



APPENDIX A

ESG Data Tables

Table A-1: Environmental Performance¹

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|----------|---|---------------------------|----------------|----------------|----------------|--------------|
| Energy | Total Office Energy Consumption | GJ | 589,354 | 576,900 | 647,584 | 302-1 |
| | Natural Gas | GJ | 202,411 | 194,082 | 254,188 | 302-1 |
| | Other Fuels (Diesel, Kerosene, Liquified Petroleum Gas) | GJ | 660 | 156 | 674 | 302-1 |
| | Electricity | GJ | 342,355 | 331,631 | 343,566 | 302-1 |
| | Heating | GJ | 42,409 | 49,760 | 47,868 | 302-1 |
| | Cooling | GJ | 1,519 | 1,271 | 1,288 | 302-1 |
| | Renewable Energy Procured | GJ | 116,174 | 70,435 | 80,974 | 302-1 |
| | Transportation Fuel | GJ | 309,278 | 204,440 | 260,106 | N/A |
| | Office Energy Intensity | kWh/ft ² /year | 19.5 | 19.5 | 20.8 | 302-3 |

¹ Due to rounding, the sum of some numbers may yield slightly different results from the totals reported here.

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|-------------------------|---|---|------------------|---------------|---------------|--------------|
| GHG Emissions | Scope 1 Direct Emissions | tCO ₂ | 31,860 | 26,707 | 31,063 | 305-1 |
| | | tCH ₄ | 0.45 | 0.68 | 0.70 | 305-1 |
| | | tN ₂ O | 0.29 | 0.36 | 0.39 | 305-1 |
| | | HFC 134-A | 1.9 | 2.2 | 2.2 | 305-1 |
| | | tCO₂e | 34,665 | 29,912 | 31,788 | 305-1 |
| | Scope 2 Indirect Emissions (Location-based) | tCO ₂ | 27,780 | 25,816 | 28,709 | 305-2 |
| | | tCH ₄ | 1 | 1 | 2 | 305-2 |
| | | tN ₂ O | 0.4 | 0.4 | 0.4 | 305-2 |
| | | tCO₂e | 27,935 | 25,959 | 28,758 | 305-2 |
| | GHG Emissions | Scope 2 Indirect Emissions (Market-based) | tCO ₂ | 16,786 | 20,709 | 22,863 |
| tCH ₄ | | | 0.5 | 0.9 | 0.9 | 305-2 |
| tN ₂ O | | | 0.2 | 0.3 | 0.3 | 305-2 |
| tCO₂e | | | 16,869 | 20,818 | 22,885 | 305-2 |

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|---------------|--|-----------------------------|--------------------------------------|----------------|----------------|--------------|
| GHG Emissions | Total Scope 3 Indirect Emissions | tCO₂e | 334,918 | 333,937 | 349,881 | 305-3 |
| | Scope 3 Indirect Emissions – Category 1 – Purchased Goods and Services | tCO ₂ e | 223,989 | 246,065 | 265,799 | 305-3 |
| | Scope 3 Indirect Emissions – Category 2 – Capital Goods | tCO ₂ e | 28,988 | 24,114 | 22,535 | 305-3 |
| | Scope 3 Indirect Emissions – Category 3 – Fuel- and Energy-Related Activities | tCO ₂ e | 11,874 | 10,197 | 9,853 | 305-3 |
| | Scope 3 Indirect Emissions – Category 4 – Upstream Transportation and Distribution | tCO ₂ e | Included in Scope 3 – Category 1 & 2 | | | 305-3 |
| | Scope 3 Indirect Emissions – Category 5 – Waste Generated in Operations | tCO ₂ e | 1,351 | 1,486 | 1,214 | 305-3 |
| | Scope 3 Indirect Emissions – Category 6 – Business Travel | tCO ₂ e | 26,464 | 26,629 | 20,873 | 305-3 |
| | Scope 3 Indirect Emissions – Category 7 – Employee Commuting | tCO ₂ e | 42,251 | 25,446 | 29,606 | 305-3 |
| | Scope 3 Indirect Emissions – Category 8 – Upstream Leased Assets | tCO ₂ e | Included in Scope 1 & 2 | | | 305-3 |
| | Gross Total Scope 1, Scope 2 (Market-based), Scope 3 GHG Emissions | tCO₂e | 386,452 | 384,668 | 404,553 | N/A |
| | Carbon Offsets | tCO ₂ e | 25,623 | 23,576 | 12,897 | N/A |
| | Net Total GHG Emissions (Scope 1, Scope 2 – Market-based, Scope 3; less Carbon Offsets) | tCO₂e | 360,829 | 361,092 | 391,656 | N/A |
| | Transportation Emissions (Scope 1 – Mobile Combustion, Scope 3 – Business Travel, includes refrigerants) | tCO ₂ e | 48,473 | 44,420 | 37,265 | N/A |
| | GHG Emissions Intensity | tCO ₂ e/FTE/year | 6.9 | 8.2 | 9.0 | 305-4 |

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|----------------------------|--|----------------|--------------|--------------|-----------------|--------------|
| Water | Total Water Withdrawn (Third-Party Providers) | m ³ | 316,676 | 419,228 | 320,320 | 303-3 |
| Waste | Total Non-Hazardous Waste | Tonnes | 2,406 | 3,148 | 2,133 | 306-3 |
| | Landfill | Tonnes | 1,880 | 1,854 | 1,685 | 306-5 |
| | Recycling | Tonnes | 330 | 772 | 404 | 306-4 |
| | Compost | Tonnes | 29 | 34 | 39 | 306-4 |
| | Incineration (with energy recovery) | Tonnes | 146 | 236 | - | 306-5 |
| | Incineration (without energy recovery) | Tonnes | 21 | 251 | - | 306-5 |
| | Diversion Rate | % | 32% | 31% | 68% | 306-4 |
| | Hazardous/Special Waste | Tonnes | 8 | 12 | 10 | 306-3 |
| Management System Coverage | Environmental Management System (EMS) 14001 | % | 50 | 54 | 59 | N/A |
| | Quality Management System (QMS) 9001 | % | 80 | 90 | NR ² | N/A |
| | Health and Safety Management System ³ | % | 84 | 87 | NR | N/A |

² Not Reported (NR)

³ Regions certified under ISO 45001, OHSAS 18001 or the Certificate of Recognition (COR) Program for Canada.

Environmental Calculation Methodologies

DATA COLLECTION

The reporting year for our resource consumption data and GHG inventory is January 1, 2022 to December 31, 2022. For as many sources as possible, data are collected to align with this time period, which corresponds with the calendar year and WSP's fiscal year. However, in order to report data in time for the publication of the 2022 Global ESG Report, data for some resources were collected for October 2021 through September 2022. This approach is used so a quarter of the year's data does not need to be estimated.

ENERGY

WSP collected energy consumption data from our facilities. We did not sell any energy in 2022. Energy consumption information was converted to GJ and kWh using conversion factors from EPA Climate Leaders Design Principles Appendix 2, and Energy Star Portfolio Manager Technical Reference: Thermal Energy conversions. Where actual electricity and natural gas consumption information was unavailable, this was estimated using industry averages from the Natural Resources Canada Comprehensive Energy Use Database province averages for Canada and in all other locations from the US Energy Information Administration Commercial Buildings Energy Consumption Survey (CBECS), prorated by office floor area.

GHG EMISSIONS

WSP relied on the Greenhouse Gas Protocol, made available by the World Business Council for Sustainable Development and the World Resources Institute, to develop our GHG inventory. We employ the operational control approach in compilation of our inventory. Reported GHG emissions include all seven greenhouse gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). To convert energy consumption, fuel combustion and business travel data into GHG emissions, we used emissions factors from US EPA eGRID, International Energy Agency, Environment Canada National Inventory Report, US Environmental Protection Agency Emission Factors Hub (US EPA EF Hub) and the UK Department for Environment, Food and Rural Affairs (DEFRA). WSP does not produce significant biogenic emissions. Global warming potentials used to convert emissions into CO₂e are sourced from the Intergovernmental Panel on Climate Change Fourth Assessment Report.

We restated our 2018 (base year), 2019, 2020 and 2021 GHG emissions to reflect emissions from acquisitions made in 2022, data quality improvements and corrections and methodology changes.

These changes include, but are not limited to:

- Incorporating GHG emissions from our 2021 Golder acquisition, as well as other 2021 acquisitions. In some cases, we have actual GHG emissions or source data from acquisitions. In cases where we do not, or data are incomplete, we estimate these emissions back to our base year using accepted methodologies.
- In 2022, we conducted our first global employee commuting survey. We recalculated employee commuting and work-from-home emissions for all years back to 2018 based on this updated methodology.
- We have continued to improve the data completeness and granularity of our purchased goods services and capital goods data and applied these adjustments to all years back to 2018.

Our recalculated base year (2018) GHG emissions in tCO₂e are: Scope 1 – 32,846; Scope 2 (market-based) – 43,655; Scope 3 – 443,138.

WSP's market-based emissions include the emissions reduction effect of renewable energy certificate purchases, as well as the use of residual mix factors for our European operations, to better account for the emissions intensity of those grids after accounting for green power purchased by others. WSP's location-based emissions are calculated using the average electricity grid factor for each region or subregion.

WATER

We collected water withdrawal information from our facilities. Actual water consumption information was available for approximately 28% of total office space globally. Remaining water consumption was estimated from the average water use intensity for Canadian offices from the REALpac 2012 Water Benchmarking Pilot Report; Performance of the Canadian Office Sector, prorated by office floor area and scaled down relative to office vacancy rates during 2022. Water withdrawn in areas of water stress is not tracked.

WASTE

We collected waste output information from our facilities. Waste disposal methods and amounts were determined through tracking waste directly disposed by facilities, through reports from waste disposal contractors or through waste audits (bag counts). Actual waste output information was only available for approximately 6% of total office space globally. Remaining landfill waste was estimated from the average waste output intensity for our offices with actual data prorated by office floor area and scaled down relative to office vacancy rates during 2022. Recycling and other non-landfill waste output were not estimated where data were unavailable.

Table A-2: Social and Governance Performance⁴

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|------------------------|---|---------------|---------------|---------------|---------------|--------------|
| Employees ⁵ | Full-Time Equivalent Employees (FTE)⁶ | Number | 63,498 | 53,508 | 44,754 | 102-8 |
| | Permanent, Full-Time Employees | Number | 50,024 | 48,648 | 41,525 | 102-8 |
| | Male | Number | 34,076 | 33,527 | 29,188 | 102-8 |
| | Female | Number | 15,948 | 15,121 | 12,337 | 102-8 |
| | Permanent, Part-Time Employees | Number | 5,055 | 3,280 | 2,910 | 102-8 |
| | Male | Number | 2,900 | 1,564 | 1,321 | 102-8 |
| | Female | Number | 2,155 | 1,716 | 1,589 | 102-8 |
| | Temporary Employees | Number | 3,594 | 3,405 | 2,459 | 102-8 |
| | Male | Number | 2,173 | 2,249 | 1,650 | 102-8 |
| | Female | Number | 1,421 | 1,156 | 809 | 102-8 |
| | Permanent Employees by Region | Number | 55,079 | 51,928 | 44,435 | 102-8 |
| | CANADA | Number | 9,719 | 9,110 | 6,821 | 102-8 |
| | AMERICAS | Number | 14,886 | 14,384 | 11,528 | 102-8 |
| | EMEIA | Number | 20,486 | 19,340 | 17,871 | 102-8 |
| | APAC | Number | 9,988 | 9,094 | 8,215 | 102-8 |

⁴ Numbers exclude any data for 2022 acquisitions except where noted.

⁵ Gender breakdown data represent 99% of total employees excluding acquisitions. As a result, the available percentage breakdown is applied to the total number of employees.

⁶ Inclusive of 2022 acquisitions as at December 31, 2022.

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|------------------|--|---------------|-------------------|--------------|--------------|--------------|
| Employees | Temporary Employees by Region | Number | 3,594 | 3,405 | 2,459 | 102-8 |
| | CANADA | Number | 185 | 368 | 169 | 102-8 |
| | AMERICAS | Number | 1,907 | 1,642 | 1,326 | 102-8 |
| | EMEIA | Number | 768 | 849 | 624 | 102-8 |
| | APAC | Number | 734 | 546 | 340 | 102-8 |
| | Total Turnover Rate | % | 20 | 21 | 17 | 401-1 |
| | Voluntary Turnover Rate | % | 16 | 17 | 10 | 401-1 |
| | Employees Covered by Collective Bargaining Agreements ⁷ | % | 11 | 13 | 14 | 102-41 |
| | Training Hours | Hours | 1,212,046 | 1,045,646 | 815,435 | 404-1 |
| | Training Hours per Employee | Hours/FTE | 22 | 20 | 18 | 404-1 |
| Gender Diversity | Women on Board of Directors | % | 37.5 ⁸ | 37.5 | 37.5 | 405-1 |
| | Women in Global Leadership Team | % | 27 ⁵⁶ | 23 | 22 | 405-1 |
| | Women in Workforce | % | 33 | 33 | 31 | 405-1 |

⁷ Inclusive of 2022 acquisitions as at December 31, 2022.

⁸ As at March 30, 2023

| CATEGORY | INDICATOR | UNIT | 2022 | 2021 | 2020 | GRI STANDARD |
|---|--|------------------------------------|--------------------|-----------|-----------|--------------|
| Occupational Health and Safety ⁹ | Lost Time Incident Rate (LTIR) | Incidents per 200,000 hours worked | 0.11 | 0.11 | NR | N/A |
| | Total Recordable Incident Rate (TRIR) | Incidents per 200,000 hours worked | 0.32 | 0.30 | NR | 403-9 |
| | Recordable All Work-related Incident Rate (AIFR) | Incidents per 200,000 hours worked | 1.08 | 1.16 | NR | 403-9 |
| | Fatalities | Number | 0 | 0 | 0 | 403-9 |
| Ethics & Integrity | Code of Conduct onboarding training completed by employees ¹⁰ | | | | | |
| | CANADA | % | 100 | 100 | 100 | 205-2 |
| | USA | % | 100 | 99 | 100 | 205-2 |
| | LATIN AMERICA AND THE CARIBBEAN | % | 100 | 100 | 100 | 205-2 |
| | EMEIA | % | 98 | 100 | 97 | 205-2 |
| | APAC | % | 100 | 100 | 99 | 205-2 |
| | Total | % | 99 | 99 | 99 | 205-2 |
| Customer Satisfaction | Net Promoter Score (NPS) | Number | 49.5 ¹¹ | 41 | 34 | N/A |

⁹ We have improved how we report and classify injuries. Therefore, we have restated our 2021 numbers to reflect additional/reclassified incidents. Numbers from 2020 were removed due to changes in the methodology for acquisitions.

¹⁰ Code of Conduct onboarding completion rate based on number of employees assigned training, subject to certain exclusions and limitations. 2022 statistics are subject to a margin of error estimated at 3%, while prior years may have a higher of margin of error. Training metrics continue to be enhanced as WSP moves to a comprehensive and worldwide ERP. Numbers over 99.5% are rounded to 100%.

¹¹ NPS is a measure of the likelihood a client would use WSP for future work using a rating scale of 1-10. The NPS is calculated by subtracting the percent of detractors (ratings of 1-6) from the percent of promoters (ratings of 9 or 10). In 2022, certain WSP countries/subregions collected NPS data that was combined to calculate a global NPS of 49.5. Based on revenue, 58% of WSP's business is represented by the 2022 NPS score. More countries/subregions were included in the global NPS score in 2022 (17 countries/subregions provided data), compared to 2021 (10 countries/subregions provided data).

APPENDIX C

SASB Index

Table C-1: Engineering & Construction Services

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|--|---|--------------|---|
| Environmental Impacts of Project Development | Number of incidents of non-compliance with environmental permits, standards, and regulations | IF-EN-160a.1 | While WSP has experienced a few incidents of environmental non-compliance in 2022, none were considered sufficiently material to require disclosure in our 2022 Annual Report . Regardless of materiality, WSP is committed to responsible and sustainable practices, considers non-compliance events seriously and prioritizes prompt and appropriate action to address them, in addition to implementing measures to prevent future incidents. |
| | Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction | IF-EN-160a.2 | We consider the environmental risks and opportunities of our projects from the outset through design, construction, operations and end of life. We identify and comply with environmental study and permitting requirements to avoid, minimize or mitigate impacts to the environment. In some regions, we have developed tools to help our Project Managers identify and manage environmental impacts and permitting requirements and have provided training on environmental awareness and risk management. This can include our activities that could pose a potential environmental impact, such as water pollution, noise and nuisance, land contamination, waste, hazardous substances, energy use, protected species and habitats. Our risk tools enable us to effectively communicate these risks to our suppliers, subcontractors and clients. For some projects, we prepare an Environmental Management Plan (EMP) or similar document, which identifies key environmental risks, constraints, relevant regulations and mitigation measures. See our Managing our ESG Impacts document and the "Our Projects & Environment" section in the 2022 Global ESG Report for more information. |
| Structural Integrity & Safety | Amount of defect- and safety-related rework costs | IF-EN-250a.1 | Operational Excellence and Expertise are two of WSP's core pillars. In the ordinary course of conducting its business, WSP may be involved in various legal proceedings, including lawsuits based upon professional errors and omissions. WSP works closely with its internal project teams, legal advisors and insurers in order to best defend and/or resolve such disputes. As indicated in its 2022 Annual Report , WSP secures general and professional liability insurance in order to manage the risks related to such proceedings. Based on advice and information provided by its legal advisors and on its experience in the resolution of similar proceedings, Management of the Corporation ("Management") believes that WSP has accounted for sufficient provisions in that regard and that the final outcome should not have a material effect on the financial position or operating results of WSP. |
| | Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents | IF-EN-250a.2 | |

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE | | |
|---|---|--------------|---|---|---|
| Workforce Health & Safety | (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees | IF-EN-320a.1 | Our TRIR includes all direct employees as well as contract employees. Our TRIR does not include subcontractors or consultants (e.g., independent contractors and those employed by third parties). In 2022, our global TRIR was 0.32 per 200,000 hours worked. No employee fatalities occurred in 2022. | | |
| Life Cycle Impacts of Buildings & Infrastructure | Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification | IF-EN-410a.1 | <p>WSP has expertise in various sustainability rating and certification systems that help improve and recognize project sustainability performance. We do not have consistent systems in place globally to track project sustainability certifications. Therefore, the following data are approximate and likely under-represent the number of projects we support that have achieved or will pursue a sustainability certification.</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>(1) The number of projects completed in 2022 that achieved or are expected to achieve a sustainability certification include:</p> <ul style="list-style-type: none"> 133 BREEAM 88 LEED 31 Beam Plus 28 GRESB 13 Green Star 7 WELL 5 China Green Building Label (CGBL) 5 ISCA 3 EEWB 2 CEEQUAL 1 NABERS 1 DGNB 12 projects achieved/seeking other sustainability certifications </td> <td style="vertical-align: top;"> <p>(2) The number of projects that were still active at the end of 2022 and seeking a sustainability certification include:</p> <ul style="list-style-type: none"> 291 LEED 288 BREEAM 121 Beam Plus 86 China Green Building Label (CGBL) 73 Green Star 63 WELL 26 ISCA 24 Envision 17 Green Mark 13 Fitwel 10 DGNB 10 NABERS 9 EEWB 18 Minergie 45 Projects using other sustainability certifications </td> </tr> </table> | <p>(1) The number of projects completed in 2022 that achieved or are expected to achieve a sustainability certification include:</p> <ul style="list-style-type: none"> 133 BREEAM 88 LEED 31 Beam Plus 28 GRESB 13 Green Star 7 WELL 5 China Green Building Label (CGBL) 5 ISCA 3 EEWB 2 CEEQUAL 1 NABERS 1 DGNB 12 projects achieved/seeking other sustainability certifications | <p>(2) The number of projects that were still active at the end of 2022 and seeking a sustainability certification include:</p> <ul style="list-style-type: none"> 291 LEED 288 BREEAM 121 Beam Plus 86 China Green Building Label (CGBL) 73 Green Star 63 WELL 26 ISCA 24 Envision 17 Green Mark 13 Fitwel 10 DGNB 10 NABERS 9 EEWB 18 Minergie 45 Projects using other sustainability certifications |
| <p>(1) The number of projects completed in 2022 that achieved or are expected to achieve a sustainability certification include:</p> <ul style="list-style-type: none"> 133 BREEAM 88 LEED 31 Beam Plus 28 GRESB 13 Green Star 7 WELL 5 China Green Building Label (CGBL) 5 ISCA 3 EEWB 2 CEEQUAL 1 NABERS 1 DGNB 12 projects achieved/seeking other sustainability certifications | <p>(2) The number of projects that were still active at the end of 2022 and seeking a sustainability certification include:</p> <ul style="list-style-type: none"> 291 LEED 288 BREEAM 121 Beam Plus 86 China Green Building Label (CGBL) 73 Green Star 63 WELL 26 ISCA 24 Envision 17 Green Mark 13 Fitwel 10 DGNB 10 NABERS 9 EEWB 18 Minergie 45 Projects using other sustainability certifications | | | | |

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|---------------------------------|--|--------------|--|
| | Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design | IF-EN-410a.2 | WSP takes a holistic view of projects which includes construction phases beyond planning and design for clients. WSP includes the client's key stakeholders (in planning, engineering, construction, operation and maintenance) in project planning. Employees have WSP's Future Ready® toolkit to build energy and water efficiency considerations into their projects, by addressing future trends in climate change, resources, society and technology. A number of specialized employees with experience in utilizing sustainability rating tools and guidelines also ensure that energy and water efficiencies are considered in projects. As a diverse firm, WSP has subject matter experts in Energy, Water, Sustainability, and Resilience contributing from different lenses (built ecology, infrastructure, sustainability reporting, technical knowledge, planning and environment) to help make a positive impact in projects. |
| Climate Impacts of Business Mix | Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects | IF-EN-410b.1 | <p>1) WSP's expertise provided to the oil & gas industry is almost completely focused on Earth & Environment support, helping clients mitigate, minimize and resolve their social and environmental footprint, as well as supporting their transition to a low-carbon world (services such as soil and water characterization, remediation, site closure of end-of-life assets, and environmental permitting and compliance, GHG emissions control and reduction, and decarbonization). These services account for approximately 4% of our total backlog. Hydrocarbon-related backlog that actually supports new assets development accounts for less than 1% of total WSP backlog. Services include engineering and design of new O&G related assets, and/or Project Management services. This value excludes our work in the mining sector, however only a small portion of the mining development projects we support involve hydrocarbons, primarily metallurgical coal. We continue to support our clients by leveraging our technical knowledge of the technologies, policies and economic factors involved in making a successful energy transition.</p> <p>2) As at December 31, 2022, renewable energy project-related backlog represented approximately 3 to 4% of total WSP backlog. This value includes all renewable power (on-shore and off-shore) engineering and studies, environmental permitting, renewable power to buildings, transmission lines and sub-station work.</p> <p>Note: The backlog numbers provided are unaudited. We track backlog through our financial systems, but not all project details are fully integrated at a global level.</p> |
| | Amount of backlog cancellations associated with hydrocarbon-related projects | IF-EN-410b.2 | <p>As at December 31, 2022, WSP estimates that we had gross revenues backlog cancellation notices for approximately \$14 million of hydrocarbon-related work due to project cancellations, delays and contract reconfigurations. WSP's work in the oil & gas industry is predominantly supporting environmental and energy transition services, including, but not limited to, remediation, site closure, environmental permitting, decarbonization planning, carbon capture and transition to lower-carbon fuel sources. We expect our services in the oil & gas and mining sectors to increase as we support these sectors in the low-carbon transition.</p> <p>Note: The backlog numbers provided are unaudited and only reflect backlog cancellations in our US, Canada and Australia operations.</p> |

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|---------------------------------|--|--------------|---|
| Climate Impacts of Business Mix | Amount of backlog for non-energy projects associated with climate change mitigation | IF-EN-410b.3 | <p>We are not able to quantify the total amount of backlog but expect that the percentage would be similar to our estimated 2022 revenues for non-energy climate change mitigation services, as this is a growing service area for WSP. As at December 31, 2022, our best estimate of revenues for non-energy projects associated with climate change mitigation is 18.7% of total annualized gross revenues, which includes 12 months of revenues from businesses acquired during 2022 to reflect the pro forma impact of our acquisitions. The estimate captures the following services: low carbon infrastructure, public transit, sustainable infrastructure certifications, building retrofit and rehabilitation, green and/or sustainable building design services and certifications, sustainable industrial projects, decarbonization planning, carbon capture and storage, climate change mitigation, energy efficiency, ecology & biodiversity and sustainability & ESG strategy. This estimate excludes services associated with climate change adaptation and resilience.</p> <p>Note: The estimated revenue percentage is unaudited and based on a subset of the SDG-Linked Revenues we report.</p> |
| Business Ethics | (1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index | IF-EN-510a.1 | WSP had negligible presence in and revenue/backlog from countries listed in the 20 lowest rankings in Transparency International's Corruption Perception Index at December 31, 2022. |
| | Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption practices, and (2) anticompetitive practices | IF-EN-510a.2 | <p>(1) \$0 (2) \$0</p> <p>Monetary losses disclosed relate to legal actions for bribery, corruption, anti-competitive behaviour and professional integrity resulting from fines, penalties and/or damages required to be paid following the conclusion of formal legal proceeding instituted before a court or administrative body against WSP in relation to allegations of corruption, bribery and anti-competitive conduct.</p> |
| | Description of policies and practices for prevention of bribery and corruption | IF-EN-510a.3 | See our Managing our ESG Impacts document. |

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|-----------------|--|--------------|--|
| Business Ethics | Description of policies and practices for prevention of anti-competitive behavior in the project bidding processes | IF-EN-510a.3 | See our Managing our ESG Impacts document. |

| ACTIVITY METRIC | CODE | RESPONSE |
|---------------------------------|-------------|--|
| Number of Active Projects | IF-EN-000.A | We had approximately 150,000 active projects as at December 31, 2022. ¹² |
| Number of Commissioned Projects | IF-EN-000.B | WSP is a professional services firm, offering planning, design, engineering, advisory and project management services to public and private clients across all industries. While WSP is involved in numerous construction projects, we do not provide construction services per se, and therefore cannot report on any “commissioned projects” as defined by SASB. |
| Total Backlog | IF-EN-000.C | Our backlog was \$13.0 billion as at December 31, 2022. ¹³ |

¹² Includes projects from WSP's activities across all our market sectors, as well as all major 2022 acquisitions. This number is not comparable to previous years' data due to a change in the definition of active projects.

¹³ Backlog represents future revenues stemming from existing signed contracts to be completed. Backlog is a supplementary financial measure without a standardized definition within IFRS. Other issuers may define a similar measure differently and, accordingly, this measure may not be comparable to similar measures used by other issuers.

Table C-2: Professional & Commercial Services

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|----------------------------------|---|--------------|---|
| Data Security | Description of approach to identifying and addressing data security risks | SV-PS-230a.1 | See the section “Information Security and Privacy” in the 2022 Global ESG Report , as well as the Managing our ESG Impacts document. |
| | Description of policies and practices relating to collection, usage, and retention of customer information | SV-PS-230a.2 | See the section “Information Security and Privacy” in the 2022 Global ESG Report , as well as the Managing our ESG Impacts document. |
| | (1) Number of data breaches, (2) percentage involving customers’ confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected | SV-PS-230a.3 | In 2022, we had no data breaches of customer confidential business information or personally identifiable information that required a notification to our customers. |
| Workforce Diversity & Engagement | Percentage of gender representation for (1) executive management and (2) all other employees | SV-PS-330a.1 | (1) As at December 31, 2022, 27% of the members of WSP’s Global Leadership Team were women. (2) See the section “Inclusion & Diversity” in “About our People” in the 2022 Global ESG Report for a gender breakdown per region and employee business category as of December 31, 2022. |

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|------------------------------------|------------------------------------|-----------------------------------|------|--------------------------------|-------|--|------|--------------------|------|---|------|--|------|--------------------------------|-------|--------------------------------|------|-------------|------|----------|------------------------------------|----------------------------|------|---------|------|
| Workforce Diversity & Engagement | Percentage of racial/ethnic group representation within the United States for (1) executive management and (2) all other employees | SV-PS-330a.1 | <p>Within our US, Canada and UK operations, which represent more than 50% of our global workforce, 23% of the employees in these countries have self-identified as a minority. As at December 31, 2022, 17% of our executive management team within WSP in the United States, defined as individuals within two reporting levels of the Regional CEO, and 28% of all other employees within WSP in the US self-identify as racially/ethnically diverse. Racial/ethnic group representation is provided below for all United States employees as of December 31, 2022.</p> <table border="1"> <thead> <tr> <th>RACIAL/ETHNIC GROUP</th> <th>% OF UNITED STATES TOTAL WORKFORCE</th> </tr> </thead> <tbody> <tr> <td>American Indian or Alaskan Native</td> <td>0.4%</td> </tr> <tr> <td>Asian (not Hispanic or Latino)</td> <td>11.4%</td> </tr> <tr> <td>Black or African American (not Hispanic or Latino)</td> <td>7.0%</td> </tr> <tr> <td>Hispanic or Latino</td> <td>6.8%</td> </tr> <tr> <td>Native Hawaiian or Other Pacific Islander</td> <td>0.3%</td> </tr> <tr> <td>Two or More Races (not Hispanic or Latino)</td> <td>2.4%</td> </tr> <tr> <td>White (not Hispanic or Latino)</td> <td>64.5%</td> </tr> <tr> <td>Employee chose not to disclose</td> <td>7.2%</td> </tr> <tr> <td>Grand Total</td> <td>100%</td> </tr> </tbody> </table> <p>Other Reporting Categories for WSP in the United States as of December 31, 2022</p> <table border="1"> <thead> <tr> <th>CATEGORY</th> <th>% OF UNITED STATES TOTAL WORKFORCE</th> </tr> </thead> <tbody> <tr> <td>Employee with a Disability</td> <td>3.6%</td> </tr> <tr> <td>Veteran</td> <td>2.3%</td> </tr> </tbody> </table> | RACIAL/ETHNIC GROUP | % OF UNITED STATES TOTAL WORKFORCE | American Indian or Alaskan Native | 0.4% | Asian (not Hispanic or Latino) | 11.4% | Black or African American (not Hispanic or Latino) | 7.0% | Hispanic or Latino | 6.8% | Native Hawaiian or Other Pacific Islander | 0.3% | Two or More Races (not Hispanic or Latino) | 2.4% | White (not Hispanic or Latino) | 64.5% | Employee chose not to disclose | 7.2% | Grand Total | 100% | CATEGORY | % OF UNITED STATES TOTAL WORKFORCE | Employee with a Disability | 3.6% | Veteran | 2.3% |
| | | | RACIAL/ETHNIC GROUP | % OF UNITED STATES TOTAL WORKFORCE | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | American Indian or Alaskan Native | 0.4% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Asian (not Hispanic or Latino) | 11.4% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Black or African American (not Hispanic or Latino) | 7.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hispanic or Latino | 6.8% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Native Hawaiian or Other Pacific Islander | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Two or More Races (not Hispanic or Latino) | 2.4% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| White (not Hispanic or Latino) | 64.5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee chose not to disclose | 7.2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grand Total | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CATEGORY | % OF UNITED STATES TOTAL WORKFORCE | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee with a Disability | 3.6% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Veteran | 2.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Voluntary and (2) involuntary turnover rate for employees | SV-PS-330a.2 | <p>(1) Our global voluntary turnover rate for 2022 was 16%. (2) Our total global turnover rate (voluntary and involuntary) for 2022 was 20%.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee engagement as a percentage | SV-PS-330a.3 | <p>In 2022, approximately 94% of employees were invited to participate in an engagement survey, and in this group the overall participation rate was 82%. The result was a score of 7.7/10 on our global engagement index.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|------------------------|---|--------------|---|
| Professional Integrity | Description of approach to ensuring professional integrity | SV-PS-510a.1 | See the section “Ethics & Integrity” in the 2022 Global ESG Report . |
| | Total amount of monetary losses as a result of legal proceedings associated with professional integrity | SV-PS-510a.2 | \$0 Monetary losses disclosed relate to legal actions for bribery, corruption, anti-competitive behaviour and professional integrity resulting from fines, penalties and/or damages required to be paid following the conclusion of formal legal proceeding instituted before a court or administrative body against WSP in relation to allegations of corruption, bribery and anti-competitive conduct. |

| ACTIVITY METRIC | CODE | RESPONSE |
|--|-------------|---|
| Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract | SV-PS-000.A | See Appendix A . |
| Employee hours worked; percentage billable | SV-PS-000.B | In 2022, our billable employees worked a total of 79,738,443 hours. 2022 acquisitions are included. This figure excludes corporate and support staff. |

FORWARD-LOOKING STATEMENTS

In addition to disclosure of historical information, WSP may make or provide statements or information in this report that are not based on historical facts and which are considered to be forward-looking information or forward-looking statements under Canadian securities laws. Forward-looking statements relate to future events or future performance and may include, but are not limited to, estimates, plans, expectations, opinions, forecasts, projections, guidance or other statements that are not statements of fact, including in particular, our ESG objectives which include, without limitation, our objectives concerning measuring and disclosing our ESG performance (including with respect to the objectives and targets described in our 2022-2024 Global Strategic Action Plan and our Biodiversity Statement), increasing external auditing of ESG metrics for future global ESG reports, in line with regulatory requirements and stakeholder expectations, earning over 50% of total annualized gross revenues from SDG-Linked Revenues, reducing our greenhouse gas (GHG) emissions in accordance with established scope 1, 2 and 3 reduction targets, sourcing 100% renewable electricity, decreasing our real estate footprint and cost, filling at least 75% of global leadership positions (and those of their direct reports) by internal candidates, increasing retention, increasing promotions, achieving an upper quartile employee sense of trust and belonging at work, measuring employee sense of trust and belonging at work in 2023, increasing the percentage of women and underrepresented groups, decreasing our total recordable incident rate (TRIR), achieving 100% completion rate of the Code of Conduct onboarding training, over 90% of our business partners and suppliers signing our Business Partner Code, increasing client satisfaction ratings, updating our materiality assessment, complying with local and international tax legislation, maintaining open and constructive relationships with the tax authorities, adhering to high standards of tax governance, further enhancing our SDG-Linked Revenues reporting as we transition to a global ERP, planning to launch the Climate Solutions Accelerator Course in most countries in 2023, potential sustainability benefits arising from WSP’s project work for clients, WSP’s capacity to adapt rapidly to the changing regulatory environment, driving a culture that fosters employees’ emotional, psychological and social welfare, striving to be the best employer possible when it comes to holistically supporting our people, intentionally driving diversity, equity and inclusion within our ranks, and the projects we deliver for clients, prioritizing the well-being of our people, our stakeholders, the wider community and the health of the planet, embedding ESG matters in our services and advice to clients, in our operations, and in our communities, assessing, managing and disclosing our climate-related risks and opportunities in alignment with the TCFD, aligning with a low carbon and resilient world, maintaining the highest ethical standards in our business practices, ensuring our employees, clients and business partners are engaging in a dignified and ethical workplace, promoting an inclusive and safe environment, continuously improving our investigations process, running an ethics and compliance program supported by proper governance and up-to-date policies, empowering leaders to better understand and communicate ethics-related issues, providing ongoing training and learning opportunities on compliance and ethics, maintaining a high level of awareness of the Business Conduct Hotline, increasing awareness of ethics and compliance, maintaining a high degree of information security and privacy, delivering high quality services for our clients, employees, and business partners, committed to further accelerating information security and privacy in an ever-evolving landscape, progressing ISO 27001 certification, reinforcing technology risk management, realigning end-to-end technology services, obtaining GHG emissions data from our suppliers, engaging suppliers to commit to a level of climate ambition aligned with WSP, adding supplier climate expectations to WSP’s procurement documents, adding suppliers to our supplier vetting inclusion & diversity objectives, developing a culture focused on empowerment and adaptability, standardizing talent management and development programs, ensuring employees receive competitive benefits, promoting career development and internal mobility, well-being objectives, initiatives, processes and outcomes, creating an agile working environment, engaging with Indigenous communities in a respectful and mutually beneficial manner, enhancing our capacity to recruit, train and retain Indigenous employees, tracking and monitoring workforce diversity and hiring from workforce development and skills training programs, maintaining a high degree of health, safety and compliance, continuously evaluating opportunities to further our health and safety impact, ensuring consistency in HSEQ across the globe, working towards global ISO certifications, committing to reducing risk, developing and operationalizing a new HSEQ Management System Manual, implementing a new HSEQ data management system, deploying a digital tool to enhance travel management in high-risk countries, achieving net zero across our value chain by 2040, halving the carbon footprint in our designs and advice in six countries, measuring and improving environmental performance and practices in our operations and within our supply chain, collecting environmental performance data and establishing targets, implementing resource efficiency and waste diversion initiatives, engaging with suppliers on value chain impact reductions, embedding and applying the mitigation hierarchy in our advice and designs, assessing the biodiversity impacts we have, setting targets to address them, taking action, measuring progress and reporting using recognized frameworks, experiencing variability in our scope 3 emissions, improving the completeness of our purchased goods & services and capital goods data, transitioning to a hybrid method of estimating supply chain emissions, striving to increase the proportion of data provided by suppliers, managing environmental risks and opportunities, implementing an environmental roadmap, implementing our Climate Transition Plan, and leading society to a more prosperous, resilient and sustainable future. A statement made is forward-looking when it uses what we know and expect today to make a statement about the future. Forward-looking statements can typically be identified by terminology such as “may”, “will”, “should”, “expect”, “plan”, “anticipate”, “believe”, “estimate”, “predict”, “forecast”, “project”, “intend”, “target”, “potential”, “continue” or the negative of these terms or terminology of a similar nature.

Forward-looking statements, by their very nature, are subject to inherent risks and uncertainties and are based on several assumptions, both general and specific, which give rise to the possibility that actual results or events could differ materially from our expectations expressed in, or implied by, such forward-looking statements and that our business outlook, objectives, plans and strategic priorities may not be achieved. These statements are not guarantees of future performance or events, and we caution you against relying on any of these forward-looking statements. Forward-looking statements are presented in this report for the purpose of assisting readers in understanding, in particular, certain key elements of our ESG objectives, and in obtaining a better understanding of our anticipated operating environment. Readers are cautioned, however, that such information may not be appropriate for other purposes.

We have made certain operational and other assumptions in preparing the forward-looking statements contained in this report. In particular, our ESG objectives are based on a number of assumptions including, without limitation, the following principal assumptions:

| FORWARD-LOOKING STATEMENTS | KEY ASSUMPTIONS |
|--|---|
| <p>Measurement and Disclosure of ESG Performance</p> | <ul style="list-style-type: none"> – Sufficiency of internal and external resources – Our ability to implement and maintain effective ESG management systems and processes – The continuation of supportive stakeholder engagement and collaboration |
| <p>Environmental Management and Performance including Climate Resilience, GHG Targets, Biodiversity and Real Estate</p> | <ul style="list-style-type: none"> – Continued effective management of environmental risk – Our ability to collect data on spills that occur at project sites – Our ability to develop and implement various corporate and business initiatives, including new procedures, policies and targets to decarbonize our operations and supply chain, reduce our energy consumption and foster a new culture of low carbon behavioural change and choices – Our ability to consolidate office space – Our ability to reduce business travel – Our ability to purchase sufficient credible carbon credits and renewable energy certificates to offset or further reduce our GHG emissions, if and when required – Sufficient supplier and business partner engagement and collaboration in setting their own SBTs and reducing their own GHG emissions – Our ability to replace our vehicle fleet with low/zero emission vehicles – Our ability to access and implement all technology necessary to achieve our science-based GHG emissions reduction targets (SBTs), as well as the development and performance of such technology – No new business acquisitions or technologies, investments or joint ventures that would materially increase our anticipated levels of GHG emissions – No negative impact on the calculation of our GHG emissions from refinements in or modifications to international standards – No required changes to our SBTs pursuant to the Science Based Targets initiative (SBTi) methodology that would make the achievement of our updated SBTs more onerous – Our ability to evaluate our biodiversity impacts and set targets |
| <p>Inclusion and Diversity (I&D) and Culture Objectives</p> | <ul style="list-style-type: none"> – Our ability to attract and retain skilled people – Our ability to identify qualified diverse talent for vacant positions, including in leadership positions and on our board of directors and with the requisite skill set or expertise – Sufficient diverse labour market availability – The implementation of corporate and business initiatives to increase awareness, education and engagement in support of our I&D targets – Our ability to measure employees’ sense of belonging and trust – The effectiveness of our policies, procedures and initiatives in positively impacting employees’ sense of belonging and trust – The ability and willingness of candidates, employees and members of the Board of Directors to self-identify to enable a diverse representation of qualified candidates |

FORWARD-LOOKING STATEMENTS

KEY ASSUMPTIONS

Health & Safety Objectives

- Continued effective management of health & safety risk
- No significant shift in our health and safety profile

Ethics & Integrity and Information Security and Privacy Objectives

- Continued effective management of ethics & integrity
- Continued effective management of information security and privacy

Community Engagement and Indigenous Relations Objectives

- Our ability to effectively engage with Indigenous communities
- Our ability to support the communities where we live and work

ESG Governance and Compliance with Laws, including Auditing

- We will have sufficient time and resources to prepare for new ESG regulatory requirements in the markets which we operate
- Legal and regulatory requirements will not substantially and rapidly change such that our processes to respond to them and adapt are no longer effective

Business Development and Growth, including SDG-Linked Revenues

- Our belief that we are positioned to capture significant opportunities to support the low-carbon transition
- Our belief that our commitment to ESG will drive long-term value for stakeholders
- Our belief that we can reasonably estimate SDG-Linked Revenues
- Our ability to collect feedback from clients on WSP's performance and satisfaction with WSP as a supplier
- Achieving our acquisition strategy in sectors or geographies with higher SDG-Linked Revenues share, such as Earth & Environment
- No negative impact on the calculation of our SDG-Linked Revenues from refinements in or modifications to international standards
- Our ability to map projects to our SDG-Linked Revenues taxonomy
- Our ability to implement our global enterprise resource planning (ERP) system that can track SDG-Linked Revenues
- Our belief that we can provide certain sustainability benefits to our clients in our project work

Supply Chain Risk Management

- Suppliers' compliance with our agreed requirements including the Business Partner Code of Conduct

These assumptions also include those described in the "Forward-Looking Statements" section of each of WSP's 2022 Annual Management's Discussion and Analysis ("MD&A") dated March 8, 2023, and Managing our ESG Impacts report dated April 12, 2023, which sections are each incorporated by reference in this cautionary statement. The WSP 2022 Annual MD&A has been filed by WSP with the Canadian provincial securities regulatory authorities (available at Sedar.com). The Managing our ESG Impacts report is available on WSP's website. Subject to various factors which are difficult to predict, we believe that our assumptions were reasonable at May 9, 2023. If our assumptions turn out to be inaccurate, actual results or events could be materially different from what we expect.

Important risk factors that could cause actual results or events to differ materially from those expressed in, or implied by, the previously-mentioned forward-looking statements and other forward-looking statements contained in this report, include, but are not limited to factors such as: the failure to implement sufficient corporate and business initiatives; delay in implementation of our global ERP system; difficulty in accurately measuring, evaluating and disclosing the company's ESG performance; our inability to collect ESG data from acquired companies, including for historical years; our inability to collect energy, water, waste and GHG emissions data from external data providers, including landlords, fleet managers and business travel vendors; our ability to estimate employee commuting and work-from-home emissions; the unwillingness of suppliers to disclose GHG emissions data and reduce emissions, including for historical years; unavailability of electric vehicles and/or failure to install electric vehicle chargers at leased office space; unavailability of energy efficient buildings; increases in real estate costs; acquisitions of companies with higher health and safety risk exposure compared to WSP; failure to collect feedback from our clients on our performance; failure to attract and retain qualified staff to support capturing opportunities associated with the low-carbon transition; failure to accurately estimate the sustainability benefits of our project work, negative stakeholder perception or reaction to our ESG performance or initiatives; failure to identify climate-related opportunities as well as assess and manage climate-related risks; changes made to regulations that may affect the Company's business and the development of ESG requirement regulations; failure of our internal data systems to track disclosures required by new ESG regulations; failure to retain the services of a qualified external GHG emissions verifier; failure to audit suppliers as well as other risks detailed from time to time in reports filed by WSP with securities regulators or securities commissions or other documents that WSP makes public, which may cause events or results to differ materially from the results expressed or implied in any forward-looking statement.

These and other risk factors that could cause actual results or events to differ materially from our expectations expressed in, or implied by, our forward-looking statements are discussed in this report as well as in section 20, Risk Factors of the WSP 2022 Annual MD&A, which section, and the other sections of the WSP 2022 Annual MD&A referred to therein, are incorporated by reference in this cautionary statement.

WSP's forward-looking statements are expressly qualified in their entirety by this cautionary statement. Unless otherwise indicated by us, the forward-looking statements contained in this report describe our expectations as of May 9, 2023, and are subject to change after such date. Except as may be required by applicable securities laws, we do not undertake any obligation to update or revise any forward-looking statements contained in this report, whether as a result of new information, future events or otherwise.