

ENVIRONMENTAL SOCIAL GOVERNANCE (ESG) PLAN

INVESTING IN TOMORROW



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MESSAGE FROM OUR EXECUTIVE LEADERSHIP TEAM

We are committed to a more sustainable future through environmental stewardship, active community engagement, and fostering trusted relationships that embrace diversity and inclusivity. CBGOC (Clark Builders) continues to build on strong sustainable values and practices, with existing commitments such as Progressive Indigenous Relations, Social Procurement, Community Give Back, and Sustainability. We are dedicated to ingraining these programs everywhere we operate, but as a company, we strive for more—practicing Environmental Social Governance (ESG) with a focus not only on financial returns, but also on how decisions impact people and our planet.

The Clark Builders ESG Plan 2025 is a framework to integrate and build on our current programs under one umbrella. Our ESG Plan is built on three pillars consisting of Environmental, Social and Governance (ESG). Within each pillar, we have defined the most relevant lines of action, commitments and implementation steps that will influence our decision making.

In alignment with the integration of ESG target accountability tied to the Executive Leadership Team, we are committed to ensuring a proactive and collaborative approach is taken to critical environmental, social and governance issues, to create lasting positive change.

We're proud of the journey we're on and the progress we are making and hope you will join us.

Clark Builders Executive **Leadership Team**







STEVE LENARDUZZI President

Senior Vice President, **Development & Strategy**



RANDY KYRZYK Senior Vice President, Operations

MEET OUR ESG TEAM



ALICIA CORNFORD ESG Program Director

SOCIAL











ENVIRONMENTAL



ADRIENNE LYNN

Sustainability

AARON RABSKI Sustainability



JOHNNY DOYLE Operations (Lean)



GREG KLEEMAIR Machinery & Equipment





KIMBERLY YIP Project Development



SCOTT BENOIT Project Development

SHARLENE GILL Human Resources



CLINTON RUSNAK Safety

GOVERNANCE

CONRAD HARMAN Information Technology

TJ WILLIAMS Operations



FARAH BENJAMIN Finance & Risk Management



ERIC CAMERON Operations

EXECUTIVE SUMMARY

The Clark Builders Environmental Social Governance (ESG) Plan 2025 was developed as a framework to integrate and build on our current social and environmental programs and practices under one umbrella.

Establishing the ESG Plan aligns with our Key Result Areas (KRA's) and our purpose. This comprehensive ESG plan involved input from all Clark Builders business areas and moves us beyond what we say, to actions and showcasing what we do to ensure these commitments become part of who we are.

The development and implementation of our plan formalize action steps and requirements for each commitment we set forth to be measured and validated by our people, our clients, and our community stakeholders. This will provide us with a clear avenue to track progress towards our goals and share our successes.

Our ESG Plan is our roadmap, and we understand and are dedicated to achieving these goals and the serious effort, resources, and time required to be successful. Resources are critical to the implementation of our established commitments and goals. Through the addition of appropriate resources there is potential to accelerate certain commitments ahead of the established timelines.

We built and aligned our plan with the critical importance and interests of the next generation of Clark Builders employees and investing in tomorrow. We encourage you to learn more about what we are doing and the journey we are on and look forward to sharing our progress.

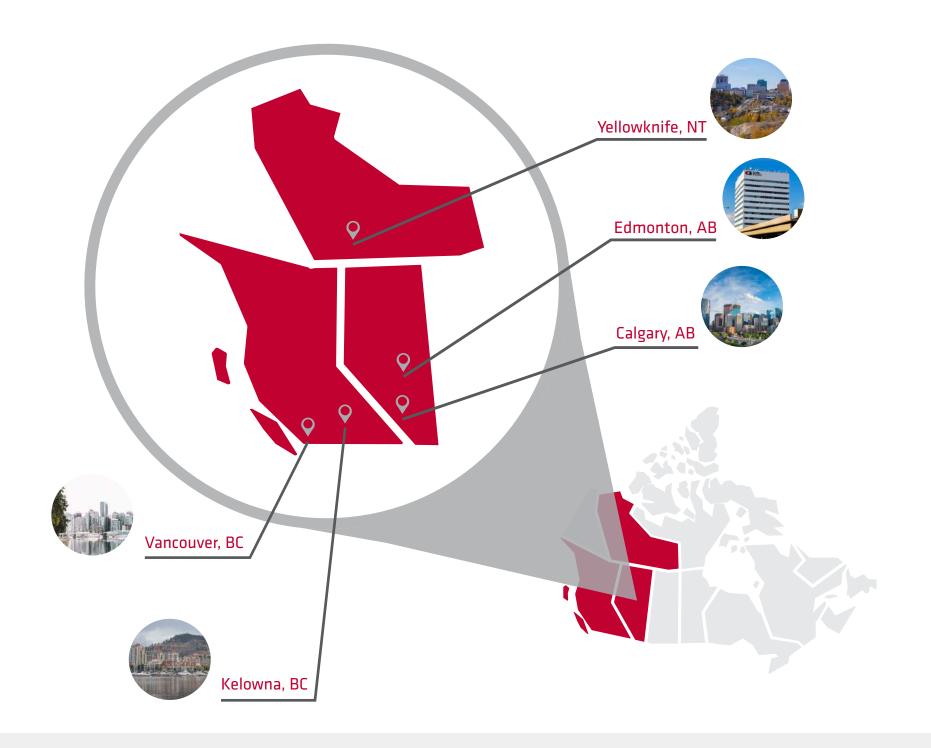




ABOUT CLARK BUILDERS

Clark Builders is a leading construction company serving institutional, commercial, and industrial clients across Western and Northern Canada. While our business is to construct buildings, our purpose runs deeper. We are unwavering in our commitment to enriching the lives of the people who work with us, and in the communities we help build. With safety at the forefront, we deliver exceptional projects for our clients and communities. Our relationship-based approach, coupled with our expertise, self-perform and Lean capabilities, means we go above and beyond what's expected, bringing innovative, sustainable solutions that maximize value.

Driven by our purpose and living our core values, we will build better communities and a diverse, resilient company.











CLARK BUILDERS ESG PLAN 2025 | 6





GOVERNANCE

OUR PURPOSE

Our Purpose is to enrich the lives of the people who work with us and in the communities, we help build.

Driven by our purpose, we are building a sustainable future for our teams and communities, one project at a time.

CLARK BUILDERS ESG PLAN 2025 | 7





OUR CORE VALUES



Through creative solutions, we break down barriers to deliver on our commitments. We challenge the status quo with new ideas and continuous improvement.



We look after one another. Our focus is on the physical, mental, and emotional well-being of everyone we work with and in the communities, we help build. With trust and support for each other, we get the job done right by leveraging our collective strengths to overcome challenges and achieve remarkable results.

SUCCEED

— AS A —

TEAM



We do the right thing for the right reasons, even when it's difficult.



We are accountable to our team members and continuously look for ways to improve. We do what we say and take pride in delivering results safely.



OUR ESG PLAN

The United Nations Sustainable Development Goals

Clark Builders' a partner with Turner Construction Company (Turner) who is owned by HOCHTIEF, one of the world's leading infrastructure groups has strengthened its environmental, social and governmental sustainability commitments to ensure long-term enterprise success. HOCHTIEF's Sustainability Plan 2025 supports and aligns with the agenda 2030 for Sustainable Development and the 17 Sustainable Development Goals (SDGs) formulated by the United Nations. Through it's subsidiary company, Turner and partner Clark Builders (CBGOC) have been encouraged to establish their own sustainability plans to compliment and contribute to HOCHTIEF's goals. Clark Builders' ESG commitments support and align with HOCHTIEF's overall global sustainability vision and standards, while creating a focus on the things we can do to impact the communities we serve directly.

The United Nations 17 Sustainable Development Goals (UN SDGs) are a comprehensive set of global goals to end poverty, protect our planet, and improve living conditions. At Clark Builders' we use the SDGs as a shared blueprint to assess and track our impact, and contribute towards now and into the future. We have outlined throughout the plan the specific goals and indicators that align with our lines of action and commitments.

The UN SDG goals and indicators that are particularly relevant to CBGOC overall include:



Good Health and Well-Being

We believe that everyone—our people, clients, partners, and communities deserve a safe, healthy, and secure work environment. We prioritize physical health, mental health and well-being and safety above all else.



Gender Equality

We are committed to actively supporting women in our work community and beyond and being a leader for gender diversity and inclusion within the construction industry.



Climate Action

Building a better future has never been more critical, which is why we are dedicated to reducing our carbon footprint, practicing environmental stewardship, and engaging in sustainable practices.











GOALS AND **OBJECTIVES**

Our ESG Plan defines the framework for ESG specific criteria and recognizes implementation activities depend on the impact they have on individuals, the planet, and our company. Our ESG efforts will be successful when we have implemented and achieved our defined 2025 commitments towards the following:

- Positively contribute to our purpose •
- Be an ethical organization that operates with ٠ high integrity
- Establish ourselves as a socially responsible, impact-• driven company that addresses issues like inequality and social injustice
- Doing our part to protect the planet while building a • greener future to solve environmental degradation

- to be proud of

• Taking care of our employees, clients, and the communities where we live, work, play and build

• Operate as an organization that our employees, shareholders, owners, clients, and partners, continue

• Incorporate ESG targets into our daily decision-making process.

CBGOC ESG PLAN 2025

INVESTING IN TOMORROW

Our ESG Plan is built on three pillars—Environmental, Social and Governance (ESG). Within each pillar, we have defined the most relevant lines of action, commitments and implementation steps that will influence our decision making.

Our ESG plan includes established commitments for Phase 1 which are detailed on the following pages. These phase 1 commitments are a 3-year path of progressive actions and steps bringing us to the end of 2025. Focus areas for future phase commitments beyond 2025 have also been identified as a next step in our ESG journey. Our future phase commitments reflect our ongoing dedication to long-term progress and positive change beyond 2025. By allocating the necessary resources, we have the potential to expedite certain commitments ahead of schedule. As our company evolves to meet the changing needs of clients and society, we will nurture these future phase commitments, supporting and investing in tomorrow.

To further define some terms used throughout our ESG plan and within our commitments, please reference the Glossary of Terms for clarification on pages 39-41.



Training, Talent & Recruitment Workplace Variety Working Environment Social Activities



GOVERNANCE

Sustainability

Responsible Supply Chain

Anti-Corruption & Anti-Bribery

Business Continuity & Cyber Security

SOCIAL

GOVERNANCE

OUR ESG PLAN

INVESTING IN TOMORROW

OVERVIEW



Environmental Pillar

PROTECTING AND SUSTAINING OUR PLANET

Our Operations Our Projects



Social Pillar

CARING FOR OUR TEAMS, OUR PARTNERS, AND OUR COMMUNITIES

Our Teams Our Partners Our Communities



Governance Pillar

ACCOUNTABLE BUSINESS PRACTICES FOR A BETTER WORLD

- **Our Business**
- Our Industry



ENVIRONMENTAL PILLAR

LINES OF ACTION

To further define some terms used on the following pages for our Environmental pillar, please reference the Glossary of Terms for clarification on pages 39-41.



it & Recruitment Workplace Variety Working Environment Social Activities



Sustainability sible Supply Chain n & Anti-Bribery ess Continuity





SOCIAL

GOVERNANCE





Protecting and Sustaining Our Planet

We are dedicated to environmental protection and sustainable construction and believe that businesses must play a leading role in innovations and solutions to address the impacts of climate change. We are focused on advancing sustainable building practices with our skilled team of professionals and integrating Lean practices throughout the construction process to reduce waste on all levels.

Our lines of action, commitments, and implementation steps specific to the Environmental pillar are outlined on the following pages.

In alignment with the United Nations 17 SDGs, the specific goals and indicators that align with our Environmental dimension lines of action and commitments include:









ENVIRONMENTAL PILLAR











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GLOBAL ENVIRONMENTAL MANAGEMENT



SUSTAINABILITY AWARENESS TRAINING

OUR COMMITMENT:

By 2025, increase awareness, knowledge, and advocacy among all employees in topics such as Sustainable Construction Operations, Sustainable Buildings, Construction Waste, and Climate Impacts.

THE WHY:

By increasing and expanding the internal knowledge across environmental management topics we can establish a solid foundation and use that to further develop sustainable projects for better business practices.

HOW WE PLAN TO DO IT:

- Achieve 100% of employees attending the Sustainability Awareness training.
- Offer enhanced second level environmental sustainability training for all employees.
- Track and record all instances of employee sustainability training.
- Enhance ongoing communication and up to date awareness across broad spectrum of sustainability topics.







SOCIAL

GLOBAL ENVIRONMENTAL MANAGEMENT



RECORD ENERGY CONSUMPTION

OUR COMMITMENT:

To increase the accountability, quality and accessibility of energy consumption information through consistent internal data reporting to all CBGOC employees.

THE WHY:

To support and align our commitments with HOCHTIEF's overall global sustainability vision and standards, while creating a focus on the things we can do to impact the communities we serve directly and ensure accountability.

HOW WE PLAN TO DO IT:

- Establish an accurate tracking program for consistent reporting.
- · Gather energy data for office and construction sites.
- Establish a baseline for our current state and identify where improvements are required.
- Improve data quality through centralized collection, implement improvements, align processes for consistent and proper purchasing, coding and data entry procedures.







CLIMATE CHANGE



NET-ZERO CARBON EMISSIONS

OUR COMMITMENT:

Achieve Scope 1 and 2 annual net-zero carbon emissions for all business and construction site offices by 2038.

THE WHY:

Simply, to do our part to reduce the carbon footprint of our business and construction site offices, through greenhouse gas (GHG) reduction and work towards reaching Net Zero.

HOW WE PLAN TO DO IT:

- peer networks.
- and Owners.



 Consistently track energy consumption and waste production using a centralized sustainability data dashboard.

• Build advocacy across the field and offices through the "Sustainability Champions" program, driving a sustainability culture shift and disperse sustainability practices through

 Advocate externally and promote sustainability leadership among Partners





SOCIAL

GOVERNANCE

CIRCULAR ECONOMY

WASTE REDUCTION

OUR COMMITMENT:

Determine a baseline for CBGOC' waste reduction commitments, and promote reduction of waste sent to landfills.

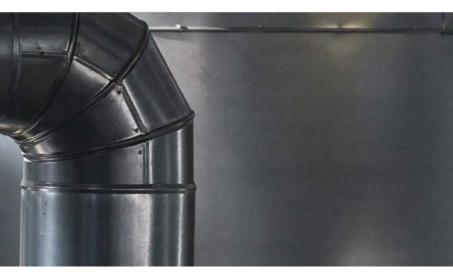
THE WHY:

By finding ways to reuse materials and cut back on waste from our business and construction sites we can make an impact by reducing products and waste sent to landfills.

HOW WE PLAN TO DO IT:

- recycling in all projects.

- reduction commitment.



• Determine baseline by using a combination of existing LEED projects and new projects to establish rough waste baseline.

• Include a budget for waste management and

• Develop a how-to guide for site and office recycling identifying major sources of hazardous and non-hazardous waste.

 Integrate waste reduction techniques and management, recycling of typical materials and tracking on new projects.

• Establish a waste % diversion and





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WATER PROTECTION



MONITOR WATER CONSUMPTION

OUR COMMITMENT:

Create awareness and protect water resources by measuring and monitoring water consumption on all projects by 2027. Implement water protection plans for projects that are deemed Medium, High, or Extremely High risk.

THE WHY:

Water is an essential limited resource that must be taken seriously. Implementing water protection plans on our medium to extremely high-risk projects will help to create sustainable solutions to address the challenges and needs for the future.

HOW WE PLAN TO DO IT:

- Use the AQUEDUCT Water Risk Atlas to assess all new projects for water risk level.
- Implement water protection plans for projects that are deemed medium, high, or extremely high risk.
- Implement water tracking on projects and identify where gaps exist.
- Develop education and awareness training for our teams on water preservation.
- Develop a water reduction plan that is incorporated into project launch.







SUSTAINABLE PRODUCTS & SERVICES

REDUCE FUEL C6 EMISSIONS

OUR COMMITMENT:

Reduce fuel emissions by replacing NorthStar fleet assets with more fuel efficient, or net zero alternatives.

THE WHY:

Implementing fuel-efficient or net-zero fleet alternatives to our NorthStar Equipment Rentals (NSER) business contributes to reducing impacts of climate change.

HOW WE PLAN TO DO IT:



• Develop a plan to retire, replace or convert to alternative future fuels for all Tier 1 diesel powered fleet equipment by 2035.

• Implement a NSER procurement policy with emission reduction criteria and anti-idling standard for all NSER equipment.

• Introduce 1 new Electric Vehicle (EV) alternative asset to the NSER fleet annually.

• Establish a recurring 2-year plan to review and update the procurement policy to ensure alignment with current market trends, government and client drivers, and technology developments.







XX SOCIAL Training, Talent & Recruitment Workplace Variety Working Environment Social Activities

SOCIAL PILLAR

LINES OF ACTION

To further define some terms used on the following pages for our Social pillar, please reference the Glossary of Terms for clarification on pages 39-41.







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SOCIAL PILLAR

Caring for Our Teams, Our Partners, and Our Communities

Social responsibility is a cornerstone of our business approach, enabling us to cultivate a more positive and impactful culture for our people, clients, and the communities where we

Our lines of action, commitments, and implementation steps specific to the Social pillar are outlined on the following pages.

In alignment with the United Nations 17 SDGs, the specific goals and indicators that align with our Social dimension lines of action and commitments include:





SOCIAL

GOVERNANCE



HSE PERFORMANCE

OUR COMMITMENT:

Reduce the accident incident rates of trade partners through communicating and requesting training records and past incident information of the trade partner's Health and Safety program by 2025.

THE WHY:

We believe that everyone our teams, clients, partners, and communities deserve a safe, healthy, and secure work environment. We prioritize safety above all else.

HOW WE PLAN TO DO IT:

- updated standards.

- CBGOC projects.

• Establish a baseline for HSE performance expectations for our trade partners and ensure prequalification adheres to

 Implement CBGOC Subcontractor Evaluation and Assessment (S.E.A.) card program to inform trade partner selections.

• Develop specific mitigation plans for trade partners who do not meet the updated prequalification standards.

 Tracking and reporting on all trade partner work hours and HSE performance on







GOVERNANCE



REPRESENTATION OF WOMEN EMPLOYEES

OUR COMMITMENT:

Increase the total staff representation of women in permanent employee positions across CBGOC to 35% on a Corporate level and 8% on a Field level by end of 2030.

THE WHY:

We recognize our similarities and celebrate our differences in building an inclusive and diverse culture where every team member feels valued, respected, and inspired to make a difference in their communities.

HOW WE PLAN TO DO IT:

- working with CBGOC.



• Build connections and align with organizations focused on women in construction and communicate available opportunities.

Develop a consistent presence and cadence to focus on encouraging women in construction, with involvement at schools and job fairs.

Involve our female employees to advocate

• Maintain and monitor equitable compensation for all roles, irrelevant of gender.



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TRAINING, TALENT & RECRUITMENT

EMPLOYEE TRAINING & DEVELOPMENT

OUR COMMITMENT:

Increase the annual training hours for salaried employees to a minimum of 8 hours per person to contribute to the development and maintenance of a skilled workforce.

THE WHY:

We are committed to helping our people grow both professionally and personally. That's why we are committed to providing a wide range of opportunities for skill-building, development, and maintenance of skills.

HOW WE PLAN TO DO IT:

- each role type.
- and successes.



· Publish company-wide objective for updated required training expectations.

• Department leaders work with HR to align on required learning objectives for employees in

 Record employee training for tracking and reporting requirements and provide people leaders with resources to facilitate annual follow-up on their teams training progress



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TRAINING, TALENT & RECRUITMENT



MENTAL HEALTH AWARENESS

OUR COMMITMENT:

100% of salaried employees trained annually on mental health awareness.

THE WHY:

We are committed to nurturing a workplace where our employees thrive. Embracing mental health awareness and education, we strive to erase the stigma and negativity. By fostering understanding and providing comprehensive training, we empower individuals to effectively manage stress, promoting overall mental well-being among our team members.

HOW WE PLAN TO DO IT:

- Establish clear company-wide objectives for updated required training.
- Collaborate with preferred vendors to conduct essential training sessions.
- Host annual training sessions, ensuring salaried employees fulfill required training.
- Maintain accurate records of employee training for tracking and reporting purposes.
- Equip team leaders with resources to oversee their teams' training progress annually.
- Strengthen communication, awareness, and engagement on mental health topics through our CBNet platform (intranet).







GOVERNANCE



WORKING ENVIRONMENT



EMPLOYEE EXPERIENCE

OUR COMMITMENT:

Sustain overall CBGOC turnover rate below construction industry average.

THE WHY:

We are dedicated to providing a positive environment complemented with a robust employee recognition program to help employees grow, feel supported and valued to improve employee job satisfaction.

HOW WE PLAN TO DO IT:

- survey analysis.
- changes implemented.

 Analyze exit interview data to determine the main reasons for employees exiting. Take data and work with all departments on implementing changes based on the

• Continue to use employee engagement survey results to determine areas of lower employee engagement and implement changes based on the data.

• Conduct updated turnover calculation to determine if impact has occurred based on







GOVERNANCE





REPRESENTATION OF INDIGENOUS EMPLOYEES

OUR COMMITMENT:

Increase the overall staff representation of Indigenous employees to 5% by end of 2030.

THE WHY:

Working together in partnership, we can make positive social and environmental contributions to the communities we serve.

HOW WE PLAN TO DO IT:

 Leverage and communicate our Indigenous Relations Working Committee (IRWC) and Indigenous Employee Resource Group (IERG).

• Align with and support Workforce Managers in working with identified organizations to recruit and hire more Indigenous employees.

• Support and maintain a positive environment complemented with a robust employee recognition program to help employees grow, feel supported and valued to uphold employee job satisfaction.



OVFRVIFW

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WORKING ENVIRONMENT



UNDER REPRESENTED **TRADE PARTNERS**

OUR COMMITMENT:

Increase the number of prequalified underrepresented trade partners employed on projects annually.

THE WHY:

We are committed to maximizing local participation in our projects and providing meaningful benefits to the communities where we work, through local and inclusive staffing to enhance employment inclusion and job participation by local suppliers and trade partners.

HOW WE PLAN TO DO IT:

- small businesses.



• Establish a modified risk management application review process for

• Improve the identification and tracking of Underrepresented trades in CBGOC systems.

 Hold annual Indigenous and underrepresented trade partner information sessions on how to grow with CBGOC.







GOVERNANCE





COMMUNITY GIVE BACK PROGRAM

OUR COMMITMENT:

Grow community donations, in-kind contributions, and employee volunteering to 2% of annual Net Income by 2025.

THE WHY:

Community involvement is the cornerstone to building a positive, sustainable, and enriching future. By giving back, we live by our purpose and are active in our communities, contributing to meaningful initiatives that have a lasting impact.

HOW WE PLAN TO DO IT:

- Launch annual internal awareness campaigns on CB goals and Give Back program.
- Implement software for internal and external donation application reviews, approvals, and tracking; and managing and reporting program activities.
- Publish annual outcomes on donations and volunteering hours and activities internally.





SOCIAL

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A A SOCIAL Health & Safet

Training, Tale

GOVERNANCE PILLAR

LINES OF ACTION

To further define some terms used on the following pages for our Governance pillar, please reference the Glossary of Terms for clarification on pages 39-41.



Global Environmental Management

> Sustainable Products & Services

> > Climate Change

Circular Fconomy

Responsible Supply Chain Anti-Corruption & Anti-Bribery Business Continuity & Cyber Security

it & Recruitment Workplace Variety Working Environment



GOVERNANCE

Sustainability





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GOVERNANCE



GOVERNANCE PILLAR

Accountable Business Practices

The governance factors of decision-making from policymaking to the distribution of rights and responsibilities among employees are critical to our organizational success. Implementing ESG targets into our business and risk framework enables us to develop an environment aligned with our purpose.

Our lines of action, commitments, and implementation steps specific to the Governance pillar are outlined on the following pages.

In alignment with the United Nations 17 SDGs, the specific goals and indicators that align with our Governance dimension lines of action and







ESG MONITORING

OUR COMMITMENT:

Implementation of CBGOC ESG Strategy monitoring systems by 2025.

THE WHY:

To ensure we run our business and projects with the highest integrity and uphold our commitments.

HOW WE PLAN TO DO IT:

- set forth.

 Working with each group and department, determine the best way to collect and convey the data based off each commitment

• Implement all required software and programs to track and measure.

• Monitor, adjust and report on progress.



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C16 ESG INTEGRATION

OUR COMMITMENT:

Integrate ESG targets into the business by incorporating ESG into our decision-making by 2025.

THE WHY:

Implementing ESG targets into our business and risk framework enables us to develop an environment aligned with our purpose.

HOW WE PLAN TO DO IT:

- Align with appropriate Turner and HOCHTIEF strategies and policies.
- Develop CBGOC framework.
- Implement and monitor ESG strategy into decision-making.





SUSTAINABILITY GOVERNANCE



ESG TARGET ACCOUNTABILITY TO ELT

OUR COMMITMENT:

Integrate ESG target accountability to Executive Leadership Team performance.

THE WHY:

We are committed to ensuring a proactive and collaborative approach is taken to critical environmental, social and governance issues, to create lasting positive change.

HOW WE PLAN TO DO IT:



• Align with Turner and HOCHTIEF frameworks for leadership accountability.

• Work closely with leaders of the program to adhere to established commitments and timelines and the associated accountability for CBGOC Executive Leadership team.

• Monitor and report on ESG target performance.







ESG PROCUREMENT PROCESS

OUR COMMITMENT:

Include ESG data collection and defining criteria in the procurement process of 50% of projects by 2025.

THE WHY:

We are committed to maximizing local participation in our projects and providing meaningful benefits to the communities where we work along the entire supply chain.

HOW WE PLAN TO DO IT:

- Align where appropriate with Turner and HOCHTIEF data collection policy and criteria.
- Integrate formalized ESG data collection and criteria into our prequalification process.
- Communicate and issue roll out for CBGOC subcontracts.
- Implement all required software and programs to track and measure.





SOCIAL

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ANTI-CORRUPTION & ANTI-BRIBERY



ANTI-CORRUPTION & ANTI-BRIBERY

OUR COMMITMENT:

Train 100% of identified employees in compliance.

THE WHY:

Through established and available compliance measures we work diligently to prevent violations against our company regulations with bribery and corruption.

HOW WE PLAN TO DO IT:

- Continue annual communication of regulations and conducting training.
- Incorporate training for all newly hired employees.
- Establish software to record, track and report on employees trained in compliance.





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BUSINESS CONTINUITY & CYBER SECURITY



SECURITY, CYBER SECURITY & DISASTER RECOVERY

OUR COMMITMENT:

Develop approved security policy with relative cyber security insurance and disaster recovery plan by 2024.

THE WHY:

Through formalized policies and plans we work to ensure compliance with regulations, maintain business continuity, and minimize the impact of security incidents to protect our organizational data and assets.

HOW WE PLAN TO DO IT:

- security policy.
- Disaster Recovery Plan.



Develop and finalize approved CBGOC

• Implement relative cyber security insurance.

Develop and finalize approved and published



GLOSSARY OF TERMS

The following glossary is an alphabetical list of terms and their definitions used and referred to in the CBGOC ESG Plan 2025.

Action Steps

Action steps are measurable major activities and requirements CBGOC has outlined for each commitment we set forth to provide us an avenue to track the progress achieved towards our goals.

Baseline Emissions

Baseline emissions refer to the production of greenhouse gases that have occurred in the past and which are being produced prior to the introduction of any strategies to reduce emissions. The baseline measurement is determined over a set period, typically one year. This historical measurement acts as a benchmark to evaluate the success of subsequent efforts to reduce emissions. Without the knowledge of baseline emissions, it is impossible to reliably judge the success of any remediation efforts.

Biodiversity & Environmental Impacts

The potential impact of construction operations on ecosystems and biodiversity (e.g. water/runoff quality, soil alteration, habitat disturbance, air quality, etc.), and efforts to manage environmental impact during construction operations.

Business Continuity & Resiliency

Management of economic, social, and climate risks through enterprise risk management (ERM) integration and the development of strategies to identify and act on opportunities (crises) presented by climate and socioeconomic change and/ or events.

Business Integrity

Maintaining the highest standards of business conduct, based on teamwork, commitment, integrity, and a culture of compliance which sets clear expectations and provides tools, assets, and resources to all employees. This extends to providing multiple channels of communication to confidentially report potential risk, the prevention of bribery and corruption, and a commitment to always comply with relevant local, state, federal and international legislation, and industry codes of conduct.

Business Units

Business units is an internal term that refers to the various CBGOC departments and office locations.

Carbon Credits

In the context of carbon offsets, one carbon credit is representative of reducing one metric tonne of Carbon Dioxide or equivalent greenhouse gas. Carbon Credits are generated by Greenhouse gases (GHG) reduction actions such as planting trees, land restoration, carbon capture and storage, or renewable energy generation assets that are built instead of fossil fuel energy generation assets. Credits can be purchased by governments and businesses as a way to offset their carbon emissions and reach Net-Zero goals. Credits must be retired (not re-sold) in order to authentically claim it as a GHG reduction.

CBGOC

The Clark Builders Group of Companies (CBGOC) provide construction services to customers throughout Western and Northern Canada. CBGOC's operating framework is comprised of Clark Builders, Frontier Employees Ltd., Canadian Borealis Construction Inc., and NorthStar Equipment Rentals (NSER).

Circularitv

Efforts to share, reuse, repair, refurbish and recycle existing materials and products as long as possible. Considers postconstruction performance and decisions in the design phase that increase the quality and quantity of materials that can be reused at the end of a building's life and/or the incorporation of bio-based materials.

Commitments

Commitments are specific goals tied to each line of action focus area and ESG pillar that we have committed to making a priority.

Community Outreach and Engagement

The way in which the company engages with the local community through interaction with local people, economies, and infrastructures to further economic progress in the communities in which we operate in. Includes philanthropy, partnering with local Not-for-profit and small businesses, providing, and engaging in volunteer opportunities, improving accessibility, and training and education sessions all to support the development of the communities in which we build.

Construction Waste

on jobsites.

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a company's framework of sustainability plans and responsible cultural influence.

D

Data & Cybersecurity

Risk management related to information systems and the collection of any internal or external protected personal information, sensitive or proprietary partner information like financial information, and potential data breaches.

Promote equal opportunity for all employees and the tradespeople on our project sites that encompasses a variety of cultural backgrounds, races, identities, experiences, and age groups, among other factors, in all aspects of employment to ensure a diverse, equitable and inclusive workplace environment.

E

Electric Vehicles (EV)

Electric Vehicle (EV) is a vehicle powered by an electric motor. A Battery Electric Vehicle (BEV) is a vehicle powered by an electric motor and draws energy stored in a battery, which is then charged by plugging the vehicle into an external electric power source. A Hybrid Electric Vehicle (HEV) uses a combination of an internal combustion engine, powered by gasoline, and an electric motor which draws electricity from a battery.

Scope 1 Emissions

Scope 1 Emissions are Greenhouse Gas emissions that directly occur from sources that are controlled by an organization. Burning natural gas to heat a building, fuel burned in company vehicles, and burning diesel in generators are examples of Scope 1 Emissions.

Efficient and responsible management (and/or avoidance) of waste materials in construction operations, including management of hazardous and non-hazardous material waste, and efficient material management to reduce waste

Diversity, Equity, and Inclusion

Scope 2 Emissions

Scope 2 Emissions are Greenhouse Gas emissions that indirectly occur from energy purchased by an organization. For example, using electricity from a utility company is a Scope 2 Emission, as the source of generating electricity creates emissions at a separate location from where the energy is used. How the energy is produced is not controlled by the organization, but the amount of energy consumed is under the organization's control.

Scope 3 Emissions

Scope 3 Emissions are emissions not produced by the organization itself, rather the upstream or downstream emissions from the production of products used by an organization, or use of products produced by the organization. Transportation and distribution, business travel, and waste are examples of Scope 3 Emissions.

Environmental, Social, Governance (ESG)

Environmental, Social, Governance (ESG) is the accessible outcome concerning a company's overall sustainability performance.

CBGOC has developed a Phase 1 ESG plan set for a 2025 overall target to achieve our outlined commitments. Phase 2 commitments have been identified and will continue to be nurtured while implementation of Phase 1 is underway.

Equity Seeking Groups

Equity Seeking Groups means groups who have historically been denied equal access to employment, education, and other opportunities, and includes, without limitation, the following: members of an Indigenous community; members of a visible minority group; immigrants and refugees; people with recognized disabilities; racialized communities; women; members of the 2SLGBTQQIA community; low-income residents; people with mental or physical health barriers; people facing Employment Barriers, Unemployment or Underemployment; and others experiencing barriers to economic opportunity and participation.

G

Greenhouse Gas (GHG)

Greenhouse gases (GHG) are gases that trap heat in the earth's atmosphere. During the day, the sun shines through the atmosphere and warms the earth's surface. At night the earth's surface cools, releasing heat back into the air. But some of the heat is trapped by the presence of GHG's leading to the warming of the earth. The major GHG's we have included are carbon dioxide (CO2), methane (CH4), nitrous oxide (N2o), and fluorinated gases.

Greenwashing

Greenwashing is when a company makes misleading or false claims (unintentional or not) about their sustainability efforts.

H

Health, Safety & Well-being

Commitment to workplace safety and adherence to the best workplace safety standards in the industries and regions in which we operate. This includes promoting the overall health and well-being of all employees and workers on our worksites by providing education, resources, and a financial investment in workers' wellness with specific emphasis on mental and physical health, stress management, and worklife balance.

HOCHTIEF

HOCHTIEF, one of the world's leading infrastructure groups, is a parent company to CBGOC.

Human Rights

Committed to providing quality working conditions within our operations, including a culture of proactively caring for people while minimizing opportunities for human rights related risks. We have a zero-tolerance standard to human traffic in any form (e.g. forced labour, child labour) and commit to compliance with all regulatory requirements.

Indigenous Employee Resource Group (IERG)

The Indigenous Employee Resource Group (IERG) is made up of a group of employees at CBGOC who identify as Indigenous or are passionate about Indigenous culture. The purpose is to create a safe and inclusive space for Indigenous employees to connect, network, and support each other in the workplace.

Indigenous Peoples

First Nations, Métis, Inuit people and communities, including Urban Indigenous communities. Sometimes used interchangeably with 'Aboriginal Peoples'.

Indigenous Relations Working Committee

The Indigenous Relations Working Committee (IRWC) is an internal working group at CBGOC led by the Indigenous Relations Manager and made up of employees across the organization from different departments and business units. The IRWC upholds and drives the CBGOC Indigenous Relations policy and strategic plan forward.

Κ

Key Result Areas (KRA)

The Key Result Areas (KRAs) are internal to CBGOC and were designed to set focus areas to align the business with common goals, so we are all pulling in the same direction to live our purpose. These goals are reviewed, evaluated, and updated, if necessary, on a yearly basis and are tied to the performance of our teams.

Labour Force

According to the standard definition employed by Statistics Canada, the employed are persons having a job or business, whereas the unemployed are without work, are available for work, and are actively seeking work. Together the unemployed and the employed constitute the labour force.

Lines of Action

of the pillars of ESG.

Local

Local is defined using a concentric circle model based upon the postal code of the business. The "most local" is in relation to the office or project using a series of postal codes. The next "most local" is the province. Finally, businesses based in Canada will be considered the next most local.

Ν

Net-Zero

In the global context, net-zero refers to the amount of greenhouse gas produced and removed from the atmosphere, being balanced to zero. For a business to be net-zero on an annual basis means that for every unit of greenhouse gas produced, it must be offset or removed from the atmosphere. Net-zero can be applied to different boundaries or scopes of emissions. See Scope 1, 2, and 3 Emissions for further context.

Permanent Employee

Any employee who is permanently employed with CBGOC. This does not include interns, co-op students, or fixed term employees.

Lines of Action are the CBGOC identified categories or focus areas that each commitment aligns to and is connected to one

Renewable Energy Certificate (RECs)

Renewable Energy Certificates (RECs) are certificates that represent one megawatt-hour of electricity that is generated from renewable energy sources, such as solar, wind, or hydro energy. It is an environmental attribute that is sold alongside renewable electricity. They allow businesses to claim their energy from low emission sources, which is different from Carbon Offsets.

S

Social Procurement

Social Procurement leverages social value from existing procurement—the practice of procuring products and services from organizations that make a direct and positive social and environmental contribution to local economies. Social impacts are the direct outcomes that result from making more conscious, socially valuable decisions. CBGOC established a formal Social Procurement policy and strategic plan in 2022 that commits to maximizing local participation in our projects and providing meaningful benefits to the communities where we work through progressive and inclusive procurement practices.

SOFI

HOCHTIEF's SoFi Group-Wide sustainability software program is a central platform for collecting contributing data and information which is required for internal and external sustainability reporting, e.g. Group Report, Dow Jones Sustainability Index, EcoVadis. The data collection is organized into questionnaires that range from business travel to certified buildings, client management, compliance of corruption and antitrust cases, BIM training, HR initiatives, OHS data, philanthropic activities, procurement, quality management, societal impact, and many others.

All companies part of the Group of Companies belonging to HOCHTIEF participate in this regular reporting, including CBGOC.

Sustainable Buildings: "Design & Building Operations"

Active management during preconstruction of the potential impacts of a building's design on the post-construction facility operations of our buildings. This includes energy modeling, supply chain engagement for durable low-carbon materials selection, management of supply chain emissions and associated reductions, and active management of building resiliency measures and opportunities. This includes the modernization of existing buildings through energy, water, and health-conscious retrofitting solutions.

Sustainable Construction "Operations" Energy, Water, GHG

Management of construction sites and the construction's operational impacts, including decarbonization through the reduction of Greenhouse Gas (GHG) emissions and evaluation of renewable vs. non-renewable energy mix in our general construction requirements, fleet, and offices. Management of water related risks and opportunities, such as reducing construction site/operations water consumption and intensity in stressed areas.

Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) were formulated by the United Nations General Assembly in 2015. There are 17 Global Goals that are interlinked objectives with a call to action to end poverty, protect the planet and improve the lives and prospects of everyone, everywhere.

т

Talent Recruitment & Development

The ability to attract and retain top talent for the organization. This ability is supported by enhancing recruitment as well as engaging current employees to encourage career development focused on progression and growth opportunities and providing needed tools and education to prepare for succession planning.

Transparency & Disclosure

Transparent communication practices to accurately reflect our economic, social, and environmental position, impacts, and strategy to facilitate accountability and comparability in the market.

Turner

Turner Construction Company (Turner), a subsidiary of HOCHTIEF and part of the overall Group. Turner is the largest building contractor in North America and a leading builder in diverse market segments for over 117 years. Turner acquired a majority ownership stake in Clark Builders in 2011. This arrangement as part of the Turner family further reinforced Clark Builders' growth trajectory as one of Canada's leading building contractors serving western and northern Canada.

U

Underrepresented Groups

Refers to small and medium size businesses led by Indigenous Peoples, visible minorities, racialized people, women, individuals who identify as lesbian, gay, bisexual, transgender, queer or two spirit, and other underrepresented groups.



