



Engineering for people

# ESG Report

2022

From February 1, 2022 to January 31, 2023



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# Messages of the President and the Senior Vice President, Sustainable Development

Dear stakeholders,

I am honoured to address you as the new President and CEO of CIMA+. It is with great admiration and gratitude that I acknowledge the contribution of François Plourde, my predecessor, for his visionary approach to corporate social responsibility (CSR) and environmental, social and governance (ESG) practices.

Since I took office on July 25, 2022, our organization has continued its commitment towards sustainability, culminating in the successful transition from a CSR strategy to a global ESG strategy. This change has been informed by a thorough reassessment of our materiality matrix established in 2021 and made possible by the involvement of a number of colleagues from across all sectors and departments of our firm. Our objectives for the future are as follows:

- > To become a leader in ESG and sustainable and responsible engineering.
- > To instill an ESG culture within the company.
- > To set ambitious targets and have the courage to take strong action.

Our desire to “engineer for people”, a commitment launched in 2020, remains at the heart of our approach. To ensure the integration of our three ESG pillars – engineering for future generations, empowering our people and communities, and leading a responsible business – we have established the Centre of Excellence for Sustainability (CES) as our key governance tool.

I am delighted to share with you some of our notable achievements:

**Corporate objectives:** our decarbonization objectives are to reduce our GHG emissions to zero by 2040 and to become carbon neutral (no longer emitting greenhouse gases or offsetting them to achieve Net-Zero) by 2027, 20 years ahead of the federal government’s target. Our teams are implementing several solutions to achieve this, including sustainable development and travel policies.

**Green revenues:** In 2022 we carried out our first assessment and are now at 49.3%. We will be setting ourselves targets to gradually increase this percentage over the next few years.

**Distinction award:** In 2022, CIMA+ received the Distinction award granted by Groupe entreprises en santé. This recognition underlines our efforts to foster a healthy working environment and prioritize the well-being of our employees.



# Messages of the President and the Senior Vice President, Sustainable Development

**Certification in gender equality:** We are proud to have achieved gender parity certification from La Gouvernance au Féminin (LGAF), reaffirming our commitment to creating an inclusive workplace.

**Representativeness targets:** We have established representativeness targets for the four designated groups, approved by the Executive Committee and the Board of Directors. These targets are to be achieved by 2027.

**Partnerships and associations:** We have formed partnerships with organizations such as Génie au Féminin and Engiqueer, providing financial support and participating in their activities to promote diversity and inclusion.

**Plan for reconciliation with Indigenous communities:** We developed an action plan to work more effectively with Indigenous communities, which was launched in early October 2022.

**Equity, diversity and inclusion (EDI) initiatives:** We have enhanced our leadership development programs by integrating an EDI component. In addition, we have appointed a full-time Senior Equity, Diversity and Inclusion Advisor.

**ESSOR project:** As part of our commitment to addressing engineering and labour market challenges, we launched the ESSOR project, an ambitious training initiative that will run from January 2022 to December 2024. The program covers a range of topics, including climate change, resilient infrastructure, responsible procurement and the use of new technologies such as building information modelling (BIM). It also covers areas of responsible governance, such as project risk management, business ethics and document control. The ESSOR project is a partnership with Emploi-Québec and is available to all regular employees in Québec.

As we move towards greater ESG maturity, we are proud of the progress our company has made over the past year. We firmly believe that 2023 will be a pivotal year as we strengthen our ESG strategy and embark on a transformational journey to support the communities in which we operate.



**Denis Thivierge, P.Eng.**  
President  
and Chief Executive Officer

Denis Thivierge, during the CIMA+ annual general meeting, May 2023



Dear stakeholders,

In this era of climate change, finite resources and global challenges that are redefining our existence, I am pleased to present our first Environmental, Social and Governance (ESG) report. As Senior Vice President, I am proud to lead our organization's commitment towards sustainability, which has become an integral part of our corporate philosophy.

At CIMA+, we understand the urgent need to optimize our solutions with a long-term vision, and we have made significant progress towards integrating sustainability into all aspects of our business. With the creation of our Centre of Excellence for Sustainability (CES), we have created a platform for leadership, integration of best practice, research and staff training in sustainable engineering.

Our actions focus on four strategic areas:

**Sustainable and responsible engineering guide:**

CIMA+ has developed a comprehensive sustainable and responsible engineering guide, highlighting our commitment to promoting sustainable practices in our projects. This guide serves as a blueprint for our staff, enabling us to drive innovation and support the development of environmentally and socially responsible engineering solutions.

**Climate change resilience:** We recognize the urgency of responding to climate change and its impact on infrastructure and communities. Our expertise in assessing vulnerability to climate change helps us to design and implement solutions that improve resilience and sustainability. By prioritizing

the long-term viability of existing and new infrastructure, we ensure that our designs can withstand the challenges posed by climate change.

**Community involvement:** Giving back to the communities in which we operate is part of our values. Since its foundation, CIMA+ has been actively involved in charitable initiatives, including donations, event sponsorship and volunteer services, supporting areas such as health and wellness, research and education, and the environment. We are passionate about developing the next generation of technicians, professionals and engineers, contributing to school initiatives and mentoring students in environmentally responsible construction research.

**Sustainable activities:** We are committed to minimizing our environmental impact through the efficient and responsible management of resources. From responsible sourcing to reducing our carbon footprint and minimizing paper consumption, we continually strive to improve our sustainable practices. In addition, when selecting or arranging our offices, we aim for LEED and WELL certifications.

As we present our ESG report, I would like to engage all our stakeholders in addressing the global challenges we face. We must continue to prioritize sustainability, innovation and social responsibility to create a more resilient and equitable world for future generations. Let's unite in our commitment towards sustainability and work together to leave a positive and lasting impact on the communities we serve.

We thank you for your support and collaboration as we move towards a more sustainable future.



**Luc Jolicoeur, P.Eng., PA LEED BD+C**  
Senior Vice President,  
Sustainable Development

# Vision and policy

In 2022, CIMA+ completed its transition from a corporate social responsibility (CSR) strategy to an ESG strategy, after reassessing its materiality matrix.

Our objectives are to:

1. Become a leader in ESG and in sustainable and responsible engineering.
2. Instill an ESG culture within the company.
3. Set ambitious targets and have the courage to take strong action.

We recognize that our activities have significant economic, social and environmental impacts. That's why CIMA+ is committed to becoming a leader in developing innovative and sustainable projects that meet the needs of our business partners. These projects will have a significant positive impact for local communities by having more resilient infrastructure assets to better cope with climate change while minimizing environmental impacts.

This commitment came into being in 2011 in the form of a sustainable development policy and the integration of sustainable development into our corporate values in 2012.

A Centre of Excellence for Sustainability (CES) was set up in 2020 to ensure a consistent environmental, social and governance (ESG) approach across our offices and sectors through the implementation of a strategic sustainability action plan. The integration of sustainability strategies into our day-to-day activities is the responsibility of every member of the organization. The aim of the CES is to provide the necessary tools and resources to facilitate this transition. The CES's action plan is based on three strategic pillars:

1. Engineering for future generations.
2. Empowering our employees and communities.
3. Leading a responsible business.





Each ESG pillar has its own section to set out in detail and in full transparency the objectives as well as the implementation of the strategic plan in their respective eight areas as described below. We will continue to report on the progress of this action plan through the publication of an annual ESG report.

ESG pillars and focus areas

Engineering for future generations			Empowering our people and communities			Leading a responsible business		
We aim to build a resilient world where future generations can thrive by helping our clients reduce their environmental impact, while contributing to the SDGs through innovation and excellent service delivery.			We aspire to empower our people and communities by creating healthy, safe, inclusive and stimulating work environments, and strengthening our partnerships and collaborations with the communities we serve.			We strive to maintain and build the trust of our stakeholders through robust, leading-edge responsible business practices with integrity, transparency and accountability.		
A	Climate change		D	Community and partnerships		G	Compliance, ethics and integrity	
B	Sustainable and responsible engineering		E	Equity, diversity and inclusion		H	Transparency and accountability	
C	Excellence and innovation		F	Employee health safety and development				
E			S			G		

# About CIMA+

(GRI 2-1, 2-2, 2-6, 2-7, 2-8, 201-1)

Founded in 1990 following the merger of three Québec engineering firms and with over 30 years of experience, CIMA+ has become one of Canada's largest private consulting engineering firms, with more than 2,800 employees\* in more than 30 offices from coast to coast.

This report covers only the Canadian operations of CIMA+ and its affiliates, which generated total net revenues of nearly \$400M as of January 31, 2023.

Our mission is to provide our clients with integrated services based on a culture of excellence and collaboration. Our organizational structure comprises 190 partners and 234 associate partners. This represents almost 15% of our total workforce. Our unique structure creates long-term relationships with our clients based on excellence, innovation and teamwork, and is underpinned by strong values of ethics, fairness, diversity and inclusion, and social responsibility.

CIMA+ offers a comprehensive range of consulting engineering services in the fields of transportation, municipal infrastructure, energy and resources, buildings and communication systems. We also offer a wide range of complementary services, including project management, geomatics, earth and environment, and sustainable development. Our clients include provincial and federal ministries and agencies, cities and municipalities, semi-public organizations in the fields of health, education, transportation, energy and infrastructure, as well as large-scale private organizations, some of which operate in the natural resources, energy and construction sectors.

More than  
**30**  
years of experience

More than  
**2,800**  
employees

**30** offices  
from coast to coast

\* The term "employees" refers to partners, associate partners and salaried staff in permanent or temporary positions. Unless otherwise indicated, the data correspond to the situation as of 31 January 2023.



# About this report

(GRI 2-3 to 2-5)

This ESG report is the fifth reporting exercise published by CIMA+, covering the period from 2013 to 2022. To ensure that our sustainability reporting is credible to our stakeholders, this report is guided by the Global Reporting Initiative (GRI), the most stringent international standard for reporting on sustainable development.

In 2021, we have commissioned PwC to review our previous report and conduct a gap analysis to identify areas for improvement. In 2022, following their recommendations, we have added several reporting elements which can be found in the GRI dashboard at the end of this document. We plan to report on the impact of our activities in the 2023 report. This table brings together the mandatory information and the information on significant aspects.

## Scope of the report

This report presents CIMA+'s environmental, economic and social performance for the period from January 1, 2022 to December 31, 2022, except for the financial and training aspects, which cover the period from February 1, 2022 to January 31, 2023. The data presented covers all CIMA+ subsidiaries operating in Canada, namely:

- |                                      |                              |
|--------------------------------------|------------------------------|
| > CIMA+ Group Inc.                   | > C2 Architecture Inc.       |
| > CIMA+ S.E.N.C.                     | > CIMA+ USA Inc.             |
| > CIMA Canada Inc.                   | > COPAC Inc.                 |
| > CIMA Info Inc.                     | > Pragtec Inc.               |
| > CIMA Geomatics Land Surveying Inc. | > 9264-8047 Québec Inc.      |
| > CIMA+ Construction Inc.            | > 9386-2563 Québec Inc.      |
| > CIMA Solutions Inc.                | > CIMA+ Share Purchase Trust |

The CIMA International Inc. subsidiary is excluded because of the small percentage that its revenues represent within the overall group, following the sale of this subsidiary on April 30, 2022 (indicator 102-45).

## Data collection

The data comes from the firm's finance and human resources databases. A committee made up of members of the Finance, Human Resources, Health, Safety and Environment (HSE) departments, the Ethics Committee and the Centre of Excellence for Sustainability (CES) has established a rigorous data collection framework to ensure that the data is reliable, accurate and comparable year after year. A note is made when the information provided does not meet the requirements set by the GRI, either because of certain limitations in the availability of data, or because of the absence of a management strategy for certain aspects that are the subject of disclosure in this report.

The Governance Committee of the CES is responsible for the final verification of this report in collaboration with the internal and external communications teams.

## Independent verification

No independent verification has been carried out, but as previously mentioned, in 2022 PwC carried out a gap analysis of our last ESG report against the GRI criteria, which we have considered in the current report by supplementing or adding information.

PwC's 2022 review of various standards includes:

- > GRI core and advanced criteria
- > SASB (Sustainability Accounting Standards Board) key sustainable development accounting metrics used by engineering and construction firms
- > TCFD (Task Force on Climate-Related Financial Disclosures) key financial sustainable development metrics



# Management of material aspects

(GRI 2-29, 3-1 and 3-2)

The first materiality analysis with stakeholders was carried out in 2016 and a second one in 2021. The following stakeholders were consulted: the Board of Directors, the Executive Committee, partners and associate partners, employees, clients, suppliers, local and Indigenous communities, educational institutions, non-governmental organizations, business partners and collaborators, professional associations and the media.

This report highlighted the key elements of an ESG approach.

## Selection of indicators

- > Climate change
- > Life cycle and environmental management
- > Biodiversity
- > Sustainable and people-centred design
- > Innovation
- > Client experience
- > Operational and technical excellence
- > Employee engagement and development
- > Equity, diversity and inclusion
- > Employee health and safety
- > Community development
- > Partnerships and collaborations
- > Ethics and integrity
- > Leadership in sustainable development
- > Transparent communications
- > Responsible procurement

Based on the ESG materiality matrix produced in 2021, the key elements have been aggregated into the following three pillars:

- 1.** Engineering for future generations
  - Environmental solutions (climate change)
  - Innovative solutions (focusing on people and sustainable development)
  - Operational excellence (technical excellence and client experience)
- 2.** Empowering our people and communities
  - People and culture (employee engagement and development, equity, diversity and inclusion, culture, health and well-being)
  - Socio-economic impact (community development, partnerships and collaboration)
- 3.** Leading a responsible business
  - Responsible management (ethics and integrity, ESG leadership, transparent communications)
  - Sustainable and responsible procurement

These elements form the basis of our ESG initiatives and reporting and, for each of these pillars, we will focus on eight areas.

# The UN's Sustainable Development Goals

Although our activities cover all 17 of the United Nation's Sustainable Development Goals (SDGs), we have decided to focus our efforts in the short- and medium-term on the following 9 goals.



These SDGs guide us in drawing up our action plan and key performance indicators, which will be used in our ESG report to establish a link with the objectives of the three pillars of the CES. They will also be used in our internal and external communications to demonstrate that our ESG strategy is indeed incorporated into all our firm's activities.





# 1. ENVIRONMENT

Engineering for future generations





# 1.1 Climate change

(GRI 3-3, 302-1 to 302-5, 305-1 to 305-6)

## 1.1.1 Objective: carbon neutrality

Several G7 countries, including Canada, are aiming to become carbon neutral by 2040. In Canada, several initiatives are planned over the coming years to achieve this objective, including better communication of national targets and limiting the increase in global warming to +1.5 °C under the Paris Agreement adopted in 2015.

Our decarbonization objectives are to reduce our GHG emissions to zero by 2040 and to become carbon neutral (no longer emitting greenhouse gases or offsetting them to achieve Net-Zero) by 2027, 20 years ahead of the federal government's target. To achieve this, a number of solutions have been implemented, including the development of policies in favour of sustainable development and travel.

To decarbonize our projects, we ensure that our colleagues are trained using our guide to sustainable and responsible engineering. By allocating more time to training, people feel more concerned by sustainable development and integrate principles more naturally into our clients' projects. Specifying low-carbon materials and highly efficient systems or arranging space for the addition of solar panels at the design stage are concrete examples of possible integration.

The financial constraints associated with their projects are obviously challenges that our clients face. Our role is therefore to support them and integrate elements that enable them to be competitive, so that they see the benefits of decarbonization in their projects, as well as the long-term cost savings. Moreover, thanks to innovative decarbonization projects, they can receive subsidies and even win awards!

## 1.1.2 Our decarbonization initiatives at CIMA+

We are already well on our way to achieving our goal of Net Zero. In 2020, the creation of the CES enabled us to make an initial shift by allocating time each year to carry out an inventory of our GHG emissions, the results of which are shared in our CSR report. This report, which covers all aspects of sustainable development at CIMA+, includes important data relating to the current year and those to come. This allows us to be more transparent with our clients and colleagues about our objectives and successes. In addition, and as previously mentioned, internal training programs are also offered by our CES, enabling our colleagues to work diligently on their various projects. Another initiative that is making a tangible contribution to reducing our GHGs and carbon footprint is our aim to make our vehicle fleet entirely electric by 2030.

Thanks to these initiatives, our colleagues have sustainable development in mind when they carry out projects and are seeking to integrate it more and more into their work. One example of this is the project for the National Institute for Nanotechnology Building (NINB) in Edmonton, on which the Buildings team worked, and which included precise ecological criteria.

Our team Energy and Resources has also worked on several energy storage, photovoltaic and wind farm projects in Alberta, Ontario, Québec, the territories and the United States. The use of solar energy, wind power and energy storage is an important step towards reducing communities' GHG emissions.



# 1.1 Climate change

## 1.1.3 Reduction of GHG emissions

We chose 2019 as the base year for our GHG emissions inventory because it is the year we were able to obtain data and reflects our normal operations. CIMA+ uses the GHG Protocol Corporate Accounting and Reporting Standard to calculate the GHG emissions generated by our leased offices, fleet of vehicles, business travel by car, train and plane, and employee commutes. This inventory is a first step in our efforts to reduce GHG emissions. Our carbon footprint provides a clear understanding of the GHG emissions associated with our activities, enabling us to set reduction targets and develop a concrete action plan to achieve them.

All our employees were surveyed about their commuting habits in 2022, to calculate the emissions associated with these commutes in scope 3, with a response rate of 54%.

In 2022, CIMA+ emitted 4,402 tonnes of CO<sub>2</sub> equivalent through its activities, considering emissions from scopes 1, 2 and 3.<sup>1</sup>

In 2022 at CIMA+:

26%

GHG emissions linked to business travel by air, car and train reimbursed by the company decreased by 26% (417 tCO<sub>2</sub>eq.) between 2019 and 2022. Between 2020 and 2021, GHG emissions linked to business travel by air, car and train reimbursed by the company increased by 20% (200 tCO<sub>2</sub>eq.). Since 2021, car travel has increased by 11%, air travel by 85% and rail travel by 800%. This is explained by the fact that business travel has resumed since the end of the pandemic, which took place between 2020 and 2021.

25%

The use of our vehicle fleet increased by 25% (67 tCO<sub>2</sub>eq.) between 2019 and 2022. Between 2021 and 2022, the use of our vehicle fleet increased by 38% (93 tCO<sub>2</sub>eq.). In terms of diesel-related activities, consumption remained stable between 2019 and 2022. There was also a significant increase of 164% (48 tCO<sub>2</sub>eq.) in diesel-related emissions between 2021 and 2022, following an increase in activity in the final year (2022).

100%

Regarding our fixed combustion emissions linked to fuel oil, we saw a 100% reduction in 2022, as CIMA+ has moved out of the building where fuel oil was the only source of energy used for heating.

15%

CIMA+ offices emitted 15% (49 tCO<sub>2</sub>eq.) less electricity-related GHGs between 2019 and 2022. Between 2021 and 2022, our offices emitted 34% (73 tCO<sub>2</sub>eq.) more electricity-related GHGs. This increase is associated with additional office space in Alberta.

39%

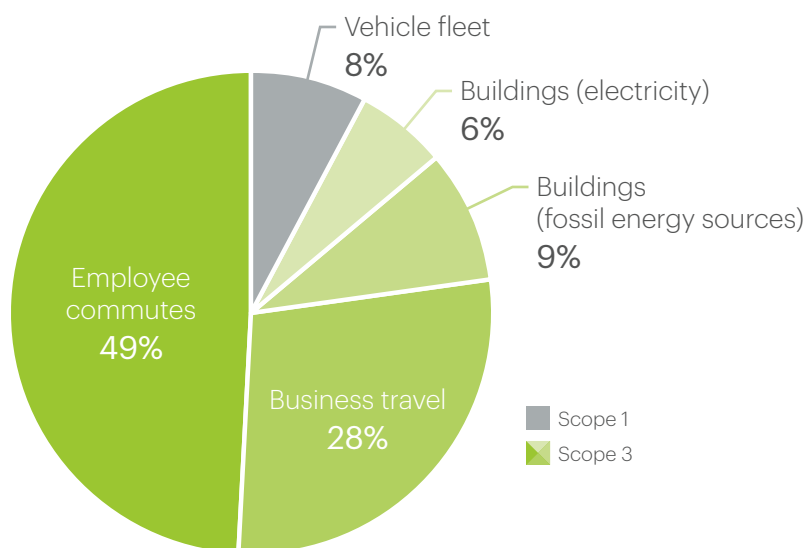
Between 2019 and 2022, we saw a decrease in emissions of 39% (1,375 tCO<sub>2</sub>eq.) linked to commuting habits. However, there has been a 21% (370 tCO<sub>2</sub>eq.) increase in emissions between 2021 and 2022. Since the pandemic and the introduction of the hybrid work policy, many employees alternate between working at home and at the office, which reduces the number of commutes for many. However, in the last year, we have observed that employees are getting back into the habit of commuting to work.

<sup>1</sup> The conversion factors are taken from the 2022 national inventory report, except for the transportation emissions factors in scope 3 of the U.S. Environmental Protection Agency (EPA). In addition to applying the GHG Protocol methodology, the inventory is based on the guidelines of ISO 14064-1. Certain energy intensity assumptions based on the provincial average were used for buildings without consumption data, and an average consumption of the vehicle model was used when fuel consumption was not available for the vehicle fleet. The 100-year global warming potentials for each greenhouse gas were taken from the IPCC's Fifth Report on Climate Change. An operational control approach was used for the inventory.

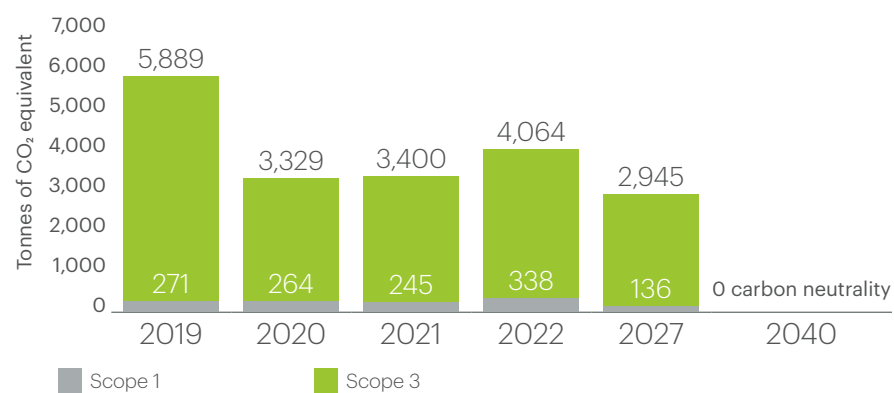


CIMA+'s GHG emissions for 2022 are 4,402 tonnes of CO<sub>2</sub> equivalent, and the following image shows the breakdown of emissions for each activity.

Breakdown of GHG emissions by activity sector



Annual monitoring of GHG emissions and reduction targets 2027 and 2040



## 1.2 Sustainable and responsible engineering

Sustainable engineering for future generations

**CIMA+: a firm committed to sustainable development and climate resilience**

Responsible engineering is built on innovation, integrity, passion and the people involved.

“Engineering for people”: these few words sum up our values and our corporate culture. At CIMA+, we put the talent and know-how of our passionate employees at the service of our clients and the community.

We have made this commitment, keeping in mind the purpose of engineering: to innovate and improve the quality of life of the people around us.

CIMA+ is one of the largest private consulting engineering firms in Canada, with more than 2,800 employees in some thirty offices from coast to coast. We offer a full range of services in the fields of engineering (building, transportation, energy and resources, municipal infrastructure), sustainable development, the environment, geotechnics, geomatics, 3D surveys (3D scanners and drones), intelligent and mobility systems, and project management.



Innalik hydropower project, Inukjuak, Nunavut, QC





## A culture of innovation serving sustainable development

Sustainable development is a key driver of innovation in engineering projects, and innovation is at the heart of CIMA+'s corporate culture.

Our teams are renowned for their ability to go beyond conventional solutions and push back the boundaries of what is possible to enhance the environmental performance of projects. Their visionary spirit, boldness and ingenuity have been recognized and rewarded by numerous awards and distinctions over the years, in all fields of engineering and related sciences.

CIMA+ takes a proactive approach that stimulates innovation from the earliest stages of a project, with the aim of ensuring that it has a positive impact on the environment and society. To encourage the emergence of new ideas, we have rolled out a company-wide innovation strategy that makes it easier to collect and centralize suggestions. We have created an internal platform where employees can submit their ideas, which are then analyzed by a specialized committee that selects several each year for development. Many of these are directly related to sustainable development.

In 2020, we developed a guide to sustainable and responsible engineering (SRE) to help all our technical staff integrate into their practices a systematic approach that includes sustainable development and climate resilience at every stage of a project, from the proposal to the operation and maintenance of the infrastructure assets. In 2021, we accelerated this shift, which will have a major impact on our clients by helping them to achieve their targets for reducing

their environmental impact more quickly. In 2022, we continued to train members of our technical teams by developing an online training program on our SRE guide, which is now compulsory for all new technical employees joining our firm.



## 1.2 Sustainable and responsible engineering

We have also enhanced our range of sustainable development services, which now includes four specialties:

### 1.2.1 Reduction of carbon emissions and adaptation and resilience to climate change

In order to make the transition to a future that promotes sustainable development and climate resilience, it is essential that organizations and businesses apply bold and achievable targeted measures in their journey towards carbon neutrality, all aligned with the federal government's goal of achieving carbon neutrality by 2040, with significant progress by 2030.

We can help our clients better understand and reduce the environmental impacts of their activities through the application of mitigation and adaptation measures. The following services help to increase the climate resilience of our projects:

- > Inventory and management of greenhouse gas (GHG) emissions using an action plan
- > Development of a carbon neutrality strategy
- > Life cycle assessments (LCA)
- > Climate Risk and Vulnerability Assessment (CRiVA)
- > Climate change analysis
- > Climate change resilience and adaptation plan
- > Assistance with grant applications

### 1.2.2 Sustainable design and environmental certifications

Our team makes sure it understands the impact of projects on society and the environment in general, while striving to make proactive decisions to optimize infrastructure performance. Crucial decisions are made at the design stage, including the selection of materials, features, technologies, manufacturing processes and potential suppliers, to name but a few. These decisions, which can affect up to 80% of a project's environmental and societal impacts, are essential as part of sustainable and responsible engineering practices and people-centred design principles.

We support our clients in their analysis and decision-making early in a project's life cycle to help them reduce negative impacts while optimizing construction, maintenance and operating costs.

The benefits of obtaining environmental certifications for a project include:

- > Adoption of industry best practices
- > Third-party verification
- > Powerful communication and marketing tool
- > Reference framework to help stakeholders in the decision-making process
- > System for setting environmental objectives

Our sustainability team is well versed in environmental certifications, and part of our in-house experience includes:

- > Integrated design process (IDP)
- > ENVISION
- > Green Building Rating Systems (LEED, Zero Carbon Building, WELL and Passive House)
- > Life cycle assessment of the overall building
- > Sustainable mobility
- > Renewable energy (geothermal, microgrids, hydro, solar, wind, etc.)
- > Energy simulation
- > Assistance with grant applications





### 1.2.3 Renewable energy

#### **Over 40 years' experience in renewable energy**

With more than 150 engineers and technologists, our team has developed expertise in hydroelectricity, battery energy storage and wind and solar power. CIMA+ offers highly specialized services and a design-driven approach to developing effective and affordable solutions tailored to the needs of our clients and their objectives to reduce carbon emissions and build resilience to climate change.

### 1.2.4 Active and sustainable mobility

#### **Supporting active transportation while ensuring universal accessibility**

The introduction of incentives for active transportation and alternatives to the single-occupant car is of great importance to private and public sector stakeholders. Projects and initiatives that encourage people to walk, cycle or use any mode of transportation other than the single-occupant car also influence the development of our cities and help create a pleasant and healthy living and working environment. Our team can help you analyze, plan, and design initiatives and developments that promote active and sustainable modes of transportation while ensuring universal accessibility.

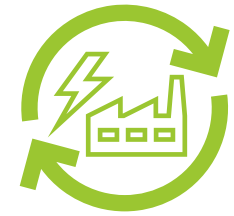
### 1.2.5 Examples of sustainable engineering projects

On the following pages you will find types of projects from all CIMA+ sectors that demonstrate our expertise in sustainable development and climate resilience.

Pierre-De Saurel wind farm, MRC de Pierre-De Saurel, QC







1.2.5.1

## Energy and resources

Person in charge: Sébastien Beaudoin

The Energy and Resources sector is at the heart of sustainable development and resilience to climate change. For several years now, its multidisciplinary teams have been working with our clients to provide them with renewable energy and resilient infrastructure assets, or have been involved in transportation electrification. We also work with our industrial clients to reduce the use of resources by improving manufacturing and transformation processes. Energy efficiency and the reduction of GHGs are paramount to the innovative solutions we offer our clients.

Claresholm solar parc, Willow Creek, AB







Electric vehicle charging station, L'Ange-Gardien. QC  
Photo: Couche-Tard



### 1.2.5.2

## Buildings

Person in charge: Julien Jean-Charland

According to a report by the UN Environment Programme (UNEP), buildings are responsible for 33% of greenhouse gas emissions, 25% of water use and 40% of global resource use, while 60% of electricity is used in residential and commercial buildings. There is huge potential for improving the performance of the built environment and for constructing new high-performance buildings.

At CIMA+, we can directly influence these figures by assessing all the possibilities, advising our clients on the resilient and sustainable solutions to be implemented and making the best possible decisions. Our Buildings team stands out for its ability to innovate and push the boundaries of our designs on every project. Sustainable development is the driving force behind our innovation, so that we always aim to do more with less. The innovative practices of a few years ago, such as the use of BIM digital modelling for design and construction, have now become standard practice, and we continue to improve our services to offer the best to our clients.

### New Charlesbourg high school

The project carried out as a consortium by the CIMA+ and Stantec team involves the construction of a new high school with a maximum capacity of 1,256 students. The building has a surface area of 19,275 m<sup>2</sup> and includes a large number of classrooms, a hall, a double gymnasium, specialized rooms, changing rooms and training rooms. The site of the former Québec City Zoo was completely redeveloped to make way for the construction of the new school.

The entire project was carried out in BIM and PCI mode. CIMA+ was involved in the civil, structural, mechanical and electrical design and construction, as well as monitoring the various applications for subsidies and environmental certification.

The conceptual approach adopts the principles of biophilic design and aims for LEED-NC v4 Gold certification. In terms of mechanical engineering, a geothermal system provides the main heating and air-conditioning. Thanks to these systems and the quality of the envelope, energy performance will be 62% better than the ASHRAE 90.1 2010 standard.



In terms of structural features, CIMA+'s designers have incorporated the use of wood, with the objective of using a local, sustainable and renewable resource whose good environmental performance has been confirmed by a life cycle analysis.

The life cycle analysis made it possible to assess the environmental impact of the building. By analyzing each material to determine which has the highest emissions, we demonstrate the role of embodied and operational carbon, and thus facilitate the choice of materials and suppliers.





Photos: Clément Robitaille







### 1.2.5.3

## Infrastructure

Person in charge: Matt Woodbeck

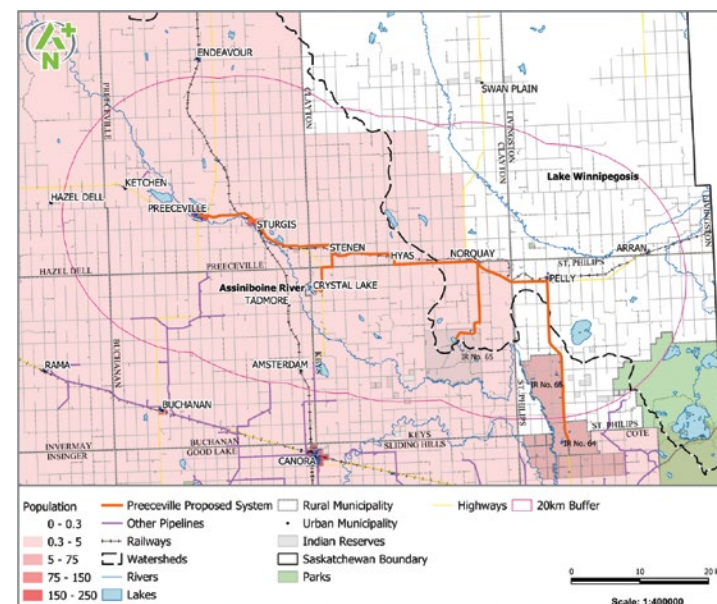
CIMA+'s Infrastructure sector focuses on protecting the environment in the projects it delivers. Whether we are designing upgrades that will ensure resilience to climate change or improving the performance of water and wastewater treatment systems, our impact on the world around us is obvious. We are committed to applying this expertise to generate benefits for the people and communities we work with by building partnerships and promoting equity. We leverage of pioneering technologies such as virtual reality to reduce construction time.

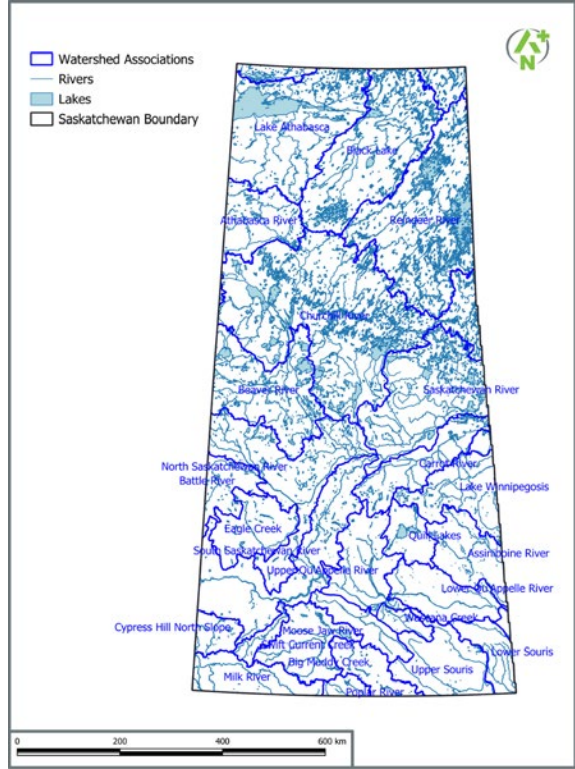
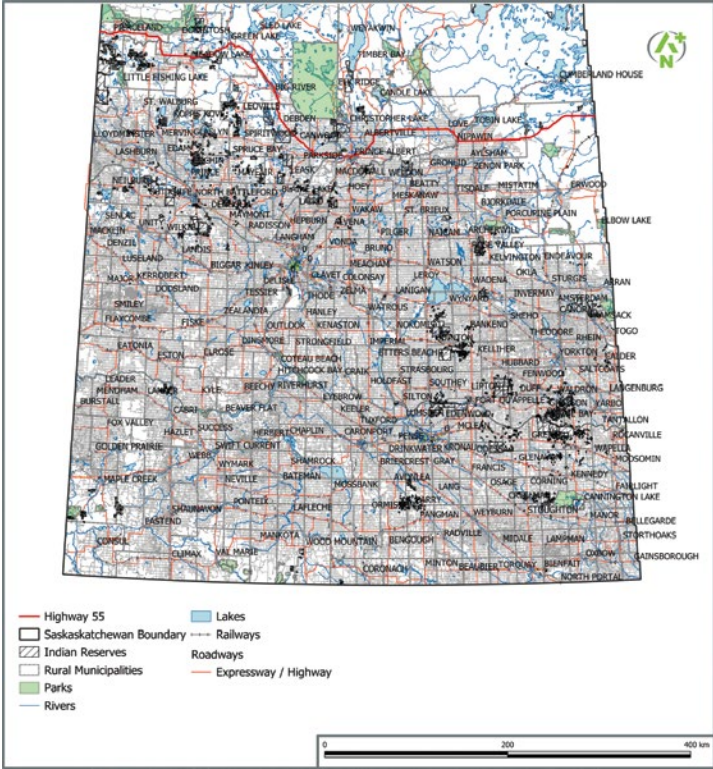
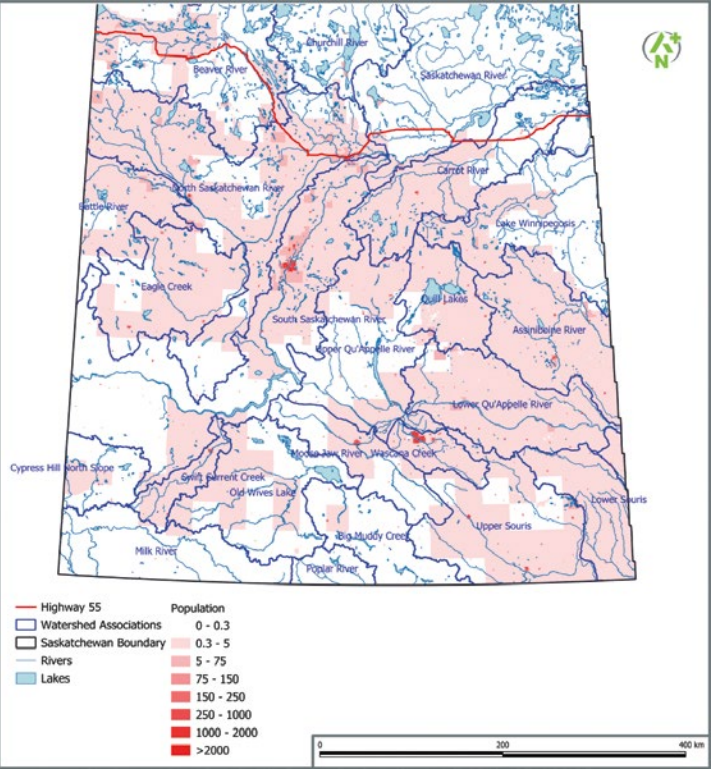
### Study of regional drinking water systems across Saskatchewan

SaskWater is dedicated to meeting the water needs of Saskatchewan residents. CIMA+ was retained by SaskWater to identify opportunities to expand its water treatment and distribution system. To make efficient use of existing assets while providing the best quality-price ratio to Saskatchewan communities, SaskWater wanted to explore the possibility of developing new regional drinking water systems. If implemented effectively, these systems could reduce capital costs, allowing the needs of a greater number of users to be met. In addition, they can reduce the operation and maintenance burden on municipalities by sharing the costs of operator training, maintenance and system management.

The objective of this study was to identify regional water systems to meet the needs of urban and rural water users with a target of 3,000 people per system. The feasibility of these systems was examined in terms of economic efficiency, shared use of infrastructure and accessibility to water sources. As part of this project, SaskWater established a long-term plan to guide future studies on the technical requirements of the most viable regional systems.

The CIMA+ Infrastructure team identified, evaluated and ranked 44 potential regional systems. Implementation of the 10 most feasible systems could replace 79 stand-alone water treatment plants with 10 regional water treatment plants, significantly reducing the life cycle costs associated with providing treated water to Saskatchewan communities.





#### 1.2.5.4

## Transportation

Person in charge: Élisabeth Caza



Mobility is the movement of people or goods. It is an essential element in all our social, economic and cultural interactions. For mobility to be sustainable, it must be efficient, safe, long-lasting, universally accessible and integrated into the community while respecting the environment.

The local sustainable mobility plan is a planning tool designed to support towns and cities in the development of their territory by designing initiatives and developments that encourage active and public modes of transportation while ensuring universal accessibility.

With the densification of the borough of Lachine and its growing needs in terms of travel, the borough's transportation networks are under increasing pressure. The borough's challenge is to provide the best possible response to the need to move people and goods, while promoting sustainable mobility. Action must therefore be taken to improve road safety, the accessibility of these networks, the efficiency of public transit and the integration of active modes of transportation. It is in this context that the borough of Lachine is carrying out phase 1 of its sustainable mobility plan for its east sector.

### Development of a local sustainable mobility plan for the eastern sector of the borough of Lachine

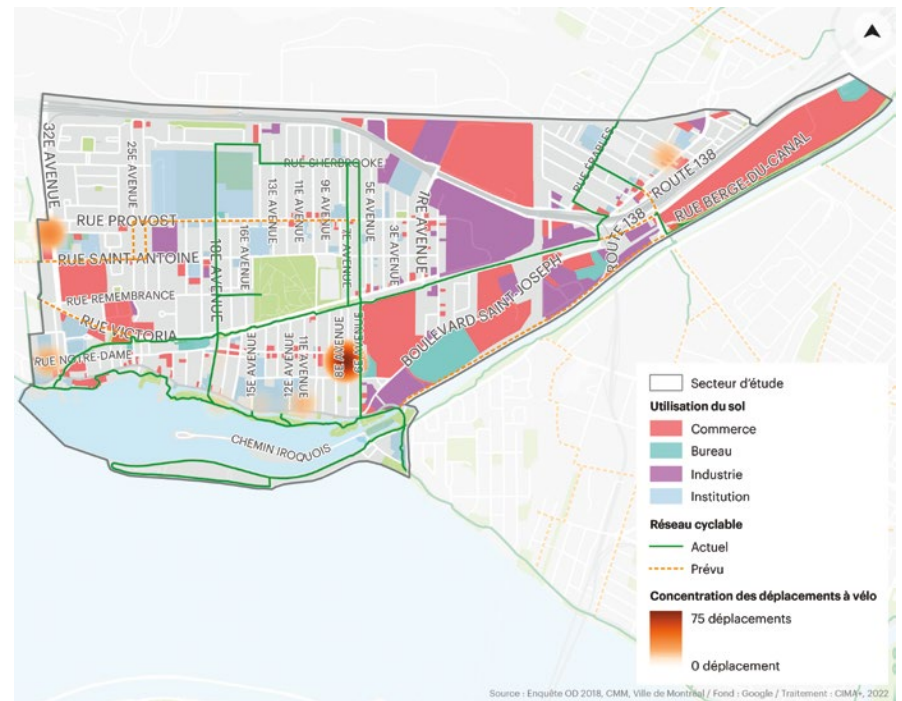
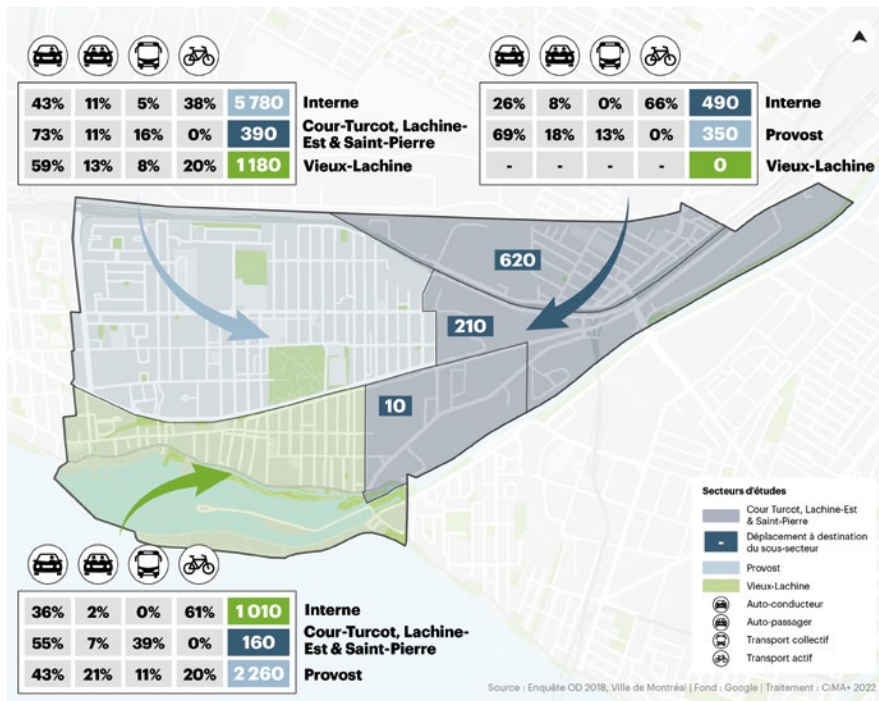
In accordance with the tenth project of the City of Montréal's transportation plan (2008), the borough of Lachine retained the services of CIMA+ to develop its local sustainable mobility plan (LMP) for its eastern sector. Following an analysis of mobility in the study area and consultation activities, CIMA+ helped the borough identify a strategic vision and local transportation objectives. These were used as guidelines in drawing up the action plan, which presents innovative and concrete solutions that will enable the borough to define the future framework for sustainable mobility in the sector.



This planning tool is part of a sustainable development approach through:

- > Involving citizens and other mobility stakeholders in identifying issues and developing solutions.
- > Promoting sustainable mobility (public and active transportation) among residents, businesses and employees.
- > Reducing dependence on automobiles.
- > Working to reduce obstacles to sustainable mobility (supply, service, accessibility, user-friendliness, safety).
- > Incorporating universal accessibility right from the planning stage.
- > Promoting the coexistence of economic and residential activities in the area.
- > Integrating and linking the development of the Lachine-East eco-neighbourhood with the rest of the borough.







### 1.2.5.5

## Project management

Person in charge: Christian Berthiaume

CIMA+'s Project management department prides itself on applying best management practices to the delivery of its projects. Continuous improvement and innovation in our processes enable the Project management sector to excel in its service offer and solidify the bond of trust with our clients.

Our team is comprised of over 150 experienced professionals, some of whom hold certifications such as LEED. The diverse skills of our people enable us to offer a range of integrated services that complement project management, including OHS management, business redevelopment management, asset maintenance management, BIM/VDC, information governance and more. Our sector uses and keeps abreast of the latest available technologies and collaborative project optimization processes to ensure that defined objectives are met, regardless of the life cycle phase of the projects entrusted to us.

Our values are expressed through inclusiveness and respect, among other things, and our team is proud of its parity between men and women, both among our employees and among our leaders (partners and associate partners). Social involvement is also very important, with our participation in events such as La guignolée des médias, La Nuit des sans-abri, the Tour CIBC Charles-Bruneau, and so on.

### New Montréal Justice Complex (NMJC)

CIMA+ has been retained as external project manager by Public Services and Procurement Canada (PSPC) for the large-scale New Montréal Judicial Complex (NMJC) project. CIMA+ is assisting the client from the design phase through to project completion. The new 12,000 m<sup>2</sup> building will house the future offices of the Courts Administration Service.

The new complex will be located in the Ville-Marie borough, in the heart of the heritage district of Old Montréal, where archaeological excavations have been carried out in recent years. When it purchased the land, PSPC made a commitment to the City of Montréal to incorporate the site's heritage and historical value into the project.

Based on a sustainable and responsible approach, the design of the NMJC must offer flexible and adaptable spaces to meet the evolving needs of the federal justice system over more than 40 years. The NMJC will offer a healthy working environment and will ensure adherence to the principles of sustainable development, in particular by obtaining LEED and WELL certifications. Carbon neutrality and best practices in energy management will also be part of the equation, with consideration given to life cycle analyses.



The principles of equity, diversity and inclusion are also a priority for both PSPC and CIMA+. Despite the physical constraints of the site, the design must ensure universal accessibility for all. Furthermore, to encourage the socio-economic development of Indigenous Peoples, this project encourages the participation of members of this community from the design stage through to completion of the work. Several requirements have also been included in the contracts with expert consultants and the construction manager to encourage equitable representation of women on their respective teams.

The design phase is under way and will continue until 2024.







### 1.2.5.6

## Communication systems

Person in charge: Hugo Marchand

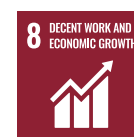


Committed to sustainable development, CIMA+ has adopted an environmentally friendly approach, especially in the design phase, where we have paid particular attention to optimizing resources and reducing environmental impacts, whether in a rural or urban environment. The use of LIDAR surveys and detailed structural anomaly surveys provided data to identify improvements and optimize routes and project engineering. We used our FIBRE+ tool to carry out a detailed assessment of cable and equipment quantities to optimize the use of resources.

The Communication Systems Department is involved in projects affecting all sectors at CIMA+. The use of various technologies has a major positive impact on the users of these different infrastructure assets: easier communication, increased security, reduced travel times and greenhouse gases, etc. In telecommunications, fibre-to-the-home (FTTH) is an end-to-end fibre-optic connection technology. There are many social and environmental benefits to be gained from this technology that offers greater speed with less attenuation, and data is carried by light signals, creating less electromagnetic interference (EMI). In addition, optical fibres are thinner and lighter, which means that more telephone lines can be carried on the same cable, offering greater data-carrying capacity. Several kilometres of fibre-optic cable can be manufactured at lower cost than equivalent lengths of copper wire, and optical fibre has a longer lifespan (100 years). This also reduces greenhouse gas emissions and optimizes economic development.

### D'Auray Regional County Municipality (RCM) Detailed engineering for the construction of an FTTH network – Auray Branché 2

The RCM commissioned CIMA+ to carry out this project, including the following: engineering, preliminary design review, LIDAR surveys and detailed structural anomaly surveys, route optimization, detailed GPON design of the fibre-optic network, assessment of cable and equipment quantities, permit applications (DUSS) and negotiation of rights-of-way, civil structural engineering, Hydro-Québec tenant engineering (GIS), production of drawings, review and issuance of construction plans and merger diagrams, preparation of technical documents for the various calls for tenders and engineering services for telecommunication buildings, professional services during construction, final inspections and issuance of as-built drawings.



The production, review and issuance of construction drawings and fusion diagrams are carried out in such a way as to reduce paper consumption and promote the use of digital media. We have adopted a responsible approach to the preparation of technical documents for calls for tender and engineering services relating to telecommunication buildings, focusing on energy efficiency and the use of sustainable materials. In addition, we have optimized the use of technological communications to minimize travel for internal meetings and with our clients.

Through our commitment to sustainable development in our engineering practices for the RCM project, we have helped to create a more sustainable and environmentally friendly future.





### 1.2.5.7

## Environment

Person in charge: Ann Lussier

At CIMA+, the environmental dimension of sustainable development is handled by our Environment team. A highly accurate characterization of endangered and vulnerable species, wetlands, riparian and aquatic environments and natural habitats, combined with the innovative design of protection and mitigation measures, position CIMA+ as a leader in the protection of the natural environment. Our expertise in soil characterization, geotechnics and hydrogeology, combined with the creativity we bring to optimal and effective management of rehabilitation projects, means that we can improve our living environment while protecting it.

The social dimension is also managed by our Environment team during the urban planning of residential, commercial, industrial and institutional developments. Through sustainable planning of multidisciplinary projects, CIMA+ offers its clients services that consider the living environment in which the project will be integrated and the ecological and environmental elements that deserve to be protected and enhanced. We also analyze the project's impact in terms of greenhouse gas emissions and its contribution to climate change, to comply with the principles of sustainable development. This method makes it easier to obtain the social acceptability and government permits required for the project.

### Environmental services for the potential redevelopment of a former mining site, Chelsea, QC

In May 2022, CIMA+ was retained to conduct environmental and engineering due diligence review for the site known as Morrison Quarry. Work was undertaken to assess the critical risks associated with the potential redevelopment of the site, which was a former mine and active quarry. Our review provided an understanding of the existing conditions to identify the risks to the proposed development.



This substantive due diligence review assessed at a high level the technical and environmental conditions as well as the main regulatory constraints at federal, provincial and municipal levels. The overall objective of the review was to provide information to assess the risks and determine whether the proposed development is feasible.



### Services rendered

- > Regulatory status of the former Maxwell Mine and existing aggregate extraction at Morrison Quarry.
- > Phase I Environmental Site Assessment (ESA) and Phase II ESA work plan.
- > Assessment of ecological development constraints.
- > Assessment of geotechnical and hydrogeological site conditions.
- > Review of civil engineering constraints, including hydrology.
- > Preparation of a study report.

### Primary challenges

- > Complex geological and hydrogeological site.
- > Contaminated site registered in Québec.
- > Sensitive ecological and hydrological environment.
- > Long history of commercial industrial activity on the site.



## 1.3 Innovation and excellence

Any company wishing to be a leader in its sector of activity must make innovation a priority. There is no doubt that innovation is now recognized as one of the key factors in any company's success. With the business environment changing faster than ever, it's clear that innovation is much more than a buzzword: the most successful companies are innovating more than others.

CIMA+ launched its first innovation strategy in 2018. After five years of implementation and evolution, the need to raise awareness about our innovators and their contribution remains a constant challenge. Many of our innovations involve improved methods for performing our calculations and studies, which means that these breakthroughs must be communicated to all the resources that could benefit from them, regardless of their number or the office to which they are attached. That's why the most important areas of focus in our strategy includes communicating our advances to our entire community. This communication takes the form of two forums: a blog and a lunchtime conference. Over the course of 2022, 11 blog posts were published on subjects as important as the implementation of a microgrid for the Municipality of Lac-Mégantic, the reinforcement of the Piles Bridge and the digital transformation at CIMA+, to name but three examples. Our lunchtime conference Spark of Genius, held in March and December, also attracted more than 400 participants in French and nearly 260 people in English.

A second major area of focus is the expansion of our innovation ecosystem. To this end, we have continued to collaborate with the Industrial Research Chair on Eco-responsible Wood Construction (CIRCERB, Université Laval) and with the Groupe de recherche en intégration et développement durable en environnement bâti (GRIDD, ÉTS). More specifically, in 2022 we worked on three specific projects with GRIDD: creating a digital twin of an existing infrastructure, designing a digital solution that automatically creates a simplified geometry model from a Revit BIM model, and developing algorithms in a visual programming language for analyzing and extracting data from information models. The first project, involving the creation of a digital twin, was recently presented at the Spark of Genius event.

The third area of focus is the preparation of a Scientific Research and Experimental Development (SR&ED) tax credit claim. The work carried out in 2022, for the most part with our Industry and resources sector, enabled us to launch a pilot project to prepare such a claim. Experience has shown that the exercise was worthwhile, and the decision was made to extend the claim to other sectors of our firm in future years.





Liquid damper installed on tubular telecommunication structure





# S 1. SOCIAL

Empowering our people and communities







## 2.1 Communities and partnerships

(GRI 3-3)

Since CIMA+'s foundation, philanthropy has always played a very important role. This is reflected in our commitment to health and well-being, education and the environment. In 2022, we donated more than \$440,000 to communities and organizations across Canada, including \$120,000 from our employees.

Here is a list of organizations and causes CIMA+ supports:

- > United Way
- > The Red Cross (including aid to people affected by the conflict in Ukraine)
- > Several hospital foundations
- > The Breakfast Club of Canada
- > Opération Enfant Soleil
- > Scholarships to several educational institutions
- > Tree planting initiatives in various parks and municipalities

CIMA+ employees pride themselves in being involved in several other causes, including Movember, and the 24 h Tremblant and Montée des sommets sport challenges, which have raised more than \$200,000.

Our first Volunteering Days were held on June 3 and 4, 2022. More than 350 employees from several of our offices across Canada participated to give back to the community.

Here are some of the organizations for which volunteers gave their time:

- > La Maison du Père, Montréal team
- > A Greener Future, Toronto-Mississauga team

more than **\$440,000**  
in philanthropic donations in Canada,  
including **\$120,000** from our employees



CIBC cycling challenge, July 2022

- > Operation Friendship Seniors Society, Edmonton team
- > Flocons d'Espoir, Québec City team.

## 2.2 Equity, diversity and inclusion

(GRI 3-3, 405-1, 405-2)

As of December 31, 2022, CIMA+ had 2,736 employees, partners and associate partners in Canada, 92.7% of whom held permanent positions.

The age distribution of the workforce is stable.

As of December 31, 2022, the under-30 age group represented 20.4% of all employees, while the over-50 age group accounted for 26%.

There is greater diversity at the senior management level, and we are very proud to mention that we have achieved parity among the external members of our Board of Directors, with three women and two men. The workforce continues to evolve positively in terms of diversity. We have seen an increase in the representation of the four groups, which account for 45.2% of the workforce, compared with 34% in 2017.

CIMA+ adheres to the Legislated Employment Equity Program (LEEP), and the *Programme d'accès à l'égalité du Québec* (equal access employment program), to give equal opportunities to a competent person who is a member of one of the four groups. Participating in these programs allows us to understand where we stand in terms of representation and availability in our markets. The method used to collect the data is self-declaration at the time of hiring, which is updated when necessary. We are following our action plans aimed at promoting the recruitment and retention of members of these four groups. For example, we are improving existing training modules and developing new ones.

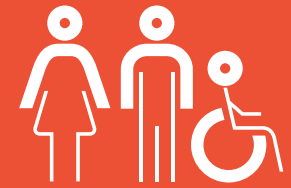
We strictly adhere to pay equity principles for men and women.

### 2.2.1 Indigenous communities

(GRI 3-3, 411-1)

CIMA+ has been working with Indigenous communities for over 20 years, on more than 1,000 projects. We listen respectfully and carefully to the needs and expectations of local populations to ensure that our designs consider all the essential cultural elements of the communities in which we operate. No rights of Indigenous communities have been infringed in the course of our operations.

Specifically, when working with Indigenous communities, our work and the way we operate are in line with the Indigenous Policy (2014), PMAC's Reconciliation Action Plan (RAP) (2022) and in line with our status of commitment towards the Progressive Indigenous Relations (PAR) program of the Canadian Council for Aboriginal Business (CCAB). As part of its procurement and employment practices, CIMA+ considers the potential to provide opportunities for local employees, contractors and suppliers, and seeks to build capacity in these areas. This is a priority and, where possible, we provide training programs to support these opportunities.



For example, local resources in the community of Whapmagoostui have carried out all municipal infrastructure field work over the past six years on a variety of projects where CIMA+ has carried out engineering work.

### Land acknowledgement

At CIMA+, we recognize the history and diversity of Indigenous Peoples, their contribution to Canada, and their position as rights holders. Having worked regularly in and with Indigenous communities on more than 1,000 projects, as well as countless projects built on unceded Indigenous lands, we recognize and honour all First Nations, Metis and Inuit Peoples and their past and present contributions to the land.

### Reconciliation action plan

In 2022, CIMA+ published a formal Reconciliation action plan (RAP). We firmly believe that this plan will enable us to challenge our current approach and determine how we can continue to do more to understand and support Indigenous communities. In implementing a reconciliation action plan, we aim to drive change by leveraging relationships, respect and opportunities.

Implementing our first RAP will help us to achieve the following objectives:

1. Create a safe and ethical workplace that honours the history of Indigenous Peoples and celebrates their culture and traditions.
2. Advance economic reconciliation through entrepreneurship in partnership with Indigenous businesses and communities.
3. Integrate reconciliation principles across CIMA+ to engage all employees in advancing reconciliation.
4. Create innovative training, partnership and professional development programs to build and strengthen relationships with Indigenous Peoples.
5. Deliver on our commitment towards corporate citizenship by being more inclusive of Indigenous Peoples in our projects, processes and policies.



Proud member of:





## 2.3 Employee health, safety and development

(GRI 3-3, 403-1 @ 403-10)

### 2.3.1 Employee health and safety

CIMA+ has a health and safety management system (HSMS) that was originally created based on the OHSAS 18 001 standard. Since its implementation in 2013, the system has undergone numerous updates with the involvement of our employees to meet the requirements of our clients as well as the regulatory requirements of each of the provinces in which CIMA+ operates. The HSMS applies to all CIMA+ offices in Canada, to all activities in all technical and administrative sectors, as well as to our visitors and subcontractors. In addition, after conducting a thorough assessment of the situation last year, CIMA+'s Executive Committee decided to adapt its HSMS to ensure that it is well positioned to obtain ISO 45 001 certification in April 2024.

#### Results in terms of the safety and well-being of our teams

CIMA+'s Executive Committee approves, monitors and reviews its health and safety objectives on an annual basis. Although we calculate the total frequency of our recordable incidents with and without lost time, as well as their severity, CIMA+ does not set any targets in this respect as these are reactive indicators and we prefer to focus on proactive indicators. However, it is important to note that there has been a steady improvement in these indicators if we exclude the year 2020 (a pandemic year with a significant reduction in field operations).

The proactive indicators are defined based on CIMA+'s vision in this area, which is to put health and safety first for its people. The organization hopes that this vision will become not just a priority, but a way of life. The company's health and safety objectives are defined in terms of our four areas of action: setting an example, engaging our people, managing our risks and measuring our performance.




#### Strategy and objectives

CIMA+'s vision is safety for its people. To achieve this, CIMA+ supports the creation of safer work environments through collaboration, innovation and knowledge transfer. The organization has therefore adopted a health and safety strategy broken down into four broad objectives.





For each of these objectives, performance indicators are identified, approved and monitored by the company's Executive Committee.

Strategic directions	Areas for action	Objectives	Performance indicators	2023	2024	2025
Maintain our value proposition for our employees	 Leading by example	Clarify the roles and responsibilities of our leaders	% of managers trained in HSE	30%	60%	100%
		Making health and safety a habit	Number of visible leadership contacts made	Initial measure	+10%	+10%
	 Engaging our people	Increase our employees' participation in the health and safety culture	% of JHSC members attending the meetings	Initial measure	+10%	+10%
			% of employees attending quarterly meetings	Initial measure	+10%	+10%
			% of documents reviewed by our employees	Initial measure	+10%	+10%
Improving efficiency	 Measuring our performance	Build a responsible and sustainable approach to HSE by establishing and sharing clear indicators and targets and measuring results	% of managers with HSE indicators	Initial measure	+10%	+10%
			% of action plans closed on time	Initial measure	+10%	+10%
			% of incidents reported on time	Initial measure	+10%	+10%
		Optimize our audit process and be certified across Canada	% of progress towards ISO 45 001	25%	50%	75%
Act as a responsible firm for future generations	 Managing our risks	Educate our people on the prevention of harassment and violence	% of employees trained	70%	100%	
		Build a robust and sustainable risk analysis approach for our projects and integrate psychosocial factors into it	% of compliant projects (HSE project verification)	Initial measure	+10%	+10%
			% of JSA with psychosocial factors	Initial measure		100%

## 2.3 Employee health, safety and development

### Golden Rules

Golden Rules have been defined within the organization. These are fundamental principles aimed at preventing serious and fatal incidents related to the company's activities. Under no circumstances can these golden rules be circumvented. We believe that if they are strictly observed, they can save lives. They apply to everyone working at CIMA+ or carrying out work on behalf of CIMA+. They were developed in consultation with the members of our offices' health and safety committees. They are easy to remember, simple and accessible to everyone. They are presented to all our employees as soon as they are hired and, like the health and safety policy, they must be updated by the HSE team.



Be fit for duty



Be trained and competent



Follow procedures



Complete a hazard assessment



Wear, inspect and maintain PPE



Refuse unsafe work



Report immediately



Drive safely





## Process for identifying hazards, assessing risks and determining means of control

We have developed and implemented a process for identifying hazards, assessing risks and determining means of control. A risk matrix has also been developed to define the organization's risk tolerance, prioritize the handling of hazards according to their degree of seriousness and provide an effective framework for mitigation efforts. Risk control methods are classified according to the following hierarchy:

1. Elimination
2. Isolation/substitution
3. Engineering controls
4. Administrative controls
5. Personal protective equipment

First, CIMA+ carried out an inventory of all its activities and then identified the hazards, assessed the risks and determined the appropriate means of control.

Then, all the activities were broken down by task and a job safety analysis (JSA) was performed for each of them in accordance with general occupational health and safety standards. Following this analysis, work instructions were drawn up to ensure that the risk was reduced to an acceptable level. A process has also been defined for updating existing JSAs and for creating additional JSAs when the tasks associated with CIMA+'s activities change. All JSAs and work instructions are made available to our team members.

The final step in our risk assessment process consists in performing a field-level risk assessment. When work is carried out outside CIMA+'s offices, this assessment is carried out before the work begins to identify hazards and ensure that appropriate control measures are in place. The field-level risk assessment allows employees to carry out a final verification proceeding with the work in a safe manner.

Several means have been introduced to make it easier to report hazards or dangerous situations. People can also use the «ClearView» platform to anonymously report any concerns about their work. This tool is administered by CIMA+'s Ethics Committee, and the identity of those reporting is never disclosed to anyone within the organization. Although we have many value-added tools, more awareness and positive reinforcement are needed to encourage people to use them.

## Incident investigation and analysis process

To standardize our approach, CIMA+ has developed and implemented a documented process to investigate and analyze work-related incidents. Incidents that must be reported to government authorities, as well as incidents or near misses with the potential for significant severity, must be investigated and a root cause analysis must be performed. The primary objective of the investigation is to identify the causes and implement corrective measures to prevent recurrence. Corrective measures are recorded in Intalex, a lead person and a due date are indicated, and the effectiveness of the corrective measure is documented. Ishikawa or TapRoot methodologies are used to perform cause analysis. Investigation reports are reviewed by the manager, health and safety committees and the Executive Committee when major incidents are involved. The depersonalized summary of investigations and the measures implemented are distributed via the organization's various communication networks.

## 2.3 Employee health, safety and development

### 2.3.1.1 Health and safety training management process

#### Training

With the aim of constantly improving and facilitating the day-to-day management of training, a new application was introduced over the past year. This application allows managers to identify the training requirements for each member of their team and the CIMA+ CAMPUS team to coordinate training sessions with individuals based on the requirements identified by their manager. This tool also allows the manager and employee to access proof of training and track the employee's status for a given training course. The CAMPUS team ensures the validity of the training sessions attended and plans follow-up training sessions. One of the opportunities for optimization in the medium term will be to reconcile the information contained in the project management system with our training management application in Intellex to give our people and project managers access to the list of training required for the project depending on the client and the nature of the activities to be carried out. This will also enable them to identify the people in their respective teams who have or have not taken the training required for the project.

#### Occupational health and safety training for managers

For a number of years, the CIMA+ HSE team had been working on developing a training program to make our managers aware of their role and responsibilities in terms of health and safety in the workplace. The training program was officially launched at the end of 2022. Over the next year, the HSE team will train all its managers across Canada on applicable legislation, risk analysis, incident investigation and analysis, inspections, and lastly on health and safety management and monitoring. We believe that this training will further support our managers in their decision-making and increase their level of commitment to health and safety. The aim is to have trained 30% of all our managers by the end of 2023 and all of them by the end of 2025.

#### Leading by example

It's not enough to tell people to act and work safely for them to do so. We all take shortcuts at one time or another, sometimes simply to work faster, sometimes because we're tired or having a bad day. But as managers, we must set an example, follow the procedures in place, wear our protective equipment and act safely because employees are watching us and learning from our actions. The aim of this focus area is to put our recommendations into practice.



### 2.3.1.2 Critical tasks

After listing all the activities carried out by CIMA+ team members, eight critical tasks were identified using the process for identifying hazards, assessing risks and determining means of control:

In collaboration with the members of the teams who carry out this type of critical task, a safety analysis was carried out and a work instruction was drawn up for each of them. The status of critical task is assigned

when a simple behavioural deviation in the execution of the task, detection of the hazard, implementation of means of control or planning of the response in the event of an emergency is likely to result in a serious incident that could lead to death. For all these activities, the organization is dependent on the performance and actions of its human resources. They are responsible for ensuring that the appropriate safety systems and measures are in place to prevent an incident from occurring.



Working in confined spaces



Working at heights



Working near live electrical systems



Working near or over water



Working in a trench or excavation



Working alone or in an isolated area



Working near traffic lanes



Driving a vehicle



## 2.3 Employee health, safety and development

### 2.3.1.3 Occupational injuries and illnesses

The leading cause of occupational injuries requiring absence from work beyond the day of the event was moving on slippery surfaces.

In terms of occupational illnesses, none required time off work. Although our employees may occasionally be exposed to noise and certain contaminants, the frequency and duration of exposure are very low, and the protective measures in place have so far been sufficient to protect them. The occupational illnesses we observe most often are musculoskeletal disorders of non-traumatic origin. The new reality of teleworking has brought its share of challenges in this area. In order to be proactive and ensure that our people have an appropriate layout for their workspace, a number

of measures have been introduced, including video clips with suggestions for improving office ergonomics using items they already have at home, an allowance for the purchase of certain office equipment, interactive tools for modifying work positions according to the pain experienced, and the services of an ergonomist. Although some people have experienced musculoskeletal problems, none has developed into an occupational illness in the past year. Workplace hazards related to the psychological integrity of our people remain a major concern for the organization, and numerous efforts are being made to ensure that these are adequately controlled and do not degenerate into occupational illnesses.

### Mental health risk management

Mental health is playing an increasingly important role at CIMA+. Among the initiatives proposed are the promotion of sound time management through the adoption of a work-life balance charter, a disconnection policy, the enhancement of resources offered by the Employee and Family Assistance Programme (EFAP), the introduction of a personal day off and access to virtual health care. Several webinars, conferences, training sessions, testimonials, tools and various resources are available to employees.

In 2022, CIMA+ won the *Groupe entreprises en santé* Distinction Award. This award recognizes efforts and achievements in supporting a healthy work environment while promoting employee well-being.

Employee needs are taken into consideration through surveys and consultations. Targeted measures are put forward to preserve the psychological integrity of our teams. To this end, new projects are being launched, including the roll-out of a mental health first-aid training program and the sharing of tools and resources that are better adapted to reality.





### 2.3.2 Training

(GRI 404)

Between February 1, 2022 and January 31, 2023, 2,786 employees took part in at least one training activity. A total of 116,654 hours of training were provided, an average of 35.8 hours for women and 44.9 hours for men. Compared with 2021, there has been a significant increase in the number of hours of training and in the number of people trained.

\*This category includes all CIMA+ interns, and their working hours are counted as training hours.

#### **Leadership programs: PERSPECTIVE, VISION360, HORIZON+ and MANAGER JOURNEY**

Managers play an important strategic role in achieving CIMA+'s objectives and contribute to employee retention, productivity and well-being. It is therefore essential to provide them with the tools they need to meet these many challenges. CIMA+ has updated the content of its three leadership development programs and trained more than 50 managers from different hierarchical levels. These programs aim to expose participants to various sources of inspiration and introspection, to develop their leadership skills and broaden their perspective on organizational issues.

Likewise, CIMA+ has launched its new Manager Journey, which aims to impart essential skills and key knowledge to all those who supervise teams, through e-learning programs. The focus is on developing leadership and team management skills to enable them to successfully carry out their responsibilities in this regard.

#### **Health and safety training for supervisors**

To meet or exceed regulatory and client requirements, CIMA+ has rolled out a health and safety training program for all those in a supervisory role. Comprised of five modules, the training program was designed to provide our supervisors with the knowledge and skills they need to provide effective leadership in health and safety.

#### **ESSOR project**

CIMA+ has set up an ambitious training project to address the various challenges facing the engineering sector and the labour market. The project began in January 2022 and will run until December 2024. It covers various topics related to sustainable development and the environment, such as climate change, resilient infrastructure assets and responsible procurement. It also trains employees in the use of new technologies, such as BIM. Finally, the program offers training sessions related to responsible governance, such as project risk management, business ethics and document control. The ESSOR project is run in partnership with Emploi-Québec and is open to all regular employees in Québec.

## 2.3 Employee health, safety and development

### Go-No-Go Training

Participation in increasingly complex projects requires the implementation of a robust and formalized process for analyzing the risks associated with proposals and projects. CIMA+ has developed a risk-management training program that ensures the development of skills to identify risk, define their parameters and manage them upstream and at all stages of projects.

### Training on the CIMA+ sustainable and responsible engineering guide

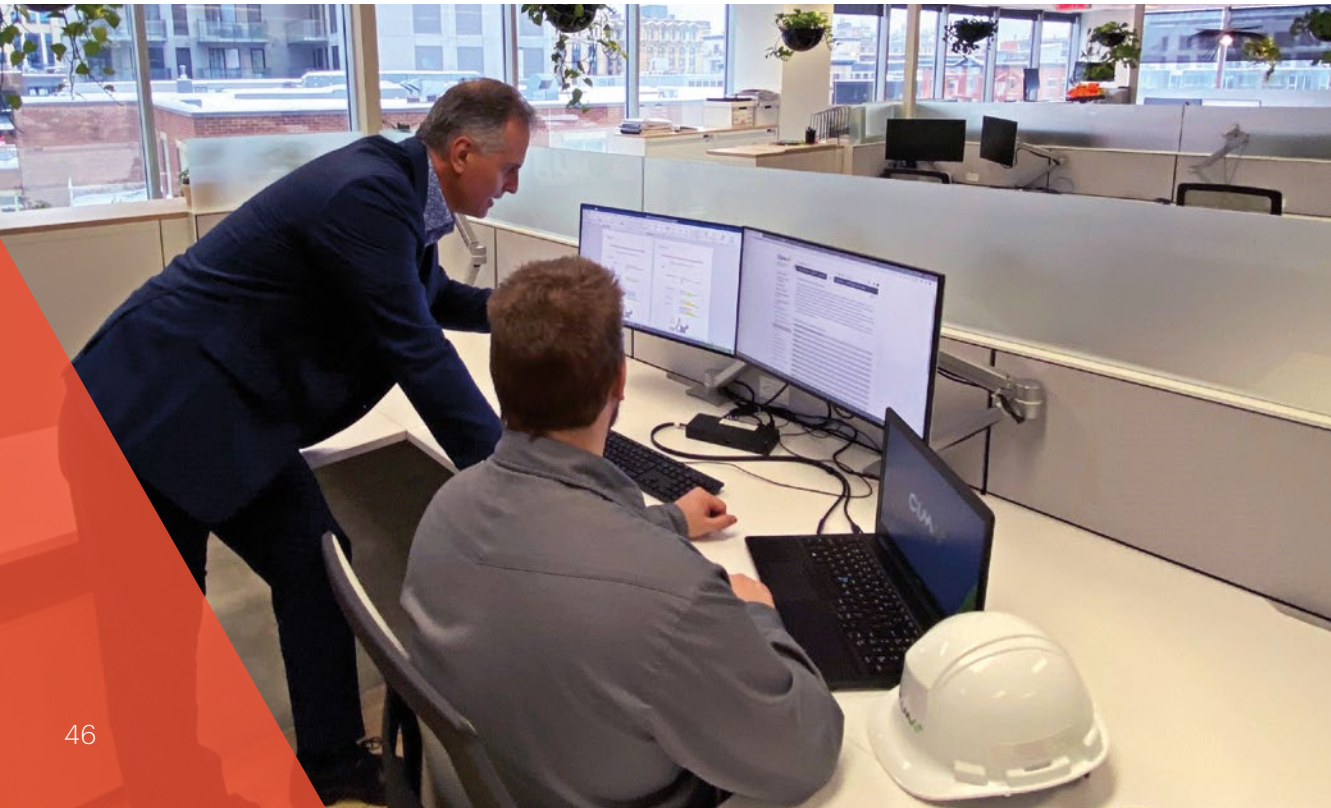
The fight against climate change requires building resilient infrastructure assets that meet high standards in terms of sustainable development and reduction of the ecological footprint. CIMA+ has launched a training program presenting the standards, best practices, tools and resources in its new sustainable and responsible engineering guide. The training program also contains questions to deepen knowledge and case studies to practice applying the principles of sustainable and responsible engineering to enhance our proposals and service delivery.

### Training on cybersecurity

In an effort to combat cyber attacks, CIMA+ has launched its Don't take the bait campaign. As part of this initiative, training sessions on phishing tactics, payment scams and domain recognition were rolled out across the company to target malicious emails. Employees were also trained to detect and report fraudulent emails through test mailings using the KnowBe4 platform.

### Training on ethics

At the beginning of 2022, CIMA+ rolled out a new training program on ethics in business. Its objectives include highlighting the strategic role of ethics for CIMA+, defining the ethical issues at stake and the skills required to behave in an ethical manner.







## Employment and development

(GRI 401-1 to 402-1)

CIMA+ creates economic value and distributes it to its employees and communities (01-1). A shareholding plan enables members of our teams to invest in the organization and receive dividends in the same way as other shareholders.

As of December 31, 2022, 1,066 employees held 81,554 shares. Added to the 425 partners and associate partners working in Canada, this means that 1,491 employees share in the ownership of the organization, for a combined shareholding rate of 54.5%.

We understand that our employees wish to contribute actively to the company's mission by being aware of the strategies that will be put forward. To this end, the President and CEO will meet with all employees to communicate the strategic initiatives to be rolled out over the coming year. With a clear understanding of the strategies, employees will be able to link their individual objectives to corporate goals. With this in mind, we can offer them the room to manoeuvre they need to carry out their duties. This is also in line with the introduction of a hybrid work model within our teams, where autonomy and accountability are greatly encouraged.

Regarding compensation and recognition, we have developed e-learning programs on compensation and continuous feedback to provide our managers with the tools they need to understand compensation principles and their application, as well as to promote the importance of providing regular feedback to employees to support their development. In addition, we have carried out rigorous analyses of our market positioning in terms of compensation and have made significant adjustments to our compensation packages to maintain our competitive edge in the market, which enables us to attract and retain the best talent.

We are also pursuing the enhancement of the modules of all our management (VISION360) and project coordination (Perspective) training programs and increasing their accessibility by adding more cohorts. These programs are designed to bring together all the in-house training developed to provide a source of references and tools to support managers in their role within CIMA+.

## Contribution assessment

For many years, managers have been required to conduct performance evaluations for their employees. In 2019, we began revising this process to encourage more continuous feedback and to focus on employee development. The new process was implemented in 2021. It includes a meeting to discuss the employee's job satisfaction, ambitions, career path and development goals. The training sessions that support this annual contribution and development appraisal cycle are an integral part of the program for managers described above.

In addition, to provide our managers with better tools, we plan to train them on how to manage teams remotely, according to a hybrid model. This will help CIMA+ meet the challenges associated with this new "normal".

# G 3. GOVERNANCE

## Leading a responsible business

At CIMA+, we firmly believe that our day-to-day activities should reflect the ESG aspirations of our clients and stakeholders. As a socially responsible company, it is important that we put our message and vision into practice.

CIMA+ Board of Directors, May 2022





## 3.1 Compliance, ethics and integrity

In recent years, efforts have focused on implementing the tools needed to govern and maintain exemplary ethical behaviour. Ethics are integrated into the contribution assessment process and good ethical behaviour is valued.

The GRI indicator used to measure CIMA+'s anti-corruption performance is based on the number of hours of training in ethics.

Since the beginning of 2022, a total of 2,371 hours were devoted to ethics training. Every year, our employees must read over the Code of Ethics and Conduct and renew their commitment to abide by its principles. In addition, all new employees must undergo training to master the content of the Code.

One of our success indicators for 2022 shows that 99.8% of employees have renewed their commitment towards the Code of Ethics.

This year, a new version of the Code of Ethics was made available to all CIMA+ employees, along with a more user-friendly and better-targeted situational awareness document, and a new training program that is better adapted to our current reality. The code of ethics and training program are designed to promote an ethical culture throughout the company and to provide our managers with the necessary tools to help them exercise ethical leadership with their teams. Senior executives must provide an annual declaration of interests to ensure their independence in making decisions in favour of CIMA+'s interests.

### Evaluation of ethics

- > Update the code of governance and ethics, regularly and as required.
  - Renewal of commitment.
- > Maintain an ethical risk dashboard.
  - Assessment of the awareness, judgment and ethical actions of management, partners, associate partners and employees.
  - Assessment of ethical issues specific to CIMA+: drawing up and analyzing a list of priority issues.
  - Assessment and characterization of the organizational culture.
- > Monitor the various types of conflicts of interest and their disclosure.
  - Identify and assess recurring ethical dilemmas and possible solutions, including monitoring the donation and sponsorship policy.
- > Monitor the interests of senior executives and their disclosure.
- > Assess the adequacy of the code and related procedures.

### Application of the code of ethics and conduct

- > Ensure the proper management of cases reported using ClearView Connect in a confidential manner.

### Conflicts of interest (GRI 2-15)

Under its terms of reference, the CIMA+ Board of Directors is responsible for:

- > Ensuring the adoption of the organization's key policies on security, conflicts of interest and relations with clients and suppliers, to ensure that a code of ethics and conduct is available to all employees without distinction, including senior executives and directors, and monitor compliance thereof.
- > Ensuring that appropriate mechanisms are in place for adequately monitoring compliance with policies relating to ethics and integrity, and discreetly receiving complaints or questions concerning issues in this regard.



## 3.1 Compliance, ethics and integrity

- > In accordance with the CIMA+ shareholders' agreement, the CIMA+ Board of Directors has set up an Ethics Committee responsible for taking concrete measures to enable the Board to fulfil the above-mentioned role. With respect to conflicts of interest, the following processes have been implemented:
  - A Code of Ethics (recently reviewed and amended) provides guidance on what is considered a conflict of interest and how to report it (via a ClearView anonymous reporting system). The Code applies to all CIMA+ employees, partners, associate partners and directors who are all required to sign an annual commitment to comply with it. Mandatory training on the Code has also been developed for all CIMA+ employees.
  - All declarations of conflicts of interest are compiled and reviewed by the Ethics Committee, and its chairman provides an annual report to shareholders at the organization's annual shareholders' meeting.

### Training on ethics

In early 2022, CIMA+ rolled out a new corporate ethics training program. The objectives of this program include highlighting the strategic role of ethics for CIMA+, defining the ethical issues at stake, and the skills required to behave in an ethical manner.

### 3.1.1 Cybersecurity

We are pleased to announce that a new cybersecurity policy has been approved by our Executive Committee, reinforcing our commitment to protecting sensitive information and our digital assets. As part of our continued commitment to cybersecurity, CIMA+ is actively working towards ISO 27001 certification, a globally recognized standard for information security management.

At CIMA+, we understand how cyberthreats evolve and the importance of maintaining a robust defence against them. With this in mind, we have introduced robust measures to counter phishing attacks, which remain a widespread threat in today's digital landscape. Our efforts include regular awareness sessions to educate and empower our employees so that they can identify and respond effectively to phishing attempts, thereby reducing the risk of data breaches and unauthorized access.

We firmly believe that cybersecurity is a collective responsibility, and we encourage all employees to remain vigilant and proactive in their day-to-day activities. By fostering a culture of cybersecurity awareness, we aim to ensure that everyone in our organization understands the essential role they play in maintaining the integrity and security of our systems and data.

As part of our commitment towards transparency, we will regularly assess and improve our cybersecurity measures to address emerging threats and comply with industry best practices. We will also conduct audits and assessments on a regular basis to ensure that our cybersecurity policy complies with industry standards and regulatory requirements.

By prioritizing cybersecurity and investing in the necessary resources, technology and training, CIMA+ is committed to protecting its clients' information, maintaining business continuity and preserving the trust our stakeholders place in us.

### 3.1.2 Responsible procurement

In 2021, we initiated a reflection on our supply chain in collaboration with ECPAR (*Espace québécois de concertation sur les pratiques d'approvisionnement responsable*). In 2022, we used the ECPAR barometer to assess our supply chain and drew up an action plan for the coming years.



## 3.2 Transparency and accountability

(GRI 2-9 and 2-10)

### 3.2.1 Process for selecting and appointing members of senior management

According to the shareholders' agreement and the articles of incorporation of CIMA+, the Board of Directors is composed of an odd number of directors, between five and nine, at least two of whom are independent. Board members may be elected for a maximum of two consecutive three-year terms, except for the President and Chief Executive Officer, who is an ex-officio member of the Board for as long as they remain in office. Shareholders elect Board members to fill vacancies at the Annual General Meeting, and proposed candidates are recommended and approved by the Board. The members of the Board appoint a chairman among themselves.

Under its terms of reference, the Board must ensure the complementarity of its members' skills to stimulate interaction and, consequently, encourage management to excel. The Human Resources and Compensation Committee is responsible for selecting and recommending the appointment of new directors. Under its terms of reference, this committee's primary responsibility in this respect is to determine the selection criteria so that appointments reflect a diversity of experience, skills and gender.

### 3.2.2 Role of senior management in the ESG governance strategy

(GRI 2-12)

An ESG subcommittee, coordinated by the Senior Vice President, Sustainability and reporting to the Executive Committee, is responsible for reviewing the meaning, values, mission and governance strategy with respect to sustainable development and presenting it to the Executive Committee for approval. This exercise is carried out in conjunction with strategic planning to ensure alignment with our ESG strategy. A series of key performance indicators will be introduced in 2023 to ensure effective monitoring of our ESG strategy. As for the Board of Directors, it will be reviewing the responsibilities of its subcommittees and the governance structure to ensure that ESG issues are properly covered. Lastly, in 2023, we will be working to finalize or update the key policies on ESG, sustainable development, EDI, responsible procurement and travel.

CIMA+ Annual General Meeting, May 2023



## 4. Sustainable development dashboard (GRI)



# Sustainable development dashboard

This dashboard presents the fourth version of the GRI mandatory indicators, as well as an indicator for each of the selected material aspects. The information associated with these indicators is described in this dashboard or on the page indicated, as appropriate.

Code	Global Reporting Initiative (GRI) Indicator	Page																														
GRI 102	General Information																															
102-1	Name of the organization: CIMA+																															
102-2	Top brands, products and services: Consulting engineering																															
102-3	Headquarters of the organization: 3400, boulevard du Souvenir, bureau 600, Laval QC																															
102-4	Number and name of countries where the organization operates: CIMA+ and its subsidiaries listed under 102-45 are located in Canada.																															
102-5	Ownership form and legal form: CIMA+ Group Inc. is a general partnership; the other entities are companies. CIMA+ Group owns all entities listed under 102 45 (companies), except for CIMA + S.E.N.C., which is a general partnership. 102-45 presents the consolidated financial statements.																															
102-6	Markets served in Canada: 63% of fees come from government departments and agencies and 37% from private companies.																															
	<table><tr><th>Region</th><th>% of turnover</th><th>Area of expertise</th><th>% of turnover</th></tr><tr><td>Québec</td><td>74.5%</td><td>Transportation</td><td>25.0%</td></tr><tr><td>Ontario</td><td>14.0%</td><td>Infrastructure</td><td>15.8%</td></tr><tr><td>Western Canada</td><td>9.6%</td><td>Environment</td><td>3.0%</td></tr><tr><td rowspan="4">Atlantic Provinces</td><td rowspan="4">1.9%</td><td>Energy and resources</td><td>27.1%</td></tr><tr><td>Buildings</td><td>17.3%</td></tr><tr><td>Project management</td><td>7.0%</td></tr><tr><td>Communication systems</td><td>4.8%</td></tr><tr><td></td><td></td><td>Total</td><td>100.0%</td></tr></table>	Region	% of turnover	Area of expertise	% of turnover	Québec	74.5%	Transportation	25.0%	Ontario	14.0%	Infrastructure	15.8%	Western Canada	9.6%	Environment	3.0%	Atlantic Provinces	1.9%	Energy and resources	27.1%	Buildings	17.3%	Project management	7.0%	Communication systems	4.8%			Total	100.0%	
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		Total	100.0%																													
102-7	Size of organization in Canada: Total workforce (in number of people), including partners, associate partners and full-time, part-time and casual employees, but excluding students and interns (2,800); number of sites (30); net sales (\$400M); shareholding. No partner owns more than 5% of the shares; consolidated assets and liabilities: data not disclosed to avoid providing information about the profitability of the company, which is a competitiveness issue in our industry.																															

Code	Global Reporting Initiative (GRI) Indicator	Page																								
102-8	<b>Employment:</b> Workforce in Canada (2,736), by gender, region, job category; self-employed (N/A).																									
	<table><tr><td>By gender</td><td>Women: 840 (30.7%)</td><td>Men: 1,896 (69.3%)</td><td></td><td></td><td></td></tr><tr><td>By region</td><td>Atlantic Provinces: 37 (1.35%)</td><td>Ontario: 374 (13.67%)</td><td>Western Canada: 277 (10.12%)</td><td>Québec: 2,048 (74.85%)</td><td></td></tr><tr><td>Number as of December 31</td><td>2022: 2,736</td><td>2021: 2,683</td><td>2020: 2,429</td><td>2019: 2,286</td><td>2018: 1,880</td></tr><tr><td>Variation</td><td colspan="5">+45.5% between 2018 and 2022</td></tr></table>	By gender	Women: 840 (30.7%)	Men: 1,896 (69.3%)				By region	Atlantic Provinces: 37 (1.35%)	Ontario: 374 (13.67%)	Western Canada: 277 (10.12%)	Québec: 2,048 (74.85%)		Number as of December 31	2022: 2,736	2021: 2,683	2020: 2,429	2019: 2,286	2018: 1,880	Variation	+45.5% between 2018 and 2022					
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Variation	+45.5% between 2018 and 2022																									
102-9	<b>Organization's supply chain:</b> CIMA+ deals with 1,895 suppliers representing fees of more than \$116.6M, incurred mainly in Québec (55.6%), Ontario (29.2%) and Western Canada (11.9%).																									
102-10	<b>Change in the organization's size, structure, capital or supply chain:</b> <ul style="list-style-type: none"><li>&gt; There are no material changes in the capital structure and wealth preservation for the fiscal year ending January 31, 2023.</li><li>&gt; There are no significant changes in supply chain structure and suppliers for the fiscal year ending January 31, 2023.</li></ul>																									
102-11	<b>Precautionary principle (risk management):</b> In 2021, under the leadership of the Senior Vice President, Legal Affairs, a matrix of corporate risks (financial, projects, cybersecurity, ESG, etc.) was created and a process to monitor these risks was implemented.																									
102-12	<b>External principles, charters or other initiatives (to which the company subscribes or endorses):</b> Canada Green Building Council, ISO 9001, CoR (Alberta, British Columbia, Ontario, Saskatchewan, Newfoundland and Labrador), LEED, CSSE (Canadian Society of Safety Engineering), Avetta, Cogninox, Complyworks, Contractor Check, ISN, CQN.																									

# Sustainable development dashboard

Code	Global Reporting Initiative (GRI) Indicator	Page
<b>102-13</b>	<b>Professional associations or national or international advocacy organizations:</b> <ul style="list-style-type: none"> <li>&gt; For overall CIMA+: AFG, AFIC, FIDIC, SCGC, PMI</li> <li>&gt; For sectors: ATC, ISA, ASHRAE, Canada BIM Council, Canada Green Building Council, U.S. Green Building Council, Envision and ISI, HQE, Well International</li> </ul>	
<b>102-14</b>	<b>Statement by the President and the Senior VP, Sustainable Development</b>	1-3
<b>102-16</b>	<b>The organization's values, principles, standards and rules of behaviour, such as codes of conduct and codes of ethics, are available on our website (cima.ca).</b>	
<b>102-18</b>	<b>Structure of the organization's governance, including committees of the highest governance body, as well as committees responsible for decisions on economic, environmental and social impacts:</b> <p>The Board of Directors is comprised of a minimum of five and no more than nine members, at least two of whom must be independent. It oversees the Executive Committee, which includes the President, the Chief Operating Officer, the Chief Business Officer, the Chief Strategic Officer, the four Senior Vice Presidents of the sectors, the Senior Regional Vice Presidents of Ontario and Western Canada, the Senior Vice President, Human Resources and the Senior Vice President, Legal Affairs. The Board is supported by three committees, namely the Audit Committee, the Human Resources and Compensation Committee and the Ethics Committee.</p>	
<b>2-10</b>	See page 51.	51
<b>2-15</b>	See page 49.	49
<b>2-12</b>	See page 51.	51
<b>102-40</b>	<b>Stakeholders with whom the organization has engaged:</b> See 102-42	
<b>102-41</b>	<b>Percentage of employees covered by a collective agreement:</b> No employee is covered by a collective agreement.	
<b>102-42</b>	<b>Criteria for identifying and selecting stakeholders:</b> Stakeholders were identified by the Senior Vice President, Sustainable Development; these groups are considered stakeholders because they show an interest in our company or because they can influence our business objectives and strategies: employees, partners and associate partners, Executive Committee, Board of Directors, clients, local communities, contractors, suppliers, collaborators, civilian population, and governments.	
<b>102-45</b>	<b>Entities included in the consolidated financial statements:</b> See page 7 in scope of the report	7

Code	Global Reporting Initiative (GRI) Indicator	Page
<b>102-46</b>	<b>Content definition process and scope of aspects:</b> <p>The material aspects were selected by the members of the Executive Committee and the Senior Vice President, Sustainable Development. They are among the topics discussed at the monthly meetings of the Executive Committee. The aspects selected by stakeholders will be included in the next ESG report and subject to an action plan developed by the Centre of Excellence for Sustainability and the ESG subcommittee. The 2021 GRI gap assessment and stakeholder engagement report conducted by PwC made it possible to redo a comprehensive analysis.</p>	8
<b>102-47</b>	<b>Based on the ESG materiality matrix, PwC categorized the important elements according to the following three pillars:</b> <ol style="list-style-type: none"> <li>1. Engineering for future generations <ul style="list-style-type: none"> <li>&gt; Environmental solutions (climate change)</li> <li>&gt; Innovative solutions (focused on people and sustainable development)</li> <li>&gt; Operational excellence (technical excellence and client experience)</li> </ul> </li> <li>2. Empowering our people and communities <ul style="list-style-type: none"> <li>&gt; People and culture (employee engagement and development, equity, diversity and inclusion, culture, health and wellness)</li> <li>&gt; Socio-economic impact (community development, partnerships, and collaboration)</li> </ul> </li> <li>3. Leading a responsible business <ul style="list-style-type: none"> <li>&gt; Responsible management (ethics and integrity, ESG leadership, transparent communications)</li> <li>&gt; Sustainable and responsible procurement</li> </ul> </li> </ol> <p>These important elements serve as a backdrop for our ESG report and are found across the three pillars and in the report's different sections.</p>	4
<b>102-48</b>	<b>Reasons and consequences of any reformulation of information provided in previous reports:</b>	
<b>102-49</b>	The middle and senior management job categories have been reviewed. <b>Substantial changes from previous reporting periods:</b> None.	7
<b>102-50</b>	<b>Reporting period:</b> January 1 to December 31, 2022, excluding financial and training data covering the fiscal year February 1, 2022, to January 31, 2023.	
<b>102-51</b>	<b>Date of last report published:</b> Spring 2022	
<b>102-52</b>	<b>Report release cycle:</b> Biennial for the last 6 years, but annual cycle from 2021.	7
<b>102-53</b>	<b>Contact person for questions about the report or its contents:</b> Luc Jolicoeur, Senior Vice President, Sustainable Development.	7

Code	Global Reporting Initiative (GRI) Indicator	Page																									
102-54, 55	<b>“Compliance” option chosen by the organization:</b> This ESG report is in line with the Global Reporting Initiative.																										
102-56	<b>The organization’s policy and standard practice for requesting an external audit of the report:</b> No external audit was conducted, as the data collection system and significant aspects are virtually unchanged since the last independently certified report. The GRI gap assessment conducted by PwC in 2021 is a good review of the content of our 2021 report.																										
GRI 201	<b>Economic performance</b>																										
201-1	<b>Direct economic value created and distributed:</b> Salaries make up a large proportion of operating expenses; this data is not published to avoid providing information about the firm’s profit margin; This is a competitiveness issue in our industry.	6																									
GRI 205	<b>Anti-corruption</b>																										
205-2	<b>Fight against corruption:</b> Refer to page 49 for a description of our Ethics component.	49																									
GRI 302	<b>Energy</b>																										
	The available data collected recently cover the years 2019 (pre-pandemic baseline year) to year 2022.																										
302-1	<b>Energy consumption within the company:</b>																										
	<table><tr><td></td><td>2019</td><td>2020</td><td>2021</td><td>2022</td></tr><tr><td>Non-renewable fossil fuels</td><td>11,464 GJ (3,184 MWh)</td><td>10,619 GJ (2,950 MWh)</td><td>7,497 GJ (2,083 MWh)</td><td>8,032 GJ (2,231 MWh)</td></tr><tr><td>Renewable fossil fuels</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Electricity consumption</td><td>33,155 GJ (9,210 MWh)</td><td>28,957 GJ (8,044 MWh)</td><td>31,773 GJ (8,826 MWh)</td><td>30,063 GJ (8,351 MWh)</td></tr><tr><td>Total energy consumption</td><td>44,619 GJ (12,394 MWh)</td><td>39,576 GJ (10,994 MWh)</td><td>39,270 GJ (10,909 MWh)</td><td>38,095 GJ (10,582 MWh)</td></tr></table>		2019	2020	2021	2022	Non-renewable fossil fuels	11,464 GJ (3,184 MWh)	10,619 GJ (2,950 MWh)	7,497 GJ (2,083 MWh)	8,032 GJ (2,231 MWh)	Renewable fossil fuels	0	0	0	0	Electricity consumption	33,155 GJ (9,210 MWh)	28,957 GJ (8,044 MWh)	31,773 GJ (8,826 MWh)	30,063 GJ (8,351 MWh)	Total energy consumption	44,619 GJ (12,394 MWh)	39,576 GJ (10,994 MWh)	39,270 GJ (10,909 MWh)	38,095 GJ (10,582 MWh)	
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Renewable fossil fuels	0	0	0	0																							
Electricity consumption	33,155 GJ (9,210 MWh)	28,957 GJ (8,044 MWh)	31,773 GJ (8,826 MWh)	30,063 GJ (8,351 MWh)																							
Total energy consumption	44,619 GJ (12,394 MWh)	39,576 GJ (10,994 MWh)	39,270 GJ (10,909 MWh)	38,095 GJ (10,582 MWh)																							
	Note: Methodology and emission factors are described in the report.																										
302-2	The energy consumption associated with the projects of the clients whom CIMA+ supports is not evaluated, but our professionals always try to reduce the proposed solutions’ energy consumption.																										

Code	Global Reporting Initiative (GRI) Indicator	Page																				
302-3	<b>Intensity of energy consumption per employee:</b> <table><tr><th>2019</th><th>2020</th><th>2021</th><th>2022</th></tr><tr><td>20.0 GJ (5.6 MWh)</td><td>17.1 GJ (4.8 MWh)</td><td>16.0 (4.4 MWh)</td><td>15.7 GJ (4.4 MWh)</td></tr></table> <p>Note: Total energy consumption (Scopes 1 and 2).</p>	2019	2020	2021	2022	20.0 GJ (5.6 MWh)	17.1 GJ (4.8 MWh)	16.0 (4.4 MWh)	15.7 GJ (4.4 MWh)													
2019	2020	2021	2022																			
20.0 GJ (5.6 MWh)	17.1 GJ (4.8 MWh)	16.0 (4.4 MWh)	15.7 GJ (4.4 MWh)																			
302-4	CIMA+ operations in 2022 consumed 1,175 GJ (326 MWh) less energy, a 3% reduction compared to 2021.																					
302-5	See 302-2																					
GRI 305	<b>Emissions</b>																					
305-1	<b>GHG emissions from CIMA+ are broken down as follows:</b>																					
305-2																						
305-3	<table><tr><th></th><th>2019</th><th>2020</th><th>2021</th><th>2022</th></tr><tr><td>Scope 1</td><td>271 t CO<sub>2</sub> eq</td><td>264 t CO<sub>2</sub> eq</td><td>245 t CO<sub>2</sub> eq</td><td>338 t CO<sub>2</sub> eq</td></tr><tr><td>Scope 2</td><td>0 t CO<sub>2</sub> eq</td><td>0 t CO<sub>2</sub> eq</td><td>0 t CO<sub>2</sub> eq</td><td>0 t CO<sub>2</sub> eq</td></tr><tr><td>Scope 3</td><td>5,889 t CO<sub>2</sub> eq</td><td>3,329 t CO<sub>2</sub> eq</td><td>3,400 t CO<sub>2</sub> eq</td><td>4,064 t CO<sub>2</sub> eq</td></tr></table>		2019	2020	2021	2022	Scope 1	271 t CO <sub>2</sub> eq	264 t CO <sub>2</sub> eq	245 t CO <sub>2</sub> eq	338 t CO <sub>2</sub> eq	Scope 2	0 t CO <sub>2</sub> eq	0 t CO <sub>2</sub> eq	0 t CO <sub>2</sub> eq	0 t CO <sub>2</sub> eq	Scope 3	5,889 t CO <sub>2</sub> eq	3,329 t CO <sub>2</sub> eq	3,400 t CO <sub>2</sub> eq	4,064 t CO <sub>2</sub> eq	
	2019	2020	2021	2022																		
Scope 1	271 t CO <sub>2</sub> eq	264 t CO <sub>2</sub> eq	245 t CO <sub>2</sub> eq	338 t CO <sub>2</sub> eq																		
Scope 2	0 t CO <sub>2</sub> eq	0 t CO <sub>2</sub> eq	0 t CO <sub>2</sub> eq	0 t CO <sub>2</sub> eq																		
Scope 3	5,889 t CO <sub>2</sub> eq	3,329 t CO <sub>2</sub> eq	3,400 t CO <sub>2</sub> eq	4,064 t CO <sub>2</sub> eq																		
305-4	<b>Intensity of GHG emissions per employee :</b> <table><tr><th></th><th>2019</th><th>2020</th><th>2021</th><th>2022</th></tr><tr><td>Scope 1 and 2</td><td>0.12 t CO<sub>2</sub> eq</td><td>0.11 t CO<sub>2</sub> eq</td><td>0.09 t CO<sub>2</sub> eq</td><td>0.12 t CO<sub>2</sub> eq</td></tr><tr><td>Scope 3</td><td>2.64 t CO<sub>2</sub> eq</td><td>1.44 t CO<sub>2</sub> eq</td><td>1.27 t CO<sub>2</sub> eq</td><td>1.49 t CO<sub>2</sub> eq</td></tr></table> <p>Note: CIMA+ leases all offices spaces it occupies and does not own any. The fossil fuel consumption for operating the company's office spaces is included in scope 1.</p>		2019	2020	2021	2022	Scope 1 and 2	0.12 t CO <sub>2</sub> eq	0.11 t CO <sub>2</sub> eq	0.09 t CO <sub>2</sub> eq	0.12 t CO <sub>2</sub> eq	Scope 3	2.64 t CO <sub>2</sub> eq	1.44 t CO <sub>2</sub> eq	1.27 t CO <sub>2</sub> eq	1.49 t CO <sub>2</sub> eq						
	2019	2020	2021	2022																		
Scope 1 and 2	0.12 t CO <sub>2</sub> eq	0.11 t CO <sub>2</sub> eq	0.09 t CO <sub>2</sub> eq	0.12 t CO <sub>2</sub> eq																		
Scope 3	2.64 t CO <sub>2</sub> eq	1.44 t CO <sub>2</sub> eq	1.27 t CO <sub>2</sub> eq	1.49 t CO <sub>2</sub> eq																		
305-5	The reduction in GHG emissions in 2022 compared to 2019 and 2021 and the explanations can be found in the GHG emission reduction section of the report starting on page 12.	12																				
305-6	CIMA+ does not own air-conditioning equipment and, due to the nature of its office-based operations, does not emit substances with ozone-depleting potential or NOx or NOx.																					
305-7																						



# Sustainable development dashboard

Code	Global Reporting Initiative (GRI) Indicator	Page
GRI 401	Employment	

**401-2 Employment:**  
Benefits for permanent full-time or part-time employees (minimum of 20 hours per week) in all our offices across Canada: a group insurance plan offering multiple levels of coverage that allows employees to customize their coverage based on their needs and those of their family; an Employee Assistance Program (EAP) for employees and their family; a pension plan where the employer contributes 4% of the employee's base salary provided the employee also contributes; a voluntary ownership plan; sick days; wellness program.

GRI 403	Santé et sécurité
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**403-9 et 10 Occupational Health and Safety:**

	2015	2016	2017	2018	2019	2020	2021	2022
Injury frequency rate*	2.4	2.62	1.70	2.44	2.49	1.08	1.99	1.62

\* (Number of lost-time injuries + number of medical consultations) x 1,000,000 / Number of hours worked

	2015	2016	2017	2018	2019	2020	2021	2022
Lost-time injury frequency rate*	2.4	2.62	1.36	1.22	1.87	0.54	1.49	1.15

\* (Number of lost-time accidents) x 1,000,000 / Number of hours worked

	2015	2016	2017	2018	2019	2020	2021	2022
Severity rate*	19.37	29.46	12.26	4.89	26.78	11.41	56.22	46.63

\* (Number of days lost) x 1,000,000 / Number of hours worked

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Year	Number of hours worked	Number of reportable incidents	Frequency rate* of reportable incidents	Number of lost-time incidents	Frequency rate* of lost-time incidents	Number of occupational diseases	Frequency rate* of occupational diseases	Number of fatalities	Fatality frequency rate*
2019	3,212,454.44	8	2.49	6	1.87	0	0	0	0
2020	3,685,691.06	5	1.36	2	0.54	0	0	0	0
2021	4,020,151.52	8	1.99	6	1.49	0	0	0	0
2022	4,332,233.74	7	1.42	5	1.15	0	0	0	0

\* Frequency rate is calculated based on 1,000,000 hours worked

		2017				2018				2019				2020				2021				2021			
		# of lost-time accidents	# of lost days of work	# of medical consultations*	Fatalities	# of lost-time accidents	# of lost days of work	# of medical consultations*	Fatalities	# of lost-time accidents	# of lost days of work	# of medical consultations*	Fatalities	# of lost-time accidents	# of lost days of work	# of medical consultations*	Fatalities	# of lost-time accidents	# of lost days of work	# of medical consultations*	Fatalities	# of lost-time accidents	# of lost days of work	# of medical consultations*	Fatalities
By region	Atlantic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Ontario	0	0	0	0	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	72	0	0
	Quebec	4	36	1	0	1	12	3	0	6	86	2	0	1	36	3	0	6	203	2	0	4	130	2	0
	Western Canada	0	0	0	0	1	1	1	0	0	0	0	0	1	6	0	0	0	0	0	0	0	0	0	0
By gender	Male	3	17	0	0	4	16	4	0	2	38	2	0	2	42	2	0	1	4	1	0	4	193	2	0
	Female	1	19	1	0	0	0	0	0	4	48	0	0	0	0	1	0	5	199	1	0	1	9	0	0
By status	Employee	4	36	1	0	4	16	4	0	6	86	0	0	2	42	3	0	6	203	2	0	5	201	2	0
	Supervisor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		4	36	1	0	4	16	4	0	12	86	0	0	2	42	3	0	6	203	2	0	5	201	2	0

\* Frequency rate is calculated based on 1,000,000 hours worked

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# Sustainable development dashboard

Code	Global Reporting Initiative (GRI) Indicator	Page
GRI 404	Training and education	

## 404-1 Training and education:

	2019		2020		2021		2022	
	W	M	W	M	W	M	W	M
Number of employees trained	661	1,452	624	1,326	734	1,594	864	1,905
Total hours	21,388	61,555	12,814	49,890	30,659	72,706	30,954	85,700
Average	32.4	42.4	20.5	37.6	41.77	45.6	35.83	44.99

Average hours of training by job category	2019	2020	2021	2022
Administrative*	89	104	152	148
Technical	30	18	20	15
Professional	40	31	24	30
Engineering	28	17	19	18
Management	25	13	14	19
Total hours of training	82,885	62,705	103,365	116,654



Code Global Reporting Initiative (GRI) Indicator

GRI 405 Diversity and equality

405-1 Diversity and equal opportunities:

	2019						2020						2021						2022					
	Indigenous	Women	People with disabilities	Visible minorities	Subtotal	Total	Indigenous	Women	People with disabilities	Visible minorities	Subtotal	Total	Indigenous	Women	People with disabilities	Visible minorities	Subtotal	Total	Indigenous	Women	People with disabilities	Visible minorities	Subtotal	Total
Support	0	42	0	1	43	90	1	49	1	12	63	107	1	48	0	11	60	104	1	40	0	13	54	110
	0.0%	2.10%	0.0%	0.0%	2.1%		0.0%	2.10%	0.0%	0.50%	2.80%		0.0%	1.8%	0.0%	0.4%	2.2%		0.96%	36.36%	0.00%	11.82%	0.49%	
Administrative	1	110	1	7	119	119	1	117	0	18	136	124	2	94	1	9	106	95	2	92	1	7	102	92
	0.0%	5.40%	0.0%	0.30%	5.9%		0.0%	5.10%	0.0%	0.80%	5.90%		0.1%	3.5%	0.0%	0.3%	4.0%		2.17%	100.0%	1.09%	7.61%	1.11%	
Technician and semi-professional	2	133	5	25	165	638	4	149	7	67	227	728	3	213	10	105	331	835	5	224	14	114	357	848
	0.10%	6.60%	0.20%	1.20%	8.1%		0.20%	6.50%	0.30%	2.90%	9.90%		0.1%	7.9%	0.4%	3.9%	12.3%		0.60%	26.42%	1.65%	13.44%	0.42%	
Professional	0	258	1	59	318	911	5	311	9	152	477	1,027	6	373	9	206	594	1,257	5	390	6	225	626	1,244
	0.0%	12.70%	0.0%	2.90%	15.7%		0.20%	13.60%	0.40%	6.60%	20.90%		0.2%	13.9%	0.3%	7.7%	22.1%		0.42%	31.35%	0.48%	18.09%	0.50%	
Middle management	1	41	2	4	48	252	0	54	4	15	73	277	0	75	3	26	104	360	0	90	4	25	119	409
	0.0%	2.0%	0.10%	0.20%	2.4%		0.0%	2.40%	0.20%	0.70%	3.20%		0.00%	2.80%	0.11%	0.97%	3.88%		0.00%	21.84%	0.97%	6.07%	0.29%	
Senior Manager	0	3	0	0	3	15	0	4	0	1	5	23*	0	4	0	1	5	32	0	4	0	1	5	33
	0.0%	0.10%	0.0%	0.0%	0.1%		0.0%	0.20%	0.0%	0.0%	0.20%		0.00%	0.15%	0.00%	0.04%	0.19%		0.00%	13.33%	0.00%	3.33%	0.17%	
Grand total	4	587	9	96	696	2,025	11	684	21	265	981	2,286	12	807	23	358	1,200	2,683	13	840	25	385	1,263	2,736
	0.20%	29.0%	0.40%	4.70%	34.4%		0.5%	29.90%	0.90%	11.60%	42.90%		0.45%	30.08%	0.86%	13.34%	44.73%		0.48%	30.70%	0.91%	14.07%	0.46%	

411-1 Incidents of violations involving the rights of Indigenous Peoples:

None



## Sustainable engineering for future generations

At CIMA+, we strongly believe that engineering exists to improve and advance the lives around us, within our own company and our communities.



Engineering  
for people

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