



GRI/SASB Index table

2023

Our [2023 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).

Standard	Disclosure	Description	ESG Report 2023	Other published material and comments
GRI 2: General Disclosures 2021	2-1	Organizational details	<ul style="list-style-type: none"> 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) 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> CGI at a glance p.4 About this report p.134 	<ul style="list-style-type: none"> Annual Information Form pp.1; 6-9
	2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> About this report p.134 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 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	<ul style="list-style-type: none"> CGI at a glance p.4 Procurement pp.96-100 	<ul style="list-style-type: none"> CGI Annual Report pp.9-12 Annual Information Form pp.6-10
	2-7	Employees	<ul style="list-style-type: none"> Performance data tables pp.126-131 	
	2-9	Governance structure and composition	<ul style="list-style-type: none"> Composition of the Board of Directors pp.77-78 ESG governance p.81 Performance data tables p.132 	<ul style="list-style-type: none"> 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		<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Composition of the Board of Directors pp.77-78 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • ESG governance pp.81-82 • Corporate governance pp.76-80 	<ul style="list-style-type: none"> • Charter of the Board of Directors p.4 • The CGI Constitution
	2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> • ESG governance pp.81-82 • Corporate governance pp.76-80 	<ul style="list-style-type: none"> • Charter of the Corporate Governance Committee p.4
	2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> • ESG governance pp.81-82 • Corporate governance pp.76-80 	<ul style="list-style-type: none"> • Charter of the Board of Directors p.4
	2-15	Conflicts of interest		<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Corporate Governance p.80 • Risk management pp.91-92 	<ul style="list-style-type: none"> • Charter of the Audit and Risk Management Committee • Ethics Reporting Policy p. 3
	2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> • Corporate Governance pp.77-80 	<ul style="list-style-type: none"> • Notice of Annual General Meeting of Shareholders and Management Proxy Circular pp.9-17, 44

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	2-18	Evaluation of the performance of the highest governance body		<ul style="list-style-type: none"> • 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		<ul style="list-style-type: none"> • 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		<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Letter from Our Leaders pp.2-3 • ESG strategy p.18 	
	2-23	Policy commitments	<ul style="list-style-type: none"> • Ethics pp.87-90 • Human Rights pp.91-95 • Procurement pp.96-100 • Data Privacy pp.101-104 • Security pp.105-108 	<ul style="list-style-type: none"> • CGI ESG Policy
	2-24	Embedding policy commitments	<ul style="list-style-type: none"> • Ethics pp.87-90 • Human Rights pp.91-95 • Procurement pp.96-100 • Data Privacy pp.101-104 • Security pp.105-108 	<ul style="list-style-type: none"> • Code of Ethics • CGI ESG Policy

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	2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> ESG Dialogue pp.10-13 Our ESG commitment p.9 Risk Management pp.94-86 	
	2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> Ethics p.89 	<ul style="list-style-type: none"> Code of Ethics p.16 CGI Ethics Reporting Policy Insider Trading and Blackout Periods Policy
	2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> Ethics pp.97-90 About this report p.134 	<ul style="list-style-type: none"> Code of Ethics
	2-28	Membership associations	<ul style="list-style-type: none"> Dialogue with our ecosystem p.13 Recognition p.6 Awards p.121 Sustainable development goals pp.122-123 	<ul style="list-style-type: none"> Partnership page on cgi.com
	2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> ESG Dialogue pp.10-13 	
	2-30	Collective bargaining agreements	<ul style="list-style-type: none"> Performance data tables p.129 Working 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 2021	3-1	Process to determine material topics	<ul style="list-style-type: none"> ESG strategy p.14 	
	3-2	List of material topics	<ul style="list-style-type: none"> ESG strategy pp.14-17 	
	3-3	Management of material topics	<ul style="list-style-type: none"> ESG strategy pp.14-18 ESG targets and progress p.19 	

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GRI 201: Economic Performance 2016	201-01	Direct economic value generated and distributed	<ul style="list-style-type: none"> Performance data tables p.124 (revenues) 	<ul style="list-style-type: none"> CGI Annual Report p.13
	201-02	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> Risk management pp.84-86 	<ul style="list-style-type: none"> CGI CDP response 2023 pp.6-12
	201-03	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> Working conditions p.54 	<ul style="list-style-type: none"> CGI Annual Report Employee Benefits pp.103-110
	201-04	Financial assistance received from government		<ul style="list-style-type: none"> CGI Annual Report <ul style="list-style-type: none"> R&D and other tax credits p.85
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<ul style="list-style-type: none"> 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.
	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	<ul style="list-style-type: none"> Our communities pp.61-74 	
	203-2	Significant indirect economic impacts	<ul style="list-style-type: none"> Economic prosperity pp.73-74 	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	<ul style="list-style-type: none"> Procurement pp.96-100 	<p>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.</p> <ul style="list-style-type: none"> Code of Ethics Supplier Diversity with the U.S. Federal Government Third Party Code of Ethics

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GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> Ethics pp.87-90 Performance data tables p.133 	<ul style="list-style-type: none"> Code of Ethics pp.17-23
	205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> Ethics pp.87-90 Performance data tables p.133 	<ul style="list-style-type: none"> Code of Ethics pp.17-23
	205-3	Confirmed incidents with third parties related to corruption higher than \$100,000 CAD	<ul style="list-style-type: none"> Performance data tables p.133 	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		<ul style="list-style-type: none"> Third Party Code of Ethics CGI Annual Report p.67
GRI 207: Tax 2019	207-1	Approach to tax	<ul style="list-style-type: none"> Taxation p.109 	<ul style="list-style-type: none"> CGI Annual Report p.52
	207-2	Tax governance, control, and risk management	<ul style="list-style-type: none"> Taxation p.109 	<ul style="list-style-type: none"> Charter of the Audit and Risk Management Committee p.4
	207-3	Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> Taxation p.109 	
	207-4	Country-by-country reporting	<ul style="list-style-type: none"> Taxation p.109 	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<ul style="list-style-type: none"> Data centers p.28 Offices p.29 Performance data tables p.125 	
	302-3	Energy intensity	<ul style="list-style-type: none"> Performance data tables p.124 	
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> Data centers p.28 Offices p.29 Performance data tables p.125 	

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SASB Environmental Footprint of Hardware Infrastructure	TC-SI- 130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	<ul style="list-style-type: none"> Performance data tables p.125 	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> Performance data tables p.124 	
	305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Performance data tables p.124 	
	305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> Performance data tables p.124 	
	305-4	GHG emissions intensity	<ul style="list-style-type: none"> Net zero progress p.26 Performance data tables p.124 	
	305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> Net zero progress p.26 Performance data tables p.124 	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> Waste p.32 	
	306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> Waste p.32 Procurement p.100 	
	306-3	Waste generated	<ul style="list-style-type: none"> Performance data tables p.125 	
	306-4	Waste diverted from disposal	<ul style="list-style-type: none"> Waste p.32 Performance data tables p.125 	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> Procurement pp.96-100 Performance data tables p.133 	<ul style="list-style-type: none"> Third Party Code of Ethics
	308-2	Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> Procurement pp.96-100 	

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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	<ul style="list-style-type: none"> ESG strategy p.15 	<p>We adhere to the local employment/ labor laws prevailing in the countries where we operate in terms of parental leave.</p> <p>https://www.cgi.com/en/article/esg/providing-employees-support-their-families</p>
GRI 402: Labor/Management 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.
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	<ul style="list-style-type: none"> Health, well-being, and safety p.60 Performance data tables p.132 	
	403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> Health, well-being, and safety p.60 Performance data tables p.132 	
	403-3	Occupational health services	<ul style="list-style-type: none"> Health, well-being, and safety pp.55-60 	
	403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> Health, well-being, and safety pp.55-60 	
	403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> Health, well-being, and safety pp.55-60 	
	403-6	Promotion of worker health	<ul style="list-style-type: none"> Health, well-being, and safety pp.55-60 	

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	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> Health, well-being, and safety pp.55-60 	
	403-8	Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> Health, well-being, and safety p.60 Performance data tables p.132 	<ul style="list-style-type: none"> Code of Ethics p. 4 Third Party Code of Ethics <p>As defined in our Code of Conduct, CGI is committed to creating and maintaining healthy and safe workplaces for its consultants and professionals.</p> <p>CGI Partners⁽¹⁾ are expected to comply with all safety laws, regulations, and directives.</p>
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> Our people pp.51-53 Performance data tables p.131 	
	404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> Our people pp.50-53 Performance data tables p.131 	
	404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> Our people p.50 Performance data tables p.131 	
SASB Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2	Employee engagement as a percentage	<ul style="list-style-type: none"> ESG Dialogue p.12 Performance data tables p.131 	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> Diversity, equity and inclusion p.41 Corporate governance pp.77-79 Performance data table pp.127-130 	

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	405-2	Ratio of basic salary and remuneration of women to men	<ul style="list-style-type: none"> Working conditions p.54 	<p>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.</p> <ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Performance data tables pp.127-131 	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		<ul style="list-style-type: none"> Code of Ethics p.11 Third Party Code of Ethics <p>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.</p>
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	<ul style="list-style-type: none"> 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.

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GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> Human rights p.91, p.95 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Human rights p.91, p.95 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Our communities pp.61-74 Performance data tables p.132 	
GRI 414: Supplier Social Assessment 2016	414-1	Percentage of new suppliers that were screened using social criteria	<ul style="list-style-type: none"> Procurement pp.96-100 Performance data tables p.133 	
	414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> Procurement pp.96-100 Performance 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	<ul style="list-style-type: none"> Data Privacy pp.101-105 Performance data tables p.133 	<p>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:</p> <p>https://www.cgi.com/en/global-privacy</p>
SASB Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Performance data tables p.133 	CGI interprets a Data Breach as per the definition in GDPR – <i>‘personal data breach means the breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored or otherwise processed’</i> .
SASB Data Security	TC-SI- 230a.2	Description of approach to identifying and addressing data security risks, including use of Third Party cybersecurity standards	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Security pp.105-108 	<ul style="list-style-type: none"> 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