

## Independent Practitioner's Limited Assurance Report

To the Management of SNC-Lavalin Group Inc.

We have undertaken a limited assurance engagement of the accompanying selected ESG metrics related to SNC-Lavalin Group Inc. doing business under the name "AtkinsRéalis" ("AtkinsRéalis" or "The Company") for the year ended December 31, 2023 (collectively referred to as the "Subject Matter Information"), as reported in Appendix A.

### Management's Responsibility

Management is responsible for the preparation of the Subject Matter Information in accordance with criteria detailed in Appendix A (the "applicable criteria"). Management is also responsible for selecting the applicable criteria used and for such internal control as management determines necessary to enable the 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 procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000, Attestation Engagements Other than Audits or Reviews of Historical Financial Information. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical and other procedures) and evaluating the evidence obtained. The procedures also include assessing the suitability in the circumstances of the AtkinsRéalis' use of the applicable criteria as the basis for the preparation of the Subject Matter Information. The procedures are selected based on our professional judgment which includes identifying areas where the risks of material misstatement of the Subject Matter Information are likely to arise, whether due to fraud or error.

Our engagement included the following procedures, among others:

- Making inquiries of relevant management and staff responsible for the preparation and reporting of the Subject Matter Information;
- Obtaining an understanding of the underlying data that is used as an input into the calculation including emissions factors and conversion factors;
- Obtaining an understanding of the process used to prepare and report the Subject Matter Information;

- Agreeing, testing and re-calculating the underlying data related to the Subject Matter Information on a sample basis; and
- Assessing the appropriateness of the GHG emissions factors applied.

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 conducted in accordance with the Canadian Standards on Assurance Engagements. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Subject Matter Information has been prepared, in all material respects, in accordance with the applicable criteria.

## Our Independence and Quality Management

We have complied with the independence and other ethical requirements of 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 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Significant Inherent Limitations

Non-financial information, such as 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.

## 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 the Subject Matter Information of the Company for the year ended December 31, 2023, is not prepared, in all material respects, in accordance with the applicable criteria.

## Specific Purpose of Applicable Criteria

The Subject Matter Information has been prepared in accordance with the applicable criteria to assist AtkinsRéalis in reporting the selected ESG metrics in Appendix A. As a result, the Subject Matter Information may not be suitable for another purpose.

*Deloitte LLP*

May 15, 2024  
Montreal, Canada

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<sup>1</sup>CPA auditor, public accountancy permit No. A118581

# Appendix A

## Subject Matter Information and Applicable Criteria

SNC-Lavalin Group Inc.  
For the year ended December 31, 2023

Applicable Criteria	In-Scope Metric	For the year ended December 31, 2023
GHG protocol	Scope 1 GHG Emissions	17,589 t CO <sub>2</sub> e
GHG protocol	Scope 2 GHG Emissions	5,997 t CO <sub>2</sub> e
GHG protocol	Scope 3 GHG Emissions – Category 6 (Business Travel)	55,033 t CO <sub>2</sub> e
GHG protocol	Scope 3 GHG Emissions – Category 8 (Upstream Leased Assets)	31,872 t CO <sub>2</sub> e
GHG protocol	Carbon intensity per full time employee	0.65 t CO <sub>2</sub> e/FTE
GHG protocol	Carbon intensity per \$M revenue	2.76 t CO <sub>2</sub> e/\$M
GRI 302-1	Energy usage <sup>1</sup>	517,482 GJ 143,745 Mwh
GRI 302-1	Energy intensity per full time employee	14.22 GJ/FTE
GRI 302-1	Energy intensity per \$M revenue	60.66 GJ/\$M
GRI 302-1	Energy usage from renewable vs non-renewable sources	12,206 GJ renewable energy 505,276 GJ non-renewable energy
GRI 405-1	Women representation (means the ratio (percentage), expressed as a percentage, of: (a) women Management and Senior Professional Employees to (b) total Management and Senior Professional Employees) <sup>2</sup>	Female- 23.1%
GRI 405-1	Proportion of women: (1) regular employees; (2) Senior Professionals & managers; (3) Executives <sup>2</sup>	All regular employees – 31.2% Managers & Senior Professionals – 23.1% Senior Leaders (Executives) – 22.6%
GRI 405-1	Board diversity: (1) Proportion of women, (2) Age groups; (3) proportion of "members of under-represented social groups"	<b>Gender</b> Women – 30% Men – 70% Prefer not to disclose – 0% <b>Age</b> Under 30 years – 0% Between 30-50 years – 0% 50 years and over – 100%

Applicable Criteria	In-Scope Metric	For the year ended December 31, 2023
GRI 405-1	Age groups in employees, per employee “target groups” (i.e., regular employees, senior professionals & managers) <sup>2</sup>	<b>Less than 30</b> All regular employee – 22.7% Managers & Senior Professionals – 0.4% Senior Leaders (Executives) – 0% <b>30-50</b> All regular employee – 54.8% Managers & Senior Professionals – 56.6% Senior Leaders (Executives) – 32.8% <b>More than 50</b> All regular employee – 22.6% Managers & Senior Professionals – 43.0% Senior Leaders (Executives) – 67.2%
GRI 403-9	Total recordable incident frequency (TRIF)	Combined - 0.1 Employees – 0.08 Contractors – 0.23
GRI 403-9	Lost time incident frequency (LTIF)	Combined - 0.037 Employees – 0.029 Contractor – 0.083
GRI 403-9	(1) Number of fatalities and (2) fatality rate	0
Internally developed criteria	Total environmental incident frequency (TEIF)	0.01
Internally developed criteria	Number of site visits performed by Senior management	272
Internally developed criteria	Number of corporate HSE audits	4
Internally developed criteria	Confirmed incidents of corruption and actions taken	0

1. Includes energy from Scope 1, Scope 2, Scope 3 - Category 6 (Business Travel) and Scope 3 - Category 8 (Upstream Leased Assets)
2. Proportion of women and breakdown by age groups include employees in the reporting lines of the Chief Executive Officer of the Company and exclude individuals in the reporting lines of joint ventures not reporting to the Chief Executive Officer of the Company, even though the Company may have interests in those joint ventures.