

# **SME Sustainability Strategy-** ***A Practical Approach to Getting Started***

**AECON**

# Quick Poll: Where Are You Starting From?

- We do nothing yet
- We recycle / save energy
- We have goals
- We measure impact



# Why Sustainability Is Showing Up in Saskatchewan Business (Now)

# Why Start Now?

## The Business Case



Higher equity returns  
and increased profits



Competitive Advantage

Investment from ESG  
focused funds

Availability of Funding



Cost reductions (energy,  
water, fuel, waste)



Electric Equipment led to  
fuel savings

Plug-in hybrids led to  
reduced fuel consumption



Regulatory  
Requirements



Federal Gov't Sustainability  
Report

Federal Plastics Registry



Better risk management  
and resilience



Extreme Weather Events

Supply Chain Disruptions

# This isn't just about being Green- it's about staying Eligible for Work



Large SK organizations  
are being asked for  
sustainability data



Employees prefer  
environmentally  
responsible employers



Millennials and Gen Z  
willing to pay more for  
sustainable products



Governments and  
communities expect  
credible action

***If you want to keep winning bids, financing, or partnerships — you'll be asked for sustainability info, even if you're a SME***

# Supply Chain Expectations

Clients increasingly request supplier sustainability data; be ready during qualification and sourcing.

Typical information requested:

- ✓ Sustainability policy & governance (e.g., code of conduct)
- ✓ Environmental Management System (e.g., ISO 14001)
- ✓ GHG inventory & reduction target; energy/water/waste programs
- ✓ Third-party certifications/ratings; product environmental attributes



# Companies in Saskatchewan who may Already Asking for Sustainability Info

Client	The Ask
Cameco	Environment, safety, governance
Export customers (EU ask first)	Emissions
Federated Co-operatives Limited	Supplier Questionnaire
Graham Construction	Supplier Questionnaire
Municipalities & school divisions	Procurement questionnaires
National ag processors buying from SK suppliers	Various
PCL Construction	Supplier Questionnaire
Provincial and Federal Governments	Net Zero Challenge, Emissions Reduction
Saskatchewan Health Authority (via contractors)	
SaskEnergy	Emissions Reduction Goal, Indigenous Partnerships/Spend
SaskPower	Emissions Reduction Goal, Indigenous Partnerships/Spend
SaskTel	Recognized as one of Canada's Greenest employers- asks for social and environmental goals

# What Small & Medium SK Businesses Are Actually Being Asked

Most common questions showing up in Saskatchewan:

- Do you track energy use or fuel?
- Do you have safety statistics or training programs?
- How do you manage waste or hazardous materials?
- Do you have policies (code of conduct, safety, DEI)?
- Who is responsible internally?

## Good news


80% of this info already exists






It's just not written down in one place

# Supply Chain Example from Industry

- Contractors like Aecon request structured info from suppliers via questionnaires (policy, EHS, GHG, targets, waste, water, ethics, certifications, product benefits)
- Prepare a one-page scorecard + evidence package to accelerate onboarding and improve bid scores

Sustainability Scorecard with Product Attribute Communication



 <b>Characteristics</b>	 <b>Yes/No</b>
 We convey the recycled material of this product's sales packaging	Yes
 We convey the sustainably sourced renewable material of this product's sales packaging.	Yes
 This product's sales packaging has a consumer communication for recyclability.	Yes

# ESG Scorecard (Example Only)

Metric	Score out of 10	Weighting
<b>Environmental</b>		
Carbon footprint (excluding energy)		10%
Green energy percentage		10%
New plastics volume reduction		10%
<b>Social</b>		
Customer wellbeing impact		10%
Net social impact assessment		10%
Diversity and gender pay equality remediation		10%
<b>Governance</b>		
ESG reporting systems development plan		10%
Personally Identifiable Information protection		10%
Ethical supply chain improvement		10%
Global Reporting Initiative Report results improvement		10%
<b>Total</b>		100%

## Your Client's Clients are also asking for this information- Examples of Expectations from Aecon's Clients

Client	Sustainability Related Requests
<b>Federal Government</b>	<ul style="list-style-type: none"><li>- Net Zero Challenge</li><li>- Demonstrate emissions reduction</li></ul>
<b>SaskPower</b>	<ul style="list-style-type: none"><li>- Sustainability Questionnaire</li></ul>
<b>Ontario Power Generation</b>	<ul style="list-style-type: none"><li>- Use of Ecovadis</li></ul>
<b>Utility Sector Clients</b>	<ul style="list-style-type: none"><li>- Sustainability related qualification surveys</li><li>- Use of Carbon Disclosure Project (CDP)</li></ul>
<b>European Clients</b>	<ul style="list-style-type: none"><li>- Report on emissions of imported goods</li><li>- Score over 70% on sustainability related questionnaire to qualify</li></ul>



# A Simple Roadmap to get Started-

# A Simple SME Roadmap

## 4 Steps

1) Compliance & Regulation



2) Benchmark & Baseline

3) Materiality (what matters to stakeholders)

4) Prioritize & Pilot

# Step 1 — Compliance & Regulation

- **Map current and upcoming rules across levels:**
  - Municipal: e.g., idling, water use, waste/organics
  - Provincial/State: environmental protection, soil & waste
  - Federal/National: emissions reduction, zero-emission vehicles
- Track policy changes and embed into operations

# Identify Current And Future Regulations that may Affect Your Business

## Municipal

- Tree Preservation, Protection, Replacement, and Enhancement Policy
- Garbage Bylaw
- Water Consumption Bylaw / Conservation Bylaw
- Anti-idling Bylaw
- Pesticide Use Bylaw

## Provincial

- Environmental Protection Act
- Industrial Emissions
- Soil Management
- Waste Management (i.e., extended producer responsibility)
- Environmental Product Declaration (EPDs')

## Federal

- Emissions Reduction (i.e., cap and trade)
- Zero Emissions Vehicle Program (ban on new gasoline and diesel vehicles by 2030)
- Plastics Registry

# Saskatchewan Sustainability Policies (SMEs)

## Key Provincial Regulations

- **Management & Reduction of Greenhouse Gases Act (MRGGA):** baselines, targets, reporting, compliance.
- **Output-Based Performance Standards (OBPS):** emissions-intensity rules for regulated emitters.
- **Prairie Resilience:** climate strategy incl. clean electricity transition grants and reporting (>10,000 tCO<sub>2</sub>e facilities).

## Step 2 — Benchmark & Baseline

- **Benchmark peers:**
  - Decide what to benchmark (energy, waste, water, fleet)
  - Identify peer group and collect performance data
  - Learn from leaders and use findings to set targets
- **Establish your baseline:**
  - Quantify emissions, waste generation/diversion, and water use
  - Start with metrics that align with your existing programs

# Benchmarking Examples: Manufacturing

## Targets

## Initiatives



- Carbon neutral by 2030
- Saving 1.7 TWh through increased energy efficiency by 2030
- Reducing absolute water withdrawal by 25% by 2025

- Transitioned to green electricity sources
- Offset 0.9 million metric tons of CO<sub>2</sub> using carbon credits
- Switch shipments from air to sea or rail freight
- Generated 94 GWh of power from renewable sources in-house



- Carbon neutral by 2030
- Reduce water use 15% by 2030
- Zero waste to landfill

- LED lighting
- Equipment start-up/shut-down/idling procedures to achieve energy-savings during production downtimes;
- Compressed air leak identification and repair initiatives
- Ceiling fans to blend air temperatures evenly within operations
- Computer-controlled HVAC systems

# Benchmarking Examples: Construction



## Targets

- Reduce direct emissions by 30% by 2030
- Net-Zero by 2050

## Initiatives

- Switch fleet vehicles to electric
- Pilot electric construction equipment
- Convert to battery powered tools
- Replace diesel generators



- Reduce direct emissions by 50% by 2030
- Net-Zero emissions by 2045

- Transitioning to renewable fuels
- Increase electric use from renewable sources
- Greater use of electrification and automation in processes
- Pilot the use of low carbon materials like asphalt and concrete

# Baseline Data- Start Where You Are

Type of Data	Track/Document	Why it matters?
<b>Operations (Especially for Construction &amp; Manufacturing)</b>	Diesel, natural gas, electricity	Fuel = cost + emissions
	Waste hauling invoices	Data is already in QuickBooks
<b>People &amp; Safety</b>	Safety training	
	Incident reporting	
<b>Indigenous employment or local hiring</b>	Employee Data	Major ask from Government, Aecon Graham, PCL, municipalities
<b>Governance (Professional Services)</b>	Code of conduct	Banks, insurers, and legal clients ask first
	Ethics policy	
	Privacy & data security practices	

## Step 3 — Materiality (What Matters)

- Focus on what matters most to your business & key stakeholders
- Determine ‘importance to stakeholders’ vs. ‘impact on business’
- Typical priority topics for SME’s:
  - ✓ Climate action & energy efficiency
  - ✓ Data security & protection
  - ✓ Health & safety; compliance & integrity
  - ✓ Supply Chain Management
  - ✓ Diversity & Inclusion
  - ✓ Indigenous Engagement

# Getting your Materiality Started with The Sustainability Accounting Standards Board

## Food & Beverage

- Agricultural Products
- Alcoholic Beverages
- Food Retailers & Distributors
- Meat, Poultry & Dairy
- Non-Alcoholic Beverages
- Processed Foods
- Restaurants

## Healthcare

- Biotechnology & Pharmaceuticals
- Drug Retailers
- Health Care Delivery
- Health Care Distributors
- Managed Care
- Medical Equipment & Supplies

## Services

- Advertising & Marketing
- Casinos & Gaming
- Education
- Hotels & Lodging
- Leisure Facilities
- Professional & Commercial Services

## Infrastructure

- Electric Utilities & Power Generators
- Engineering & Construction Services
- Gas Utilities & Distributors
- Real Estate
- Real Estate Services
- Waste Management
- Water Utilities & Services

## Resource Transformation

- Aerospace & Defense
- Chemicals
- Containers & Packaging
- Electrical & Electronic Equipment
- Industrial Machinery & Goods

## Finance

- Asset Management & Custody Activities
- Commercial Banks
- Consumer Finance
- Investment Banking & Brokerage
- Insurance
- Mortgage Finance
- Security & Commodity Exchanges

## Technology & Communications

- Electronic Manufacturing Services & Original Design Manufacturing
- Hardware
- Internet Media & Services
- IT Services
- Semiconductors
- Software
- Telecommunications

## Renewable Resources & Alternative Energy

- Biofuels
- Forestry Management
- Fuel Cells & Industrial Batteries
- Pulp & Paper Products
- Solar Technology & Project Developers
- Wind Technology & Project Developers

## Transportation

- Air Freight & Logistics
- Airlines
- Auto Parts
- Automobiles
- Car Rental & Leasing
- Cruise Lines
- Marine Transportation
- Rail Transportation
- Road Transportation

## Extractives & Minerals Processing

- Coal Operations
- Construction Materials
- Iron & Steel Producers
- Metals & Mining
- Oil & Gas - Exploration & Production
- Oil & Gas - Midstream
- Oil & Gas - Refining & Marketing
- Oil & Gas - Services

## Consumer Goods

- Apparel, Accessories & Footwear
- Appliance Manufacturing
- Building Products & Furnishings
- E-Commerce
- Household & Personal Products
- Multi-line and Specialty Retailers & Distributors
- Toys & Sporting Goods

# Example: Material Topics



Sections: | Company | Products | Environment | Associates | Society

## Priority Topics

- Compliance & Integrity
- Climate Action
- Energy Efficiency
- Data Security
- Data Protection

Very high		Occupational health Sustainability awareness	Compliance and integrity Climate action and energy efficiency Data security and data protection
Relevance for stakeholders	Water Sustainability reporting Diversity	Air quality Associate development Social commitment Resources and waste Environmental and social standards in the supply chain Occupational safety	Mobility transformation Employer of choice Sustainable product development
Moderate	Demographic change Land consumption Biodiversity Investor relations Donations	Fire protection	Digitalization (IoT) and artificial intelligence (AI) Entrepreneurial freedom
	Moderate	Relevance for Bosch	Very high →

# Example: Material Topics



## Priority Topics

- Agricultural Practices
- Labour Practices
- Health & Safety
- Corporate Governance
- Food Waste

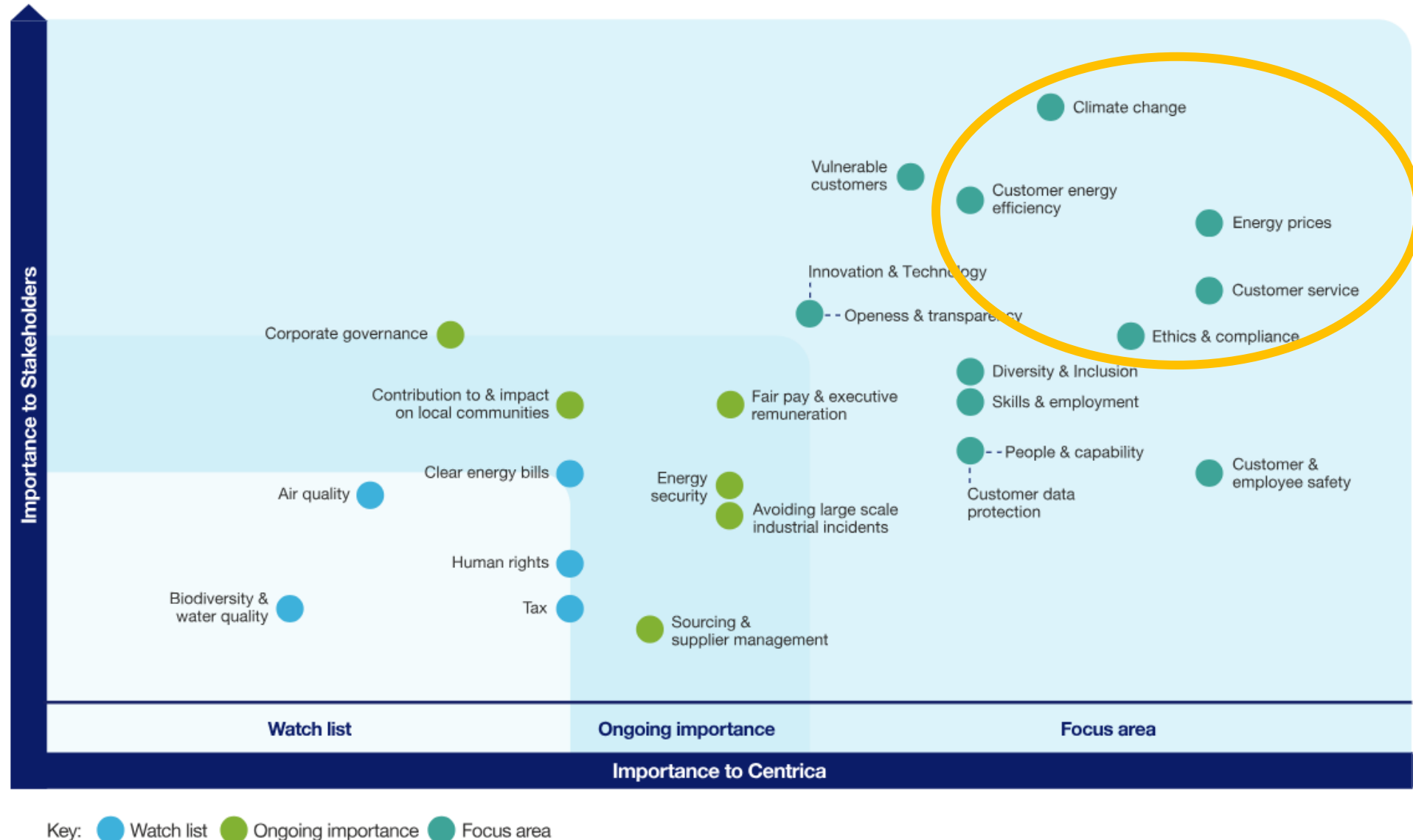


# Example: Material Topics

**centrica**

## Priority Topics

- Climate Change
- Customer Energy Efficiency
- Energy Prices
- Customer Service
- Ethics and Compliance



## Step 4 — Prioritize & Pilot

- Focus on low-hanging fruit:
- Efficiency & conservation: energy, water, fuel, recycling
- Pick initiatives with clear savings and quick payback
- Pilot before scaling:
- Plan → Develop → Execute → Evaluate
- Start small to de-risk, learn, and build buy-in

# Examples Of Low Hanging Fruit

LED Lighting



Waste Diversion



Employee Sustainability Ideas Program



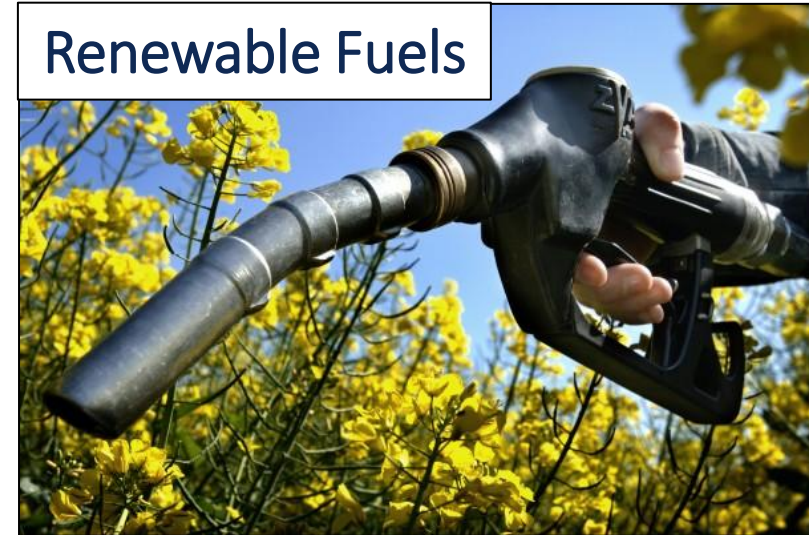
Electric Fleet Vehicles



Alternative Power Sources



Renewable Fuels



# Quick Poll: Spot The Easy Wins

Which actions could you do in the next 30 days?

- LED lighting
- Reduce packaging
- Switch off machines overnight
- Track electricity use
- Staff awareness/ Idea Program

# Start with a Pilot

- Choose a couple “low-hanging fruit” to pilot
- Low Risk- test on a smaller scale
- Risk mitigate as needed
- Solicit feedback
- Review pilot results and learnings to scale effectively
- Communicate Results

## Aecon pilots electric excavator as it aims to hit sustainability targets

Angela Gismondi October 28, 2021



## Ben & Jerry's launches pilot program to cut dairy farm emissions

Published May 12, 2022

Chris Casey  
Associate Editor

in f t p e



Courtesy of Northwest Dairy Association/Dairigold

Plan

Develop  
Pilot

Execute  
Pilot

Evaluate  
Results

# Make It Real: Strategy, Policy & Communication

- Draft a sustainability policy approved by leadership
- Include a message from the Owner/CEO
- Share the strategy and progress with stakeholders



## ACT for a sustainable future

Air Liquide has long been working to combine growth with concern for the environment and society. Air Liquide contributes through its environmental and societal actions and commitments to achieve some of the Sustainable Development Goals set up by the United Nations, wherever it can make a real difference.

## Air Liquide has a growth trajectory

This means **performing steadily in the present and preparing well for the future** thanks to a deeply resilient and diversified business model. Performance and Sustainability are therefore both core to our strategy.

It also means **supporting our customers and patients** and **addressing the urgency of climate change and societal transformation**.



**Sustainability is a foundational quality at the core of our values and purpose.**





# Next steps to Consider

# Funding & Incentives in Canada

Funding Source	Funding Name	Description
Canadian Infrastructure Bank	<b>Public Buildings Retrofits Initiative</b>	Financing for energy retrofits projects on infrastructure portfolios owned and / or managed by the public sector
Canadian Infrastructure Bank	<b>Commercial Building Retrofits Initiative</b>	Financing for decarbonization retrofits in privately-owned commercial, industrial and multi-unit residential buildings
Natural Resources Canada	<b>Zero Emission Vehicle Infrastructure Program</b>	To deploy a network of zero-emission vehicle charging
Transport Canada	<b>Incentive for Zero-Emission Vehicles</b>	Up to \$5,000 /vehicle for the purchase of zero emissions vehicles
Canadian Revenue Agency	<b>Zero Emission Vehicle Tax Write Off</b>	100% tax write off for business investments in eligible zero-emission vehicles

# Funding & Incentives in Saskatchewan



SaskEnergy/SaskPower commercial rebates (furnaces, boilers, water heaters, infrared); Commercial Energy Optimization Program (up to 50% of eligible costs).



Renewable Power Producer Tax Credit (~10%); clean manufacturing credits; CCUS incentives (stack with federal ITCs).



Sector programs: Sustainable Canadian Agricultural Partnership (up to \$500K), Farm Stewardship (up to \$25K), Innovation SK Technology Fund (up to \$100K).



SME Investment Tax Credit (45%) pilot (2025–2028) for eligible SK SMEs.



Check utility programs for efficiency upgrades



Explore sustainability-linked loans or leases

# Your First 90 Days


Appoint	Weeks 1–2: Appoint owner, define scope, list regulations
Gather	Weeks 3–6: Gather baseline data; pick peers; draft policy
Select	Weeks 7–10: Employee ideas sprint; select 2 pilots
Launch	Weeks 11–13: Launch pilots; set metrics; plan comms

# Share your Achievements

**Aecon Group Inc.**  
150,875 followers  
2d • 🌐

In support of our target to achieve a 30% reduction in CO2 emissions by 2030 & #netzero by 2050, we recently became the 1st construction company in Ontario to pilot a low carbon concrete from Carbon Upcycling Technologies at our I ...see more

See translation



Carbon Upcycling

Yonni Fushman and 88 others

1 comment • 5 shares

Samsung expands its "Paper-free" System to 11,000 Service Centers in an effort to transition to paperless documentation



NEOWIN.NET

Samsung launches paper-free campaign to transition to electronic documentation  
Samsung's commitment toward sustainability has translated into its paper-free campaign whic...

192 2 Shares

Like Comment Share

**IKEA**  
@IKEA

2020 was a year like no other, yet we stayed committed to our sustainability agenda. We reached our forestry goal and further reduced our climate footprint. Read more in the new IKEA sustainability report.



**Ford announces new carbon neutral targets**

The carmaker announced its plans to go carbon neutral in June 2020.

By Leighton Schneider  
April 02, 2021, 5:04 AM




**Hyundai Europe**  
1h • 🌐

There are many reasons to make the switch to a partly or fully electrified vehicle: the driving experience, sustainability, costs, and zero tailpipe emissions, just to name a few.

In this series, over the next weeks we will explore everything about going electric with Hyundai, from how and where to charge, to how much it can cost, and much more.

But why wait? Experience it yourself, and explore Hyundai's electrified range:  
<https://www.hyundai.com/.../electrified.../e-mobility.html>




Fuel consumption WLTP for the Hyundai TUCSON 1.6 T-GDI Plug-in Hybrid four-wheel drive, AT 194.9 kW (265 PS); 1.4 l/100km. CO2 emissions combined WLTP: 31 g/km. Electric energy consumption combined / weighted: 17.7 kWh / 100 km. CO2 efficiency class A+

0:10 / 0:45

14 2 Shares

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**SUSTAINABILITY**

A commitment to more sustainable solutions.

"Being there for Canadians also means considering how our business decisions of today will impact our world of tomorrow." Greg Hicks, President and CEO, Canadian Tire Corporation Ltd.

# KEY TAKEAWAYS

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**Communication-** message needs to come from top down

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**Relevant-** Keep it relevant to your customers and operations

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**Empower employees-** adopt grass roots ideas from employees

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**Pilots-** helps with behaviour change and make sustainability “real”

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**Showcase examples-** Use real case studies from your peers to get buy-in

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**Demonstrate financial savings/benefits** with low-hanging fruit

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# Fireside Chat

**[pwc.com/ca](https://www.pwc.com/ca)**

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## Discussion: YOUR Next Steps

- Think about your own operations/business
- Choose 1-3 realistic actions you can start with
- Why are these the most important for your business?



# Case Studies

# Tony's Chocolonely – Ethical Chocolate Journey

## Starting Point:

- Cocoa industry linked to child labor & farmer poverty

## Journey:

- Built direct trade partnerships
- 100% traceable cocoa beans
- Pays premium prices to farmers

## Outcome:

- Fully transparent supply chain
- Brand built on social sustainability



# Innocent Drinks – Low-Carbon Beverage Journey

## Starting Point:

- Plastic-heavy packaging
- Energy-intensive production

## Journey:

- Switched to 100% recyclable bottles
- Uses renewable energy in factories
- Carbon footprint reduction targets

## Outcome:

- Lower emissions per bottle
- Strong environmental brand image



# Allbirds – Low-Carbon Footwear Journey

## Starting Point:

- Traditional shoes rely on high-carbon materials

## Journey:

- Introduced natural materials (wool, sugarcane foam)
- Added carbon labels on every product
- Reduced supply chain emissions

## Outcome:

- One of the lowest-carbon sneaker brands
- Industry influence through transparency



# Interface – Carbon-Negative Flooring Manufacturing

## Starting Point:

- Traditional carpet manufacturing with high emissions

## Journey:

- Shifted to recycled & bio-based materials
- Powered factories with renewable energy
- Measured and reduced lifecycle emissions

## Outcome:

- Carbon-negative carpet tiles
- Manufacturing powered largely by renewables



# Aecon's Sustainability Journey

Strong Focus on Lean Constructions but Investors/Clients asking questions about sustainability

Benchmarking against peers & Use of SASB

Announcement of GHG reduction goal: 30% by 2030 & net-zero by 2050

Zero Vehicle Infrastructure Program- funding recipient



Pre 2018

2019

2020

2020

2021

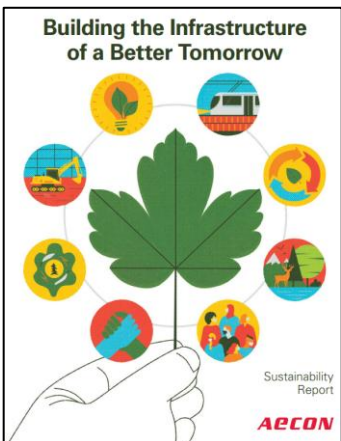
2021

2022

Established Sustainability Policy & Release of first sustainability report

Completion of GHG inventory

Trial low carbon equipment across operations



# Pilots and Trials at Aecon



**FORD F150 Electric**



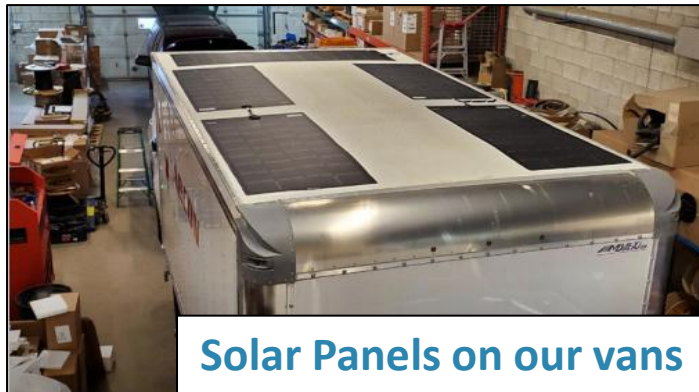
**Electric Excavator Trial**



**Solar Tracker**



**Electric Wheel Loader Trial**



**Solar Panels on our vans**



**Solar road sign**



**Solar light tower**