



# Independent practitioner's assurance report

To the Management of SNC-Lavalin Group Inc.

## Scope

We have been engaged by SNC-Lavalin Group Inc. ("SNC-Lavalin") to perform a limited assurance engagement, as defined by Canadian Standards on Assurance Engagements, hereafter referred to as the engagement, over select performance indicators detailed in the accompanying schedule (the "Subject Matter") as at and for the year ended December 31, 2021, reported in SNC-Lavalin's 2021 Sustainability Report (the "Report").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

## Criteria applied by SNC-Lavalin

In preparing the Subject Matter, SNC-Lavalin applied the relevant guidance contained within the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition ("GHG Protocol"), published by the World Resources Institute and the World Business Council for Sustainable Development, the Global Reporting Initiative ("GRI") Sustainability Reporting Standards, and internally developed criteria identified in the accompanying schedule and collectively referred to herein as the "Criteria". The Criteria are further described in the Report.

## SNC-Lavalin's responsibilities

SNC-Lavalin's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

## EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *Canadian Standard for Assurance Engagements ("CSAE") 3000, Attestation Engagements Other Than Audits or Reviews of Historical Financial Information ("CSAE 3000")*, and the *Canadian Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ("CSAE 3410")*. These standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

## Our independence and quality control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

EY applies *Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducted interviews with relevant personnel to understand the business and process for collecting, collating and reporting the Subject Matter;
- Undertook analytical review procedures, reperformed select calculations, where applicable and tested, on a limited sample basis, underlying source information to support the completeness and accuracy of the Subject Matter; and
- Reviewed presentation and disclosure of the Subject Matter in the Report.

We also performed such other procedures as we considered necessary in the circumstances.

## Inherent limitations

Non-financial information, such as the Subject Matter, are subject to more inherent limitations than financial information, given the more qualitative characteristics of the Subject Matter and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable evaluation techniques which can result in materially different evaluation and can impact comparability between entities and over time.

The Greenhouse Gas ("GHG") quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

## Conclusion

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter as at and for the year ended December 31, 2021, are not prepared, in all material respects, in accordance with the Criteria.

*Ernst & Young LLP<sup>1</sup>*

Montreal, Canada  
September 23, 2022

<sup>1</sup> CPA auditor, public accountancy permit no. A118785

## Schedule

Our limited assurance engagement was performed on the following performance indicators as indicated:

Criteria <sup>(1)</sup>	Performance Indicator	Reported value for the year ended December 31, 2021
GHG protocol	Scope 1 GHG emissions	18,096 t CO <sub>2</sub> e
GHG protocol	Scope 2 GHG emissions	4,774 t CO <sub>2</sub> e
GHG protocol	Scope 3 GHG emissions - Category 6 (Business Travel)	13,336 t CO <sub>2</sub> e
GHG protocol	Scope 3 GHG emissions - Category 8 (Upstream Leased Assets)	15,321 t CO <sub>2</sub> e
GHG protocol	Carbon intensity per full time employee <sup>(2)</sup>	0.4 t CO <sub>2</sub> e/FTE
GHG protocol	Carbon intensity per \$M revenue <sup>(2)</sup>	1.7 t CO <sub>2</sub> e/\$M
GRI 302-1	Energy usage	404,672 GJ
GRI 302-1	Energy intensity per full time employee <sup>(2)</sup>	9 GJ/FTE
GRI 302-1	Energy intensity per full time employee <sup>(2)</sup>	37 GJ/\$M
GRI 403-9	Total recordable incident frequency (TRIF)	0.10
GRI 403-9	Lost Time incident frequency (LTIF)	0.016
Internally developed criteria, as described on pg 55	Total Environment Incident Frequency (TEIF)	0.36
Internally developed criteria as described on pg 51	Perfect Days	159
Internally developed criteria, as described on pg 52	Number of corporate HSE audits	6
Internally developed criteria as described on pg 72	Total number of approved Business Partners Compliance Due Diligences by region	Total: 573 By Region: Canada & US- 152; Latin America- 38; Europe- 178; Africa (Northern)- 18; Africa (Southern)- 7; Middle East & Africa- 49; Asia Pacific- 131

<sup>(1)</sup> Criteria may include disclosure requirements for other performance indicators that are not within scope of this limited assurance engagement. Performance indicators that are in-scope have been detailed in this Schedule.

<sup>(2)</sup> Both numerator and denominator to calculate the carbon and energy intensity metrics excludes the divested oil and gas-related activities.

Criteria <sup>(1)</sup>	Performance Indicator	Reported value as at December 31, 2021
GRI 405-1	Percentage of individuals within the organization's governance bodies (Board of Directors and leadership team) by age group	Board: under 30- 0%; 30-50- 0%; over 50- 100% Leadership team: under 30- 0%; 30-50- 8%; over 50- 92%
GRI 405-1	Percentage of individuals within the organization's governance bodies (Board of Directors and leadership team) by gender	Board: Male- 70%; Female- 30% Leadership team: Male- 85%; Female- 15%
GRI 405-1	Percentage of employees per employee category (Executives, Managers & Senior Professional positions) by age group	Executives: under 30- 0%; 30-50- 41%; over 50- 59% Managers & Senior Professionals: under 30- 1%; 30-50- 56%; over 50- 43%
GRI 405-1	Percentage of employees per employee category (Executives, Managers & Senior Professional positions) by gender	Executives: Male - 80%; Female- 20% Managers & Senior Professionals: Male- 79%; Female- 21%

<sup>(1)</sup> Criteria may include disclosure requirements for other performance indicators that are not within scope of this limited assurance engagement. Performance indicators that are in-scope have been detailed in this Schedule.