtkinsRéalis' employees have access to an Employee Assistance Program (EAP). Available 24 hours per day, 7 days per week, the program offers a standard, reliable and confidential service to our employees across the world, in 28 languages on the third-party's website and in more than 75 languages through its affiliates. Some of the services offered include: > Counselling: provides support for an array of life challenges including, marital, relationship and family issues, stress, anxiety, depression, grief, loss, job pressures and substance abuse. > Work-life services: connects employees with specialists who can provide qualified referrals and customized resources for child and elder care, moving, pet care, education planning, selling a house and more. > Wellness services: provides tools and resources to help you make positive lifestyle changes including smoking cessation and weight management. In some jurisdictions, The Company also offers access to virtual health care services and consultation with an ergonomist. For more information, please see our Webpage dedicated to employee wellbeing, at: https://careers.atkinsrealis.com/wellbeing



GRI Indicator		AtkinsRéalis 2023 Disclosure
GKI IIIG	iicatoi I	
403-7- a	Approach to OHS impacts	AtkinsRéalis' HSE management approach is a risk based, proactive systematic and is responsive to change. This is accomplished by having sites perform comprehensive risk assessments to ensure all hazards are identified, assessed and evaluated to effectively eliminate and or control risk levels. It consists of a 3-level approach: > the first level is the development of a comprehensive Risk Register to identify the significant risks and their control measures; > the second level is the Job Hazard Analysis (JHA) which consists of a comprehensive hazard assessment process intended to standardize, safe and specific methods of work. JHAs shall be conducted in advance for work activities identified in the Risk register; and finally, > the third level consists of the StepBack process which is a guided field-level assessment tool. It prompts The Company personnel and contractors to step back 2 meters and take 2 minutes to think critically about their working environment and to identify how they can get hurt ad what they can do about it.
403-8- a-i	OHSMS Coverage	All AtkinsRéalis employees and all (100%) of contractors' employees working on AtkinsRéalis' controlled sites must apply the Blue Book (our HSE manual). In instances where the client's HSE requirements are more stringent than ours, the client's HSE management system takes precedence over that of AtkinsRéalis. Furthermore, on non-controlled sites the system of the partner which is responsible for HSE is implemented, provided it is at least equivalent to ours.
403-8- a-ii	Employees covered by an internally audited OHSMS	The number of workers linked to contractors present on the Company's controlled sites changes regularly (sometimes, daily) in accordance with the project's advancement and the tasks being carried out. As such, The Company is not able to provide definitive numbers. However, all (100%) AtkinsRéalis employees and workers associated with contractors present on controlled sites are internally audited.
403-8- a-iii	Employees covered by a certified OHSMS	Some sites/business units are certified (ISO 14001 and/or 45001). Such certifications are externally audited as part of the certification process. The Company does not however tally the number of work sites targeted by such audits.
403-8- b	Exclusions from OHSMS	The only employees excluded are those who have been seconded to a client or another third-party. In such cases, employees must abide by the management system of the organization they are seconded to. For more information on the scope of application of our GHSEMS, please see our Blue Book.
403-8- c	Additional contextual information	Please see the Blue Book, our HSE Management System Manual, for more information.
403-9- a and b	Work-related injuries	Please see pp. 62-63 of our AIR.



GRI Ind	licator	AtkinsRéalis 2023 Disclosure
403-9- c	Work-related hazards	AtkinsRéalis has identified 9 leading causes of serious injury, each of which is managed with hazard controls identified in the organizations Critical Risk Control Protocols (CRCP) i. These 9 CRCPs have been established from review of previous incident and near miss events that had or could have had the potential to cause life altering or life ending consequences. ii. In 2023, 15 High Potential events were recorded, with 13 of them being work related on controlled sites. Each of the 15 HiPo events are related to failed controls within a CRCP. iii. Each of the CRCPs address the required controls using the hierarchy of controls and CRCP checklists have been created to support field inspections to identify and measure compliance with the CRCPs and are used for prediction of risk exposure areas. For more information on the CRCPs and Occupational Health and Safety (OHS) risk management, please see our Blue Book.
403-9- d	Actions taken to eliminate work-related hazards	 AtkinsRéalis has developed a leadership program, Thrive, focused on creating a supportive culture to understand work related hazards in both physical and psychological safety. This 2-day program is being held for over 600 of the organization's top leaders in 2024 with a 1-day version and online version being created and delivered across the organization so every employee understands the efforts and support needed for planning and conducting safe work. AtkinsRéalis hosts a week dedicated to Safety each year. Called "Safety Week", in 2023 the subject was Trust with a message of "count on me". This theme built on the Safety week theme of Psychological Safety held in 2022. A new Critical Risk Control Protocol was introduced in 2022, with implementation starting in 2023, focused on Engineering controls and the safe management of Temporary Works.
403-9- e	Number of hours used to calculate work-related injury rates	AtkinsRéalis uses 200,000 worked hours as a denominator to calculate injury rates. Please see our Blue Book for more information.
403-9-f	Disclosure exclusions	AtkinsRéalis' disclosure includes: • All employees' hours worked and injuries from work related events that have occurred on controlled and non controlled projects unless they have been seconded to a client. • Contractors' hours and injuries are included on controlled sites and for work related events only. Please see our Blue Book for a definition of "controlled sites".
403-10	III health	The Company does not currently compile statistics regarding the "ill health" of employees or contractors. The company has yet to evaluate whether this indicator is material to its business activity.
404	04 Training and education 2016	
404-1	Average hours of training per year per employee	The Company is currently establishing a methodology in order to properly answer these questions.
404-2	Programs for upgrading employee skills and transition assistance programs	Please is our webpage dedicated to Training and Development at https://careers.atkinsrealis.com/uk-early-careers/training-development-grads



GRI Indicator		AtkinsRéalis 2023 Disclosure
404-3	Percentage of employees receiving regular performance and career development reviews	In 2023, virtually all eligible employees received a performance review. Eligible employees include all Professionals, Managers and Project Managers.
405	Diversity and Equal Op	pportunity 2016
405-1- a	Diversity of governance bodies	i and ii Please see our AIR, under "Diversity of board members", on p. 59. iii Please see our MPC, more specifically under section titled "Aboriginal Peoples, Persons with Disabilities and Members of Visible Minorities", on p. 94.
405-1- b	Diversity of employees	Please see the section titled "Different makes a difference" of our AIR, on pp. 58-61.
405-2	Women to men remuneration ratio	AtkinsRéalis considers this information to be business sensitive. However, the Company publishes yearly reports titled "UK GENDER PAY GAP REPORT" and "IRELAND GENDER PAY GAP REPORT", in order to comply with local legislations. These reports are available at: https://www.atkinsrealis.com/en/site-services/statutory-and-regulatory-disclosures.
415	Public Policy 2016	
415-1	Monetary value of financial and in-kind political contributions	As stated in our Code, Compliance Procedure (https://www.atkinsrealis.com/~/media/Files/S/SNC-Lavalin/download-centre/en/policy/compliance.pdf) and Political and Lobbying memo (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/lobbying-and-political-activities.pdf), political contributions on behalf of SNC-Lavalin, whether at the federal, provincial/state or local level, in Canada or abroad, are prohibited, even in jurisdictions where it is permitted by law. All The Company personnel, including members of the Board, the CEO, members of the Executive Committee, members of the Senior Management Team, employees (regular, occasional, temporary, contractual, full- or parttime, etc.), consultants and loaned personnel, are forbidden from making political contributions on behalf of the Company, or to use their position to solicit them for the benefit of any political party or candidate in any country. There is no exception to this policy. Separately, as authorized by AtkinsRéalis' Board of Directors and in accordance with relevant U.S. federal and state election laws, the AtkinsRéalis USA Holdings LLC Political Action Committee (Atkins PAC) provides opportunities for employees to support political candidates, funded entirely by employee contributions. The Atkins PAC is separately organized with its own Board of Directors and bylaws and is not a subsidiary of any AtkinsRéalis entity. The PAC funds must be collected and distributed under the strict guidelines of the U.S. Federal Elections Commission (FEC), the independent regulatory agency charged with administering and enforcing the federal campaign finance law, and relevant state campaign finance law. The Atkins PAC's reportable contributions, as well as, money raised and other Information can be found at: https://www.fec.gov/data/committee/C00385989/.



Engineering & Construction Services (SASB) Index

SASB Indicator		AtkinsRéalis 2023 Disclosure	
IF-EN-160a	Environmental Impacts of Project Development		
IF-EN-160a 1	Number of incidents of non- compliance with environmental permits, standards and regulations	Please see p. 46 of our AIR.	
IF-EN-160a 2	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	Please see p. 74 of our AIR.	
IF-EN-250a	Structural Integrity & Safet	ty	
IF-EN-250a 1	Amount of defect- and safety-related rework costs	AtkinsRéalis does not aggregate the costs of defect- and safety-related rework at the corporate level. Generally speaking, those costs are managed and absorbed within project costs. Efforts will be allocated to assess this information in coming years.	
IF-EN-250a 2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	No material monetary loss resulting from legal proceedings associated with defect and safety-related incidents to disclose in 2023. If such cost were incurred, it would be reflected in our AFR.	
IF-EN-320a	Workforce Health & Safety		
IF-EN-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Please see pp. 62-63 of the AIR.	
IF-EN-410a	Lifecycle Impacts of Buildings & Infrastructure		
IF-EN-410a.1	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	1) It has to be noted that the Company providing mainly engineering and professional services, the number of commissioned projects is very limited. An assessment is ongoing to determine whether commissioning is material to our business. 2) In 2023, the Company derived revenues from approximately 400 projects that either received or were seeking a sustainability-related certification such as LEED, BREAM, Envision, etc.	



SASB	I	
Indicator		AtkinsRéalis 2023 Disclosure
IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Please visit please visit our webpage dedicated to Engineering Net Zero at: https://www.engineeringnetzero.com/.
IF-EN-410b	Climate Impacts of Busine	ss Mix
IF-EN-410b.1	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	In 2022, The Company implemented a new tool to aggregate financial information from different legacy systems that were used independently by different business units, often as a result of previous acquisitions. The Company will use this new system to assess the backlog of hydrocarbon related projects and renewable energy projects in years to come.
IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	In 2019, The Company announced its decision to divest from its Resources Oil & Gas business and confirmed the closing of the sale of said business on August 15, 2021. The Company has not contracted any major project in relation with this industry since and has not noted any cancellation during year 2023. It has however to be noted that AtkinsRéalis, in partnership with Dragados and Pennecon, has an on-going contract with Cenovus Energy to build West White Rose Project's concrete gravity structure, in Newfoundland and Labrador, Canada. The West White Rose project was suspended between March 2020 and May 2022, due to the Covid-19 pandemic. Work has since resumed and, as mentioned on p. 63 of our MPC, "top-out" was achieved in 2023.
IF-EN-410b.3	Amount of backlog for non- energy projects associated with climate change mitigation	In 2022, The Company implemented a new tool to aggregate financial information from different legacy systems that were used independently by different business units, often as a result of previous acquisitions. The Company will use this new system to assess the backlog for non-energy projects associated with climate change mitigation in years to come.
IF-EN-510a	Business Ethics	
IF-EN-510a.1	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Please see our AIR, specifically p. 72-73.
IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anticompetitive practices	No incident of corruption was noted in 2023. Please see our AIR on p. 72-73. However, it has to be noted that the Company has entered in a number of settlement agreements in 2019 and 2022. More information is available under the subsection titled "The impact on the Company of legal and regulatory proceedings, investigations and dispute settlements", starting on p. 173 of our AFR, which is part of the broader Management's Discussion and Analysis (MD&A).



SASB Indicator		AtkinsRéalis 2023 Disclosure	
IF-EN-510a.3	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behaviour in the project bidding processes	Please see sections titled "5.1. Antitrust and Competition" and "5.2. Anti-Bribery and Anti-Corruption", on p. 14 of our Code.	
IF-EN-000	Activity Metrics		
IF-EN-000.A	Number of active projects	The Company derived revenues from over 30,000 projects in 2023.	
IF-EN-000.B	Number of commissioned projects	The Company providing mainly an engineering and professional services, the number of commissioned projects is very limited. An assessment is ongoing to determine whether commissioning is material to our business.	
IF-EN-000.C	Total backlog	Please see p. 12 of our AIR.	



Professional & Commercial Services (SASB) Index

SASB Indicator		AtkinsRéalis 2023 Disclosure	
SV-PS-230a	Data Security		
SV-PS-230a.1	Description of approach to identifying and addressing data security risks	Please see our AIR, on p. 71.	
SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information (1) Number of data breaches, (2) percentage involving customers' confidential business	AtkinsRéalis has adopted a Data Governance Policy to ensure data remains appropriately secure, private, accurate and available at every stage of the data lifecycle. In addition, the Company has implemented the following complementary governance documents: • Data Privacy Compliance Policy to protect the rights of personnel, clients, suppliers and other individuals whose personal data may be processed by AtkinsRéalis; mitigate and prevent risk of data privacy breaches; and provide a clear framework for setting data protection and privacy requirements • Cyber And Data Security Procedure to ensure that the sensitivity of AtkinsRéalis information is assessed and that the appropriate level of security is applied to this Information. • Global Data Retention Schedule Work Instruction • Cyber Security Requirements for Data Custodians Work Instruction.	
SV-PS-230a.3	information (CBI) or personally identifiable information (PII), (3) number of customers affected	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.	
SV-PS-330a	Workforce Diversity & Engagement		
SV-PS-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees	Please see our AIR, on pp. 58-61. The Company is currently assessing how to properly assess other indicators of diversity, which can vary between regions and countries where the Company operates.	
SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.	



SV-PS-330a.3	Employee engagement as a percentage	Please see our AIR, on pp. 56-57.
SV-PS-510a	Professional Integrity	
SV-PS-510a.1	Description of approach to ensuring professional integrity	AtkinsRéalis aims to maintain the highest standard of ethics in the conduct of its business and in its relations with whomever it does business or is associated — its employees, directors, shareholders, customers, associates and suppliers, as well as with governments, the media and the public. Our integrity and reputation for ethical practices are among our most valued assets. Ultimately, they depend upon the individual actions of our employees, officers and directors, representatives, agents and consultants all over the world. AtkinsRéalis Personnel is therefore personally responsible and accountable for compliance with the Code of Conduct. Its provisions are mandatory and full compliance is expected of all employees as a condition of employment. Please refer to our Code and to our Integrity report for detailed information. The Company also maintains a webpage dedicated to our Integrity Program (at https://www.atkinsrealis.com/en/about/integrity).
SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Material monetary losses associated with legal proceedings, sanctions or fines that are a matter of public record are disclosed in the MD&A section of our AFR.
SV-PS-000	Activity Metrics	
SV-PS-000.A	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.
SV-PS-000.B	Employee hours worked, percentage billable	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.



World Economic Forum (WEF) Index

Core Metrics		2023 disclosure	
People Pillar			
Dignity and equa	Dignity and equality		
Diversity and inclusion (%)	Percentage of employees per employee category, per age group, gender and other indicators of diversity (e.g. ethnicity)	Please see our AIR, on pp. 58-61. The Company is currently assessing how to properly assess other indicators of diversity, which can vary between regions and countries where the Company operates.	
Pay equality	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men; minor to major ethnic groups; and other relevant equality areas	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.	
	Ratios of standard entry- level wage by gender compared to local minimum wage	The Company is primarily an engineering and design company. As such there is not a significant proportion of our employees compensated based on wages subject to minimum wage rules.	
Wage level (%)	Ratio of CEO's total annual compensation to median total annual compensation of all employees (excluding the CEO)	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.	



Core Metrics		2023 disclosure
Risk for incidents of child, forced or compulsory labour	An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to type of operation (such as manufacturing plant) and type of supplier; or countries or geographic areas with operations and suppliers considered at risk.	AtkinsRéalis completes a Compliance Risk assessment (CRA) every 18 months. The CRA is designed to help us better understand risks that our business operations may face. The objective is to: • Produce focused and actionable information when defining risk; • Determine related remedial action within the organization; and • Enable the senior leadership to periodically verify the progress of remedial actions. We determine the countries of focus by using key risk indicators, including personnel headcount, Transparency International Corruption Perception Index, FCPA/UKBA Enforcement actions, revenue per country, Global Slavery Index and number of craft labourers. In these selected countries, we distribute a risk survey to key managers covering bribery and corruption, modern slavery, antitrust, lobbying and data compliance. The findings are then summarized and discussed with operational and senior leadership. To mitigate the risks of forced labour/modern slavery in our supply chain, we require all suppliers to comply with our Counterparty Code of conduct. For more information, refer to our: • Counterparty Code of Conduct (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/counterparty-code-conduct-en.pdf); • Human Rights Policy (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/human-rights-policy-en-2024.pdf); • 2024 Modern Slavery and Human Trafficking Statement (https://www.atkinsrealis.com/en/site-services/statutory-and-regulatory-disclosures#modern-slavery-and-human-trafficking-statement=).



Core Metrics		2023 disclosure
Health & wellbein	g	
Health and Safety (%)	The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries, main types of work-related injury; and the number of hours worked	See pp. 62-63 of our AIR.
	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers	Please see GRI Indicator #403-6, above.
Skills for the futu	re	
Training provided (#)	Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees)	The Company is currently establishing a methodology in order to properly answer these questions.
	Average training and development expenditure per full time employee	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.



Core Metrics		2023 disclosure
Planet Pillar		
Climate change		
Greenhouse Gas (GHG) emissions	For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions.	Please see the GRI indicator #305-1 to 305-5, above
	Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	
TCFD implementation	Fully implement the recommendations of the Task Force on Climaterelated Financial Disclosures (TCFD).	Please see our 2022 TCFD report.
Fresh water avail	ability	
Water consumption and withdrawal in water-stressed areas	Report for operations where material, mega litres of water withdrawn, mega litres of water consumed and the percentage of each in regions with high or extremely high baseline water stress according to WRI Aqueduct water risk atlas tool.	The Company being mostly an engineering consulting firm, water is mainly procured from municipal distribution systems, used in its offices for drinking and domestic purposes and discharged in municipal sewers. All The Company locations operate in accordance with local legislation. As such, water use in our operations is not deemed to be material at this time.
	Estimate and report the same information for the full value chain (upstream and downstream) where appropriate	Water use in our supply chain is not deemed to be material at this time.



Core Metrics		2023 disclosure	
Nature loss	Nature loss		
Land use and ecological sensitivity	Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).	Land use is not deemed to be material at this time.	
Prosperity Metric	s		
Community and s	social vitality		
Total tax paid	The total global tax borne by the company, including corporate income taxes, property taxes, noncreditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes	Consolidated information regarding the amount of taxes paid are disclosed under "Income tax expense" in our "CONSOLIDATED INCOME STATEMENTS", starting on p. 5 of the AFR.	
Employment and	wealth generation		
Absolute number and rate of	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.	
employment	Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.	



Core Metrics		2023 disclosure
Economic Contribution	Direct economic value generated and distributed (EVG&D) – on an accrual basis, covering the basic components for the organization's global operations, ideally split out by: Revenue Operating costs Employee wages and benefits Payments to providers of capital Payments to government Community investment	Please see our 2023 AFR. more specifically the Consolidated Income Statements on p.7.
	Financial assistance received from the government - Total monetary value of financial assistance received by the organization from any government during the reporting period	Please see indicator GRI #201-4, above.
Innovation in bet	ter products and services	
Total R&D expenses (\$)	Total costs related to research and development	Currently, research and development is integrated into operational costs and is not aggregated at the Corporate level.



Core Metrics		2023 disclosure
Wealth creation	and employment	
Financial investment contribution disclosure	Total capital expenditures (CapEx) – Depreciation supported by narrative to describe the company's investment strategy	Please see our 2023 AFR. more specifically the Consolidated Income Statements on p.7.
		For our share buyback program, please see our dedicated webpage at: https://www.atkinsrealis.com/en/investors/shareholder-information/share-buy-back-program. In addition, it has to be noted that the Company announced a share buyback period starting on March 8th, 2024. For more information, please consult the related press release available at: https://www.atkinsrealis.com/en/media/press-releases/2024/01-03-2024-a
		Dividends are announced quarterly via the earnings results press release. See below example of Q2 2024: https://www.atkinsrealis.com/en/media/press-releases/2024/09-08-2024 For dividends paid to AtkinsRéalis shareholders in 2023, please see the CONSOLIDATED STATEMENTS OF CASH FLOWS table, on p. 9 of our AFR. In addition, the dividend history of the Company is available at: https://www.atkinsrealis.com/en/investors/shareholder-information/dividend-history
	Share buybacks + Dividend payments supported by narrative to describe the company's strategy for returns of capital to shareholders	The strategy to return capital to shareholders is explained in the Letter from the Chair of the Board, on p.5 of our MPC. Returning capital to shareholders via share buybacks is part of our global business Strategy, available at: https://www.atkinsrealis.com/en/investors/corporate-overview/business-strategy. The strategy was also outlined at the June 2024 Investor Day. The presentation and transcript can be found at https://www.atkinsrealis.com/en/investors/2024-investor-day



Core Metrics		2023 disclosure
Principles of Gov	vernance Metrics	
Ethical Behaviou	ır	
Anti-corruption	Total percentage of governance body members, employees and business partners who have received training on the organization's anticorruption policies and procedures, broken down by region	Upon becoming a member of the Board, Directors are provided with a detailed on-boarding package with administrative documents to be completed and are asked to complete their mandatory Code of Conduct training and certification. See our MPC, on p. 87. Yearly training and certification to our Code of Conduct is a condition of employment and an intrinsic part of our onboarding program for employees too. Our 2023 Integrity report (available at: https://www.atkinsrealis.com/~/media/Files/S/SNC-Lavalin/downloadcentre/en/report/integrity-annual-report-2022-en.pdf) presents a table of more specific Ethics and Integrity trainings offered to employees based on their role, see p. 14. As stated in our Counterparty Code of Conduct (available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/counterparty-code-conduct-en.pdf), all counterparties, including business partners, suppliers, subcontractors and representatives, must adhere to and share the principles expressed in this document. Counterparties must also provide their employees with enough information and training to make sure that they understand and comply with the obligations set out in this Code of Conduct.
	Total number and nature of incidents of corruption confirmed during the current year but related to previous years	Please see our AIR, on p. 73.
	Total number and nature of incidents of corruption confirmed during the current year, related to this year	Please see our AIR, on p. 73.
	Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption	Please see our outreach activities presented on p. 19 of our 2023 Integrity report (available at: https://www.atkinsrealis.com/~/media/Files/S/SNC-Lavalin/downloadcentre/en/report/integrity-annual-report-2022-en.pdf).



Core Metrics		2023 disclosure
Protected ethics advice and	A description of internal and external mechanisms for seeking advice about ethical and lawful behaviour and organizational integrity	Please see our Integrity Highlights, more specifically under the "Detect" section (starting on p. 23), available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/integrity-highlights-en.pdf
reporting mechanisms	A description of internal and external mechanisms for Reporting concerns about unethical or lawful behaviour and organizational integrity	Please see our Integrity Highlights, more specifically under the "Channels for reporting misconduct and seeking advice" subsection (on p. 23), available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/integrity-highlights-en.pdf
Governing Purpo	se	
Setting purpose	The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental, and social issues.	AtkinsRéalis' purpose is "Engineering a better future for our planet and its people". Please see our dedicated webpage at: https://www.atkinsrealis.com/en/about/our-purpose.



Core Metrics		2023 disclosure
Quality of Govern	ning Body	
Governance body composition	Composition of the highest governance body and its committees by: competencies relating to economic, environmental, and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation	AtkinsRéalis' highest governance body is its Board of Directors. A biography of current Board members is available on our dedicated webpage at: https://www.atkinsrealis.com/en/about/our-leadership. More specifically regarding the items listed: Competence: Please see the Skill/Competency matrix on p.86 of our MPC. Independence: Apart from our CEO and President, all members of the Board of Directors are Independent. Furthermore, each Committee is composed solely of Directors who are independent according to the independence criteria adopted by the Board of Directors. Please see our MPC on p. 80. Tenure: The tenure of each Director is presented in their respective biography, starting on p. 16 of our MPC. The average tenure of all board members is presented on p. 86 of our MPC, along with retirement guidelines. Other commitments: The additional commitments of each Director, if any, are presented in their respective biography, starting on p. 16 of our MPC. The Director Availability Guidelines outlines the maximum number of additional commitments a director may have, while still being considered sufficiently available to fulfil their mandate as a member of AtkinsRéalis' Board of Directors. Gender and other diversity criteria: Please see p. 85 of our MPC.



Core Metrics		2023 disclosure	
Risk and Opport	Risk and Opportunity Oversight		
Integrating risk and opportunity into business process	Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship	Please see the "Unlocking success through effective risk management strategies" section of our AIR, starting on p.74, as well as section 14 "Risks and Uncertainties", starting on p.156 of our MD&A.	
Stakeholder Eng	agement		
Material issues impacting stakeholders	A list of the topics that are material to key stakeholders and the company, how the topics were identified, and how the stakeholders were engaged	Please see our list of material topics at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/supporting-document/esg-our-focus-areas-en.pdf. Note that AtkinsRéalis will complete a double materiality assessment in 2025 and will publish the methodology	