

Greenhouse Gas Emissions Base Year and Recalculation Policy

Purpose

The purpose of this Greenhouse Gas (GHG) Emissions Base Year and Recalculation Policy (the Policy) is to determine the base year for our GHG reporting and to determine the types of events which require a recalculation of our GHG emissions inventory. It also establishes 2019 as the year for relevant data for GHG emissions to be kept.

Scope

The Policy and the GHG emissions included in the calculation covers 100% of Slalom's divisions and locations globally.

Policy

GHG Calculation Base Year

Slalom has selected 2019 as the base year for Slalom's GHG emissions inventory calculations. This base year applies to calculations related to Slalom's:

- Near-term, Science-Based Targets (SBTs)

Slalom commits to reducing absolute scope 1 and 2 GHG emissions by 46.2% and reducing scope 3 GHG emissions by 55% per FTE by 2030 from a 2019 base year.

- 2030 Carbon Neutral Ambition

Slalom commits to achieving carbon neutral operational emissions, Scope 1 and 2 emissions, by or before 2030.

- All other potential future commitments Slalom makes in relation to GHG emissions.

Guidelines for Base Year Adjustments

Slalom will adjust its base year for calculating its emissions inventory when a significant change occurs, as defined by our significance threshold. Changes and the threshold are defined below.

Significant Changes

Changes considered "significant" will fall into the following categories:

- **Structural changes**

Structural changes can have significant impact or cumulatively significant impact on our base year emissions and include mergers, acquisitions, divestments, and/or outsourcing/insourcing of business activities that produce emissions.

- **Calculation methodology changes or calculation improvements**

Methodology changes or calculation improvements can have significant impact or

cumulatively significant impact on our base year emissions and include updated emission factors, improved activity data and data sources, improved data assumptions, and updated calculation methods or protocols.

- **Data errors or other changes**

Significant data errors or other changes can be discovered and have significant impact or cumulatively significant impact on our base year emissions. Other changes can include an adjustment to our organizational or operational boundaries, new IT systems, and new calculations for existing datasets.

Significance Threshold

A change is considered significant when the change or cumulative effect of changes result in an increase/decrease (+/-) of 5 percent (5%) for Scopes 1 and 2 combined or an increase/decrease (+/-) of 5 percent (5%) for Scope 3.

This significance threshold has been determined in accordance with the SBTi's Corporate Net-Zero Standard and the GHG Protocol Guidance: Tracking Emissions Over Time.

Timeline

Baseline adjustments will occur at the end of each fiscal year, before our next annual Impact Report is published. The exception is when significant structural changes occur in the middle of a year or in the event of an acquisition.

If a significant structural change occurs in the middle of a year, the current and baseline year will be recalculated for the entire year. In the event of an acquisition, recalculation may require up to one year after the structural change has occurred to be adjusted.

Reporting

If a significant change is identified within the reporting year and meets the guidelines listed above, then a base year inventory recalculation is triggered, and:

- Slalom will publish our restated baseline inventory in our next annual Impact Report.
- Slalom's science-based targets will be recalculated and submitted to the Science Based Target initiative (SBTi) for revalidation, following the most applicable criteria at the time of resubmission.

Science-Based Targets Review

For Slalom's SBTs submission we enhanced our base year values based on protocol changes, data availability, and best practices. The enhanced dataset was used to set and submit our SBTs for approval.

Slalom’s SBTs have been approved by the Science Based Target initiative (SBTi) as of May 2, 2024 and the SBTi’s Target Validation Team classified Slalom’s scope 1 and 2 target ambition as in line with a 1.5°C trajectory.

Going forward, Slalom will assess our SBTs on a 5-year basis, as recommended by SBTi, using the enhanced inventory as our baseline.

Team Member Responsibilities

The following table outlines the responsibilities of all parties involved in this policy.

Role	Team	Responsibility
GHG Inventory Manager	<ul style="list-style-type: none"> Sustainability and Impact 	<ul style="list-style-type: none"> Maintain the GHG inventory Stay abreast of changes Recalculate the GHG inventory
Data Managers	<ul style="list-style-type: none"> Operations Spaces Procurement Finance Others as appropriate 	<ul style="list-style-type: none"> Maintain up-to-date data sources starting at year 2019 Alert the GHG Inventory Manager if there are significant changes or advancements in the data collected that would result in a material (+/-5%)
General Counsel	<ul style="list-style-type: none"> Legal 	<ul style="list-style-type: none"> Review and provide opinion on material changes and triggers for recalculations

References

The following references informed this policy:

- Science Based Targets Initiative (SBTi), Corporate Net Zero Standard, page 43 [SBTi Corporate Net-Zero Standard V1.2 \(sciencebasedtargets.org\)](https://sciencebasedtargets.org/corporate-net-zero-standard-v1.2)
- Greenhouse Gas Protocol, Tracking Emissions Over Time, page 36-42 [Standards & Guidance | GHG Protocol](#)

Effective Date

This policy is effective as of September 16, 2024.

Administration of this policy

This policy is administered by the Sustainability & Impact team. For questions, reach out to sustainabilityandimpact@slalom.com.