

# GRI/SASB Index table

2022 Environmental, Social  
and Governance Report



Our 2022 ESG Report is aligned to the Sustainability Accounting Standards Board (SASB) used by the software and IT services industry and to the Global Reporting Initiative (GRI).

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 2: General Disclosures 2021	2-1	Organizational details	CGI at a glance p. 4	<a href="#">CGI Annual Report</a> p. 8–10 <a href="#">Annual Information Form</a> pp. 1; 5–9 <a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> pp. 8–9	
	2-2	Entities included in the organization's sustainability reporting	CGI by the numbers p. 5 About this report p. 138	<a href="#">Annual Information Form</a> pp. 1; 6–9	
	2-3	Reporting period, frequency and contact point	About this report p. 138 Contact point – Back cover		
	2-4	Restatements of information	No significant changes to applicable operational boundaries, scope or measurement methodology during the reporting period		
	2-5	External assurance	CGI employs robust data collection and management procedures to ensure as part of internal assurance. We have not undertaken any third-party assurance with respect to the information included in this report		
	2-6	Activities, value chain and other business relationships	CGI by the numbers p. 5 Procurement pp. 102-104	<a href="#">CGI Annual Report</a> pp. 8–9 <a href="#">Annual Information Form</a> pp. 6–7	TC-SI-330a.1
	2-7	Employees	Data table pp. 130–135		TC-SI-330a.3
	2-8	Workers who are not employees	Data table pp. 130–131		
	2-9	Governance structure and composition	Composition of the Board of Directors pp. 85–86 ESG governance p. 89 Data table p. 137	<a href="#">Charter of the Corporate Governance Committee</a> <a href="#">Charter of the Board of Directors</a> <a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> pp. 11–19	

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
	2-10	Nomination and selection of the highest governance body	ESG governance p. 89	<a href="#">Charter of the Board of Directors</a> p. 3 <a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> p. 55 <a href="#">Charter of the Corporate Governance Committee</a>	
	2-11	Chair of the highest governance body	Composition of the Board of Directors pp. 85–86 ESG governance p. 89	<a href="#">Charter of the Corporate Governance Committee</a>	
	2-12	Role of the highest governance body in overseeing the management of impacts	ESG governance p. 89 Corporate governance pp. 87–88	<a href="#">Charter of the Board of Directors</a> p. 4 <a href="#">The CGI Constitution</a>	
	2-13	Delegation of responsibility for managing impacts	ESG governance p. 89		
	2-14	Role of the highest governance body in sustainability reporting	ESG governance p. 89		
	2-15	Conflicts of interest		<a href="#">Charter of the Board of Directors</a> p. 3 <a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> p. 53 <a href="#">Code of Ethics</a>	
	2-16	Communication of critical concerns	The Board of Directors of CGI receive formal updates through briefings and emergency meetings with Management team in the event of any critical concerns  Risk management pp. 91–92		
	2-17	Collective knowledge of the highest governance body	Corporate Governance pp. 84–88	<a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> pp. 11–19; 40  <a href="#">Board of Directors</a>	
	2-18	Evaluation of the performance of the highest governance body		<a href="#">Charter of the Board of Directors</a> pp. 6–7 <a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> pp. 54–55	

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
	2-19	Remuneration policies		<a href="#">Charter of the Human Resources Committee</a> pp.2; 4–5 <a href="#">Notice of Annual General Meeting of Shareholders and Management Proxy Circular</a> pp.20–39	
	2-20	Process to determine remuneration		<a href="#">Charter of the Human Resources Committee</a> pp.4–5	
	2-21	Annual total compensation ratio	Confidential information. Not disclosed in the public domain		
	2-22	Statement on sustainable development strategy	President and CEO's Letter pp.2–3		
	2-23	Policy commitments	Ethics pp.93–96 Human Rights pp.97–100 Procurement pp.102–104 Data Privacy pp.105–107 Security p.108–110	<a href="#">CGI ESG Policy</a>	
	2-24	Embedding policy commitments	Ethics pp.93–96 Human Rights pp.97–100 Procurement pp.102–104 Data Privacy pp.105–107 Security p.108–110	<a href="#">Code of Ethics</a>	
	2-25	Processes to remediate negative impacts	ESG Dialogue pp.8–11 Risk Management pp.91–92		
	2-26	Mechanisms for seeking advice and raising concerns	Ethics p.94	<a href="#">Code of Ethics</a> <a href="#">CGI Ethics Reporting Policy</a> <a href="#">Insider Trading and Blackout Periods Policy</a>	
	2-27	Compliance with laws and regulations	Ethics pp.93–95		

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
	2-28	Membership associations	ESG Dialogue p. 11 Global recognition p. 123 Awards p. 124 Sustainable development goals p. 127	<a href="#">Partnerships page</a> on cgi.com	
	2-29	Approach to stakeholder engagement	ESG Dialogue pp. 7–11		
	2-30	Collective bargaining agreements	As a signatory to the UN Global Compact, CGI respects the legal right of freedom of association of its members. 41.1% of our members are represented by works council  Data table p. 133		
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality matrix p. 12		
	3-2	List of material topics	Materiality matrix p. 13		
	3-3	Management of material topics	Our ESG strategy p. 14 Priorities, targets and progress pp. 15–16		
GRI 201: Economic Performance 2016	201-01	Direct economic value generated and distributed		<a href="#">CGI Annual Report</a> p. 12	
	201-02	Financial implications and other risks and opportunities due to climate change	Risk management pp. 91–92		
	201-03	Defined benefit plan obligations and other retirement plans		<a href="#">CGI Annual Report</a> Employee Benefits pp. 105–112	
	201-04	Financial assistance received from government		<a href="#">CGI Annual Report</a> R&D and other tax credits received amounts p. 87 R&D and other tax credits accounts receivables p. 87 CARES Act payment deferral program liabilities p. 102	

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We comply with the laws of every country we operate. The specifics of our entry-level salary are sensitive and not disclosed in the public domain		
	202-2	Proportion of senior management hired from the local community	In line with our proximity model philosophy, at all levels of the organizational structure, we encourage the hiring of local professionals.		
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Communities pp. 72–80		
	203-2	Significant indirect economic impacts	Communities p. 81–82		
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Procurement pp. 102–104  CGI’s emphasis on supplier selection is adherence to the CGI Third-Party Code of Ethics and the overall supplier evaluation which also includes ESG parameters. These factors are given prominence and not just the proximity of the suppliers	<a href="#">Code of Ethics</a> p.11  <a href="#">Supplier Diversity with the U.S. Federal Government</a> <a href="#">Third-Party Code of Ethics</a>	
	205-1	Operations assessed for risks related to corruption	Ethics pp. 93–96  Data table p. 137	<a href="#">Code of Ethics</a>	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Ethics pp. 93–96  Data table p. 135	<a href="#">Code of Ethics</a>	
	205-3	Confirmed incidents with third parties related to corruption higher than \$100,000 CAD	Data table p. 137		

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	We expect all CGI members to strictly uphold the business practices set forth in our Code of Ethics and Business Conduct. Likewise, we expect all suppliers who do business with CGI to strictly uphold the business practices set forth in our Third-Party Code of Ethics, which is included in our supplier contracts. Any significant legal actions, if they exist, would be identified in our U.S. Securities and Exchange Commission (SEC) filings  Data table p. 137	<a href="#">Third-Party Code of Ethics</a>	TC-SI-520a.1
GRI 207: Tax 2019	207-1	Approach to tax	Taxation p. 114	<a href="#">CGI Annual report</a> p.52	
	207-2	Tax governance, control, and risk management	Taxation p. 114		
	207-3	Stakeholder engagement and management of concerns related to tax	Taxation p. 114		
	207-4	Country-by-country reporting	CGI has several legal entities worldwide and tax information is considered sensitive and bound by disclosure regulations. It is not disclosed publicly		
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy pp.27–29 Data table p. 129		TC-SI-130a.3 TC-SI-130a.1
	302-2	Energy consumption outside of the organization	Energy p.30 Data table p. 129		
	302-3	Energy intensity	Data table pp. 128–129		
	302-4	Reduction of energy consumption	Sustainable IT p.35 Data table pp. 128–129		
	302-5	Reductions in energy requirements of products and services	Sustainability business solutions pp. 119–121		

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions <sup>1</sup>	Energy pp. 27–29 Data table p. 128		
	305-2	Energy indirect (Scope 2) GHG emissions	Energy pp. 27–29 Data table p. 128		
	305-3	Other indirect (Scope 3) GHG emissions	Energy p. 30 Data table p. 128		
	305-4	GHG emissions intensity	Data table p. 128		
	305-5	Reduction of GHG emissions	Energy p. 30 Data table p. 128		
	305-6	Emissions of ozone-depleting substances (ODS)	These are less significant and not a material aspect given the nature of CGI's business operations		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	These are less significant and not a material aspect given the nature of CGI's business operations		
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Waste p. 32		
	306-2	Management of significant waste-related impacts	Waste p. 32		
	306-3	Waste generated	Waste p. 32 Data table p. 129		
	306-4	Waste diverted from disposal	Waste p. 32		
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Procurement pp. 102–103 Data table p. 137	<a href="#">Third-Party Code of Ethics</a>	
	308-2	Negative environmental impacts in the supply chain and actions taken	Procurement pp. 102–103		

1 GHG: Greenhouse gas



GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	While the information is tracked on a regular basis, CGI considers new employee hires and employee turnover data as sensitive information and does not disclose it in the public domain		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	We adhere to the local employment/labor laws prevailing in the countries where we operate in terms of benefits for part-time employees		
	401-3	Parental leave	We adhere to the local employment/ labor laws prevailing in the countries where we operate in terms of parental leave.  People p. 49		
GRI 402: Labor/ Management Relations 2016	402-1	402-1 Minimum notice periods regarding operational changes	We give notification of any operational changes in accordance with local legislation and the requirements of applicable collective bargaining agreements		

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Health, well-being, and safety pp. 51–57		
	403-2	Hazard identification, risk assessment, and incident investigation	Health, well-being, and safety pp. 51–57 Data table p. 136		
	403-3	Occupational health services	Health, well-being, and safety pp. 51–57		
	403-4	Worker participation, consultation, and communication on occupational health and safety	Health, well-being, and safety pp. 51–57		
	403-5	Worker training on occupational health and safety	Health, well-being, and safety pp. 51–57		
	403-6	Promotion of worker health	Health, well-being, and safety pp. 51–57		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, well-being, and safety pp. 51–57		
	403-8	Workers covered by an occupational health and safety management system	Health, well-being, and safety pp. 51–57 Data table p. 136  As defined in our Code of Conduct, CGI is committed to creating and maintaining healthy and safe workplaces for its members.  Members are expected to comply with all safety laws, regulations, and directives	<a href="#">Code of Ethics</a> <a href="#">Third-Party Code of Ethics</a>	

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	People pp. 63–64 Data table p. 135		
	404-2	Programs for upgrading employee skills and transition assistance programs	People pp. 63–64 Data table p. 135		
	404-3	Percentage of employees receiving regular performance and career development reviews	People p. 60 Data table p. 135		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Governance pp. 85–88 Data table pp. 130–137		TC-SI-330a.3
	405-2	Ratio of basic salary and remuneration of women to men	Within CGI's operational boundary, the ratio of basic salary and remuneration of women to men is disclosed and published externally exclusively in the UK and, in France  Equity p. 49	UK – <a href="#">Gender Pay Gap</a> France – <a href="#">Annual Professional Equality Index</a>	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Any member of CGI who feels discriminated against or harassed can and should, in all confidence and without fear of reprisal, personally report the facts through the reporting channels. The facts will be examined carefully. Neither the name of the person reporting the facts nor the circumstances surrounding them will be disclosed unless such disclosure is necessary for an investigation or disciplinary action. Any disciplinary action will be proportional to the seriousness of the behaviour concerned. CGI will also provide appropriate assistance to any member who is a victim of discrimination or harassment. In addition, retaliation against persons who make complaints of harassment, witness harassment, offer testimony, or are otherwise involved in the investigation of harassment complaints will not be tolerated.	<a href="#">Code of Ethics</a> <a href="#">Third-Party Code of Ethics</a>	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	As a signatory to the UN Global Compact, CGI respects the legal right of freedom of association of its members.  Human rights p. 100		

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Human rights pp. 97–101	<a href="#">Third-Party Code of Ethics</a> UK – <a href="#">Modern Slavery Statement</a>	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights pp. 97–101	<a href="#">Third-Party Code of Ethics</a> UK – <a href="#">Modern Slavery Statement</a>	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Communities pp. 71–80 Data table p. 136		
GRI 414: Supplier Social Assessment 2016	414-1	Percentage of new suppliers that were screened using social criteria	Procurement pp. 102–104 Data table p. 137		
	414-2	Negative social impacts in the supply chain and actions taken	Procurement pp. 102–104 Data table p. 137		
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy pp. 105–107 Data table p. 137	CGI adheres to the law in countries where it operates and engages with the requests from the authorities, if any, as needed. More information about our policy: <a href="https://www.cgi.com/en/global-privacy">https://www.cgi.com/en/global-privacy</a>	TC-SI-220a.1 TC-SI-220a.2 TC-SI-220a.3 TC-SI-220a.4 TC-SI-220a.5 TC-SI-230a.1 TC-SI-230a.2
SASB	TC-SI-550a.1	Managing Systemic Risks from Technology Disruptions	Security pp. 108–113		TC-SI-550a.1
SASB	TC-SI-550a.2	Managing Systemic Risks from Technology Disruptions	Security pp. 108–113	<a href="#">CGI Annual report</a> pp. 65–66	TC-SI-550a.2

GRI	Disclosure	Description	ESG Report 2022	Other published material	Accounting Standards Board (SASB)
SASB	TC-SI-330a.2	Recruiting & Managing a Global, Diverse & Skilled Workforce  Employee engagement as a percentage	Members satisfaction assessment – Data table p. 136  Overall score on satisfaction: 87.4%  ESG Dialogue p. 10		TC-SI-330a.2
SASB	TC-SI-330a.1	Recruiting & Managing a Global, Diverse & Skilled Workforce  Percentage of employees that are (2) located offshore5	Data tables pp. 130–133		TC-SI-330a.1 (2)

## Insights you can act on

Founded in 1976, CGI is among the largest IT and businessconsulting services firms in the world. We are insights-driven and outcomes-based to help accelerate returns on your investments.

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