



Code *of Conduct*



AUGUST 2024

CEO's Message

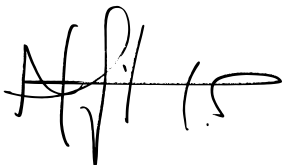
Dear Colleagues,

At WSP, we are all connected by our commitment to creating sustainable solutions to meet future challenges. Our focus on sustainability and our service quality are the foundations of our success; they have helped us to forge our reputation worldwide and build trust with our colleagues, clients, and communities.

As a leading professional services firm doing business in an increasingly complex and globalized environment, we consistently apply a disciplined and professional approach to our work. We are motivated to do our best, to be our best and to behave at our best.

Integrity is our collective responsibility and a key to our ongoing success. Our Code of Conduct reflects our unwavering dedication to fair business practices. Please be sure to take the time to familiarize yourselves with this Code, follow its guiding principles and live by them.

Remember we are responsible for complying with the Code's principles in every aspect of our daily work. Each of us has a role to play in upholding the highest professional standards.



Alexandre L'Heureux
President and Chief Executive Officer





What we stand for

Our Guiding Principles

WSP's culture is grounded in five ***Guiding Principles*** that serve us at all times:

- We value our people and our reputation.
- We are locally dedicated with international scale.
- We are future-focused and challenge the status quo.
- We foster collaboration in everything we do.
- We have an empowering culture and hold ourselves accountable.



Our Business Standards

We are committed to upholding the highest standards in all our business activities. This means:

- We provide high quality services that have a positive impact on our environment and communities.
- We conduct business with honesty, integrity and respect.
- We do not tolerate any form of corruption.
- We promote inclusion, diversity and equity, and safeguard human rights.
- We put the safety of our employees first and are committed to a Zero Harm vision.
- We deal fairly with others and value open competition.
- We protect our assets, take steps to deter fraud, and ensure accurate record-keeping company-wide.
- We protect our information, including our intellectual property, our confidential information, and personal information in our care.
- We communicate responsibly to the public.
- We foster a “speak up” culture and do not tolerate any form of retaliation.

We are committed to our Code

Our Code of Conduct sets out general principles designed to guide employees in their day-to-day activities in a way that reflects our Guiding Principles and honours our commitment to upholding the highest ethical standards.



You are responsible for understanding and following our Guiding Principles, this Code and WSP's policies, and to always act with honesty, integrity and respect, regardless of where you are or your position within the company.

If the right thing to do is not clear, ask yourself:

1

Is it consistent with our Code?

2

Is it legal?

3

Does it follow our policies?

4

Does it benefit WSP as a whole, not just one individual or group?

5

Would it be comfortable if my actions became public knowledge?

If you answered “no” or “maybe” to any of the above questions, be sure to stop and get advice.

If you are not sure, it is always better to ask before you act.

A man and a woman are sitting at a desk in a modern office. The man, wearing glasses and a light blue shirt, is looking down at a document. The woman, with her hair in a ponytail and wearing a green top, is also looking at the document. They are both focused on their work. The background shows a large window with a view of a city skyline.

Application

The Code applies to WSP and its subsidiaries, to all employees, directors, officers and others in an employment-type relationship with WSP.

As a professional services firm with employees from many different backgrounds, WSP is also required to comply with the codes of ethics issued by various professional orders and organizations.

WSP does business in many parts of the world and must comply with the laws and regulations of multiple jurisdictions.

The Code does not override the laws governing our business activities. If you face a situation in which our Code appears to be in conflict with local laws or regulations, contact your regional Legal team or your Ethics and Compliance representative. In general, the most stringent rules will apply, whether in our Code or in other applicable laws or regulations.

Governance

The Code is reviewed annually and is approved by WSP's Board of Directors, upon recommendation of the Governance, Ethics and Compensation Committee.

Made up of independent directors and is responsible for reviewing the Code, making recommendations, when appropriate, and reporting that review, those recommendations and any significant breaches of the Code to the Board of Directors.

Made up of independent directors and is responsible for reviewing the internal controls and the adequacy of processes for complying with laws and regulations.



We set ourselves apart

- We want our work to be Future Ready¹, so we seek sustainable solutions for long-term resilience and adaptability.
- We are willing to take things to the next level to help our clients and communities thrive.
- We tap into our global knowledge and expertise to come up with innovative and multi-faceted solutions.
- We question the status quo so we can create a better future.

Future Ready® is registered in Canada, United States and New Zealand. WSP Future Ready (logo)® is registered in Europe, Australia and in the United Kingdom.





We provide high-quality services

Our clients expect us to deliver high-quality services and to provide accurate descriptions of the related benefits. We aim to meet or exceed those expectations.

To maintain our clients' trust:

- We offer services that our clients seek.
- We promote our services in a straightforward and honest manner.
- We encourage healthy/fair competition.
- We deal with clients in a courteous, professional and constructive manner.
- We only offer services we are authorized to deliver, whether working alone, under contract, in an alliance or through an agent.

We respect the environment

At WSP, environmental management is integral to the way we work because it helps us achieve our goals and realize a culture of excellence.

Employees at all levels are responsible for delivering on our environmental management commitments.

We are committed to assessing and managing our own environmental risks and opportunities, tracking operational compliance with all applicable environmental laws and regulations, promoting continuous improvement, and engaging stakeholders to enhance performance in our supply chain.

As an employee, you are expected to:

- Limit the environmental impact of your work activities, including in the office, whilst commuting, on project sites and during business travel;
- Understand and comply with our environmental requirements as set out in WSP policies and related procedures, as well as any legal requirements relating to your work;
- Report any environmental incidents, near misses or observations via WSP's reporting system; and
- Communicate any suggestions for improvements to your regional Health, Safety, Environment and Quality (HSEQ) leader, participate in environmental audits and action any recommendations in a timely manner.



Always comply with WSP's global and regional sustainability and environmental policies, including the Environmental, Social and Governance (ESG) Statement, HSEQ Statement and underlying policies.



We respect our communities

WSP seeks to plan, design, manage and engineer our communities to thrive.

We value and respect the communities where we do business. We provide our greatest benefits via the services we offer and the advice we give our clients in the built and natural environment, whether while delivering transport systems, designing durable buildings and infrastructure or supporting cities in their adaptation to climate change. To that end:

- We acknowledge Indigenous Peoples' unique and important interests in the lands, waters and other environments affected by our work.
- We respect the traditions, cultures and laws of the countries we operate in.
- We are not complacent about how our operations may impact people and their environments.
- We consider the wider community's economic needs and other concerns and address those concerns to the best of our abilities.
- Where possible, we seek to employ qualified local people on our projects.

In addition to carefully considering local communities, we also participate actively by giving our time and lending our resources through donations, investments, partnerships and pro-bono work.



For more information, refer to our [ESG Statement](#) and [Human Rights Policy](#).

We hold ourselves accountable

At WSP, we put the highest ethical standards at the centre of all we do. You must act in accordance with our Guiding Principles, WSP's Code and policies, and perform your duties with honesty, integrity and respect in all areas, including those not specifically addressed by the Code or policies.



Our expectations

As an *employee*, you are expected to:

- **Follow WSP's Guiding Principles.**
They should be guiding you in your daily activities.
- **Follow WSP's Code and policies.**
Read, understand and comply with this Code and WSP's policies. That way, you will be complying with applicable laws and regulations.
- **Think before you act.**
Use good judgment and act with honesty, integrity and respect at all times.
- **Protect WSP's reputation.**
Do nothing that could damage WSP's standing. If you encounter a situation in which your professional integrity has been questioned, disclose it to WSP.
- **Ask for help.**
If an answer is not clear, seek guidance.
- **Do your training.**
Participate in WSP's mandatory online or classroom activities
- **Speak up.**
Report potential misconduct that could violate our Code or policies, through available resources for reporting ([see page 56](#)).
- **Do your part.**
Cooperate with internal investigations as required and never engage in any form of retaliation.

Our expectations

As a *manager*, you are also responsible for leading by example and following our Code. You are expected to:

- **Set the tone.**

Promote a culture of integrity by making ethical decisions. Be honest and upfront in everything you say and do. Never encourage or ask any employee to do anything that would violate our Code or break the law.

- **Foster a healthy work environment.**

Create and maintain a healthy and sustainable work environment that reflects the spirit of this Code.

- **Talk about WSP's Code and policies.**

Read and understand this Code and WSP's policies. If you have any questions, refer to the Code or contact your regional Ethics and Compliance representative. Ethics should be a regular topic of conversation.

- **Stay informed.**

You might not always find the answers that you need in this Code, so know who to turn to if you have any questions.

- **Expect the best.**

Discuss the importance of ethics and compliance and let employees know you expect them to always do the right thing.

- **Foster a “speak up” culture.**

Encourage employees to come to you with questions or concerns. Listen to them carefully and offer guidance if they need help, including identifying available resources for reporting (see page 56).

- **Seek support.**

Keep an eye out for potential misconduct that violates our Code or policies. If you witness potential misconduct, seek support or report it. Do not investigate matters on your own.

- **Do your part.**

Cooperate with internal investigations as required and never engage in any form of retaliation.



We value our people

Employment policies

WSP strives to provide a workplace that fosters respect, fairness and employee well-being.

We aim to provide a congenial working environment in which all individuals are treated with dignity and respect, free from harassment, discrimination, bullying, racism, violence or injustice.

We foster a work environment where our employees can reach their full potential, be their authentic selves and have sense of security, fulfillment and purpose.



A congenial work environment means that:

- We act professionally and respectfully when dealing with colleagues and third parties.
- We view inclusion, diversity and equity as the cornerstone of a culture focused on innovation, engagement and performance.
- We require all workplace relationships to be professional in nature at all times.
- We give our employees opportunities to grow, develop and reach their potential.
- We celebrate the individual and collective contributions of our colleagues.
- We comply with applicable employment and labour laws, regulations governing employer-employee relations as well as our collective agreements.
- We commit to the health and well-being of our employees, including their physical, mental, and emotional health, financial security, and sense of belonging.

WSP is committed to promoting a culture where employees are empowered, while providing a work environment in which inclusion, diversity and equity are expected and prioritized. By supporting an inclusive, diverse and equitable workplace, we can all reach our full potential by feeling valued as an integral part of the organization.

If you have any related questions, consult our Well-being Policy, Inclusion, Diversity and Equity Policy, regional employment policies and handbooks or refer to your regional Human Resources representative. If you experience, witness or become aware of any prohibited workplace behaviour or other misconduct, be sure to report the situation promptly to your manager, your regional Human Resources representative or one of the resources listed on page 56.

Human rights

At WSP, each and every one of us is responsible for respecting and promoting human rights and equality. This means:

- We promote equal treatment for our people.
- We make decisions involving recruitment, hiring, compensation, development and promotion based solely on merit, ability and performance.
- We pay fair wages and benefits so our employees enjoy a decent standard of living. We encourage them to maintain a good work-life balance by promoting a flexible work environment consistent with our client delivery needs.
- We respect our employees' freedom to join any association or union they like, provided that local law is not violated, as well as the right to collective bargaining, as applicable.
- We prohibit our people from engaging in or ignoring all forms of modern slavery, including forced labour, child labour, sexual abuse or exploitation and human trafficking.



For more information, consult our Human Rights Policy, Inclusion, Diversity and Equity Policy and Business Partner Code of Conduct.





WSP is dedicated to enhancing our processes to uphold human rights standards established within local laws and the following standards:

Universal Declaration of Human Rights

International Labour Organization's Declaration on Fundamental Principles and Rights at Work

UN Guiding Principles on Business and Human Rights


WE SUPPORT



WSP is a signatory to the United Nations Global Compact and we have committed to implementing the Ten Principles and contributing to the United Nations Sustainable Development Goals.



For more information, refer to our Human Rights Policy.



Alcohol, drugs and other substances

Consumption of alcoholic beverages while on duty is prohibited, except at events approved by your manager. Be sure to comply with all laws and applicable WSP policies. Always exercise moderation and good judgment.

If you are under the influence of alcohol, illegal drugs or controlled substances that could impair your judgment, undermine your performance or pose a safety risk, you are prohibited from reporting for work. Possessing, using, selling or offering illegal drugs or other controlled substances is prohibited under all circumstances while on duty or on WSP's premises. Smoking is also prohibited in the workplace unless specifically provided for in designated areas.

We put the safety of our people first

At WSP, we put the safety of our employees and of others first. We are committed to providing a safe and healthy workplace for our people. Each of us is accountable for the safety of ourselves and others who may be affected by our activities.

While on official duty and travelling for work, you are expected to ensure compliance with our Health and Safety Policy, Health, Safety, Environment and Quality Manual and applicable regional laws and regulations.



If you ever see a situation that could put others at risk, take immediate action. Always strive to keep yourself and your colleagues injury-free.

To report a work-related incident or to raise concerns about workplace health, safety and environment, talk to your manager, your regional H&S representative or use WSP's iSMS system. Health, safety and environmental incidents can also be reported via our Business Conduct Hotline.





We do business with integrity

Conflicts of interest

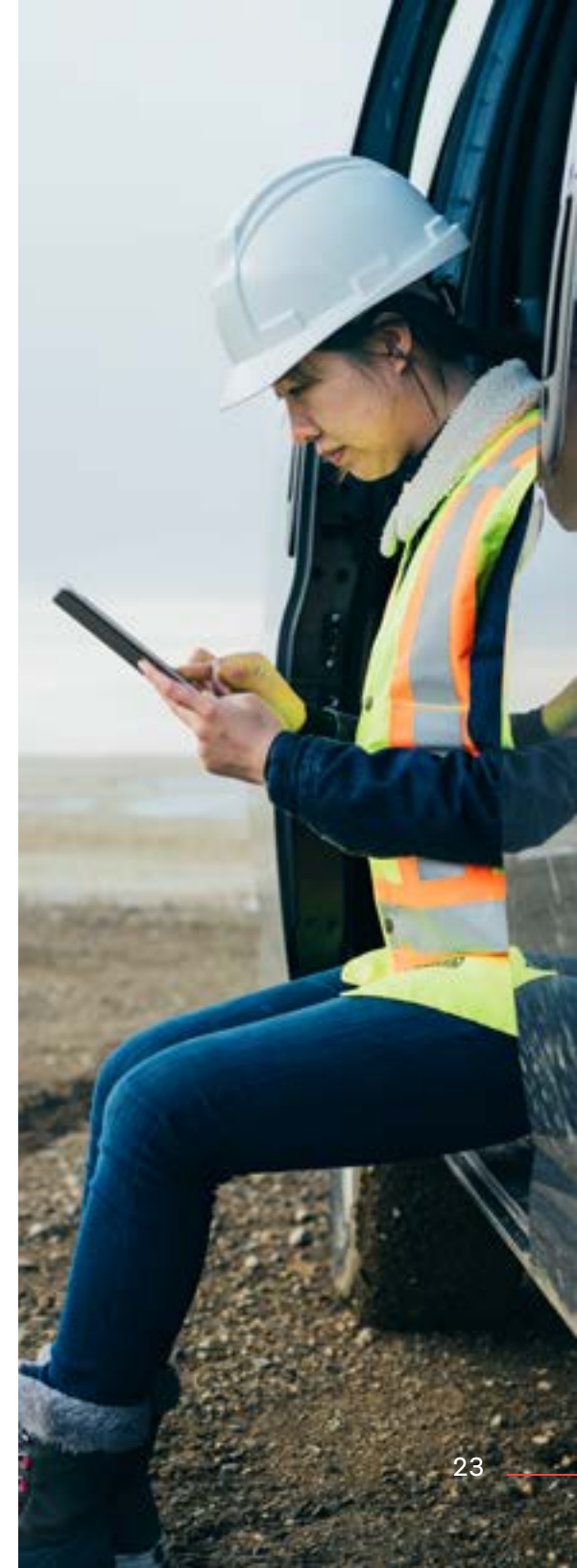
At WSP, we don't let personal interests affect the business decisions we make on WSP's behalf.

What is a personal conflict of interest?

A conflict of interest can arise when our personal or private interests (including those of our family) interfere or appear to interfere with our objectivity or impartiality. Personal or private interests may include personal relationships, activities outside of work or ownership interests in other companies.

When working and making decisions on WSP's behalf, you must act in the company's best interest and avoid any potential conflict situations, or the appearance of being in a conflict of interest. You are expected to recognize and disclose a potential conflict of interest when you see one. A conflict can arise when:

- You supervise or do business with someone you have a close personal relationship with.
- You have secondary employment, freelance work or a volunteer commitment that interferes with your responsibilities or performance as a WSP employee.
- You have a significant investment in one of our customers, business partners or competitors.
- You own or do work for a company that competes, does business or wants to do business with WSP. (Serving in an advisory role or as a board member for another company could also pose a conflict.)
- You use WSP's name, property or information to support a charitable, professional or community organization without obtaining prior approval.
- You take advantage of a business opportunity that was intended for WSP.





What is an organizational conflict of interest?

An organizational conflict of interest (OCI) occurs when work performed for a client results in an unfair competitive advantage for WSP, prevents WSP from performing other work in an unbiased manner or from rendering impartial advice, or places WSP in the position of supporting competing interests. Unfair competitive advantage includes situations in which WSP's scope on a contract involves defining the rules for a bid that WSP intends to pursue, as well as situations in which WSP's access to information for the performance of one contract provides a competitive advantage in a different procurement.

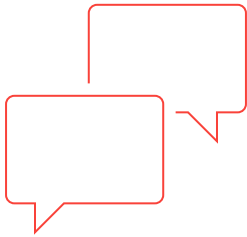
Real or actual conflicts of interest occur when there is true risk for bias in actions, judgement and/or decision-making. **Potential** conflicts of interest occur when a likely future situation could create a real conflict. **Perceived** or apparent conflicts of interests occur when WSP or an employee could appear to others to have a real conflict, even if they do not.



If you are unsure about how to proceed, seek guidance from your manager or your regional Ethics and Compliance representative.

What should I do?

I've been approached to sit on the Board of Directors of another company outside of WSP. Do I need to get approval before accepting this position?



Inform your manager and contact your regional Ethics and Compliance representative for guidance on a potential conflict of interest. They will assess the situation by looking at the type of company, the services it provides and any impact on your responsibilities at WSP.



Conflict of interest quiz

If you are wondering whether you face a conflict of interest, ask yourself the following questions:

1

Will I feel obligated to someone else?

2

Is my independent judgment being compromised?

3

Could my conduct give the appearance of impropriety or divided loyalty?

4

Would I feel embarrassed to discuss the situation with my supervisor or colleagues?

If you answered “yes” or “*maybe*” to any of the above questions, you likely have a real, apparent or potential conflict of interest.

For more information, such as when considering a secondary job or volunteer commitment, or when a family member seeks to join WSP, consult your regional conflict of interest guidelines, as applicable. Otherwise, seek advice from your regional Ethics and Compliance representative.



Reporting a Conflict of Interest

If you believe you face a real, apparent or potential conflict of interest, be sure to report the situation promptly to your manager and to your regional Ethics and Compliance representative. They will determine what steps should be taken.

Recording a Conflict of Interest

All real, apparent or potential conflicts of interest must be recorded in our Compliance Registry along with any steps taken to address the conflict.

Zero tolerance to corruption

At WSP, we take a zero-tolerance approach to corruption of any kind, including bribery, kickbacks and facilitation payments. This applies to employees and all business partners we do business with.

You must never engage in any behaviour prohibited by anti-corruption laws. Also, you must exercise prudent judgment to avoid any situations that could give the appearance of corruption. Penalties and impacts on individuals and businesses can be severe.

Corruption concerns must be immediately reported to your regional Ethics and Compliance representative, the Chief Ethics and Compliance Officer or one of the resources listed on page 56.



For more information, refer to our Anti-Corruption Policy.





At times, WSP may do business in countries, territories or regions with higher ethics, compliance, health or safety risks. You must be careful when doing business in those situations. Always remain vigilant and be alert to any potential corruption risks.



For more information, refer to our High Risk Countries and Sanctions Compliance Policy.

Gifts, entertainment and hospitality

At WSP, we recognize that occasional modest exchanges of gifts, entertainment and hospitality (GEH) can be acceptable in the normal course of business. However, you must not solicit, give or receive GEH if it could appear to, or would, create an expectation of repaying the courtesy through a favorable business decision.

DO NOT:

Ask for, give or receive anything of value, such as meals, gifts, gift baskets, tickets to sporting events, memberships, cash, gift cards, gratuities, special allowances, favours or benefits, whether directly or indirectly, to business partners, clients and potential clients, to attempt (or appear to attempt) to unduly influence the judgment of the third party in order to obtain a business advantage.



When it comes to GEH, always follow these rules:

- Do not exchange GEH if this would create an appearance that either party is under an obligation to return a favour or to provide a business advantage.
- Avoid real, apparent or potential conflicts of interest by maintaining independence from business partners, clients and potential clients.
- Never accept or give GEH that is cash or equivalent, such as gift cards or vouchers.
- Decline or return GEH repeatedly offered or if you feel uncomfortable. Notify your immediate manager or your regional Ethics and Compliance representative.
- In case of doubt, seek advice from your regional Ethics and Compliance representative.

Recording a GEH exchange

GEH over a certain monetary value or involving public officials must be recorded in WSP's Compliance Registry. Your regional GEH guidelines establish which GEH must be recorded.



For more information and guidance, or if you are unsure if a GEH is acceptable, refer to our Gifts, Entertainment and Hospitality Policy and regional guidelines outlined in your Regional Delegation of Authority, available on your regional intranet. Or, ask your regional Ethics and Compliance Representative.



Money laundering and tax evasion

WSP complies with applicable anti-money laundering and counterterrorism financing laws. We only accept funds received from legitimate sources and we conduct business only with reputable clients that do business legitimately. We also avoid doing business in a way that promotes tax evasion.

Beware of any requests to:

- Transfer a payment to an unknown entity, country or bank account
- Bypass WSP processes and policies to process a transaction.
- Make a payment in cash;



For more information on how WSP conducts due diligence and how to manage money laundering and tax evasion risks, refer to our High-Risk Countries and Sanctions Policy.



Pay attention to clients that are owned by governments or by politically exposed persons.

Political contributions and involvement

As a general rule, WSP does not make political contributions or engage in political activity.

In general, WSP does not make political contributions, which can take many forms, including cash or non-cash items, such as the use of corporate facilities, services, materials or employee time.

You are allowed to participate in political activities as a private person. However, these should be on your own time and at your own expense. Political activities must not place you in a real, apparent or potential conflict of interest with WSP. If you are seriously considering becoming a candidate for a public role, consult your

regional Ethics and Compliance representative. No personal financial contributions should be made under WSP's name. You will not be reimbursed in time, money or any other form of compensation for your political activities.



For information on the specific requirements, policies and procedures applicable to WSP's operating companies in the US, refer to the US Employee Handbook. In other countries, refer to your Regional Delegation of Authority for local requirements, policies and procedures specific to your Region.



In dealings with colleagues and third parties, avoid expressing or imposing any political or social opinions for the purpose of securing support of any kind.



Charitable contributions and sponsorships

WSP values and supports its communities by making charitable contributions and sponsoring local initiatives.

Our charitable contributions and sponsorships are aligned with our Guiding Principles and attributed based on a selection process. All charitable contributions and sponsorships must be made to legitimate organizations, following applicable regional guidelines.



Avoid soliciting colleagues to make contributions or donations. Do not insistently advocate for a cause as colleagues might feel uncomfortable or pressured to participate.

Lobbying

WSP complies with all applicable legal requirements in dealing with governments and regulatory agencies worldwide.

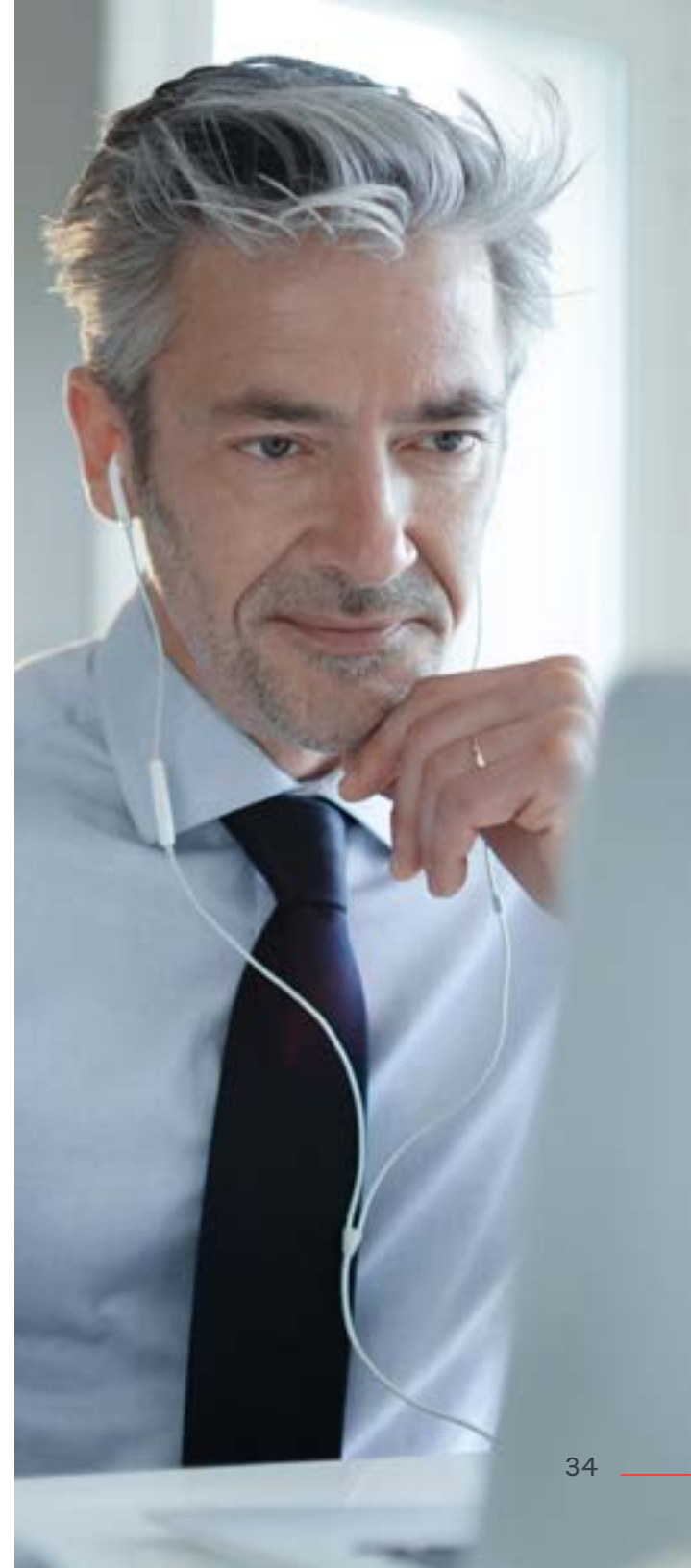
If, in carrying out your role at WSP, you are called on to interact with public officials or government entities on WSP's behalf for lobbying purposes, you are responsible for complying with applicable lobbyist registration and lobbying transparency laws.

You may be engaged in lobbying activities if your work involves:

- Contact with legislators, regulatory officials, branch officials or their staff members.
- Award of a government contract.
- Requests for permits or licenses with governmental agencies.



WSP employees may not authorize or engage in lobbying activities on WSP's behalf without approvals required under regional procedures and Delegation of Authority. For more information, contact your regional Legal team.



We deal fairly with others

Fair competition

At WSP, we compete fairly and value open competition. We will not enter any business arrangements that could eliminate or discourage competition or give us an inappropriate competitive advantage. We comply with applicable anti-trust and fair competition laws and avoid the appearance of restricting competition unfairly.

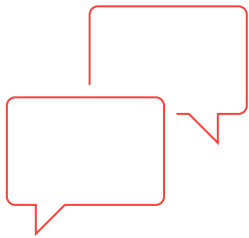
Do not:

- Talk about our business strategies or plans with competitors.
- Exchange confidential information with current or potential competitors or other unauthorized parties.
- Engage in monopolistic, collusive or conspiratorial behaviour aimed at reducing competition
- Formally or informally agree with third parties to:
 - Raise or fix prices, rates or costs on our services.
 - Divide or allocate clients, territories or markets, or staff/potential staff.
 - Prevent another company from entering the market.
 - Refuse to deal with a customer or supplier.
 - Influence a bidding process by refusing to bid, withdrawing a bid or submitting an artificial bid (“bid-rigging”).



Information about competitors must always be collected via legal and ethical means.

What should I do?



During an industry event, I noticed someone left behind confidential documents about our main competitor's bid – a project on which we are also bidding. Should I look at the documents?

Definitely not! Reading those documents or using information you might discover could provide an unfair advantage, thus undermining fair competition.



For more information, refer to our Fair Competition Policy.

When attending a conference or industry event where competitors are present, always be careful not to share any confidential information. If the conversation ever turns to a competitively sensitive subject, remove yourself from the discussion and report the situation immediately to your manager or your regional Ethics and Compliance representative.



Stock market transactions and insider trading

As an employee, you are not authorized to sell or purchase WSP's shares or any other securities of WSP if you have knowledge of material non-public information and you are not authorized to share any material non-public information obtained in the course of your employment, except in the necessary course of business. If you do possess such information, you are regarded as an "insider". Sharing any such information would be considered "insider trading", including to any member of your family or household.

Material non-public information is confidential information that WSP has not made public and that could have an impact on our share price or could be considered important to an investor in making an investment decision in our shares. Examples include potential acquisitions, financial information, strategic plans, business results, operating statistics and major changes in senior management.

Do not:

- Share material non-public information or "tip off" anyone else.
- Inadvertently disclose confidential information to your spouse, family members or anyone else living in your household or to business partners, friends or acquaintances.



For more information, refer to our Insider Trading Policy. Our Insider Trading Policy supplements, and does not replace, applicable securities laws in respect of insider trading.



Trade compliance and economic sanctions

Our international scale requires that we understand and respect not only local laws, but also the laws that govern trade between the countries where we operate. For example, we follow applicable laws and regulations that govern cross-border trade, focusing on export controls, economic sanctions, embargoes and anti-boycott laws.

You must ensure that all parties we do business with have been subject to adequate due diligence.

WSP's High Risk Countries and Sanctions Compliance Policy is part of our global effort to comply with applicable regimes.



For more information, talk to your regional Ethics and Compliance representative.



We protect our assets

Accurate records

We report financial
information truthfully,
completely and in a
timely fashion.

Therefore, our books, records and accounts are valid, complete, accurate and based on verifiable supporting documentation. Inaccurate financial reporting could undermine shareholder confidence, impact our reputation and result in fines and penalties.

You are expected to comply with WSP's financial controls and procedures and to ensure that all financial transactions are recorded completely and accurately so they reflect our overall operations. You must **never**:

- Make improper or inaccurate time sheet entries.
- Improperly accelerate or defer the recording of revenues, assets, funds or expenses to give the impression that financial targets or results have been attained.
- Establish or maintain accounts and financial records in an inadequate, incomplete, fraudulent or misleading manner.
- Issue payments for reasons other than those stated in the supporting documents.
- Submit or approve expense reports if there is any suspicion that certain expenses were not actually incurred, are not accurate, do not clearly or accurately describe the expenditure or its purpose or do not comply with the expense policies.
- Sign any documents that you know or suspect to be inaccurate or untruthful.
- Interfere with internal or external audits of WSP's activities or seek to improperly influence the auditing process, either directly or indirectly.
- Conceal any transactions from management or from WSP's internal or external auditors.

You should always handle WSP's business records as described in our [Information Classification and Handling Policy](#) and [Records Management Policy](#). Never destroy or dispose of information that might be needed for investigations, audits or legal proceedings. If you receive a legal hold notice, follow the guidelines in the notification. If you are not sure what is required, consult your regional Legal team.

Fraudulent or dishonest activities

At WSP, fraudulent or dishonest activities are prohibited. All statements and reports, including expense reports, invoices, pay slips and employee records, must be prepared carefully and honestly.

To avoid being involved in fraudulent or dishonest activities, you must **never**:

- Falsify supplier invoices or receipts.
- Engage in false payroll transactions.
- Issue false statements, either orally or in writing, about work-related situations, including about yourself, WSP, or other employees.
- Approve payment for non-existent purchases;
- Receive payment for goods which WSP does not intend to deliver or services which WSP does not intend to perform;
- Misuse funds, securities, supplies or any other assets;
- Create or alter hardcopy or electronic documents with the intent to defraud WSP or its clients;
- Falsify financial or accounting data;
- Falsify WSP's letterhead or use it for non-business-related purposes.



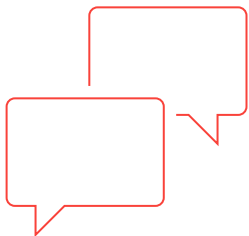
Be alert for any suspicious financial transactions—know the clients and third parties with whom you do business. Be sure to conduct proper due diligence to prevent illegal activity such as money laundering.

Responsible use of assets

We rely on WSP's assets to perform our day-to-day work. Whether they are tangible (computer, mobile devices, IT hardware, vehicles, equipment, facilities, workplaces, etc.) or intangible (WSP's name, logo, emails, information systems, intellectual property, confidential information, etc.), assets are entrusted to your care and should be used only for legal and legitimate business purposes.

You are expected to safeguard WSP's assets, use them appropriately and take steps to prevent losses or situations that could result in injury, property damage, theft, abuse or unauthorized access to physical assets, property, information or intellectual property (including data).

What should I do? *I started my own business and I don't yet have the equipment I need to conduct my activities, including a computer. Can I use WSP's resources in the meantime? I'll be sure to use them when no one else needs them.*



This would not be appropriate. WSP's assets should not be used for personal business, including a freelance sideline activity, even outside working hours or when no one else is watching. You must also declare your personal business activity to WSP (see section on Conflicts of Interest).



Internet and e-mail can be used for limited personal purposes. Any such use should be reasonable and appropriate and must not affect your productivity or effectiveness at work, or the productivity and effectiveness of others.



Do not:

- Make copies of software purchased or owned by WSP or use hardware or software tools intended to defeat software copy protection, discover passwords, identify security vulnerabilities, decrypt encrypted files, prevent inspection of traffic or to otherwise compromise information security on WSP-owned computing systems, or non-WSP-owned computing systems/devices connecting to WSP networks.
- Use software for which WSP does not have the required license or has not paid the required license fee (which could violate copyright or trademark laws).
- Install system applications, software or utilities (including those downloaded from the Internet) that have not been approved for use by IT and that are not in line with our policies.
- Use professional software for private purposes, unless approved by management.
- Connect your personal devices to WSP's networks, unless in accordance with our policies.
- Use electronic resources to create, access, exchange, store or process legally prohibited content.
- Engage in any activities that are legally prohibited, that could affect WSP's reputation in any way or that are inappropriate, offensive, defamatory, discriminatory, racist, violent, obscene, sexually explicit or promote harassment.
- Use WSP's assets for solicitation, publicity or advocacy purposes not related to your employment (except for charitable or other activities approved in advance).
- Post WSP information not suitable for public disclosure on the Internet, public cloud storage (not licensed by WSP) or other online forum without obtaining permission from the information creator.
- Canvass on WSP's premises for the benefit of any third party for any reason whatsoever.

You can protect WSP's assets by always using a secure password, keeping it secret and by only storing information on WSP-approved devices, drives or Internet or cloud services.



For more information, refer to our Information Security Policy and other Information Security policies.

We protect information in our care

Intellectual Property and Copyrighted Materials

Trademarks, trade secrets, patents, copyrights, business plans, engineering ideas, databases, customer lists are all valuable assets that must be protected and used appropriately. Non-compliant use of intellectual property can significantly impact our reputation and result in fines and penalties.

As a member of WSP, you are responsible for assisting in the protection WSP's intellectual property and for respecting the intellectual property of others, including copyrighted materials.

When using copyrighted materials, you must understand the permitted uses outlined in any relevant agreements before copying, publishing, storing or redistributing them, both internally or externally. You must follow the terms of license or use agreements at all times.



All inventions, discoveries, tools, files, notes and reports you acquired or made in the course of your work are WSP's property. This also applies to data and software generated on a WSP device/network.



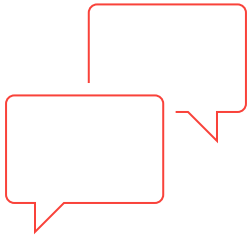
What should I do?

I'm working on a client's project site and I'm proud of what we're accomplishing. I'd like to show the world the great work WSP is doing. Can I post pictures on an engineering group page on Facebook?

By posting these pictures online, you might be inadvertently sharing WSP's and/or the client's confidential information. Therefore, it's better to avoid sharing any pictures or information online that relate to WSP or client projects.

I found some excellent research papers online that I want to share with my team. Can I upload them to our project SharePoint site?

If the article is copyrighted, you have the right to read and absorb the material, but you have no rights to share and store it in an internal network. Regardless of the source of the material, if it is an original work of authorship, you must follow any license or terms of use agreements or secure permission from the publisher or copyright owner to share it or use it as intended. This includes digital, video and print content.



Information security

We are responsible for protecting the information we create, and for the information entrusted to us by others.

You must comply with our [Information Security Policy](#) and other Information Security policies when using any work-related IT systems or handling any information in any format (including electronic, physical and verbal). Always protect WSP information from unauthorised use, access or disclosure.

If you become aware of any actual, attempted or suspected events that could affect the confidentiality, integrity or availability of any information in WSP's possession or care, including any security breaches, privacy breaches or unauthorized access, use, disclosure or destruction of information, you must report it promptly to the [Global IT Service Desk](#) or to any of your regional Information Security and Privacy Representatives.



Before storing any WSP information in a cloud service, be sure to comply with our [Cloud Services and Application Development Policy](#) and obtain IT Department approval. Since storing WSP information on cloud services reduces our control over our data, we want to make sure it is kept safely!





Do not:

- Tamper with, bypass or disable any security controls or tools implemented by WSP.
- Use a colleague's access to WSP resources, impersonate another individual or engage in any activities on a WSP network or device that could reasonably be considered "hacking."
- Disclose WSP information to any third parties unless authorized to do so by your manager.
- Store WSP information in locations that are not owned, leased or licensed by WSP without IT department approval.



Generative Artificial Intelligence (AI) brings opportunities as well as security, privacy, intellectual property, reliability and reputational risks. Any use of AI tools must be safe, secure and ethical, and must protect WSP's information and the information in its care. For more information, please refer to our Generative Artificial Intelligence Policy




Protection of personal information

At WSP, we carefully protect the personal information of our employees, clients, business partners and any other individuals we interact with for business purposes.

Personal information should be collected and processed only for legitimate business purposes, shared only with those who are authorized to access it, protected in accordance with information security policies and retained only for as long as necessary.

Data protection and privacy laws specify how to responsibly collect, store, use, share, transfer, dispose of and otherwise process personal information. We are committed to complying with those laws as they apply to WSP, wherever we do business. How WSP handles your personal information is set out in our [Internal Privacy Notice](#).

You are also expected to handle and protect any personal information you have access to in compliance with the Privacy Policy and related WSP policies.



When dealing with personal information, you should always:

- Protect the information in line with its sensitivity.
- Share it only in accordance with applicable data protection and privacy laws and WSP's policies.
- Use it only in the way it is meant to be used, for purposes directly related to your responsibilities at WSP and which individuals know about and expect.
- Avoid disclosing it to anyone, internally or externally, other than to those who legitimately need such information and/or when we are legally permitted to do so.
- Make sure that business partners with access to personal information are contractually obligated to protect it.
- Avoid storing information for any longer than is necessary.



For more information on WSP's commitment to protecting personal information, refer to our Global Privacy Policy and Information Classification and Handling Policy.



All information requests or requests to exercise data protection rights must be referred to WSP's Privacy Office.

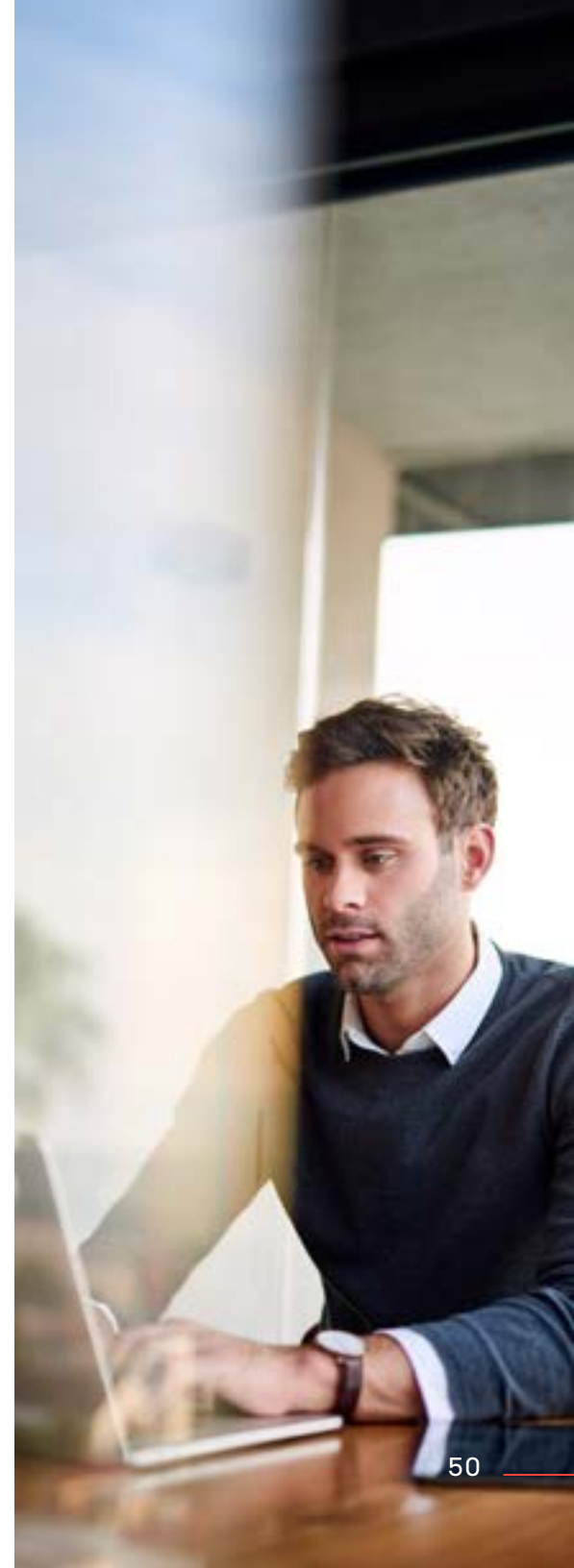
We communicate responsibly

At WSP, we encourage honest, open and consistent communications – we see this as an opportunity to enhance WSP's image and help safeguard its reputation.

To ensure accurate and consistent information is shared externally, all media relations activities (including social media) are coordinated by the regional heads of Communications/Marketing, in accordance with our External Communications Policy.



If you are not an official WSP spokesperson, you should not interact with the media on WSP's behalf. This means you should not respond to any media inquiries or initiate any communications with the media. Instead, refer media inquiries to the regional head of communications/marketing.



Disclosure obligations

As a publicly listed company, WSP is required by law to regularly inform the public about its business and financial situation. This is done primarily through our financial statements, management's discussions and analysis, management information circulars and press releases. If you are involved in preparing or providing such information, you are required to ensure that all disclosures are full, , accurate, consistent, timely and sufficiently detailed.

To ensure maximum consistency with respect to publicly-disclosed information and to prevent selective or misleading disclosure, only a limited number of individuals are authorized to communicate with the financial community and the media on WSP's behalf. They are the Chairman of the Board, the President and Chief Executive Officer, the Chief Financial Officer, the Chief Legal Officer, the Chief Communications Officer, Investor Relations Director and other persons authorized by the Chief Financial Officer or by the Chief Legal Officer.



If you respond to media requests or communicate information publicly, the disclosure restrictions and prohibitions detailed in our Public Disclosure Policy apply.

Social media engagement

WSP's official social media accounts are managed by designated representatives from our communications/marketing teams authorized to speak on WSP's behalf.

You are encouraged to use social media to interact with industry peers, colleagues and clients for professional purposes. However, when interacting on social media as an employee, always remember to:

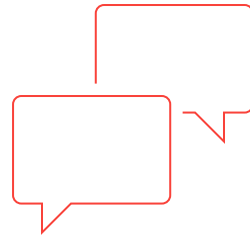
- Clearly state that any opinions you express are your own and do not reflect those of the company. (Only authorized WSP spokespersons are permitted to publicly represent WSP.)
- Be respectful and avoid posting anything inappropriate, offensive, defamatory, discriminatory, racist, violent, obscene, sexually explicit or that promotes harassment.
- Avoid posting anything that could negatively impact WSP's reputation or that of our clients.
- Avoid disclosing confidential business information about WSP, our clients, competitors or business partners.
- Comply with local law requirements for consent before using the name, quotes, images or personal information of employees and other persons.





What should I do?

A colleague posted an offensive, discriminatory comment about one of our consultants on his personal social media page. Is my colleague allowed to do that?



No, this is against our policies. As employees, our social media use must always be in line with this Code and WSP's policies.



You should not create any type of blog or account in WSP's name unless authorized to do so by the regional head of communications/marketing.



For more guidance, refer to our Social Media Policy and Guidelines and associated regional guidelines.

We foster a "speak up" culture

At WSP, we believe in a culture in which everyone feels empowered to speak up and share their concerns. If something does not feel or look right or if you believe this Code, policy or applicable laws might have been violated, we are relying on you to report your concerns immediately.

Suspected violations of the Code and WSP's policies must be promptly reported and will be investigated, where necessary. Disciplinary measures, including dismissal, may be taken against any employee involved in misconduct, whether covered by the Code and policies or not. For more information, refer to WSP's Reporting and Investigations Policy.

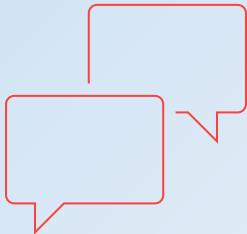
What should I do?

I think, but am not certain, that someone is violating one of our policies. Should I keep my concerns to myself?

No! If you suspect a breach of policy, say something. It's always better to share your concerns early on. We expect you to report your concerns in good faith, based on information you honestly believe to be true.

OK, so should I gather enough evidence before contacting you?

No! Do not try to investigate on your own. When reporting, share the information you have available and we'll take care of the rest.





Whom to contact

There are people ready to support you if you have any questions or concerns or wish to report suspected misconduct.

We encourage you to first reach out to your manager as they are most likely in the best position to understand and take the appropriate action.

You can also reach out at any time to your regional Ethics and Compliance representative.

You can also share your concerns in any of the following ways:

Internal Recipients

Concerns can be reported to the following internal recipients:

- Managers
- Human Resources representative
- Regional Ethics and Compliance representative
- Internal Audit representative
- Global Head of Investigations
- Chief Ethics and Compliance Officer
- Global Vice President of Internal Audit

Global Ethics and Compliance Office

Mail

Ethics and Compliance Office
1600 René-Lévesque
Blvd. West, 18th floor
Montreal, Quebec,
Canada H3H 1P9

Email

ethics@wsp.com

Business Conduct Hotline

WSP's Business Conduct Hotline is operated by NAVEX EthicsPoint, an independent and secure reporting service. Reports can be filed anonymously by telephone or by completing an online form. The service is available in multiple languages, 24 hours a day, 365 days a year.

Telephone

Call our worldwide helpline (877-315-9932) or local numbers here.

Online form

Access via this link.

What to expect if you file a report

- **Expect WSP to take action.** Once you file a report, it will be reviewed, and an investigation will be initiated, if required.
- **Expect a fair and consistent investigation process.** Investigations are conducted fairly, confidentially and objectively, based on the information you provide.
- **Expect to cooperate.** If you report a concern or are a witness, you are required to cooperate with the investigation. You or anyone else with knowledge of the investigation must keep its existence confidential and must refrain from purposely interfering in the conduct of the investigation.
- **Expect action to be taken.** If the investigation reveals there was a breach of WSP's Code, policies or procedures or of any applicable laws or regulations misconduct, you can expect appropriate remediation or disciplinary measures to be taken, up to and including dismissal.
- **Expect no retaliation.** We do not tolerate any form of retaliation against anyone for filing a report in good faith or for participating in an investigation. Anyone engaging in retaliation will face disciplinary measures.



For more information, refer to our [Global Reporting and Investigations Policy](#).

Examples of retaliation include demotions, termination of employment, salary reductions, job reassignments, threats, harassment or any other actions taken against individuals because they reported suspected misconduct, participated in an internal investigation or attempted to deter someone from violating this Code.



Can we anticipate the unforeseeable,
perceive the unexplainable,
and plan something unbelievable?

What if we can?