

## Independent Practitioner's Limited Assurance Report

To: The Board of Directors of SNC-Lavalin Group Inc.

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, over selected in-scope metrics for the year ended December 31, 2022 as detailed in Appendix A ("Subject Matter and Criteria").

### Management's responsibility

Management is responsible for defining organizational and operational boundaries of their GHG emissions, the collection and presentation of the data that is used in determining the subject matter information. Management is also responsible for such internal control as management determines necessary to enable preparation of the subject matter information that is free from material misstatement, whether due to fraud or error.

### Our responsibility

Our responsibility is to express a limited assurance conclusion on the subject matter information based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Canadian Standard on Assurance Engagements ("CSAE") 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information and CSAE 3410, Assurance Engagements on Greenhouse Gas Statements. As such, we planned and performed our work in order to provide limited assurance with respect to the subject matter information. The 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 review criteria was based on SNC-Lavalin's GHG Management Plan which is in line with the 2004 World Resources Institute and World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), the Global Reporting Initiative ("GRI") Sustainability Reporting Standards and on Internally Developed Criteria identified in the Appendix A. Our procedures included, but were not limited to:

- Interviews with relevant SNC-Lavalin personnel responsible for data collection and reporting for the metrics in scope;
- Obtaining an understanding of the underlying data that is used as an input into the calculation including emissions factors and conversion factors;
- Inspecting relevant documents and records on a sample basis;
- Re-performing, on a sample basis, the relevant calculations for the metrics in scope.

Non-financial information such as the metrics in Appendix A, are subject to inherent limitations of accuracy given the nature and the methods used for determining such data. The selection of different acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

## 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.

The firm applies Canadian Standard on Quality Management (CSQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services 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.

## Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that SNC-Lavalin's subject matter for the year ended December 31, 2022 not prepared in all material respects, in accordance with the relevant criteria.

## Restricted use

This report has been prepared to assist SNC-Lavalin's management to report to the Board of Directors the Subject Matter in Appendix A in accordance with the applicable criteria. As a result, this report may not be suitable for another purpose. Our report is intended solely for the use of SNC-Lavalin. We neither assume nor accept any responsibility or liability to any third party in respect of this report.

*Deloitte LLP<sup>1</sup>*

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<sup>1</sup>CPA auditor, public accountancy permit No. 118581  
September 25, 2023  
Montreal, Canada

## Appendix A (“Subject Matter and Criteria”)

Criteria	In-Scope Metric	For the year ended December 31, 2022
GHG protocol	Scope 1 GHG Emissions <sup>1</sup>	6,845 t CO <sub>2</sub> e
GHG protocol	Scope 2 GHG Emissions	4,251 t CO <sub>2</sub> e
GHG protocol	Scope 3 GHG Emissions – Category 6 (Business Travel)	24,873 t CO <sub>2</sub> e
GHG protocol	Scope 3 GHG Emissions – Category 8 (Upstream Leased Assets) <sup>1,2</sup>	8,509 t CO <sub>2</sub> e
GHG protocol	Carbon intensity per full time employee	0.3 t CO <sub>2</sub> e/FTE
GHG protocol	Carbon intensity per \$M revenue	1.5 t CO <sub>2</sub> e/\$M
GRI 302-1	Energy usage <sup>3</sup>	340,879 GJ
GRI 302-1	Energy intensity per full time employee	10 GJ/FTE
GRI 302-1	Energy intensity per \$M revenue	45 GJ/\$M
GRI 405-1	Percentage of employees per employee category (BoD) by age group and gender.	Board: under 30 – 0% – 30-50 0% Over 50 – 100% Board: Male – 64% & Female – 36%
GRI 405-1	Percentage of employees per employee category (Executives, Managers & Senior Professional positions) by age group and by age group and gender <sup>4</sup>	Executives: Under 30 – 0%, 30-50 – 37.3%, over 50 -62.7% Executives: Male –77.6% & Female –22.4% Managers & Senior Professionals: Under 30 – 0.5%, 30-50 – 56.4%, Over 50 – 43.2% Managers & Senior Professional: Male – 77.9% & Female – 22.1%
GRI 403-9	Total recordable incident frequency (TRIF)	0.1
GRI 403-9	Lost time incident frequency (LTIF)	0.026
Internally developed criteria	Total environmental incident frequency (TEIF)	0.4
Internally developed criteria	Number of site visits performed by Senior management	299
Internally developed criteria	Number of corporate HSE audits	1

Internally developed criteria	Number of Disciplinary Sanctions implemented following recommendations by the Ethics and Compliance Committee	Termination – 0 Written warning – 2 Verbal warning – 8 Other sanctions – 20 Total of 30 disciplinary sanctions implemented.
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1. Fugitives emissions have been excluded from the scope of calculation.
2. Included in category 8 this year a proration of electricity for work from home due to alternative work arrangement due to Covid-19.
3. Includes energy from Scope 1, Scope 2 and Scope 3 – Category 8 (upstream leased assets)
4. Women to men ratios do not include Linxon or joint ventures