

GRI/SASB Index table 2023

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Our <u>2023 ESG Report</u> is aligned to the Sustainability Accounting Standards Board (SASB) used by the software and IT services industry and to the Global Reporting Initiative (GRI).

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
	2-1	Organizational details	 CGI at a glance p.4 (location of headquarters), p.5 (countries of operation) About this report p.134 (legal name, nature of ownership and legal form) 	 CGI Annual Report pp.9-12 Annual Information Form pp.1; 5-10 Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.4-7
	2-2	Entities included in the organization's sustainability reporting	CGI at a glance p.4About this report p.134	Annual Information Form pp.1; 6-9
	2-3	Reporting period, frequency and contact point	About this report p.134Contact point - Back cover	
GRI 2: General	2-4	Restatements of information		No significant changes to applicable operational boundaries, scope or measurement methodology during the reporting period.
Disclosures 2021	2-5	External assurance		CGI employs robust data collection and management procedures 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 at a glance p.4Procurement pp.96-100	 CGI Annual Report pp.9-12 Annual Information Form pp.6-10
	2-7	Employees	Performance data tables pp.126-131	
	2-9	Governance structure and composition	 Composition of the Board of Directors pp.77-78 ESG governance p.81 Performance data tables p.132 	Charter of the Corporate Governance Committee Charter of the Board of Directors Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.9-17

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	2-10	Nomination and selection of the highest governance body		Charter of the Board of Directors pp.1-2 Notice of Annual General Meeting of Shareholders and Management Proxy Circular p.49 Charter of the Corporate Governance Committee
	2-11	Chair of the highest governance body	Composition of the Board of Directors pp.77-78	Charter of the Corporate Governance Committee Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.41-42
	2-12	Role of the highest governance body in overseeing the management of impacts	ESG governance pp.81-82Corporate governance pp.76-80	 Charter of the Board of Directors p.4 The CGI Constitution
	2-13	Delegation of responsibility for managing impacts	ESG governance pp.81-82Corporate governance pp.76-80	Charter of the Corporate Governance Committee p.4
	2-14	Role of the highest governance body in sustainability reporting	ESG governance pp.81-82Corporate governance pp.76-80	Charter of the Board of Directors p.4
	2-15	Conflicts of interest		 Charter of the Board of Directors p.2 Notice of Annual General Meeting of Shareholders and Management Proxy Circular p.47 Code of Ethics pp.9-10
	2-16	Communication of critical concerns	Corporate Governance p.80Risk management pp.91-92	 Charter of the Audit and Risk Management Committee Ethics Reporting Policy p. 3
	2-17	Collective knowledge of the highest governance body	Corporate Governance pp.77-80	Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.9-17, 44

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
	2-18	Evaluation of the performance of the highest governance body		 Charter of the Board of Directors p.5 Notice of Annual General Meeting of Shareholders and Management Proxy Circular p.48
	2-19	Remuneration policies		Charter of the Human Resources Committee pp.1; 3 Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.18-35
	2-20	Process to determine remuneration		Charter of the Human Resources Committee p.3 Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.18-35
	2-21	Annual total compensation ratio		Confidential information. Not disclosed in the public domain.
	2-22	Statement on sustainable development strategy	Letter from Our Leaders pp.2-3ESG strategy p.18	
	2-23	Policy commitments	 Ethics pp.87-90 Human Rights pp.91-95 Procurement pp.96-100 Data Privacy pp.101-104 Security pp.105-108 	CGI ESG Policy
	2-24	Embedding policy commitments	 Ethics pp.87-90 Human Rights pp.91-95 Procurement pp.96-100 Data Privacy pp.101-104 Security pp.105-108 	Code of Ethics CGI ESG Policy

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	2-25	Processes to remediate negative impacts	 ESG Dialogue pp.10-13 Our ESG commitment p.9 Risk Management pp.94-86 	
	2-26	Mechanisms for seeking advice and raising concerns	• Ethics p.89	 Code of Ethics p.16 CGI Ethics Reporting Policy Insider Trading and Blackout Periods Policy
	2-27	Compliance with laws and regulations	Ethics pp.97-90About this report p.134	Code of Ethics
	2-28	Membership associations	 Dialogue with our ecosystem p.13 Recognition p.6 Awards p.121 Sustainable development goals pp.122-123 	Partnership page on cgi.com
	2-29	Approach to stakeholder engagement	ESG Dialogue pp.10-13	
	2-30	Collective bargaining agreements	Performance data tables p.129Working conditions p.54	As a signatory to the UN Global Compact, CGI respects the legal right of freedom of association of its consultants and professionals. 42.1% of our CGI Partners ⁽¹⁾ are represented by works council.
GRI 3: Material Topics	3-1	Process to determine material topics	ESG strategy p.14	
	3-2	List of material topics	ESG strategy pp.14-17	
2021	3-3	Management of material topics	ESG strategy pp.14-18ESG targets and progress p.19	

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
	201-01	Direct economic value generated and distributed	Performance data tables p.124 (revenues)	CGI Annual Report p.13
GRI 201: Economic	201-02	Financial implications and other risks and opportunities due to climate change	Risk management pp.84-86	CGI CDP response 2023 pp.6-12
Performance 2016	201-03	Defined benefit plan obligations and other retirement plans	Working conditions p.54	<u>CGI Annual Report</u> Employee Benefits pp.103-110
	201-04	Financial assistance received from government		 CGI Annual Report R&D and other tax credits p.85
GRI 202: Market	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Working conditions p.54	We comply with applicable law in every country we operate. The specifics of our entry-level salary are sensitive and not disclosed in the public domain.
Presence 2016	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	203-1	Infrastructure investments and services supported	Our communities pp.61-74	
Economic Impacts 2016	203-2	Significant indirect economic impacts	Economic prosperity pp.73-74	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Procurement pp.96-100	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. Code of Ethics Supplier Diversity with the U.S. Federal Government Third Party Code of Ethics

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
	205-1	Operations assessed for risks related to corruption	Ethics pp.87-90Performance data tables p.133	Code of Ethics pp.17-23
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Ethics pp.87-90Performance data tables p.133	Code of Ethics pp.17-23
	205-3	Confirmed incidents with third parties related to corruption higher than \$100,000 CAD	Performance data tables p.133	
GRI 206: Anti- competitive Behavior 2016	206-1	Legal actions for anti- competitive behavior, anti-trust, and monopoly practices		Third Party Code of Ethics CGI Annual Report p.67
	207-1	Approach to tax	Taxation p.109	CGI Annual Report p.52
GRI 207:	207-2	Tax governance, control, and risk management	Taxation p.109	Charter of the Audit and Risk Management Committee p.4
Tax 2019	207-3	Stakeholder engagement and management of concerns related to tax	Taxation p.109	
	207-4	Country-by-country reporting	Taxation p.109	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Data centers p.28Offices p.29Performance data tables p.125	
	302-3	Energy intensity	Performance data tables p.124	
	302-4	Reduction of energy consumption	Data centers p.28Offices p.29Performance data tables p.125	

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
SASB Environmental Footprint of Hardware Infrastructure	TC-SI- 130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Performance data tables p.125	
	305-1	Direct (Scope 1) GHG emissions	Performance data tables p.124	
	305-2	Energy indirect (Scope 2) GHG emissions	Performance data tables p.124	
GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	Performance data tables p.124	
Emissions 2010	305-4	GHG emissions intensity	Net zero progress p.26Performance data tables p.124	
	305-5	Reduction of GHG emissions	Net zero progress p.26Performance data tables p.124	
	306-1	Waste generation and significant waste-related impacts	Waste p.32	
GRI 306:	306-2	Management of significant waste-related impacts	Waste p.32Procurement p.100	
Waste 2020	306-3	Waste generated	Performance data tables p.125	
	306-4	Waste diverted from disposal	Waste p.32Performance data tables p.125	
GRI 308: Supplier	308-1	New suppliers that were screened using environmental criteria	Procurement pp.96-100Performance data tables p.133	Third Party Code of Ethics
Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	Procurement pp.96-100	

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	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.
GRI 401: Employment 2016	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	ESG strategy p.15	We adhere to the local employment/ labor laws prevailing in the countries where we operate in terms of parental leave. https://www.cgi.com/en/article/esg/providing-employees-support-their-families
GRI 402: Labor/Manage ment Relations 2016	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.
	403-1	Occupational health and safety management system	Health, well-being, and safety p.60Performance data tables p.132	
	403-2	Hazard identification, risk assessment, and incident investigation	Health, well-being, and safety p.60Performance data tables p.132	
GRI 403: Occupational	403-3	Occupational health services	Health, well-being, and safety pp.55-60	
Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	Health, well-being, and safety pp.55-60	
	403-5	Worker training on occupational health and safety	Health, well-being, and safety pp.55-60	
	403-6	Promotion of worker health	Health, well-being, and safety pp.55-60	

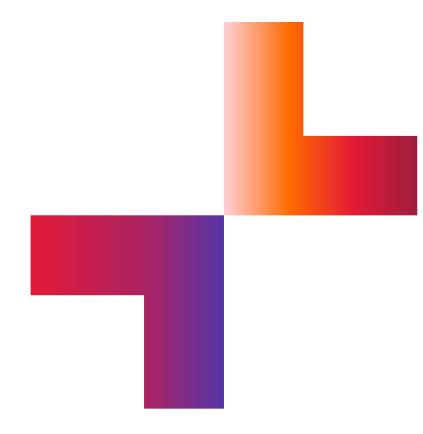
Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, well-being, and safety pp.55-60	
	403-8	Workers covered by an occupational health and safety management system	 Health, well-being, and safety p.60 Performance data tables p.132 	Code of Ethics p. 4 Third Party Code of Ethics As defined in our Code of Conduct, CGI is committed to creating and maintaining healthy and safe workplaces for its consultants and professionals. CGI Partners ⁽¹⁾ are expected to comply with all safety laws, regulations, and directives.
	404-1	Average hours of training per year per employee	Our people pp.51-53Performance data tables p.131	
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	Our people pp.50-53Performance data tables p.131	
	404-3	Percentage of employees receiving regular performance and career development reviews	Our people p.50Performance data tables p.131	
SASB Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI- 330a.2	Employee engagement as a percentage	ESG Dialogue p.12Performance data tables p.131	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	 Diversity, equity and inclusion p.41 Corporate governance pp.77-79 Performance data table pp.127-130 	

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
	405-2	Ratio of basic salary and remuneration of women to men	Working conditions p.54	Within CGI's operational boundary, the ratio of basic salary and remuneration of women to men is disclosed and published externally in Germany, Australia, the UK and in France. • UK - Gender Pay Gap • France - Annual Professional Equality Index (in French)
SASB Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI- 330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Performance data tables pp.127-131	
GRI 406: Non- discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		Code of Ethics p.11 Third Party Code of Ethics Any CGI Partner ⁽¹⁾ 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 CGI Partner ⁽¹⁾ 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.
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	Human rights p.94	As a signatory to the UN Global Compact, CGI respects the legal right of freedom of association of its consultants and professionals.

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	• Human rights p.91, p.95	 Third Party Code of Ethics Modern Slavery Policy (UK) Code of Ethics p.11 Report on Fighting Against Forced Labour and Child Labour (modern slavery)
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	• Human rights p.91, p.95	 Third Party Code of Ethics Modern Slavery Policy (UK) Code of Ethics p.11 Report on Fighting Against Forced Labour and Child Labour (modern slavery)
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	 Our communities pp.61-74 Performance data tables p.132 	
GRI 414: Supplier Social	414-1	Percentage of new suppliers that were screened using social criteria	Procurement pp.96-100Performance data tables p.133	
Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	Procurement pp.96-100Performance data tables p.133	
GRI 418: Customer Privacy 2016	418-1	Material complaints regarding breaches of customer privacy and losses of customer data resulting in judicial action in 2023	Data Privacy pp.101-105Performance data tables p.133	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: https://www.cgi.com/en/global-privacy
SASB Data Privacy & Freedom of Expression	TC-SI- 220a.1	Description of policies and practices relating to targeted advertising and user privacy	Data privacy pp.101-105	

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SASB Data Privacy & Freedom of Expression	TC-SI- 220a.2	Number of users whose information is used for secondary purposes.		CGI does not collect any user information to be used for a purpose that is outside the primary purpose for which the data was collected.
SASB Data Security	TC-SI- 230a.1	(1) Number of data breaches	Performance data tables p.133	CGI interprets a Data Breach as per the definition in GDPR – 'personal data breach means the breach of security leading to the accidental of unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored or otherwise processed'.
SASB Data Security	TC-SI- 230a.2	Description of approach to identifying and addressing data security risks, including use of Third Party cybersecurity standards	Security pp.105-108	
SASB Managing Systemic Risks from Technology Disruptions	TC-SI- 550a.2	Description of business continuity risks related to disruptions of operations	Security pp.105-108	CGI Annual report pp.64-65

⁽¹⁾ CGI Partner is a designation that expresses our unique culture of ownership and applies to our consultants and professionals in every role and every title within the company.



CGI