Optimization = Opportunity



2024 Sustainability Report

360 Engineering & Environmental Consulting Ltd.

ABOUT THIS REPORT



Al prompt: "Engineering, Environmental, Optimization, Cubism Style"

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Our journey toward becoming a more data-driven entity is reflected in our adoption of AI to enhance the quality and depth of our report. We believe that the integration of Al into our reporting process not only aligns with our value of optimization but also showcases our forward-thinking approach in leveraging technology to enhance our business operations.

It's important to note that parts of this report, including some of the writing and visual content, were generated with the assistance of AI tools, including ChatGPT for text generation and other AI-driven platforms for image creation. These tools have been instrumental in bringing a fresh, innovative perspective to our data presentation and narrative construction.

While some of the creative genius behind this report might have come from silicon-based life forms, every byte and pixel was supervised by our very human team, ensuring that our corporate essence and values shine through.

Signing off and powering down,

The 360 Sustainability Committee (Jillian Berthelet, Megan King, Chantelle Carley, Mariana Quintero-Rodriguez, and Lynn Raaflub) and their robot helpers ••••••••••••••••••••••••••••••••••

OPENING REMARKS

"To our 180+ team members in Western Canada, you are the heartbeat of 360. In 2023, amidst the call for optimization, your dedication, adaptability, and commitment shaped an impactful narrative. Thank you for being the bedrock of 360, committed to making a difference - your unwavering dedication is the cornerstone of our 100-year vision."

Optimization is a term that holds significant weight for 360. We spent the better part of 2023 observing our team, our services, and our place in the world as one that can always be optimized. We took each of the crucial elements of our business and broke them down to define the perfect state, and in some instances, rebuilt or modified structures to position us for the future.

Proudly reflecting on a year dedicated to enhancement, our commitment to Making a Difference and Making it Simple drives optimization in all facets of our operations. Through our steadfast commitment to continuous improvement, 360 made significant strides:

Prioritizing Health & Wellness: The health & wellness of our employees continue to be core aspects of our culture. Our diverse wellness programs featuring fitness challenges, mental health support, and flexible work arrangements have significantly enhanced the well-being and engagement of our workforce. Initiatives like Mullets for Mental Health have raised over \$50,000 for the Canadian Mental Health Association to date.

Indigenous and Local Community Support: Our commitment to sustainability extends to the communities where we operate. In 2023, we strategically engaged with local Indigenous businesses and supported local community initiatives through charitable support, aligning with our ethical responsibilities and long-term business design.

Diversity, Equity, and Inclusion (DEI+): In the realm of DEI+, we drive organizational change through mentorship, training, and transparent communication. We've established a dedicated People Experience Coordinator role to enhance onboarding, conduct regular check-ins, and boost overall employee engagement. In 2024, we've set ambitious



yet achievable goals, including forming a DEI+ committee, launching a female mentorship program, introducing 360 University, and conducting a comprehensive compensation review to address societal pay gaps.

A special mention to our invaluable shareholders and partners in 2023. To our esteemed clients, your trust and partnership drive our commitment to excellence. To our community partners, your collaboration catalyzes positive change. To our investors, your unwavering support fuels our innovation for a sustainable future. Each of you plays a crucial role in our pursuit of optimization. Thank you for being integral to our journey; your contributions are sincerely appreciated.

These examples demonstrate 360's commitment to sustainability, aligning with our overarching goal of optimization. These actions ensure our business operates in harmony with our values and the broader community, supporting our vision of building a business that stands the test of time.

Sincerely,

····· Ryan, Mark, and Bryce

CORPORATE PROFILE - ENGINEERING

Asset Retirement Obligations

360's ARO methodology, incorporating data analytics and our proprietary database, has been consistently applied in industry-leading assessments, financial disclosures, and strategic advisory for closure planning over the past decade. This methodology, with a 100% pass rate in annual audits by KPMG, PricewaterhouseCoopers, Deloitte, and Ernst & Young, reinforces environmental due diligence and instills confidence in asset liabilities for acquisitions or divestitures.

>\$30 billion of ARO assessed and >160,000 sites assessed throughout Western Canada (>\$7 billion in 2023)

Emissions & Well Integrity

360's emissions and integrity specialists utilize advanced technology for fugitive emissions monitoring, ensuring regulatory compliance, and supporting clients in achieving accurate results. Our experienced team delivers efficient, program-based solutions aligned with individual client ESG standards, providing infield analysis, monitoring, and data collection for sustainable asset management.

The 360 emissions team has monitored and assessed over 5,000 sites for gas migration, surface casing vent flows (SCVF), and fugitive emissions.

Abandonment & Decommissioning Engineering

360 excels in tailored facility and pipeline abandonment and decommissioning projects, using a risk-based methodology from initial review to surface decommissioning. With expertise in program design, operations management, and field execution, our experienced team has successfully managed over 5,500 abandonments across various sectors in North America.

>400 Abandonment & Decommissioning activities completed in 2023.

Skye Asset Retirement

Skye Asset Retirement, a closure company affiliated with 360, acquires non-producing assets at a fixed market value, immediately assuming liability and risk. Engaging with 360, Skye efficiently restores sites to their original land use, facilitating the process from acquisition to regulatory closure.



CORPORATE PROFILE - ENVIRONMENTAL



Al prompt: "Re-create attached photo in abstract style."

Environmental Remediation & Reclamation

360 provides comprehensive environmental services, covering closure planning, site assessments, risk management, remediation, reclamation, vegetation management, soil and groundwater monitoring, spill response, biophysical assessments, and regulatory/ stakeholder engagement. With a dedicated team of over 95 multi-disciplinary professionals across five western Canadian offices, we prioritize safety and excellence. Our experts use practical approaches to address routine and complex environmental challenges, simplifying management complexities.

>12,600 environmental closure activities conducted across Western Canada in the past 5 years and 3,033 in 2023.

Regulatory Compliance

360's regulatory team has vast experience in preparing applications and providing technical support for projects requiring licenses, permits, and approvals across government levels. We navigate energy and industrial regulations, ensuring development goals are met while adhering to environmental stewardship standards.

Property & Commercial Development

Our team provides comprehensive and timely services for successful commercial development, including risk analysis, environmental site assessments, reclamation, remediation, land purchase assessment, pre-construction planning, soil assessments, and biophysical assessments.

Spill Response

360's spill response team creates tailored plans for reputation protection, liability minimization, and regulatory compliance. We employ innovative, low-impact cleanup methods to safeguard the environment, the public, and property across industries.

>8,500t of soil remediated by the spill response team in 2023.

Risk Assessment

360's Risk Assessment team uses industry-leading methods to create efficient risk mitigation plans, reducing environmental impact, costs, and time. Tailored Site-Specific Risk Assessments (SSRA) optimize remediation efforts, minimizing environmental footprints, remediation volumes, and associated emissions.

WHO WE ARE

OUR PURPOSE

We Make a Difference

Making a difference is about taking action. It's addressing a problem, fulfilling a need, or advancing a cause. What we do makes a difference everyday, to our clients, to our community, and to the world.

OUR MISSION

We Make it Simple

Making it simple is stripping away the superfluous and honing in on the essentials. By breaking down the complex into more manageable and comprehensible elements, we optimize every facet of our business to deliver clarity and streamlined solutions.





If ever there were a single, defining symbol of our organization, it would be the mullet. A mullet is a signature hairstyle; cut short at the front and sides, and left long at the back. So, why mullets? We've all heard the saying, business in the front, party in the back. The mullet is all about balance.

360 has made the mullet an integral part of our culture because it represents how we work, how we run our business, and how we treat our people. This balance shapes our approach to everything we do.

WE MAKE A DIFFERENCE

In 2023, our commitment to giving back to our communities reached new heights, reflecting our dedication to causes that matter most. We raised \$48,231.01 through direct contributions or fundraising campaigns. These funds supported 360 charitable initiatives like Mullets for Mental Health, and benefited organizations such as:

Kids Up Front | Crisis Centre for Northern BC | Making Treaty 7 Cultural Society | St. Joseph Hospital Foundation, Estevan



360's Miles for Mental Health Truck. 360 and Southfort Chevrolet donate \$0.36/mile driven by this truck to the Mullets for Mental Health Campaign.



360's 3rd Annual Mullets for Mental Health Campaign

Our flagship charitable initiative, Mullets for Mental Health, achieved record-breaking success in 2023 raising \$20,879.00 for the Canadian Mental Health Association (CMHA) and highlighting our commitment to mental health support and advocacy.

The campaign has grown to include many fundraising initiatives throughout the year, including individual fundraising, fitness challenges, Mullet Merch sales, and our newest initiative, Miles for Mental Health. To date, this campaign has raised over \$50,000 for the CMHA.









360'S INDIGENOUS COMMITMENT STATEMENT

360 is unwavering in our commitment to fostering deep and meaningful partnerships with Indigenous communities across our nation. As a purpose-driven company, we firmly believe in our capacity to effect positive change within the communities where we operate.

Our stated purpose is that We Make a Difference, and our commitment extends far beyond mere words; it is a pledge to take concrete actions that demonstrate our dedication to making a significant and lasting impact. At the heart of our commitment lies a multi-faceted approach:

- 1. Education and Training: We commit to educating ourselves, employees and industry partners on First Nations history, customs, and worldview. Understanding Indigenous worldviews will help cultivate our holistic approach to reconciliation.
- 2. Empowering Indigenous Businesses: We are dedicated to empowering Indigenous-owned and Indigenous-partnered businesses. We recognize the immense value these enterprises bring to their communities and the broader economy. To this end, we actively engage with an ecosystem of vendors that includes Indigenous businesses, thereby contributing to their growth and sustainability.
- 3. Creating Economic Opportunities: Our commitment includes a steadfast determination to provide employment opportunities for Indigenous community members. We believe in the transformative power of meaningful employment in fostering self-reliance and prosperity. By hiring from within Indigenous communities, we aim to uplift individuals and families while enriching our own workforce with diverse perspectives.
- 4. Supporting Community Initiatives: We align ourselves with key community initiatives that resonate with our core values. We actively seek out projects and programs that address critical issues such as education, healthcare, cultural preservation, and environmental stewardship. Through our support, we aim to support the social fabric of Indigenous communities and contribute to their holistic well-being.
- 5. Measuring and Evolving: Our commitment is not static. We will continually assess our impact, seeking ways to enhance our contributions and adapt to evolving needs. Through regular evaluation and feedback, we will ensure that our actions remain aligned with the aspirations and priorities of the communities we serve.

In sum, our commitment to Indigenous communities is rooted in a profound belief in the power of partnership, economic empowerment, and shared values. We are driven by the conviction that together, we can create a brighter, more equitable future for all, leaving a legacy of positive change for generations to come.

Ryan Smith CEO

Mark Ashton President Bryce Watson Chief Regulatory & Compliance Officer

Dancer

Artist Profile

Stephanie One Spot is from the Tsuut'ina Nation, just west of Calgary. She is a recent graduate of the Alberta University of the Arts, an entrepreneur, and an emerging Artist in the Tsuut'ina and surrounding area.



INDIGENOUS PARTNERSHIPS

360 is dedicated to its purpose of Making a Difference by actively supporting Indigenous-owned businesses and local communities. We prioritize strengthening relationships with Indigenous Communities and First Nations in the areas where we live and operate. Understanding the significance of their values and traditions, we pursue partnerships built on mutual respect, collaboration, and shared goals.

360 engages with various Indigenous, local, and regional communities and companies to support our projects throughout North America. Our regional offices in Fort St. John, BC, Fairview, AB, and Lac La Biche, AB serve as vital pillars in their respective communities, employing over 30 local community members this year. Committed to our purpose, we increase investment in the community, provide employment and training opportunities, and nurture ongoing partnerships. With established regional offices in key areas, we aim to further enhance our positive impact in 2024 and beyond.

\$2.6MM+

to indigenous-owned companies over the past 4 years

75+

collaborations with indigenousowned services companies

5

strategic alliances established





Dancer, by Stephanie One Spot

Grand Entry, by Stephanie One Spot

FOUNDATIONS OF 360'S INDIGENOUS EMPLOYEE TRAINEE PROGRAM •·····

Community Engagement

Prioritize engagement with the local Indigenous communities to understand their needs, aspirations, and concerns.

Partnership with Indigenous Organizations

Collaborate with Indigenous organizations, such as tribal councils or community development groups, to co-design and implement the Program.

Skill Assessment and Tailored Training

Conduct a thorough assessment of existing skills within the Indigenous community to identify areas of need and interest.

Mentorship and On-the-Job Training

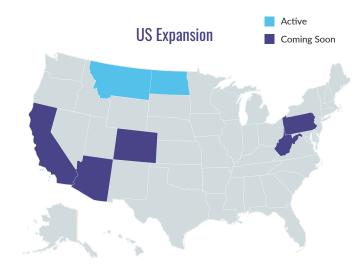
Implement a mentorship program with experienced professionals serving as mentors to trainees.

GROWTH & EXPANSION

360's primary goal is to be a leading engineering and environmental consulting firm, achieved through internal focus, strategic acquisitions, organic expansion, and the vision of building a 100-year business.

In 2023, 360 experienced notable growth through the acquisition of Astute Environmental & Regulatory, the incorporation of 360 Consulting USA LLC, and the opening of an office in Estevan, SK. These strategic actions expanded our service offerings and expertise and increased geographical reach across North America. We diversified into various sectors, including commercial development, municipal services, mining, construction, midstream, and renewable energy. The rebranding of 360 Energy Liability Management to 360 Engineering & Environmental Consulting in October 2023 reflects the culmination of this substantial growth.





••••• 2023 client satisfaction survey score: 8.89/10

Well Done Foundation Partnership

In 2023, 360 revolutionized site closure projects in Canada and the USA through a partnership with the Well Done Foundation. This non-profit organization focuses on safely plugging high-emitting orphan wells, addressing climate change, and safeguarding public health and water resources. The partnership continues in 2024 with planned projects across multiple Western US states.

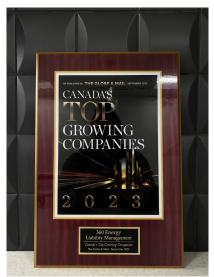
Together, 360 and Well Done successfully plugged 13 wells, eliminating over 200,000 CO2 equivalent (CO2e) of greenhouse gases.

Astute Environmental & Regulatory Acquisition

In 2023, 360's acquisition of Astute Environmental & Regulatory strengthened our commitment to sustainability, offering a new suite of solutions from regulatory compliance to spill response and wildlife initiatives. This strategic move positions us as a leader in providing comprehensive, sustainable solutions for evolving industry demands, particularly enhancing spill response capabilities in oil and gas, transportation, commercial, and residential spills.

Full scope regulatory services Plant surveys Wildlife sweeps Watercourse crossings Wetlands assessments





360 debuted at #63 on The Globe & Mail's list of Canada's Top Growing Companies of 2023

ENVIRONMENTAL IMPACT

At 360, we consistently embed environmental responsibility into our business operations. We are committed to carbon foot-print reduction, both for our operations and in assisting clients through collaborative solutions and innovative technology. Our dedication extends to minimizing greenhouse gas emissions, reducing waste, optimizing water usage, and minimizing land footprint.



360 was ranked #139 on ENR's Top 200 Environmental Firms in 2023.

360 Makes a Difference

Diverted from landfill
Site assessments
Remediation projects
Reclamation projects
Abandonment & decommissioning activities 389
Total trees planted
Total land reclaimed 3,180,000 m ²

Carbon Credits & Site Closure in Canada & the US – A Win Win Win

In both Canada and the US, the infusion of voluntary carbon credits into the equation is revolutionizing the way we think about site closure projects. Financially, these credits act as a bolster to project budgets, ensuring that environmental goals don't fall victim to fiscal constraints. Socially, the coupling of closure projects with community plans sparks job creation and an alignment with community specific prosperity goals. Environmentally, the credits serve to accelerate the repurposing of inactive sites or their return to their natural state. By embedding community engagement and development into our projects, the carbon credits generated symbolize a future where financial success is inextricably linked to the welfare of our communities and the health of our planet.

"The true beauty lies in the synergy created between the environment, society, and finance. When a site is closed and rehabilitated, the benefits extend outward, creating a circle of prosperity that touches everything from local economies to global environmental health."

:.... Mark Ashton, President

OUR CULTURE

"Fostering a positive culture is ingrained in our organizational DNA. Annually, we review our culture playbook and make updates to enhance it. Through ongoing initiatives and training programs, we aim to create a workplace where creativity flourishes, collaboration thrives, and every team member realizes their full potential."

:······ Amanda Faith, Manager of People

Our culture is foundational, forming a cohesive and motivated workforce. It fosters a deep sense of belonging, loyalty, and pride, resulting in heightened employee engagement and productivity. As a company, our commitment to cultivating this vibrant and inclusive culture is not just an ideal but a fundamental aspect of our identity. We understand that a thriving culture is the cornerstone of our success, propelling innovation, collaboration, and employee well-being.





The 4 Pillars of Our Culture

We follow 360's Standards of Excellence ••

We maintain the highest standards for health, safety, and wellness

We deliver on client obsession

We empower and invest in our people

360's Standards of Excellence

No D*ckheads Allowed (N.D.A)

Trust builds candor and candor builds trust

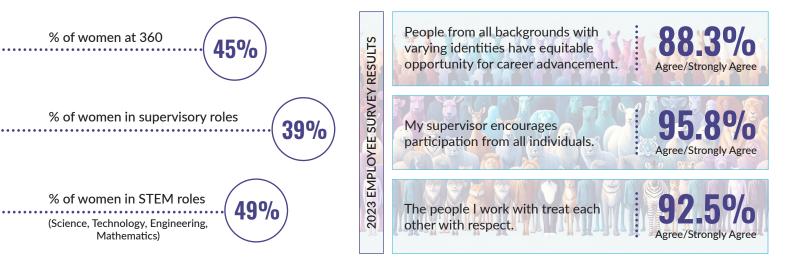
Watch the pennies

We are a high performing team

DEI+

360 promotes a culture of Diversity, Equity, and Inclusion (DEI+) within our organization. We believe embracing a wide range of perspectives, backgrounds, and life experiences are essential for innovation and success. In 2024, our new DEI+ strategies will enhance hiring for underrepresented groups, including Indigenous peoples, persons with disabilities, and First Generation Canadians, with a focus on STEM talent. Diversity of thought is vital for our business to evolve and we strongly believe that thought leadership emerges from diverse backgrounds, life experiences, and socio-economic upbringing.

The (+) in DEI+ signifies our ongoing commitment to continuously evaluate this framework inclusively, recognizing diversity as both a moral imperative and a strategic advantage. Embracing diversity of thought and experience drives optimization, fosters creativity, and builds a more equitable and prosperous future for all.



We've established a DEI+ framework and are excited to implement new strategies in 2024 that will aim to improve the hiring of underrepresented groups, including Indigenous peoples, persons with disabilities, and foreign-trained workers.

Our opportunities prioritize:

Inclusive workplace environment

Job stability and growth

Equality of treatment • Competitive salary and benefits

Pay equity Professional development

Cultural diversity training • Employee work-life balance with flexible policies



Al prompt: "Large crowd, diversity, unique style, colourful."

MENTAL HEALTH & WELLNESS

At 360, we recognize our inherent social contract with employees and stakeholders. We prioritize well-being, focusing on physical, social, emotional, and psychological aspects, placing a significant emphasis on psychological health and safety in the workplace.

Our commitment involves understanding key factors for our employees, addressing sources of stress, and recognizing purpose and meaning in their work. We actively break down mental health stigmas and encourage open and honest conversations. The Leadership team conducts regular wellness check-ins, encouraging discussions on mental health and employee satisfaction.

To reinforce our dedication, we increased our psychology benefit by 50% in 2023, encouraging our employees to seek professional assistance when needed. This showcases our commitment to breaking down barriers, prioritizing mental health, and ensuring support is readily available.

2023 EMPLOYEE SURVEY RESULTS

88.35%

of 360 employees feel mentally safe in their workspace

87.2%

of 360 employees feel like 360 has effective initiatives that promote good mental health

WELLNESS COMMITTEE EVENTS 2023

Wellness Bingo

Group Yoga

Step Challenges

Fitness Challenges

Miles for Mental Health

"In 2023 we made changes to 360's Mullet Lifestyle Spending Account. We've made the program more accessible and ensured more of our people are receiving the full benefit by eliminating the need for tracking or submitting receipts. This ensures all employees can prioritize their own wellness spending on what resonates with them the most."

..... Lindy Couillard, Vice President of Corporate Services





HEALTH & SAFETY

360 cultivates a proactive health and safety (HS) culture rooted in employee engagement, fostering continuous improvement in our HS programs. This positive culture is evident in our 2023 COR HSE Audit score of 93%. We diligently track and share key safety metrics with the entire organization, our Board, and clients, enhancing our understanding, management, and advancement of safety performance.

Optimizing health and safety compliance using the SiteDocs App and Workhub is a strategic and technologically advanced approach that enhances 360's organizational efficiency and ensures a safer working environment. Through rigorous task hazard assessments, we identify and mitigate potential hazards to safeguard our employees, stakeholders, and the environment.

	Q1 2023	Q2 2023	Q3 2023	Q4 2023	2023
total exposure hours	61,744	60,758	81,793	71,531	275,826
TRIF	0.0	3.3	0.0	0.0	0.7
LTIF	0.0	0.0	0.0	0.0	0.0
kilometres driven	33,995	85,461	186,848	171,742	478,046
near misses	1	2	6	0	9
first aid	0	0	1	0	1

TRIF - Total Recordable Incident Frequency LTIF - Lost Time Incident Frequency





"Ensuring the safety and well-being of our employees is our highest priority and it's important to strive for continuous improvement in our health and safety practices. By embracing innovative technologies and streamlining processes, we not only enhance efficiency but also create a safer working environment for everyone."

•••••• Tina Hapienko, Health & Safety Manager





CALGARY HEAD OFFICE

Suite 1600, 202 6 Ave SW Calgary, AB T2P 2R9

CALGARY SOUTH

Unit 312, 4000 4 Street SE Calgary, AB T2G 2W3

FAIRVIEW, AB

815 035 Range Rd 32 Fairview, AB TOH 1L0

LAC LA BICHE, AB

101 67022 RR142, Sentinel Industrial Park Lac La Biche, AB TOA 2C0

FORT ST. JOHN, BC

10504 - 87th Avenue Fort St. John, BC V1J 5K7

VANCOUVER ISLAND, BC

1112 Fairbanks Rd. Cowichan Bay, BC VOR 1N2

ESTEVAN, SK

PO Box 1614, Stn Main Estevan, SK S4A 2L7

THORNHILL, ON

6D - 7398 Yonge St Thornhill, ON L4J 8J2

US OFFICE

3909 S Maryland Pkwy, Ste 314 PMB 120 Las Vegas, NV 89119

