Reporting Indices and Standards

We use external frameworks to help us implement good reporting practices, to ensure we are covering the topics of most interest to stakeholders and to aid comparison with other companies.

The indices below shows which topics and disclosures are covered and their location in our reporting suite. These indices include metrics from:

- Global Reporting Initiative Standards (GRI 1: Foundation 2021)
- Services Sustainability Accounting Standard Board (SASB);
- World Economic Forum (WEF).

Our sustainability-related priorities were derived from a materiality assessment conducted in 2022. The end result of this assessment can be found in an infographic titled Sustainability: Our Focus Areas. The infographic represents our highest-priority sustainability-related issues in scope for reporting with the aforementioned standards.

Also of note, AtkinsRéalis completed a Double Materiality Assessment in 2026 and will share its proceedings, including new focus areas, in its next Annual Integrated Report.

Content

Sources of information referred to in the Indices

AIF: Annual Information Form, year ended December 31, 2025, Published on February 26, 2026, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2025/annual-info-form-2025-en.pdf

AIR: 2025 Annual Integrated Report, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/annual-integrated-report-2025.pdf

Bluebook: 2024 Global HSE Bluebook (our Global Health, Safety, and Environment management System Manual), available at:
https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/blue-book_en.pdf

CFS: 2025 Consolidated Financial Statements and Notes, signed February 26, 2026, and available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2025/e_financial_statement_annuel_2025-en.pdf

CTP: Climate Transition Plan, issued in January 2026, available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/climate-transition-plan.pdf

Code: 2026 Code of Conduct, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/policies/code-of-conduct-en.pdf

TCFD: 2022 Climate-related Financial Disclosure, as per the Task Force on Climate-Related Financial Disclosures available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/tcfd-report-2022.pdf

Integrity Report: 2025 Integrity report, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/integrity-annual-report-en.pdf

LAR: Limited Assurance Report, provided by Deloitte LLP on May 6, 2026, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/independent-assurance-report-2025.pdf

MD&A: Management's Discussion and Analysis, dated February 26, 2026, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2025/e_mda_annuel_2025-en.pdf

MPC: Management Proxy Circular and Notice of Annual Meeting of Shareholders, dated April 14, 2026, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2026/atkinsrealis-proxy-circular-2026-en.pdf

2025 Global Reporting Initiative content index

Statement of use	AtkinsRéalis has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025
Standard used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Indicator		AtkinsRéalis 2025 Disclosure
GRI 2: General Disclosures 2021		
GRI 2 Section 1: The organization and its reporting practices		
2-1	Organizational details	
2-1-a	Legal name	AtkinsRéalis Group inc. (the "Company" or "AtkinsRéalis") It has to be noted that the Company obtained shareholder approval to change its corporate name from "SNC-Lavalin Group Inc." to "AtkinsRéalis Group Inc." at its 2024 annual meeting of shareholders, held on May 18th 2024.
2-1-b	Nature of Ownership and Legal Form	AtkinsRéalis Group Inc. was incorporated under the laws of Canada on May 18, 1967 and was continued under the Canada Business Corporations Act on March 24, 1980. The articles of the Company were amended on several occasions, as described in the AIF.
2-1-c	Location of Headquarters	The Company's headquarters and registered office is located at 455 Rene-Levesque Boulevard West, Montreal, Quebec, Canada H2Z 1Z3.
2-1-d	Countries of Operation	As of December 31st, 2025, the Company had significant operations in the following regions/ countries: The Americas: Brazil, Canada, Peru, United States. Europe: Ireland, Romania, United Kingdom. Africa & the Middle East: Algeria, Egypt, Qatar, Saudi Arabia, United Arab Emirates. Asia & Oceania: Australia, China, Hong Kong, India, Republic of Korea. Notable changes: In 2025, the Company expanded its regional presence in the USA through two acquisitions, namely: 70% of the voting shares of the employee-owned David Evans Enterprises, Inc., representing about 1,250 employees, and Capital Consultants, Inc., doing business under the name "C2AE" with approximately 120 professionals.[HD6.1][MB6.2] In addition, the Company acquired ADG Capital Pty Ltd ("ADG"), an Australian engineering consultancy which will add approximately 250 professionals to AtkinsRéalis' existing team. For more information on these acquisitions, please see our MD&A, specifically the section titled "Executive Summary – Other Items"

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-2	Entities included in the organization's sustainability reporting	
2-2-a	Entities included	The Company has eight reportable segments, namely: > Canada; > United Kingdom and Ireland ("UKI"); > United States and Latin America ("USLA"); > Asia, Middle East and Australia ("AMEA"); > Nuclear; > Linxon; > LSTK Projects; and > Capital. All Segments were included in our sustainability-related disclosure, unless specifically mentioned. It has to be noted AtkinsRéalis has, effective January 1, 2026 and commencing with its first quarter of 2026 financial reports, combined its Linxon, LSTK Projects and Capital operating segments into a single reportable segment referred to as "All other segments". More information is available in the MD&A.
2-2-b	Entities: financial reporting vs sustainability reporting	The Company does publish audited consolidated financial statements (CFS) on a yearly basis. All sustainability-related disclosure is based on the same "Segments" as those presented in the CFS, unless specifically mentioned.
2-2-c	Consolidation practices	i. For the majority of metrics, our consolidation approach does not require adjustments for minority interests. However, when calculating greenhouse gas (GHG) emissions, the Company adheres to the GHG Protocol, specifically utilizing the organizational control approach. Under this method, we use the proportion of equity interest held in subsidiaries, joint ventures, joint operations, partnerships, and associates to determine our Scope 3, Category 15 – Investments emissions. Additionally, if AtkinsRéalis holds a partial ownership stake in a fixed asset, we report emissions on a pro-rata basis according to the percentage of equity interest. This applies to Scope 3, Category 2 – Capital Goods (in the year of acquisition) and Category 15 – Investments (for ongoing asset carbon emissions). ii. During the course of the reporting year, AtkinsRéalis made three acquisitions, namely: > On April 11, 2025, AtkinsRéalis completed its acquisition of 70% of the voting shares of the employee-owned David Evans Enterprises, Inc., the parent company of David Evans and Associates, Inc. (collectively, "David Evans"), with a clear path to acquire entire ownership within a defined agreed time period. > On November 10, 2025, AtkinsRéalis announced that it had acquired Capital Consultants, Inc., doing business under the name "C2AE", a Michigan-based architecture and engineering firm with eight locations and approximately 120 professionals across Michigan and upstate New York in the United States. > On December 1, 2025, AtkinsRéalis announced that it had acquired ADG Capital Pty Ltd ("ADG"), an Australian engineering consultancy specializing in structural and civil engineering, construction services, and digital advisory. The newly acquired companies are included in metrics related to our Workforce (number of employees, workforce growth), Integrity (allegations of wrongdoing), and GHG emissions. However, systems limitations mean these acquisitions are excluded from other metrics. iii. In any instance where the Company's approach to consolidation differs, this is clearly stated either in the text or in a footnote.

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-3	Reporting period, frequency and contact point	
2-3-a	Reporting period and frequency	The reporting period for the Company's sustainability reporting is the calendar year (January 1st to December 31st), which is also the Company's fiscal year. The reporting frequency is annual.
2-3-b	Financial reporting period	The Company's reporting period for its financial reporting is the calendar year. Both the period for financial reporting and the period for sustainability-related disclosure are aligned.
2-3-c	Publication date	The publication date of our 2025 sustainability-related disclosure is May 4th, 2026.
2-3-d	Contact point	For any questions relating to sustainability-related topics at AtkinsRéalis, please contact Marie-Michèle Bleau at marie-michele.bleau@atkinsrealis.com.
2-4	Restatements of information	
2-4-a	Restatements	For its 2025 GHG emissions inventory, AtkinsRéalis updated its emission factors used to calculate emissions related to purchased goods and services and capital goods, under the spend-based method. The previous factors had become outdated and no longer reflected global economic and technological changes. Because these updates result in more than a 1% variation in our 2019 base-year emissions inventory, we are required to recalculate and restate our base year, as per the Company's recalculation policy. We are currently revising our base year emission calculation to reflect these changes and intend to disclose the updated amount in next year's annual integrated report. Please refer to our AIR for more information.
2-5	External assurance	
2-5-a	External assurance - Policy and practice	Select performance indicators published in our AIR were independently assured to a limited level by Deloitte LLP (Deloitte), the independent auditor, in accordance with Canadian standard on assurance engagement (CSAE). Other indicators were reviewed by AtkinsRéalis' Internal Audit team. The AIR was reviewed by the Disclosure Committee and the Board of Directors. Note that the present GRI Index has been prepared by the Company's management with a focus on accuracy, transparency, and completeness, but it was not externally verified.
2-5-b	External assurance report	i and ii Please see our LAR. iii Deloitte LLP is an independent auditor.
GRI 2 Section 2: Activities and workers		
2-6	Activities, value chain and other business relationships	
2-6-a	Activity sectors	For a summary of sectors in which the Company is active, please see section "Our Business" in our MD&A.
2-6-b	Value chain description	Please see our dedicated webpage at https://www.atkinsrealis.com/en/markets-and-services.
2-6-c	Business relationships description	Please see Note 35. "Subsidiaries, Joint Arrangements and Associate" of the Notes to the 2025 Audited Annual Consolidated Financial Statements in our CFS.

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-6-d	Changes in activities, value chain and business relationships	Please see our MD&A, specifically the section titled “Executive Summary – Other Items”.
2-7	Employees	Please see our AIR.
2-7-e	Employee fluctuation	In 2025, the Company saw a net increase of 1,800 employees. This increase is due to organic growth, new hires and the completion of three acquisitions through the reporting year (Please see our MD&A, specifically the section titled “Executive Summary – Other Items). AtkinsRéalis being an engineering, design and professional services company, fluctuations are usually tied to the life cycle of projects rather than seasonal fluctuations. However, the Company strives to retain talent and to assign employees to new mandates, rather than letting them go temporarily between projects, mitigating such potential fluctuations.
2-8	Workers who are not employees	
2-8	Workers who are not employees	Throughout 2025, the Company employed fewer than 2,500 contingent workers—including agency workers and consultants. This represents a slight decrease compared to the previous year. As our global workforce expanded, the proportion of contingent workers relative to our total workforce continued to decline.
GRI 2 Section 3: Governance		
2-9	Governance structure and composition	
2-9-a	Governance structure	The highest governance body of the Company is its Board of Directors, which is composed of the following committees: > Audit and Risk Committee; > Governance, Ethics and Sustainability Committee; > Human Resources Committee; > Safety, Project Oversight and Technology Committee. Please see the “Our Leadership” (https://www.atkinsrealis.com/en/about/ourleadership) and the “Corporate Governance” (https://www.atkinsrealis.com/en/about/corporate-governance) sections of our website for more details, including the Board's and its different Committees' mandates.
2-9-b	Committees responsible for overseeing the management of the organization’s impacts	The Governance, Ethics and Sustainability Committee assists the Board in developing the Corporation’s approach to corporate governance, ethical, compliance and sustainability issues. The Safety, Project Oversight and Technology Committee is responsible for overseeing the overall framework for managing projects, technology and health, safety, environment, and security, arising from the Company’s operations and businesses. The mandates of these committees can be accessed via the “Corporate Governance” section of our website (https://www.atkinsrealis.com/en/about/corporate-governance).

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-9-c	Composition of the highest governance body	See our MPC. More specifically: i. Please see the section titled "Board and Committee Structure, Organization and Composition". ii. Please see the section titled "Independence", as well as the section titled "Information on our Director Nominees". iii. Please see the subsection titled "Director Tenure, Term and Retirement". iv. Please see section titled "Director Availability", as well as the section titled "Information on our Director Nominees". v. and vi. Please see the section titled "People of Designated Groups". vii. Please see the table titled "Director Qualification Criteria", as well as the section titled "Information on our Director Nominees". vii. The Company does not have any commitment or target regarding stakeholder representation, nor does it currently report on such matter.
2-10	Nomination and selection of the highest governance body	Please see our MPC, specifically subsection titled "Board Annual Review and Succession Process".
2-11	Chair of the highest governance body	Please see our MPC, more specifically the subsection titled "Independence".
2-12	Role of the highest governance body in overseeing the management of impacts	
2-12-a	Oversight of purpose, value, mission	Please see the Board of Directors' Governance, Ethics and Sustainability Committee Mandate, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf
2-12-b	Due diligence	Please see the Board of Directors' Committee mandates: > Governance, Ethics and Sustainability Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf); > Audit and Risk Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/audit-risk-mandate-en.pdf); > Safety, Project Oversight and Technology Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/spot-mandate-en.pdf); and > Human Resources Committee (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/hr-mandate-en.pdf). Please also see the subsection titled “Approach to risk management” in our AIR.
2-12-c	Effectiveness	Please see the Board of Directors' mandates mentioned under indicator GRI 2-12 b (above) as well as the section titled "Board Committee Reports" in our MPC.
2-13	Delegation of responsibility	Please see the Board of Directors' Governance, Ethics and Sustainability Committee Mandate, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf
2-14	Sustainability reporting	Please see the Board of Directors' Governance, Ethics and Sustainability Committee Mandate (available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf) as well as the Audit and Risk Committee Mandate (at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/audit-risk-mandate-en.pdf).

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-15	Conflicts of interest	
2-15-a	Prevention and mitigation of conflicts of interest	Please see our MPC, more specifically the subsections titled "Independence" and "Conflict of Interest". In addition, our Code can also be consulted, as it applies to all employees, individual consultants, loaned personnel, officers and Directors of AtkinsRéalis.
2-15-b	Disclosure of conflicts of interest	i Please see our MPC, additional board commitments of AtkinsRéalis' Board members are disclosed in their respective biographies, in the section titled "Information on our Director Nominees". ii Currently, cross-shareholding is not part of the verification made in regards to potential board members' conflicts of interest. iii The Company does not have a controlling shareholder. For details, see our MPC section titled "Information on Certain Shareholders of the Company". iv Please see our MPC, specifically the section titled “Other information”.
2-16	Communication of critical concerns	
2-16-a	Communication process	Please see our MPC, more specifically the section titled "Engaging with Shareholders". In addition, any interested parties can communicate concerns, issues, allegation of violation or complaints anonymously via our Integrity reporting line operated by an independent third-party service provider: www.clearviewconnects.com. A list of phone number is also provided at: https:// www.atkinsrealis.com/en/site-services/reporting-line. In addition, critical concerns are communicated to the highest governance body in accordance with the mandates of the relevant Board Committees: > As per the mandate of the Audit and Risk Committee of the Board (available at https:// www.atkinsrealis.com/ ~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/audit-risk-mandate-en.pdf), concerns, issues, violations or complaints regarding accounting, internal controls, auditing or fraud are communicated quarterly to said Committee. > As per the Safety, Project Oversight and Technology Committee Mandate (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/spot-mandate-en.pdf), at least each year and as required following the occurrence of an event, the Committee receives a Cyber Security Report and a Global Security report and reviews the related issues and risks and mitigation measures put in place, and makes recommendations as appropriate. > As per the Governance, Ethics and Sustainability Committee Mandate (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/gesc-mandate-en.pdf), each quarter, the Committee reviews the report of the Chief Sustainability and Integrity Officer with respect to: issues, violations, complaints, deviations or over-rides reported to the Company regarding the Company’s Code of Conduct and the Company’s policies and procedures.
2-16-b	Number and nature of critical concerns	AtkinsRéalis does not publicly report the number of critical concerns communicated to the Board of Directors as we view this information as confidential.
2-17	Collective knowledge of the highest governance body	Please see our MPC, specifically the subsection titled "Ongoing Director Education", as well as the Board of Directors’ Mandate, available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/about-newco/corporate-governance/board-mandate-en.pdf, specifically item 3.2 C).
2-18	Performance evaluation	Please see our MPC, specifically the subsection titled "Board Assessment".

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-19	Remuneration policies	
2-19-a	Remuneration policies	Please see our MPC, mores specifically the sections titled "Directors' Compensation Discussion and Analysis", and "Executive Compensation Discussion and Analysis".
2-19-b	Remuneration in relation with ESG performance	Please see our MPC, more specifically the subsection titled "Components of Compensation".
2-20	Process to determine remuneration	
2-20-a	Process to determine remuneration	In addition to the sections of our MPC titled "Directors' Compensation Discussion and Analysis" and "Executive Compensation Discussion and Analysis ", please see: i. the Section titled "HUMAN RESOURCES COMMITTEE REPORT", also in our MPC, and the mandate of said Committee of the Board of Directors (at https://www.atkinsrealis.com/~/media/Files/A/ atkinsrealis/ documents/about-newco/corporate-governance/hr-mandate-en.pdf). ii. Item « Adoption of a Say on Pay Resolution » on the 2025 Annual Meeting of shareholders' agenda, in our MPC. iii. Subsection titled "Executive Compensation Consultants" in our MPC.
2-20-b	Vote results	AtkinsRéalis discloses the results of advisory voting on remuneration and other proposals presented to shareholders during the Annual General Meeting (AGM) within 24 hours after the adjournment of said meeting. Those are made available through the "Investors Briefcase" dedicated webpage at: https:// www.atkinsrealis.com/en/investors/investor-essentials/investors-briefcase/ The latest AGM took place on May 15th 2025 and the REPORT OF VOTING RESULTS is available at https:// www.atkinsrealis.com/~/media/Files/A/atkinsrealis/investor-briefcase/en/2025/atkinsrealis-vote-results-2025-en.pdf. Please see item #3, titled "Non-binding Advisory Vote on the Company's Approach to Executive Compensation".
2-21	Annual total compensation ratio	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
GRI 2 Section 4: Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Please see our AIR, specifically the section titled "A Message from the CEO".

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-23	Policy commitments	For a complete list of publicly available policies, please visit our download center (www.atkinsrealis.com/en/media/download-center#all/all/all/policy) and select "policy" in the document type field. The most relevant policies regarding business conduct and human rights would be the following: > Code of Conduct (www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/policies/code-of-conduct-en.pdf); > Counterparty Code of Conduct (www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/counterparty-code-conduct-en.pdf); > Human Rights Policy (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/human-rights-policy-en.pdf); > Modern Slavery and Human Trafficking Statement (www.atkinsrealis.com/en/site-services/statutory-and-regulatory-disclosures#modern-slavery-and-human-trafficking-statement); > Compliance policy (www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/compliance.pdf). Each policy defines its own scope of application.
2-24	Embedding policy commitments	As stated in our Governance Framework (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/governance-framework-en.pdf), "All commitments and statements must be issued with the CEO's signature and therefore require their approval." The framework also specifies that any substantial changes to existing or new commitments and statements must be reviewed by the Policy Oversight Committee, endorsed by the appropriate Executive Committee Member(s), and approved by the Board of directors. Furthermore, the Framework specifies that when issuing new or modified governance documents, the issuing party must determine the best way to inform personnel and other stakeholders of the changes. To that effect, they are encouraged to consult with their Communications team in order to establish a sound communication plan. The issuing party must also assess if the changes will require additional training, who the target audience might be and how to deliver such training In addition, policies adopted by the Company refer to work instructions which include more detailed sections on obligations, role, responsibility, accountability, etc.
2-25	Processes to remediate negative impacts	
2-25-a	Commitments to remediate negative impacts	Please see the proceedings of our latest materiality assessment completed in 2022 at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/supporting-document/esg-our-focus-areas-en.pdf
2-25-b	Grievance mechanisms	Any interested parties can communicate concerns, issues, allegation of violation or complaints anonymously via our Integrity reporting line operated by an independent third-party service provider: www.clearviewconnects.com. A list of phone number is also provided at: https://www.atkinsrealis.com/en/ site-services/reporting-line. When any allegation of misconduct is received, the information is dispatch to the relevant team and investigation procedures are initiated. The proceedings of the investigation are presented to the Ethics and Compliance Committee, which in turn emits recommendations. It has to be noted that the majority of complaints received through any given year relates to Human Resources, and rarely pertains to adverse environmental, social or community impacts.

GRI Indicator		AtkinsRéalis 2025 Disclosure
2-25-c	Other processes to remediate negative impacts	In the event of negative environmental impacts or impacts on the communities where we work, AtkinsRéalis is responsible for its own actions and assumes limited liability for the actions of contractors acting on behalf of the Company. In the event of an incident or emergency, corrective actions are initiated as soon as it is considered safe to do so. Please see our Blue Book, under the section titled "Emergency Preparedness and Response".
2-25-d	Involvement of stakeholders	As part of its Integrity Investigations ("I2") surveys, the I2 team invites individuals who have participated in integrity-related investigations to share feedback on their experience. This includes the investigator's professionalism, clarity of explanations regarding the purpose of meetings and the investigation process, opportunities to ask questions, and the overall timeframe of the investigation. The Integrity Investigations team reviews survey results to identify opportunities to enhance internal processes and implements improvements where appropriate. As reflected in the 2025 survey results, 84% of respondents reported being satisfied and/or strongly satisfied with their experience with the investigation process.
2-25-e	Effectiveness of grievance mechanism	AtkinsRéalis monitors the effectiveness of its grievance mechanism via its internal audit process. When incidents occur on controlled sites, incident investigations are completed in a timely manner, and the proceedings, including any lessons learned, are effectively communicated to all affected parties, including management, the local HSE department and regulatory and law enforcement bodies, as appropriate.
2-26	Mechanisms for seeking advice and raising concerns	i. Integrity Officers are appointed for each sector of activity and for each region in which AtkinsRéalis operates. Our employees are encouraged to communicate and ask questions about the interpretation or the application of compliance procedures directly to the Integrity Officer responsible for a chosen sector or region. Please see our Integrity Highlights document for more details about our integrity program (available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/integrity-highlights-en.pdf) ii. Operated by an external service provider, our reporting line is an independent, confidential and anonymous way to report ethical and compliance concerns. As per our Code, employees anywhere in the world must disclose in good faith, without fear of retaliation, concerns, complaints or allegations of known or suspected wrongdoing or misconduct. This can be done online or by telephone.
2-27	Compliance with laws and regulations	AtkinsRéalis does not publicly report the total number of instances, the number of significant instances or the monetary value of fines for instances of noncompliance with laws and regulations, other than as required under applicable laws, as we view this information as confidential. We do, however, voluntarily report environmental non-compliance and fines related to such violations, if any. In 2025, AtkinsRéalis has not been issued any environmental enforcement actions.
2-28	Membership associations	Please see the Section titled "Memberships, Trade Associations and other third-party stakeholders" of our 2023 Lobbying and Political Activities report, available at : https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/lobbying-and-political-activities-2023-en.pdf

GRI Indicator		AtkinsRéalis 2025 Disclosure
GRI 2 Section 5: Stakeholder engagement		
2-29	Approach to stakeholder engagement	We engage with stakeholders and interested parties throughout the year using a variety of methods. These engagement included: > Clients: collaboration and exchanges through the completion of mandates; ongoing relationship management, complaint resolution process. > Employees: Annual "Vox" engagement surveys; training and development activities; internal social media and online forums; team meetings and one-on-one meetings with managers; performance reviews; town hall meetings with senior executives; Reporting Hotline; internal inclusion networks, and employee resource groups. > Shareholders, Investors, Analysts: Annual meetings; quarterly earnings conference calls and webcast presentations; participation in conferences; meetings with investor groups. > Governments and Regulators, Industry Associations: Participation in consultation processes, conferences and events; memberships and participation in industry/trade associations. > Community Organizations and Members: Sponsorships and donations; employee volunteering; media relations > Suppliers: Request for proposal processes; ongoing relationship management; supplier risk assessment; Supplier diversity program.
2-30	Collective bargaining agreements	
2-30-a	Percentage of total employees covered by collective bargaining agreements	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
2-30-b	Working conditions of employees not covered	For employees not covered under collective bargaining agreements, working conditions and terms of employment are not based on collective bargaining agreements that cover other employees. For detail regarding our total reward package, please see the dedicated webpage at https://careers.atkinsrealis.com/rewards-and-benefits.
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	AtkinsRéalis uses a Materiality assessment process to determine material topics. Our latest materiality assessment was completed in 2022 and the process is detailed in our 2022 ESG report (available at https://www.atkinsrealis.com/~/media/ Files/A/atkinsrealis/download-centre/en/report/esg-report-2022.pdf), in a subsection titled MATERIALITY ASSESSMENT PROCESS" on p. 41. As detailed in our 2025 AIR, AtkinsRéalis is currently undertaking a double materiality assessment (DMA) and the proceedings of this assessment will be communicated later in 2026.
3-2	List of material topics	Please see the infographic on p.1 of the present Document. There was no change to the Company's list of material topics compared to the previous reporting period.
200	Economic topics	
201	Economic Performance 2016	
201-1	Direct economic value generated and distributed	
201-1-a-i	Direct economic value generated: revenues;	Please see our CFS, more specifically the table titled "Consolidated Income Statements".

GRI Indicator		AtkinsRéalis 2025 Disclosure
201-1-a-ii	Operating costs	Please see our CFS, specifically note 33 “Remuneration”, item A) of the Notes to the audited annual consolidated financial statements.
	Community investments	Please see our CSF, specifically our Consolidated Income Statements and our Consolidated Statements of Cash Flows.
	Payments to government (by country)	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
	Employee wages and benefits	Please see the Consolidated Statements of Cash Flows, presented in the Consolidated Financial Statements section of our CFS. Except as a matter of public record, AtkinsRéalis does not currently disclose this data on a per country basis.
	Payments to providers of capital	Please see the Consolidated Statements of Cash Flows, presented in the Consolidated Financial Statements section of our CFS.
201-1-a-iii	Economic Value Retained	Please see our CFS, more specifically the table titled "Consolidated Income Statements".
201-1-b	Regional EVG&D	For regional revenues, please see Note 4 of the Notes to the 2024 Consolidated Financial Statements, specifically under "Revenues by Geographic Area", presented in the CSF. The Company does not currently publish a regional breakdown of the metrics related to value distributed.
201-2	Risks and opportunities posed by climate change	Please see our CTP, more specifically section 3.2 “Climate-related Risks”.
201-3	Defined benefit plan obligations and other retirement plans	Please see Note 30 “Pension plans, other long-term benefits and other post-employment benefits” in the Notes to the Audited Annual Consolidated Financial Statements, presented as part of the CFS.
201-4-a	Monetary value of financial assistance received from governments	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
201-4-b	Governmental financial assistance by country	The Company considers this information to be commercially sensitive.

GRI Indicator		AtkinsRéalis 2025 Disclosure
201-4-c	Financial assistance & Shareholding Structure	To the knowledge of the Directors and Senior Officers based on shareholders' public filings, AtkinsRéalis believes that no government is directly present in the Company's shareholding structure. It has to be noted that La Caisse is an important shareholder of the Company. This institutional investor was founded by the Province of Québec's National Assembly. However, even if it is accountable to government authorities, it should act "with full independence" in accordance with the acts governing it. Also note that other Federal or Provincial institutional investors, similar to La Caisse, may, from time to time, buy and sell shares of AtkinsRéalis. In addition, it has to be noted that in accordance with Canadian legislation, only shareholders who beneficially own, or control or direct, directly or indirectly, voting securities carrying more than 10% of the voting rights attached to all shares of the Company are legally required to disclose its transactions. A list identifying these shareholders, if any, is disclosed annually in the section titled "Information on Certain Shareholders of the Company" of our MPC.
202	Market Presence 2016	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	The Company is primarily an engineering and design company. As such there is not a significant proportion of our employees compensated based on wages subject to minimum wage rules.
202-2	Percentage of senior management hired from the local community	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
203	Indirect Economic Impacts 2016	
203-1	Infrastructure investments and services supported	AtkinsRéalis' Capital segment is the Company's investment, financing and asset management arm, responsible for developing projects, arranging financing, investing equity, undertaking complex financial modelling and managing its infrastructure investments for optimal returns. Its activities are principally concentrated in infrastructure such as bridges, highways, mass transit systems, power facilities, energy infrastructure, water treatment plants and social infrastructure (e.g. hospitals). These investments and services are commercial in nature. Until Dec 31, 2025, the Company analyzed the Capital Segment revenue and gross margin separately from its Engineering activities. See our CFS, specifically Note 5, "Capital investments" to the Audited Annual Consolidated Financial Statements presents detailed information on investments.
203-2	Significant indirect economic impacts	The Company is currently reassessing how to better monitor this indicator, including via the implementation of a new vendor management system.
205	Anti-corruption 2016	
205-1	Operations assessed for risks related to corruption	Please see our Code of Conduct and our AIR, specifically under subsections titled "Integrity Program".

GRI Indicator		AtkinsRéalis 2025 Disclosure
205-2	Communication and training about anti-corruption	Please refer to our Integrity Report, more specifically to the section titled “LEARNING & ENGAGEMENT”.
205-3	Confirmed incidents of corruption and actions taken	Please see our AIR, specifically under the table titled “Integrity Investigations” for the total number of cases of corruption confirmed internally, and actions taken when relevant. Refer to Note 31 in the 2025 Consolidated Financial Statements for a detailed description of the most material legal and regulatory proceedings, investigations and settlements involving the Company.
206	Anti-competitive Behavior	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions pending or completed during the reporting period regarding anticompetitive behavior and/or violations of anti-trust and monopoly legislation. If any such legal actions had been or were to be instigated by legislators, it would be disclosed in our CFS as part of note 31 “Contingent Liabilities” to the Audited Annual Consolidated Financial Statements.
207	Tax 2019	
207-1	Approach to tax	Please see our Global Tax Strategy available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/tax-strategy.pdf
207-2	Tax governance, control, and risk management	Please see our Global Tax Strategy available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/tax-strategy.pdf
207-3	Stakeholder engagement and management of concerns related to tax	Please see our Global Tax Strategy available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/tax-strategy.pdf
207-4	Country-by-country reporting	As stated in our CFS, The Company derives most of its consolidated revenues from the following three jurisdictions: the United Kingdom, Canada and the United States. The Company submits the Country-by-Country Reporting (CbCR) annually to the Canadian Revenue Authorities (CRA) and those territories in which we operate that do not have activated exchange relationships with the CRA. Due to the sensitivity of the data, the CbCR has not been made publicly available. Consolidated information regarding the amount of taxes paid are disclosed under “Income tax expense” in our “Consolidated Income Statements”, presented as part of the CFSR.
300	Environmental topics	
302	Energy 2016	
302-1	Energy consumption within the organization	Please see the table titled “Energy Usage” in our AIR. Additional information such as breakdown per energy types and methodology used for calculations is presented in AtkinsRéalis’ CDP Report.
302-2	Energy consumption outside of the organization	AtkinsRéalis does not currently compile the appropriate data to disclose information on this metric.

GRI Indicator		AtkinsRéalis 2025 Disclosure
302-3	Energy intensity	Please see the table titled "GHG emissions and Energy intensities" in our AIR. Additional information such as breakdown per energy types and methodology used for calculations is presented in AtkinsRéalis' CDP Report.
302-4	Reduction of energy consumption	Please see our CDP Report.
302-5	Reductions in energy requirements of products and services	AtkinsRéalis does not currently compile the appropriate data to disclose information on this metric.
305	Emissions 2016	
305-1	Direct (Scope 1) GHG emissions	Please see the "GHG Emissions" section of our AIR. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report.
305-2	Indirect (Scope 2) GHG emissions	Please see the "GHG Emissions" section of our AIR. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report.
305-3	Other indirect (Scope 3) GHG emissions	Please see the "GHG Emissions" section of our AIR. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report.
305-4	GHG emissions intensity	Please see the "GHG Emissions" section of our AIR. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report.
305-5	Reduction of GHG emissions	Please see the "GHG Emissions" section of our AIR. Additional information such as various breakdowns and methodology used for calculations is presented in AtkinsRéalis' CDP Report.
305-6	Emissions of ozone-depleting substances (ODS)	The Company does not produce, import or export any Ozone Depleting substances.
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	AtkinsRéalis emits other non-Kyoto protocol GHG emissions, including nitrogen oxides (NOx) and sulphur oxides (SOx), which are related to its vehicle fleet and other similar activities where combustion is involved. However, the volume of emissions resulting from these sources is considered to be insignificant, which is in line with the activities and operations carried out by an engineering and design firm. Furthermore, the Company does not own or operates any of the facilities required to report to the National Pollutant Release Inventory (NPRI), as per the Canadian Environmental Protection Act (CEPA).
400	Social topics	
401	Employment 2016	
401-1-a	Total number of new employee hires	Please see section titled "Financial Highlights" in our AIR.
401-1-b	Total number and rate of employee turnover	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.

GRI Indicator		AtkinsRéalis 2025 Disclosure
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	The Company does not aggregate this information at the corporate level as benefits vary regionally in accordance with legislation and business environment. It also has to be noted that any significant differences related to benefits would be between regular and temporary employees, rather than between full-time and part-time employees.
401-3	Parental leave	At the time being, The Company does not track the relevant metrics in order to properly disclose on this topic.
403	Occupational Health and Safety 2018	
403-1-a	OHSMS	In 2018, the Company adopted an integrated Global Health, Safety and Environment Management System (GHSEMS). All our HSE processes are consolidated into one document referred to as the Blue Book. Updated annually, the Blue Book is consistent with the requirements of the ISO 14001:2015 environmental standard and ISO 45001:2018 occupational health and safety standard. For more information, please consult our publicly available Blue Book.
403-1-b	OHSMS scope & description	Our Bluebook (introduced under indicator GRI 403-1-a) is distributed across our organization and to clients and contractors to ensure everyone is working to the same standards and requirements. All AtkinsRéalis employees and controlled sites are covered by the GHSEMS. The GHSEMS oversees contractors' HSE plans, programs and all related policies and procedures and takes precedence in case of conflict. The only exceptions are for workers at clients' facilities or at sites that are not controlled by the Company where HSE expectations are equivalent to or exceed that of AtkinsRéalis, in which cases the client's or the partner's system is adhered to. For more information, please consult our publicly available BlueBook.
403-2	OHS Hazard identification, risk assessment, and incident investigation	Please see section 8.1 "Risk Management", as well as section 12.1 "Incident Management" of the Bluebook.
403-3-a	Description of the occupational health services' functions	Please see our dedicated webpage at: https://careers.atkinsrealis.com/employee-wellbeing.
403-4-a	Processes for worker participation in the OHSMS	The development, implementation, and evaluation of the occupational health and safety management system is under the responsibility of AtkinsRéalis' Global HSE team, which compiles and validates the relevancy of all comments received from workers and other stakeholders.
403-4-b	Responsibilities of formal H&S committees	Joint Health and Safety Committees are formed at each AtkinsRéalis' site. Local legislation must be referred to for specific guidance on membership requirements and committee responsibilities. There should always be balanced representation between management and workers on the committee to ensure that workers are engaged, consulted and their inputs are addressed in the decision-making process. Minutes for each meeting are kept. On Projects / Operations where the size of the workforce or legislation does not require the establishment of such a committee, contractors and The Company communicate HSE related matters to its workforce in Toolbox meetings.

GRI Indicator		AtkinsRéalis 2025 Disclosure
403-5	OHS training provided to workers	All AtkinsRéalis' employees must follow an induction training upon being hired and when arriving to a new controlled work site. Contractors are also offered a work site specific induction-type training. Upon being hired all employees must also follow a hand safety awareness training e-learning. modules. The eight Critical Risk Control Protocols modules are also to be completed by every affected employee and by contractors who are on site for more than 30 days. Other specific trainings are given on site, depending on the tasks being performed. Finally, all visitors to any office must watch a 15-minute video summarizing the specific safety features and requirements of the location.
403-6	Workers health promotion	Since September 2018, all AtkinsRéalis' employees have access to an Employee Assistance Program (EAP). Available 24 hours per day, 7 days per week, the program offers a standard, reliable and confidential service to our employees across the world, in 28 languages on the third-party's website and in more than 75 languages through its affiliates. Some of the services offered include: > Counselling: provides support for an array of life challenges including, marital, relationship and family issues, stress, anxiety, depression, grief, loss, job pressures and substance abuse. > Work-life services: connects employees with specialists who can provide qualified referrals and customized resources for child and elder care, moving, pet care, education planning, selling a house and more. > Wellness services: provides tools and resources to help you make positive lifestyle changes including smoking cessation and weight management. In some jurisdictions, The Company also offers access to virtual health care services and consultation with an ergonomist. For more information, please see our Webpage dedicated to employee wellbeing, at: https://careers.atkinsrealis.com/wellbeing
403-7-a	Approach to OHS impacts	AtkinsRéalis' HSE management approach is a risk based, proactive systematic and is responsive to change. This is accomplished by having sites perform comprehensive risk assessments to ensure all hazards are identified, assessed and evaluated to effectively eliminate and or control risk levels. It consists of a 3-level approach: > the first level is the development of a comprehensive Risk Register to identify the significant risks and their control measures; > the second level is the Job Hazard Analysis (JHA) which consists of a comprehensive hazard assessment process intended to standardize, safe and specific methods of work. JHAs shall be conducted in advance for work activities identified in the Risk register; and finally, > the third level consists of the StepBack process which is a guided field-level assessment tool. It prompts The Company personnel and contractors to step back 2 meters and take 2 minutes to think critically about their working environment and to identify how they can get hurt ad what they can do about it.
403-8-a-i	OHSMS Coverage	All AtkinsRéalis employees and all (100%) of contractors' employees working on AtkinsRéalis' controlled sites must apply the Blue Book (our HSE manual). In instances where the client's HSE requirements are more stringent than ours, the client's HSE management system takes precedence over that of AtkinsRéalis. Furthermore, on non-controlled sites the system of the partner which is responsible for HSE is implemented, provided it is at least equivalent to ours.
403-8-a-ii	Employees covered by an internally audited OHSMS	The number of workers linked to contractors present on the Company's controlled sites changes regularly (sometimes, daily) in accordance with the project's advancement and the tasks being carried out. As such, The Company is not able to provide definitive numbers. However, all (100%) AtkinsRéalis employees and workers associated with contractors present on controlled sites are internally audited.

GRI Indicator		AtkinsRéalis 2025 Disclosure
403-8-a-iii	Employees covered by a certified OHSMS	Some sites/business units are certified (ISO 14001 and/or 45001). Such certifications are externally audited as part of the certification process. The Company does not however tally the number of work sites targeted by such audits.
403-8-b	Exclusions from OHSMS	The only employees excluded are those who have been seconded to a client or another third-party. In such cases, employees must abide by the management system of the organization they are seconded to. For more information on the scope of application of our GHSEMS, please see our Blue Book.
403-8-c	Additional contextual information	Please see the Blue Book, our HSE Management System Manual, for more information.
403-9-a and b	Work-related injuries	Please see the "Sustainability Highlights" and "Global HSE Management System and Safety Philosophy" sections of the AIR.
403-9-c	Work-related hazards	AtkinsRéalis has identified 9 leading causes of serious injury, each of which is managed with hazard controls identified in the organizations Critical Risk Control Protocols (CRCP) i. These 9 CRCPs have been established from review of previous incident and near miss events that had or could have had the potential to cause life altering or life ending consequences. ii. In 2024, 14 High Potential events were recorded, with 13 of them being work-related at controlled wokplaces. Each of the 14 HiPo events are related to absent or ineffective controls within a CRCP. iii. Each of the CRCPs address the required controls using the hierarchy of controls and CRCP checklists have been created to support field inspections to identify and measure compliance with the CRCPs and are used for prediction of risk exposure areas. For more information on the CRCPs and Occupational Health and Safety (OHS) risk management, please see our BlueBook.
403-9-d	Actions taken to eliminate work-related hazards	AtkinsRéalis recognizes that appropriate (and documented) risk management principles are required for all risks, including the 9 leading causes of serious injury (Vehicles, Hazardous Materials, Equipment Safeguarding, De-Energization, Working at Heights, Lifting Operations, Confined Space, Excavations, and Temporary Works). The objective of risk management is to identify, control and reduce the likelihood of Incidents through investigation, assessment and understanding of the hazards associated with all our activities. The preferred order to mitigate hazards and control risk levels is: 1. Elimination: Remove the hazard completely. 2. Substitution: Replace the material or process with a less hazardous one. 3. Engineering: Design or modify activities to reduce exposure to the hazard. 4. Administrative: Implement procedures to limit exposure to hazardous conditions or energies (e.g., timing of work, policies, signage, and work practices). 5. Personal Protective Equipment (PPE): Hazards are still present; PPE only reduces the potential for harm. These options can be applied individually, or in combination to ensure that exposure to hazards is as low as reasonably practicable (ALARP). In addition, check lists are used during inspections to ensure risk mitigation measures identified in the CRCPs (introduced under indicator 403-9-c, above) are implemented.
403-9-e	Number of hours used to calculate work-related injury rates	AtkinsRéalis' disclosure includes all employees' hours worked and injuries from work-related events that have occurred on controlled workplaces and non-controlled sites unless the employee has been seconded to a client. Please see our Blue Book for a definition of "controlled workplaces".

GRI Indicator		AtkinsRéalis 2025 Disclosure
403-9-f	Disclosure exclusions	The information published by AtkinsRéalis includes all hours worked by employees (full-time, part-time, permanent or temporary) and all injuries resulting from work-related events that occurred on controlled workplaces and on non-controlled sites, except where the employee has been seconded to a client.
403-10	Ill health	The Company does not currently compile statistics regarding the “ill health” of employees or contractors. The company has yet to evaluate whether this indicator is material to its business activity.
404	Training and education 2016	
404-1	Average hours of training per year per employee	The Company is currently establishing a methodology in order to properly answer these questions.
404-2	Programs for upgrading employee skills and transition assistance programs	Please see the " Social Impact, Human Capital, and Belonging" section of the AIR, as well as our webpage dedicated to Career Development at https://careers.atkinsrealis.com
404-3	Percentage of employees receiving regular performance and career development reviews	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
405	Diversity and Equal Opportunity 2016	
405-1-a	Diversity of governance bodies	Please see our MPC, specifically the sections titled “Gender Balance” and “People of Designated Groups”.
405-1-b	Diversity of employees	Please see our MPC, specifically the sections titled “Gender Balance” and “People of Designated Groups”.
405-2	Women to men remuneration ratio	Except as a matter of public record, AtkinsRéalis does not currently disclose this data. Accordingly, the Company publishes yearly reports titled “UK Gender Pay Gap Report” and “Ireland Gender Pay Gap Report”, in order to comply with local legislations. These reports are available at: https:// www.atkinsrealis.com/en/site-services/statutory-and-regulatory-disclosures

GRI Indicator		AtkinsRéalis 2025 Disclosure
415	Public Policy 2016	
415-1	Monetary value of financial and in-kind political contributions	As stated in our Code and in our Compliance Procedure (https://www.atkinsrealis.com/~/media/Files/S/SNC-Lavalin/ download-centre/en/policy/compliance.pdf), political contributions on behalf of the Company, whether at the federal, provincial/state or local level, in Canada or abroad, are prohibited, even in jurisdictions where it is permitted by law. All the Company personnel, including members of the Board, the CEO, members of the Executive Committee, members of the Senior Management Team, employees (regular, occasional, temporary, contractual, full- or part-time, etc.), consultants and loaned personnel, are forbidden from making political contributions on behalf of the Company, or to use their position to solicit them for the benefit of any political party or candidate in any country. There is no exception to this policy. Separately, as authorized by AtkinsRéalis' Board of Directors and in accordance with relevant U.S. federal and state election laws, the AtkinsRéalis USA Holdings LLC Political Action Committee (Atkins PAC) provides opportunities for employees to support political candidates, funded entirely by employee contributions. The Atkins PAC is separately organized with its own Board of Directors and bylaws and is not a subsidiary of any AtkinsRéalis entity. The PAC funds must be collected and distributed under the strict guidelines of the U.S. Federal Elections Commission (FEC), the independent regulatory agency charged with administering and enforcing the federal campaign finance law, and relevant state campaign finance law. The Atkins PAC's reportable contributions, as well as, money raised and other Information can be found at: https://www.fec.gov/data/committee/C00385989/. For more informaion, please refer to our Integrity Highlights at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/integrity-highlights-en.pdf.

Engineering & Construction Services (SASB) Index

SASB Indicator		AtkinsRéalis 2025 Disclosure
IF-EN-160a	Environmental Impacts of Project Development	
IF-EN-160a 1	Number of incidents of non-compliance with environmental permits, standards and regulations	Please see our AIR, more specifically the section titled "Environmental Management And Impacts".
IF-EN-160a 2	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	Please see our Bluebook.
IF-EN-250a	Structural Integrity & Safety	
IF-EN-250a 1	Amount of defect- and safety-related rework costs	AtkinsRéalis does not aggregate the costs of defect- and safety-related rework at the corporate level. Generally speaking, those costs are managed and absorbed within project costs. Efforts will be allocated to assess this information in coming years to determine if it is material to our business.
IF-EN-250a 2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	No material monetary loss resulting from legal proceedings associated with defect and safety-related incidents to disclose during the reporting period. If such cost were incurred, it would be reflected in our CFS.
IF-EN-320a	Workforce Health & Safety	
IF-EN-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Please see our AIR, more specifically the section titled "Global HSE Management System and Safety Philosophy", as well as the "Sustainability Highlights".
IF-EN-410a	Lifecycle Impacts of Buildings & Infrastructure	
IF-EN-410a.1	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	It has to be noted that the Company providing mainly engineering and professional services, the number of commissioned projects is very limited. An assessment is ongoing to determine whether commissioning is material to our business.

SASB Indicator		AtkinsRéalis 2025 Disclosure
IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Please visit please visit our webpage dedicated to Engineering Net Zero at: https://www.atkinsrealis.com/en/engineering-better-future/engineering-net-zero.
IF-EN-410b	Climate Impacts of Business Mix	
IF-EN-410b.1	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	The Company is implementing a new tool to aggregate financial information from different legacy systems that were used independently by different business units, often as a result of previous acquisitions. The Company will use this new system to assess the backlog of hydrocarbon related projects and renewable energy projects in years to come.
IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	In 2019, the Company announced its decision to divest from its Resources Oil & Gas business and confirmed the closing of the sale of said business on August 15, 2021. The Company has not contracted any major project in relation with this industry since and has not noted any cancellation during year 2025.
IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation	The Company is implementing a new tool to aggregate financial information from different legacy systems that were used independently by different business units, often as a result of previous acquisitions. The Company will use this new system to assess the backlog for non-energy projects associated with climate change mitigation in years to come.
IF-EN-510a	Business Ethics	
IF-EN-510a.1	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index (TICP)	The Company is implementing a new tool to aggregate financial information from different legacy systems that were used independently by different business units, often as a result of previous acquisitions. The Company will use this new system to assess the number of active projects located in countries identified in the TICP, and associated backlog, in years to come.
IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices	No monetary losses and no incidents of corruption nor anti-competitive practices were recorded in 2025.

SASB Indicator		AtkinsRéalis 2025 Disclosure
IF-EN-510a.3	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behaviour in the project bidding processes	Please see sections titled “5.1. Antitrust and Competition” and “5.2. Anti-Bribery and Anti-Corruption” of our Code.
IF-EN-000	Activity Metrics	
IF-EN-000.A	Number of active projects	The Company is implementing a new tool to aggregate financial information from different legacy systems that were used independently by different business units, often as a result of previous acquisitions. The Company will use this new system to assess the number of active projects in years to come.
IF-EN-000.B	Number of commissioned projects	The Company providing mainly an engineering and professional services, the number of commissioned projects is very limited. An assessment is ongoing to determine whether commissioning is material to our business.
IF-EN-000.C	Total backlog	Please see our AIR, more specifically the section titled “Financial Highlights”.

AtkinsRéalis

Professional & Commercial Services (SASB) Index

SASB Indicator		AtkinsRéalis 2025 Disclosure
SV-PS-230a	Data Security	
SV-PS-230a.1	Description of approach to identifying and addressing data security risks	Please see our AIR, specifically the section titled “Responsible AI, Data Management, Cyber Security, and Privacy”.
SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	Please see our Webpage dedicated to our Privacy policy, available at: https://www.atkinsrealis.com/en/site-services/privacy-policy . In addition, the Company has implemented the following complementary governance documents (not publicly available at this time): ▪ Data Privacy Compliance Policy to protect the rights of personnel, clients, suppliers and other individuals whose personal data may be processed by AtkinsRéalis; mitigate and prevent risk of data privacy breaches; and provide a clear framework for setting data protection and privacy requirements ▪ Cyber And Data Security Procedure to ensure that the sensitivity of AtkinsRéalis information is assessed and that the appropriate level of security is applied to this Information. ▪ Global Data Retention Schedule Work Instruction. ▪ Cyber Security Requirements for Data Custodians Work Instruction. ▪ Acceptable Use Of Technologies Procedure.
SV-PS-230a.3	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.
SV-PS-330a	Workforce Diversity & Engagement	
SV-PS-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees	Please see our MPC, specifically the section titled “People of Designated Groups’”. The Company is currently assessing how to properly assess other indicators of diversity, which can vary between regions and countries where the Company operates.
SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Except as a matter of public record, AtkinsRéalis does not currently disclose this data.

SV-PS-330a.3	Employee engagement as a percentage	Please see our AIR, specifically the section titled "Employee Engagement and Culture".
SV-PS-510a	Professional Integrity	
SV-PS-510a.1	Description of approach to ensuring professional integrity	AtkinsRéalis aims to maintain the highest standard of ethics in the conduct of its business and in its relations with whomever it does business or is associated — its employees, directors, shareholders, customers, associates and suppliers, as well as with governments, the media and the public. Our integrity and reputation for ethical practices are among our most valued assets. Ultimately, they depend upon the individual actions of our employees, officers and directors, representatives, agents and consultants all over the world. AtkinsRéalis personnel is therefore personally responsible and accountable for compliance with the Code of Conduct. Its provisions are mandatory and full compliance is expected of all employees as a condition of employment. Please refer to our Code and to our Integrity report for detailed information. The Company also maintains a webpage dedicated to our Integrity Program (at https://www.atkinsrealis.com/en/about/integrity).
SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Material monetary losses associated with legal proceedings, sanctions or fines that are a matter of public record are disclosed in our MD&A.
SV-PS-000	Activity Metrics	
SV-PS-000.A	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.
SV-PS-000.B	Employee hours worked, percentage billable	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.

World Economic Forum (WEF) Index

Core Metrics		2025 disclosure
People Pillar		
Dignity and equality		
Diversity and inclusion (%)	Percentage of employees per employee category, per age group, gender and other indicators of diversity (e.g. ethnicity)	Please see our MPC, specifically the section titled “People of Designated Groups'”. The Company is currently assessing how to properly assess other indicators of diversity, which can vary between regions and countries where the Company operates.
Pay equality	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men; minor to major ethnic groups; and other relevant equality areas	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.
Wage level (%)	Ratios of standard entry-level wage by gender compared to local minimum wage	The Company is primarily an engineering and design company. As such there is not a significant proportion of our employees compensated based on wages subject to minimum wage rules.
	Ratio of CEO's total annual compensation to median total annual compensation of all employees (excluding the CEO)	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.

Core Metrics		2025 disclosure
Risk for incidents of child, forced or compulsory labour	An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to type of operation (such as manufacturing plant) and type of supplier; or countries or geographic areas with operations and suppliers considered at risk.	AtkinsRéalis completes a Compliance Risk assessment (CRA) every 18 months. The CRA is designed to help us better understand risks that our business operations may face. The objective is to: ▪ Produce focused and actionable information when defining risk; ▪ Determine related remedial action within the organization; and ▪ Enable the senior leadership to periodically verify the progress of remedial actions. We determine the countries of focus by using key risk indicators, including personnel headcount, Transparency International Corruption Perception Index, FCPA/UKBA Enforcement actions, revenue per country, Global Slavery Index and number of craft labourers. In these selected countries, we distribute a risk survey to key managers covering bribery and corruption, modern slavery, antitrust, lobbying and data compliance. The findings are then summarized and discussed with operational and senior leadership. To mitigate the risks of forced labour/modern slavery in our supply chain, we require all suppliers to comply with our Counterparty Code of conduct. For more information, refer to our: ▪ Counterparty Code of Conduct (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/counterparty-code-conduct-en.pdf); ▪ Human Rights Policy (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/human-rights-policy-en.pdf); ▪ Modern Slavery and Human Trafficking Statement (https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/documents/site-services/statutory-and-regulatory-disclosures/modern-slavery-statement-en.pdf).

Core Metrics		2025 disclosure
Health & wellbeing		
Health and Safety (%)	The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries, main types of work-related injury; and the number of hours worked	Please see GRI Indicators #403-9 and #403-10, above.
	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers	Please see GRI Indicator #403-6, above.
Skills for the future		
Training provided (#)	Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees)	The Company is currently establishing a methodology in order to properly answer these questions.
	Average training and development expenditure per full time employee	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.

Core Metrics		2025 disclosure
Planet Pillar		
Climate change		
Greenhouse Gas (GHG) emissions	For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions.	Please see the GRI indicator #305-1 to 305-5, above
	Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	
TCFD implementation	Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).	Please see our 2022 TCFD report, as well as our 2025 CTP.
Fresh water availability		
Water consumption and withdrawal in water-stressed areas	Report for operations where material, mega litres of water withdrawn, mega litres of water consumed and the percentage of each in regions with high or extremely high baseline water stress according to WRI Aqueduct water risk atlas tool.	The Company being mostly an engineering consulting firm, water is mainly procured from municipal distribution systems, used in its offices for drinking and domestic purposes and discharged in municipal sewers. All AtkinsRéalis locations operate in accordance with local legislation. As such, water use in our operations is not deemed to be material at this time.
	Estimate and report the same information for the full value chain (upstream and downstream) where appropriate	Water use in our supply chain is not deemed to be material at this time.

Core Metrics		2025 disclosure
Nature loss		
Land use and ecological sensitivity	Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).	Land use is not deemed to be material for AtkinsRéalis at this time.
Prosperity Metrics		
Community and social vitality		
Total tax paid	The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes	Consolidated information regarding the amount of taxes paid are disclosed under “Income tax expense” in the “CONSOLIDATED INCOME STATEMENTS”, which can be found in our the CFS.
Employment and wealth generation		
Absolute number and rate of employment	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.
	Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region	Except as a matter of public record, AtkinsRéalis does not disclose this information, the Company considers this information to be business sensitive.

Core Metrics		2025 disclosure
Economic Contribution	Direct economic value generated and distributed (EVG&D) – on an accrual basis, covering the basic components for the organization's global operations, ideally split out by: ▪ Revenue ▪ Operating costs ▪ Employee wages and benefits ▪ Payments to providers of capital ▪ Payments to government ▪ Community investment	Please see our CFS. more specifically the Consolidated Income Statements.
	Financial assistance received from the government - Total monetary value of financial assistance received by the organization from any government during the reporting period	Please see indicator GRI #201-4, above.
Innovation in better products and services		
Total R&D expenses ($)	Total costs related to research and development	Currently, research and development is integrated into operational costs and is not aggregated at the Corporate level.

Core Metrics		2025 disclosure
Wealth creation and employment		
	Total capital expenditures (CapEx) – Depreciation supported by narrative to describe the company's investment strategy	Please see our CFS. more specifically the Consolidated Income Statements.
Financial investment contribution disclosure	Share buybacks + Dividend payments supported by narrative to describe the company's strategy for returns of capital to shareholders	For our share buyback program, please see our dedicated webpage at: https://www.atkinsrealis.com/en/investors/shareholder-information/share-buy-back-program. In addition, it has to be noted that the Company announced a share buyback period starting on March 17, 2025 and again on March 17, 2026. For more information, please consult the related press releases available at: https://www.atkinsrealis.com/en/media/press-releases/2025/2025-03-13-a; and https://www.atkinsrealis.com/en/media/press-releases/2026/2026-03-13. Dividends are announced quarterly via the earnings results press release. See below example of Q4 2025: https://www.atkinsrealis.com/en/media/press-releases/2026/2026-02-27 For dividends paid to AtkinsRéalis shareholders in 2025, please see the Consolidated Statements of Cash Flows table, presented in our CFS. In addition, the dividend history of the Company is available at: https://www.atkinsrealis.com/en/investors/shareholder-information/dividend-history. Returning capital to shareholders via share buybacks is part of our global business Strategy, available at: https://www.atkinsrealis.com/en/investors/corporate-overview/business-strategy. The strategy was also outlined at the June 2024 Investor Day. The presentation and transcript can be found at https://www.atkinsrealis.com/en/investors/2024-investor-day.

Core Metrics		2025 disclosure
Principles of Governance Metrics		
Ethical Behaviour		
Anti-corruption	Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region	Upon becoming a member of the Board, Directors are provided with a detailed on-boarding package with administrative documents to be completed and are asked to complete their mandatory Code of Conduct training and certification. See our MPC, more specifically the subsection titled "Independence". Yearly training and certification to our Code of Conduct is a condition of employment and an intrinsic part of our onboarding program for employees too. Our 2025 Integrity report (available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/integrity-annual-report-en.pdf) presents a table of more specific Ethics and Integrity trainings offered to employees based on their role, see the section titled "Learning & Engagement". As stated in our Counterparty Code of Conduct (available at https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/counterparty-code-conduct-en.pdf), all counterparties, including business partners, suppliers, subcontractors and representatives, must adhere to and share the principles expressed in this document. Counterparties must also provide their employees with enough information and training to make sure that they understand and comply with the obligations set out in AtkinsRéalis Counterparty Code of Conduct.
	Total number and nature of incidents of corruption confirmed during the current year but related to previous years	Please see Indicator GRI #205-3, above.
	Total number and nature of incidents of corruption confirmed during the current year, related to this year	Please see Indicator GRI #205-3, above.
	Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption	Please see our outreach activities presented in the section titled "Beyond AtkinsRéalis" of our 2025 Integrity report (available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/report/integrity-annual-report-en.pdf).

Core Metrics		2025 disclosure
Protected ethics advice and reporting mechanisms	A description of internal and external mechanisms for seeking advice about ethical and lawful behaviour and organizational integrity	Please see our Integrity Highlights, more specifically under the section titled "Detect", available at:https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/integrity-highlights-en.pdf
	A description of internal and external mechanisms for Reporting concerns about unethical or lawful behaviour and organizational integrity	Please see our Integrity Highlights, more specifically under the "Duty to Report" subsection, available at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/policy/integrity-highlights-en.pdf
Governing Purpose		
Setting purpose	The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental, and social issues.	AtkinsRéalis' purpose is "Engineering a better future for our planet and its people". Please see our dedicated webpage at: https://www.atkinsrealis.com/en/about/our-purpose.
Quality of Governing Body		
Governance body composition	Composition of the highest governance body and its committees by: competencies relating to economic, environmental, and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation	AtkinsRéalis' highest governance body is its Board of Directors. A biography of current Board members is available on our dedicated webpage at: https://www.atkinsrealis.com/en/about/our-leadership. More specifically regarding the items listed: Competence: Please see the Level of Experience by Skill matrix presented in our MPC. Independence: Apart from our CEO and President, all members of the Board of Directors are Independent. Furthermore, each Committee is composed solely of Directors who are independent according to the independence criteria adopted by the Board of Directors. Please see our MPC, section titled "Independence". Tenure: The tenure of each Director is presented in their respective biography, see the section titled "Information on our Director Nominees" in our MPC. The average tenure of all board members is presented in section titled "Director Tenure, Term and Retirement" of our MPC. along with retirement guidelines. Other commitments: The additional commitments of each Director, if any, are presented in their respective biography, see the section titled "Information on our Director Nominees" in our MPC. The Director Availability Guidelines outlines the maximum number of additional commitments a director may have, while still being considered sufficiently available to fulfil their mandate as a member of AtkinsRéalis' Board of Directors. Gender and other diversity criteria: Please see the section titled "People of Designated Groups" in our MPC.

Core Metrics		2025 disclosure
Risk and Opportunity Oversight		
Integrating risk and opportunity into business process	Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship	Please see the "Approach to Risk Management" section of our AIR, as well as section 14 "Risks and Uncertainties" of our MD&A.
Stakeholder Engagement		
Material issues impacting stakeholders	A list of the topics that are material to key stakeholders and the company, how the topics were identified, and how the stakeholders were engaged	Please see our list of material topics at: https://www.atkinsrealis.com/~/media/Files/A/atkinsrealis/download-centre/en/supporting-document/esg-our-focus-areas-en.pdf.