Delivering sustainable change.

SUSTAINABILITY BASIS OF PREPARATION
2025

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1. About this document

This document describes the calculation boundaries, methods and assumptions used in preparing our sustainability metrics for FY2025, as disclosed in our FY2025 Annual Report, FY2025 Climate Change Report and FY2025 ESG Databook.

1.1 Principles of reporting

The International Standard on Assurance Engagement (ISAE) 3000 guides our reporting principles. While preparing this document, we have sought to ensure that the reported metrics are:

- **relevant** – supporting the needs of users of our FY2025 Annual Report
- **complete** – having been developed considering material factors
- **reliable** – allowing consistent measurement and evaluation of performance
- **neutral** – being free from bias as appropriate
- **understandable** – allowing correct interpretation of performance.

We strive for consistency in our reporting year-on-year. To access our historical data, please refer to our ESG Databook on our website. We disclose any material restatements or repositioned sustainability data from previous financial years on page 3 and within our annual Global Reporting Initiative (GRI) disclosures in our environmental, social, governance (ESG) Databook.

1.2 External assurance

We obtained third-party limited assurance for select metrics, outlined below:

- environment (Scope 1 emissions and Scope 2 market-based and location-based emissions, energy use)
- gender diversity (women employees, women graduates, women senior leaders, women Group Executives, women Board members)
- workforce health and safety (total recordable case frequency rate (TRCFA), lost workday case frequency rate (LWCFR), serious case frequency rate (SCFR)).

1.3 Internal verification

All our sustainability disclosures undergo a comprehensive internal preparation, verification and approval process. We have adopted a process to verify material statements in these documents before they are published. This includes a process to verify key pieces of financial and non-financial information, as well as management review and sign-off before Board approval.

1.4 Units

We have provided units of measurement related to sustainability metrics in Section 7.

1.5 Definitions

We have provided definitions related to sustainability metrics in Section 9.

The glossary in our FY2025 Annual Report provides further definitions for terms used throughout this document.

1.6 Reporting boundary and period

Unless otherwise stated, the reporting boundary for metrics included in this document includes Worley Limited and the entities it controlled (Group or consolidated entity) for the period 1 July 2024 to 30 June 2025 (FY2025). Worley Limited and the entities it controls, are referred to as 'we' or 'the Group' in this document.

1.7 Environment

For Scope 1 and 2 emissions, we adopt the 'operational control' approach, as defined by the GHG Protocol Corporate Reporting and Accounting Standard. This approach means we account for 100 percent of Scope 1 and Scope 2 emissions in all locations, including subsidiaries and joint ventures (JVs) where we have full authority to introduce and implement our operating policies.

We do not include Scope 1 and Scope 2 emissions from construction sites where we do not hold the operating license, even if we have day-to-day oversight and control of activities on the construction site.

We also apply operational control, as defined above, for our other environmental data and targets, such as energy use, waste and water use.

For locations that we did not have operational control, as defined above, for the full financial year, we calculated our environmental data and targets for the period that we had control.

1.8 Social

1.8.1 Workforce health and safety

The workforce health and safety data is calculated for sites where we have responsibility for health and safety outcomes for the FY2025 reporting period. These calculations include employees, company managed contractors and sub-contractors, and partners and customers.

1.8.2 Worley people[1]

Our people includes those who are directly employed by us, or our subsidiaries or JVs, as well as contingent workers who may be directly contracted by Worley or via a third-party.

Gender diversity metrics and targets, including women employees, women senior leaders, women Group Executives and women Board members are calculated based on the percentage of our people and contingent workers, senior leaders, Executives and Board members who are recorded as female on 30 June 2025.

The women graduate hire metric is the percentage of our graduates who joined us during FY2025 and are recorded as female.

1. Refer to page 14 of our 2025 Annual Report for the total number of our people.

1.9 Changes from FY2024

In FY2025, we made the following changes to our data:

Scope 1 GHG emissions

- GHG emissions from diesel generators at four leased sites in India were reclassified to Scope 3 – category 8, as they relate to base building operations managed by landlords.

Scope 3 GHG emissions

- Category 1: purchased goods and services incorporated additional information in FY2025 compared to FY2025 due to increased data availability. This has led to higher reported Scope 3 emissions for this category.
- Category 6: business travel now includes well-to-tank emissions from air travel. Rail and accommodation data from our global travel agent was extrapolated in FY2024 to estimate GHG emissions from other providers. Only data from our global travel agent was included in FY2025.
- Category 8: upstream leased assets includes diesel generators at four leased sites in India which were reclassified from Scope 1.
- Category 15: investments includes seven additional investments compared to FY2024.

2. Material sustainability issues

Our FY2025 material sustainability topics are the outcome of a double materiality assessment completed in FY2024, which considered how ESG issues affect our business and the impact of our work on people and the environment. The approach and outcomes of the FY2024 assessment are described below.

2.1 Materiality assessment approach

We've defined five key steps for conducting our double materiality assessment. We conducted steps 1 – 4 in FY2024, and used the outcomes in FY2025.

1. **Double materiality:** Align the scope with the concept of double materiality defined by the Corporate Sustainability Reporting Directive (CSRD).
2. **Identify a focused sustainability topic list:** Create a focused list of sustainability topics, informed by internal and external input.
3. **Stakeholder engagement:** Engage with internal and external stakeholders and users of our sustainability data.
4. **Analyze and validate our material sustainability issues:** Weigh the results to account for data quality, then map sustainability issues to a matrix.
5. **Monitor and report:** Communicate management of our material sustainability issues in our FY2025 Annual Report.

2.2 Double materiality

We define our material sustainability issues via two dimensions: impact materiality and financial materiality. A sustainability issue meets the criteria of double materiality if it is material from either the impact perspective, the financial perspective or both.

Impact materiality: our impact on people and the environment through the work we do.

Financial materiality: how sustainability issues could create financial risks for our business.

2.3 Our focused sustainability topic list

Our sustainability topics are listed below.

Environment:
- climate (adaptation and mitigation)
- nature (biodiversity loss, waste and circular economy, and water use).

Social:
- communities (Indigenous Peoples groups, and other)
- education and training
- human rights (labor standards and modern slavery)
- inclusion
- safety, health and well-being
- talent attraction and retention.

Governance:
- corporate governance;
- information security (artificial intelligence; and data privacy)
- responsible business conduct (anti-corruption and bribery, and ethics and integrity).

2.4 Stakeholder engagement

We continuously engage with our key stakeholders to identify and prioritize our sustainability issues.

Our people: We conduct survey's of our people to understand the sustainability issues most relevant to them and their work. We continually engage our people through team check-ins, leadership talks and through our people network groups.

Customers: We conduct project, account, portfolio and management engagement with our customers. We monitor their business needs, market trends, and feedback on our performance.

Shareholders: We engage with our shareholders through investor and results presentations, analyst briefings and direct management engagement.

ESG frameworks: We actively participate in a range of questionnaires from ESG ratings agencies. Our reporting is guided by a range of sustainability disclosure frameworks, such as the Global Reporting Initiative (GRI).

Suppliers: Our supply chain includes our corporate procurement and procurement on behalf of customers. We engage with our supply chain on sustainability issues via our supply chain teams.

Communities: We engage on an ongoing basis with stakeholders in the communities in which we operate. This includes governments, First Nations and Indigenous peoples, industry bodies and academia.

2.5 Our material sustainability issues

2.5.1 ESG materiality matrix

Using a materiality matrix, we've prioritized the sustainability issues most relevant to us and our stakeholders.

Integration into our business

We integrate our material sustainability issues into business governance, strategy, risk management and performance. Refer to the sources below for more information.

- FY2025 Corporate Governance Statement
- FY2025 Annual Report
- FY2025 Climate Change Report
- FY2025 ESG Databook

2.5.2 Governance

Our material sustainability issues are reviewed and approved by the Board Health, Safety and Sustainability Committee (HSSC).

The emergence of the CSRD's European Sustainability Reporting Standards will increasingly influence our approach to materiality in the coming years.

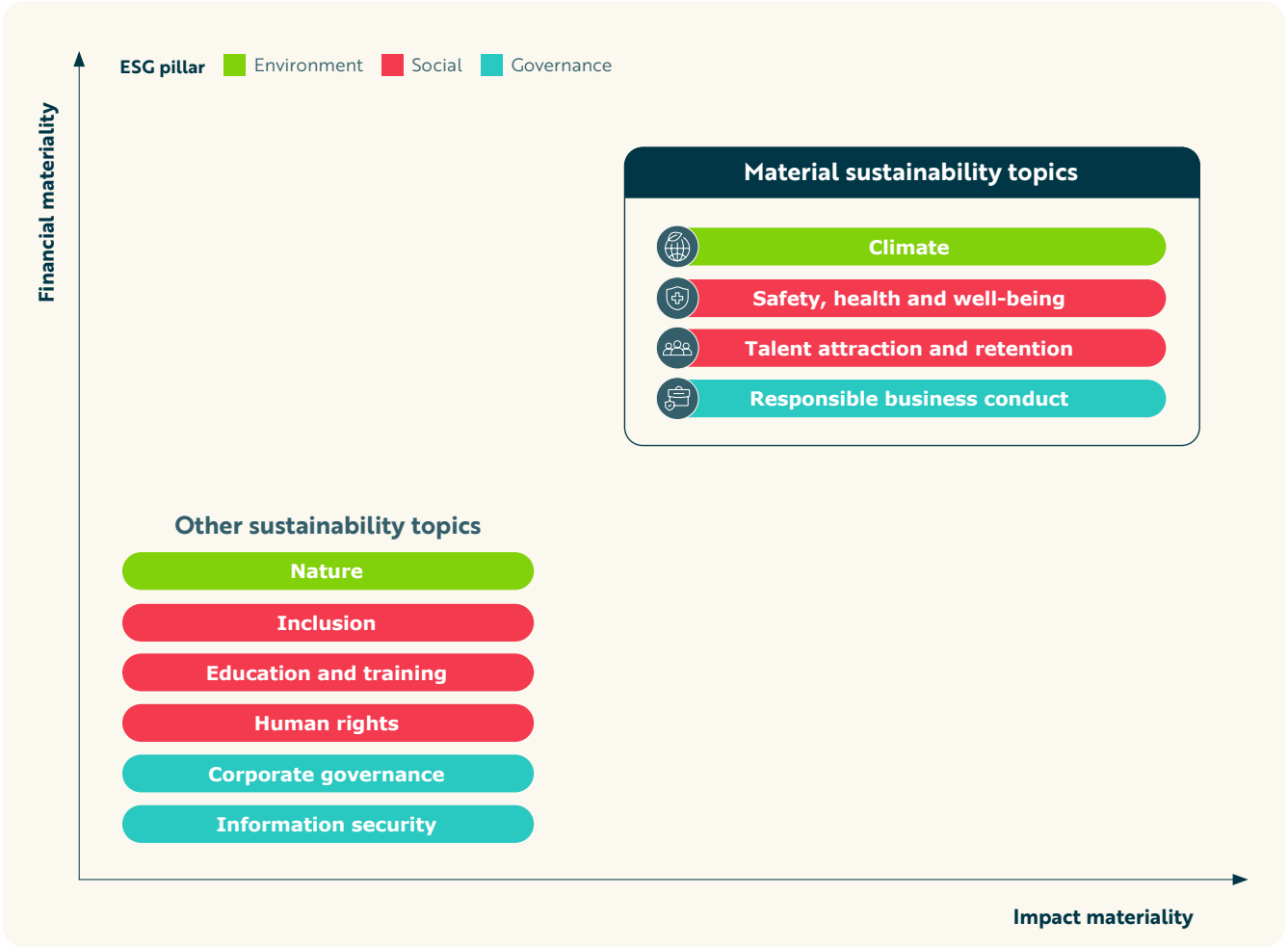


Figure 1. FY2025 ESG materiality matrix

3. Sustainability-related aggregated revenue

We define aggregated revenue as:

- our revenue and income calculated under relevant accounting standards
- plus our share of revenue earned by our associates[1]
- less procurement revenue at nil margin and interest income.

We've developed a taxonomy to classify our aggregated revenue into three categories – Sustainable, Transitional and Traditional. We define sustainability-related aggregated revenue as the aggregated revenue derived from the sum of Sustainable and Transitional project work.[2]

3.1 Calculation method

We calculate sustainability-related aggregated revenue by determining the percentage of total aggregated revenue that is generated from Sustainable and Traditional project work. Total aggregated revenue and aggregated revenue for each category is provided by our Finance function.

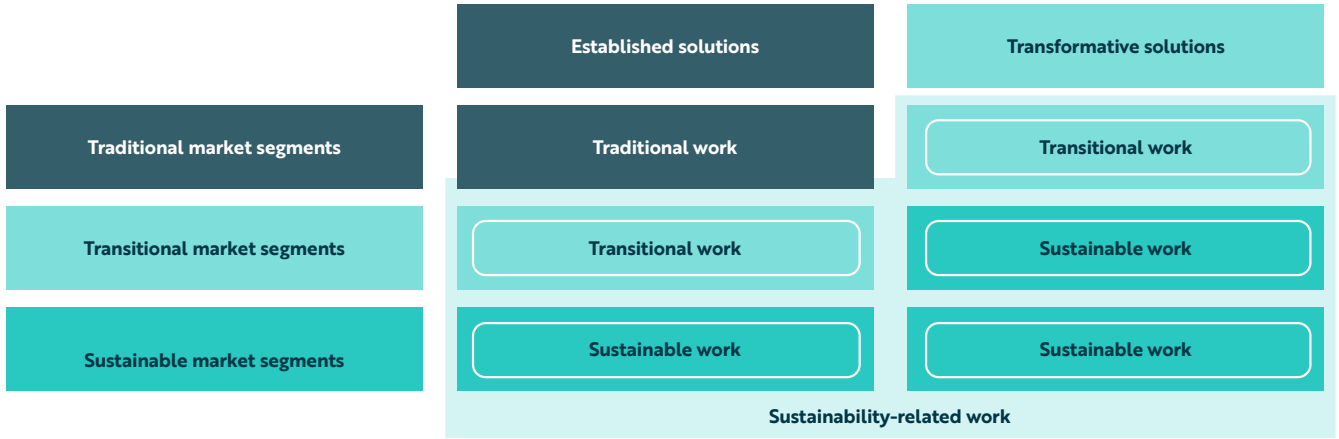


Figure 2. Our determination of Sustainable, Transitional, or Traditional revenue

3.2 Classification of project work

We classify aggregated revenue into three categories based on market segment and solution.

3.2.1 Market segment

Market segment considers what our customer is producing or selling from the project. Projects are classified based on the following principles:

Sustainable – Market segments that contribute to sustainable development. This includes, for example, hydrogen (blue and green), renewable energy, energy transition metals,[3] crop nutrients,[4] direct air capture,[5] networks and energy storage, nuclear energy, lower carbon fuels and water.

Transitional – Market segments that support the energy transition, and for which there are no current technically and economically feasible lower carbon alternatives. This includes, for example, natural gas, combined heat and power, and decarbonization of traditional markets using carbon capture, utilization and storage (CCUS).

Traditional – All other market segments. This includes, for example, oil, chemicals, petrochemicals, refined fuels and traditional technologies for bulk commodities.[6]

3.2.2 Solution

Solution considers the services we sell to our customers. We classify projects based on the following principles:

Transformative – Offerings that improve sustainability outcomes, such as recycling, CCUS, electrification, energy efficiency and desalination.

Established – Core offerings such as process plants, pipelines, mine developments, offshore and subsea structures, facilities, terminals and tailings dams.

3.2.3 Classification matrix

We use the combination of market segment and solution to determine how we categorize our work. We refer to all work falling outside of the sustainability-related grouping (Sustainable + Transitional) as Traditional.

3.3 Assumptions and estimates

There are some instances where we make an exception to the classification. For example, any market segments relating to coal are categorized as Traditional revenue, regardless of the solution applied.

If a project contains submarket segments or solutions, we follow the largest component by revenue in deciding the classification.

1. Associates are those entities over which the consolidated entity exercises significant influence, but does not control.
2. Third party limited assurance of the sustainability-related aggregated revenue method, metrics and performance against our target was completed for FY2024.
3. Energy transition materials including cobalt, copper, graphite, lithium, manganese, nickel, platinum group metals, rare earths, silver and zinc.
4. Crop nutrients including phosphates, potash and urea.
5. Direct air capture for non-EOR (enhanced oil recovery).
6. Bulk commodities including alumina, aluminium, bauxite, iron ore and steel.

4. Environmental metrics

4.1 Scope 1 and Scope 2 GHG emissions

4.1.1 Scope 1 emissions

GHG emissions released from sources, including but not limited to petrol and diesel used in vehicles, natural gas used for heating and refrigerant leakages from air-conditioning systems, at locations within our operational control.

Calculation method

We calculate Scope 1 GHG emissions based on consumption data. Facilities coordinators and managers in each of our locations record consumption of fossil fuels and refrigerants throughout the year from supplier or landlord invoices or meter readings. Gross Scope 1 GHG emissions are calculated using methods and emission factors appropriate to each source and location, including:

- **GHG emissions from the combustion of fossil fuels for energy:** the GHG emissions are calculated by multiplying the quantity of fuel consumed by the appropriate emission factor for the fuel in the location consumed.
- **GHG emissions from leakage of refrigerants:** the GHG emissions are calculated by multiplying the quantity of refrigerant used to refill or top up the system by the appropriate emission factor for the refrigerant type.

Assumptions, estimates and accruals

If actual usage data is not available, it is estimated or accrued.

For energy consumption in offices, we estimate usage based on the average use per floor space for other offices in the same region with similar climate conditions.

For energy consumption in vehicles, where data is available on distance traveled, we apply an average factor of liters per kilometer to estimate fuel used. Where data is available on fuel cost, we apply an average factor of cost per liter in the local currency to estimate fuel used.

For refrigerant leakage, we estimate based on industry average leakage rates for similar types of systems and equipment.

In FY2025, we calculated approximately 85 percent of our Scope 1 GHG emissions using actual data and 15 percent were calculated using estimated or accrued data.

4.1.2 Scope 2 emissions

GHG emissions from the generation of purchased energy consumed at our locations within our operational control, including electricity, district heating and district cooling.

Calculation methodology

We report Scope 2 emissions using both location-based and market-based methods as recommended by the GHG Protocol Scope 2 Guidance.

- **Market-based reporting:** where we directly purchase renewable energy, including bundled energy with attributes, we use emission factors from the contractual agreement in place.

  Where grid electricity is supplied to our locations and we purchase unbundled renewable energy certificates (RECs) or equivalent, we use emission factors appropriate to the energy type and location. We then apply the RECs, purchased in line with the Scope 2 market-based accounting approach from the GHG Protocol, to the appropriate energy use to support our renewable energy claim.

  For the remaining electricity consumption, we apply residual mix emission factors to calculate Scope 2 market-based GHG emissions. Where residual mix emission factors are not available, we apply location-based factors.

- **Location-based:** we use emission factors based on the average emissions intensity of grids on which energy consumption occurs to calculate gross Scope 2 emissions.

Our locations record the supply of third-party generated energy to our locations throughout the year based on supplier or landlord invoices or meter data.

The GHG emissions are calculated by multiplying the quantity of energy supplied by the appropriate emission factor for the energy type and location.

Assumptions, estimates and accruals

If actual usage data is not available, it is estimated or accrued.

For energy usage (including purchased electricity, heating and cooling) for offices, we estimate usage based on the average usage per floor space for other offices in the same region with similar climate conditions.

In FY2025, we calculated approximately 89 percent of our Scope 2 emissions using actual data, and 11 percent using estimated or accrued data.

We calculated 49 percent of our market-based emissions using location-based factors.

4.2 Scope 3 GHG emissions

Indirect GHG emissions, other than Scope 2 emissions.

We calculate gross Scope 3 emissions using methods consistent with the following GHG Protocol documents:

- A Corporate Accounting and Reporting Standard
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- Technical Guidance for Calculating Scope 3 Emissions

The following Scope 3 categories are not relevant to us:

- **Category 10 processing of sold products:** GHG emissions are not calculated for this category, as our sold products can not be processed. Refer to Section 9 for our definition of sold products.
- **Category 14 franchises:** GHG emissions are not calculated for this category as we do not have any franchises.

We recognize the uncertainty in estimating Scope 3 emissions and are focused on continuously improving our Scope 3 emissions data quality. We will continue to incorporate additional and updated information into our disclosures as appropriate.

4.2.1 Category 1: Purchased goods and services

Upstream (cradle-to-gate) GHG emissions of our purchased goods and services, including corporate procurement, information technology (IT) procurement, and procurement we do for our customers during projects where we have operational control.

Calculation method

We estimate GHG emissions for purchased goods and services using the supplier-specific method, the spend-based method, the average-data method, and extrapolation.

Procurement data is collected from countries where we operate. The data is categorized, and GHG emissions are calculated using spend-based emission factors from Comprehensive Environmental Data Archive (CEDA) 2024. CEDA assumes procurement is based in the United States in 2022. To estimate the FY2025 GHG emissions, we adjust factors by the inflation rate, currency conversion and power purchasing parity percentages.

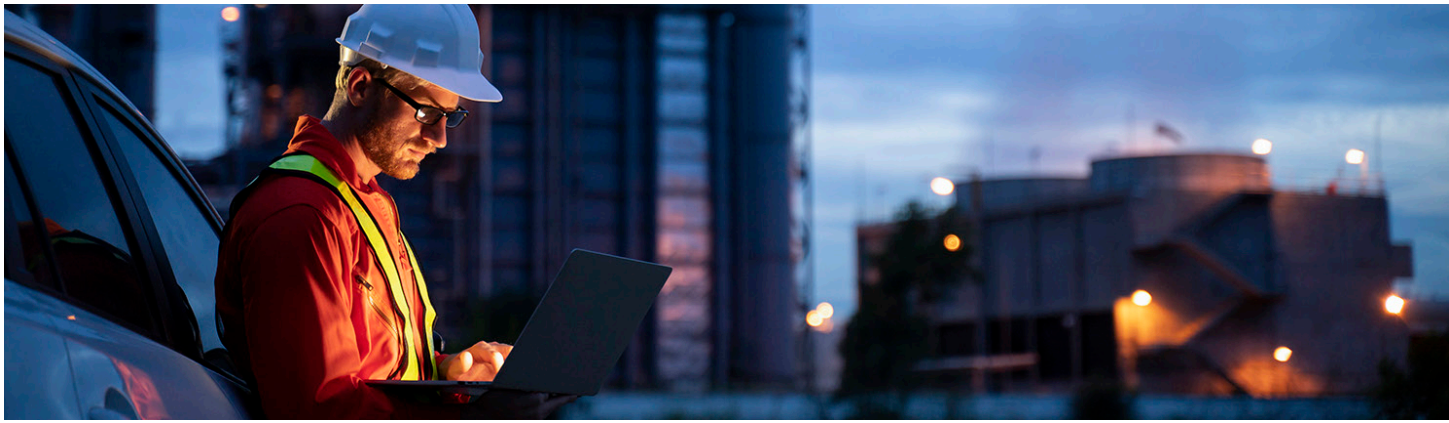
Where procurement data is not available, data is extrapolated by assuming the type of items procured is the same as the previous period and using a ratio of either the number of people or procurement spend. We procure a significant amount of goods and services on behalf of customers, over which we have limited control. To adjust for this, we multiply the total GHG emissions for purchased goods and services by the proportion of spend on our paper for which we had operational control. For this reporting period, we estimate 90 percent.

Assumptions, estimates and accruals

Considerable time is required to collect data and calculate Scope 3 emissions. As such, our FY2025 Scope 3, Category 1 emissions estimates use data from 1 February 2024 to 31 January 2025.

The spend-based method of calculating GHG emissions from purchased goods and services is generally the least specific and accurate calculation method available. We're working to improve our supply chain data to enable us to estimate emissions using more accurate and specific methods such as the supplier-specific, average-data and hybrid methods.

In FY2025, we estimated 67 percent of our emissions for this category using the spend-based method and 33 percent by extrapolation.



4.2.2 Category 2: Capital goods

Upstream (cradle-to-gate) GHG emissions of our capital goods, which includes IT equipment, vehicles, and construction and field equipment.

Calculation method

We estimate GHG emissions for capital goods using the supplier-specific method, hybrid method, average-product method and average spend-based method.

Procurement data is collected from countries where we operate. Capital goods are segregated from the procurement data.

Where spend data is available with item descriptions, it is converted to physical data and GHG emissions are calculated using physical emissions factors. We use supplier-specific emission factors when available.

Assumptions, estimates and accruals

Our FY2025 Scope 3, category 2 emissions estimates use data from 1 February 2024 to 31 January 2025.

Procurement data received from our IT supplier (which represented 36 percent of the emissions from this category) is categorized as either 'purchased' or 'leased'. For this data, it is assumed that 'purchased' devices are considered under Category 2, capital goods and 'leased' devices are considered under Category 1, purchased goods and services.

We assume data received from individual countries under capital goods is purchased, not leased. In FY2025, we estimated 36 percent of our emissions for this category using the supplier-specific method, 35 percent extrapolation, 23 percent spend-based method, and 6 percent average-product method.

4.2.3 Category 3: Fuel and energy-related activities

Upstream (cradle-to-gate) GHG emissions related to the extraction, production, and transportation of fuels and energy that we purchased.

Calculation method

We calculate GHG emissions for fuel and energy-related activities using our Scope 1 and Scope 2 (location-based) activity data. The average-data method is used to calculate the emissions from this category.

Scope 1 and Scope 2 (location-based) activity data are multiplied by emission factors appropriate to each source, energy type and location.

Assumptions, estimates and accruals

If actual data is not available, it is estimated to be consistent with the approach outlined in Section 4.1.1 and 4.1.2.

In FY2025, we estimated 94 percent of our emissions for this category using actual data and 6 percent using estimated or accrued data.

4.2.4 Category 4: Upstream transportation and distribution

GHG emissions from the transportation and distribution of our purchased goods and services between direct suppliers and our operations.

Calculation method

We estimate GHG emissions for upstream transportation and distribution using the distance-based method.

Procurement data is collected from countries where we operate, and goods are segregated from services. The spend data for goods is multiplied by emissions factors for upstream transportation and distribution appropriate to the type of goods and their origin.

Assumptions, estimates and accruals

Our FY2025 Scope 3, category 4 emissions estimates use data from 1 February 2024 to 31 January 2025.

The weight of goods is used to estimate GHG emissions for this category, where available. Where the actual weight of goods is not available, we estimate it based on desktop research of the weight per price from related goods.

We assume that international freight is transported by ship and domestic freight by truck.

In FY2025, we estimated 100 percent of our emissions for this category using the distance-based method.

4.2.5 Category 5: Waste generated in operations

GHG emissions from the treatment and disposal of waste generated in our offices and fabrication yards.

Calculation method

We calculate GHG emissions for waste generated in operations using the average-data method and waste-type-specific method.

Our waste generation data is multiplied by emission factors appropriate to each type of waste and the location of disposal.

Assumptions, estimates and accruals

We calculate the total amount of waste generated as per Section 4.4.1.

In FY2025 we estimated 92 percent of our emissions for this category using the waste-type-specific method and 8 percent using the average-data method.

4.2.6 Category 6: Business travel

GHG emissions from our people's business-related travel, including air travel, rail travel, accommodation, and road travel, including short-term car rental, taxi and rideshare, that we didn't count in Scope 1 or Scope 2.

Calculation method

For air travel, we obtain this data from our travel agencies to estimate the total miles. Refer to Section 8 for emissions factors used to estimate the GHG emissions from these flights.

For hotels and rail travel, we obtain some emissions data directly from our global travel agent. However, we book most of our hotel and rail travel directly with the providers and not through the travel agent.

For ground travel, we estimate GHG emissions using our expense system and the spend-based method.

Assumptions, estimates and accruals

In FY2025, we estimated 60 percent of our emissions for this category using data from our business travel agents and 40 percent using the spend-based method.

4.2.7 Category 7: Employee commuting

GHG emissions from our people traveling between their homes and workplaces. This also includes emissions from our people teleworking. We've chosen to account for these GHG emissions because we estimate that half of all hours our people worked are from home.

Calculation method

We use de-identified data from our people system, previous years' hotdesking data, employee commuting survey results, and our energy management system to estimate the following:

- the proportion of our people working from home and in the office
- one-way distance between our people's homes and the office
- commuting pattern for our people on customer sites.

With this information, we use the average-data method and distance-based method to estimate the emissions from this category.

Assumptions, estimates and accruals

Our FY2025 Scope 3, category 7 emissions estimates use data from 1 February 2024 to 31 January 2025.

We estimated aily commuting distances using postcode-level data for 35 countries. For all other countries, regional averages were applied.

For commuting patterns (i.e., the split between different modes of transport), we use research-based data for the countries with reliable sources, and we estimate regional averages for the rest.

In FY2025, we estimated 99 percent of our emissions for this category using the average-data method and distance-based method, and 1 percent using extrapolation.

4.2.8 Category 8: Upstream leased assets

GHG emissions of assets we lease that are not included in our Scope 1 and Scope 2 boundary. This includes base building emissions for our offices.

Calculation method

We estimate GHG emissions for upstream leased assets using the average-data method.

Asset-specific base building data is multiplied by emission factors appropriate to the data type and location.

Assumptions, estimates and accruals

Our FY2025 Scope 3, category 8 emissions estimates use data from 1 February 2024 to 31 January 2025.

We estimate emissions from base building electricity, natural gas and refrigerant consumption based on the floor area of each office.

We assume that all facilities have stationary combustion from a diesel generator set, electricity consumption, natural gas consumption for heating, and use refrigerants in air conditioners.

In FY2025, we estimated 85 percent of our emissions for this category using the average-product data method and 15 percent using extrapolation.

4.2.9 Category 9: Downstream transportation and distribution

GHG emissions from transporting and distributing the products we sell between our operations and the end customer, if not paid for by us. This includes only transport and distribution in vehicles and through facilities which we do not own or control.

Calculation method

We calculate GHG emissions for downstream transportation and distribution using the average-data/distance-based method.

We obtain product data from our Chemetics and Comprimo businesses on the weight and quantity of each type of product sold, the origin of transportation and the destination port. Based on the origin and destination port data, we calculate average sea distance traveled. Average sea distances and the product weight are multiplied by a ton-kilometer emission factor to calculate GHG emissions.

Assumptions, estimates and accruals

We include only products sold from Chemetics and Comprimo in this category for FY2025, as only these fit our definition of sold products.

In FY2025, we estimated 100 percent of our emissions for this category using the average-data/distance-based method.

4.2.10 Category 11: Use of sold products

Direct use-phase emissions of the total expected lifetime of the products we sell.

Calculation method

We obtain a list of the quantity and type of products sold in the reporting period from our fabrication yards as per our sold product definition. We estimate the use-phase emissions using the design specifications of the product, including:

- fuel type (e.g., natural gas, diesel, electricity)
- carbon intensity of the fuel using the relevant emissions factor (and client-specific emission factors if available)
- expected annual energy consumption
- expected lifetime of the product in years.

The total lifetime energy consumption is multiplied by the appropriate emission factor to calculate the GHG emissions.

Assumptions, estimates and accruals

We include only sold products from Chemetics in this category for FY2025, as only these fit our definition of sold products and have direct use-phase emissions.

The products with the highest emissions are electrolyzers located in a pulp mill, where electricity is generated using waste biofuel. We therefore use a biomass emissions factor to calculate the use-phase emissions of this equipment.

In FY2025, we estimated 100 percent of our emissions for this category using the average-product method.

4.2.11 Category 12: End-of-life treatment of sold products

GHG emissions from end-of-life treatment of sold products, including waste disposal and treatment of our sold products.

Calculation method

We obtain a list of the quantity and type of sold products from our fabrication yards as per our sold product definition. This list includes details on product weight, material type and site location.

We then apply waste-specific emissions factors based on the material type, end-of-life disposal method and the location to estimate the GHG emissions.

Assumptions, estimates and accruals

We include only sold products from Chemetics and Comprimo in this category for FY2025, as only these fit our definition of sold products.

All items are classified by material type. The waste treatment emission factors are categorized based on the end-of-life classification and the location.

The location of disposal for energy-consuming equipment is assumed to be the destination country of the sold product.

In FY2025, we estimated 100 percent of our emissions for this category using the waste-type-specific method.

4.2.12 Category 13: Downstream leased assets

GHG emissions from our lessees.

Calculation method

We calculate GHG emissions for downstream leased assets using the fuel-based method and the asset-specific method.

We use consumption data for all downstream leased assets (including vehicles and offices) multiplied by appropriate emission factors to estimate the GHG emissions for this category.

Assumptions, estimates and accruals

In FY2025, we estimated 100 percent of our emissions for this category using actual consumption data.

4.2.13 Category 15: Investments

GHG emissions of our investments.

Calculation method

We estimate GHG emissions for investments using the average-data method and investment-specific method.

The investments that are relevant for this category include: Consorcio de Ingenieria Worley – Arcadis Ltda., Fortune Asian Development Ltd., FWPJV Limited, Kazakh Projects Joint Venture Limited, KGNT-Worley Limited Liability Partnership, KPJV Limited, New Zealand Oil Services Ltd., NextOre, Veckta and Requis. We estimated emissions from these investments as follows.

- For NextOre, we estimate office electricity using electricity data per floor space for offices in the same region with similar climate conditions and state-level grid emissions factors. We calculate diesel using estimated consumption data based on similar offices in the same region with similar climate conditions.
- For Veckta, there are no material GHG emissions as all employees work remotely
- For Requis, we use actual GHG emissions data that they provide.

Assumptions, estimates and accruals

For NextOre, we assumed that electricity is consumed from the grid.

We estimated 100 percent of our emissions for this category using the investment-specific method.

4.3 Energy

4.3.1 Total energy use

Total energy consumed by sources within our operational control.

Calculation method

We calculate total energy use from consumption data for electricity, district heating, district cooling, natural gas, propane, stationary fuels and transport fuels.

We apply appropriate factors to convert consumption data into energy (MWh), where required.

Assumptions, estimates and accruals

If actual data is not available, it is estimated or accrued.

For energy consumption in offices, we estimate usage based on the average use per floor space for offices in the same region with similar climate conditions.

For energy consumption in vehicles, where data is available on distance traveled, we apply an average factor of liters per kilometer to estimate fuel used. Where data is available on fuel cost, we apply an average factor of cost per liter in the local currency to estimate fuel usage.

In FY2025, we calculated around 90 percent of our energy consumption using actual data and 10 percent using estimated or accrued data.

4.3.2 Energy productivity

Aggregated revenue generated divided by the total energy used.

Calculation method

We calculate energy productivity by dividing the total aggregated revenue for the fiscal year by the total energy used in GWh. We calculate the energy used as stated in Section 4.3.1.

Assumptions, estimates and accruals

All assumptions that are described in Section 4.3.1, apply to this section too. We derive aggregated revenue from our financial accounts. We outline the definition and details in our FY2025 Annual Report.

4.3.3 Energy intensity per person

Total energy consumed divided by the total number of our people.

Calculation method

We calculate energy intensity per person by dividing the total energy used in MWh by the total number of our people. We calculate the energy used as stated in Section 4.3.1.

Assumptions, estimates and accruals

All assumptions described in Section 4.3.1 apply to this section too. We derive the total number of our people from our human resources (HR) system of record.

4.3.4 Energy intensity per unit revenue

Total energy consumed divided by the aggregated revenue[1] generated.

Calculation methodology

We calculate energy intensity per unit revenue by dividing the total energy used in MWh by the total aggregated revenue for the fiscal year. We calculate the energy used as stated in Section 4.3.1.

Assumptions, estimates and accruals

All assumptions described in Section 4.3.1, apply to this section too. We derive aggregated revenue from our financial accounts. We outline the definition and details in our FY2025 Annual Report.

1. We define aggregated revenue as our revenue and income calculated in line with relevant accounting standards, plus our share of revenue earned by our associates, less procurement revenue at nil margin and interest income. Associates are those entities over which the consolidated entity exercises significant influence but does not control.

4.4 Nature

4.4.1 Waste generated and disposal method

Waste generated in our owned and managed offices and fabrication yards.

Calculation method

We calculate waste generated using waste disposal data for waste types, including hazardous, general, organic, electronic, plastics, paper, metal, wood; and disposal methods. These latter include landfill, composting, recycling and recovery, such as waste-to-energy.

Assumptions, estimates and accruals

Where site-specific data is not available, the amount of waste is estimated based on headcount as follows:

- a per-office headcount using our desk booking system
- the total waste generation and its treatment per capita for each country using a World Bank database.

4.4.2 Single-use plastics

Purchased single-use plastics in our owned and managed offices and fabrication yards.

Inclusions

The items we've phased out include:

- single-use plastic cups, bottles and lids
- single-use plastic drinking straws
- single-use plastic cutlery and crockery
- single-use plastic bags (excluding rubbish bin liners)
- single-use plastic food containers
- single-use paper cups with a plastic lining
- oxo-degradable plastics.

Phase-out verification process

All locations that have phased out single-use plastic items have signed a verification tool.

Exceptions

We have exceptions to the phase-out of single-use plastics for the following:

- plastic water bottles in locations where safe drinking water is not available
- plastic water bottles and other food service items where it is required as part of our contracts with certain customers
- paper cups with biodegradable or plant-based lining for visitors to our fabrication yard in Norway
- utensils, food containers, cups and lids for hot liquids for our people in Alaska who prepare food to take with them when working in remote locations.

4.4.3 Water withdrawal

Water used in our owned and managed offices and fabrication yards.

Calculation method

We calculate total water withdrawal using consumption data for our offices and fabrication yards.

Assumptions, estimates and accruals

Where site-specific data is not available, we estimate the amount of water based on headcount as follows:

- a per-office headcount using our desk booking system
- the total water withdrawal per capita for each location using a United Nations database[1]
- we normalize the water withdrawal by the working hours per year per country according to the Economic Co-operation and Development (OECD) database.[2]

1. We use the daily water usage per capita from Worldometer, a tool that uses the data on water consumption in the world provided by the United Nations Population Division, World Health Organization, Food and Agriculture Organization, International Monetary Fund, and World Bank.
2. We use the reported hours worked from the OECD. Hours worked is the total number of hours actually worked per year divided by the average number of people in employment per year.

5. Social metrics

5.1 Workforce health and safety

5.1.1 Lost workday case frequency rate

LWCFR for sites where we have control over health and safety outcomes.

Calculation method

We use our assurance system to report LWCFR. Source data includes all lost workday cases (LWC) entered into theassurance system.

LWC is multiplied by 200,000 and divided by the number of hours worked. This calculation approach aligns with Occupational Safety and Health Administration (OSHA) Standard 1904. And 200,000 hours represents the total number of hours 100 employees would log in 50 weeks, based on a 40-hour work week.

Assumptions, estimates and accruals

Locations confirm source data after the first business week of July, before being extracted from the assurance system for verification and assurance. Closer to the reporting date, safety data is re-extracted to confirm frequency rates. If we see a material change in results, we'll update them using the latest data available in the system.

We take a proactive approach to make sure data is present in the assurance system before undertaking reporting. This includes system reminders before year-end and gap analysis for missing data. Occasionally, we may delay reporting of hours and cases. This typically occurs due to operational issues (e.g., contractors not yet having hours available). Where this happens, hours are duplicated from the prior month (where there have been no material changes on site) and are reconciled when available. Small deviations generally have negligible impacts on frequency rates.

5.1.2 Serious case frequency rate

SCFR for sites where we have control over health and safety outcomes.

Calculation method

We use our assurance system to report SCFR. Source data includes all events nominated as serious cases for categories 1, 2 and 3 entered into the assurance system.

The number of serious cases is multiplied by 200,000 and divided by the number of hours worked. This calculation approach is aligned to OSHA Standard 1904. And 200,000 hours represents the total number of hours 100 employees would log in 50 weeks, based on a 40-hour work week.

Assumptions, estimates and accruals

If actual data is not available, it is estimated as per Section 5.1.1.

5.1.3 Total Recordable Case Frequency Rate

TRCFR for sites where we have control over health and safety outcomes. We align our definitions of fatalities, permanent disability/illness, LWC, restricted workday case (RWC) and medical treatment case (MTC) to the OSHA guidance on work-related injuries and illnesses. For this reason, TRCFR follows the same definition as Total Recordable Injury Rate and is an equivalent disclosure.

Calculation methodology

We use our assurance system to report TRCFR. Source data includes all total recordable cases (TRC) entered into the assurance system. TRC is multiplied by 200,000 and divided by the number of hours worked. This calculation approach aligns with OSHA Standard 1904. And 200,000 hours represents the total number of hours 100 employees would log in 50 weeks, based on a 40-hour work week.

Assumptions, estimates and accruals

If actual data is not available, it is estimated as per Section 5.1.1.

5.2 Worley people

5.2.1 Women employees

The percentage of our people who are recorded as female.

Calculation method

Our human resources (HR) system of record is used to report women employees. Source data includes all employees and contingent workers of Worley Group that are entered into the HR system of record and data provided by JVs.

Women employees are calculated on a headcount basis. The calculation includes:

- all employees and contingent workers with an active assignment as of 30 June 2025
- the primary work assignment of all employees and contingent workers with an active assignment at the time of reporting.

We determine the number of women employees by the number of employees and contingent workers that are recorded within our HR system of record as female.

Assumptions

Calculation of headcount considers the primary work assignment of all employees and contingent workers only. While gender is a mandatory reporting field, we will treat any employee who has not disclosed their gender as 'unknown' and will be included in total headcount for calculation.

5.2.2 Graduate intake – women

The percentage of our graduates who joined in FY2025 who are recorded as female.

Calculation method

Our HR system of record is used to report our women graduates. Source data includes all employees and contingent workers of Worley Group who are entered into the HR system of record and classified as graduates.

We count women graduates on a headcount basis. Calculation includes all employees and contingent workers who joined Worley on or after 1 July 2024, with an active assignment at the time of reporting. The number of women graduates is determined by the number of employees or contingent workers who are recorded as female within Worley's HR system of record and classified as a graduate.

Assumptions

As per Section 5.2.1.

5.2.3 Women senior leaders

The percentage of our senior leaders who are recorded as female.

Calculation methodology

Our HR system of record is used to report our women senior leaders. Source data includes all employees and contingent workers of Worley Group who are entered into the HR system of record and are classified as a Senior Leader.

We count women senior leaders on a headcount basis. Calculation includes all employees and contingent workers with an active assignment at the time of reporting.

We determine the number of women senior leaders by the number of employees or contingent workers who are recorded within our HR system of record as female and classified as a senior leader.

Assumptions

As per Section 5.2.1.

5.2.4 Women Group Executives

The percentage of our Group Executive members that are recorded as female.

Calculation method

Our HR system of record is used to report our women Group Executives. Source data includes all employees of Worley Group, who are classified as members of the Group Executive.

The Group Executive includes direct reports to the Chief Executive Officer (CEO). The CEO is not a member of the Group Executive.

As of 30 June 2025, members of the Group Executive are limited to:

- Mark Brantley
- Sue Brown
- Karen Furlani
- Andy Hemingway
- Larry Kalban
- Laura Leonard
- Nuala O'Leary
- Tiernan O'Rourke
- Vikki Pink
- Anup Sharma
- Adrian Smith
- Mark Trueman

We define the number of women Group Executives as the number of Group Executive members who are recorded as female.

Assumptions

As per Section 5.2.1.

5.2.5 Women Board members

Percentage of our Board members who are recorded as female.

Calculation method

Our HR system of record is used to report our women Board members. Source data includes all employees of Worley Group, that are classified as members of the Board. The Worley Board includes executive and non-executive directors of Worley Group and includes the CEO. As of 30 June 2025, the members of the Board of Worley Group are limited to:

- John Grill
- Andrew Liveris
- Joseph Geagea
- Kim Gillis
- Thomas Gorman
- Roger Higgins
- Alison Kitchen
- Martin Parkinson
- Emma Stein
- Juan Suarez Coppel
- Sharon Warburton
- Chris Ashton

We determine the number of women Board members as the number of Board members that are recorded as female.

Assumptions

As per Section 5.2.1.

6. Targets and goals

Target setting approach

Our approach to setting targets considers our purpose, our ambition, our role in managing sustainability-related risks and realizing sustainability-related opportunities for our business and our customers. We test our targets, methods and assumptions with stakeholders to ensure alignment with our ambition and their expectations.

We have not used any sectoral decarbonization approaches to develop our GHG emission targets.

Process for reviewing targets

The Board approves our significant sustainability targets. Management reviews their applicability periodically as part of our monitoring and reporting on progress for reaching each target.

Revisions to targets

We have not revised any targets in FY2025.

6.1 Sustainability-related aggregated revenue

Aspiration

75 percent sustainability-related aggregated revenue by the end of FY2026.

The objective of this goal is to mitigate our energy transition risk by diversifying our sustainability-related services.

This target is subject to external operating environments and market conditions, including but not limited to potential impacts of geopolitical dynamics, changes in policy and shifts in sentiment, which may influence some investment decisions of our customers.

Third party validation

We have not obtained third party validation of our sustainability-related revenue target, but we obtained limited assurance over our externally reported performance against our target in FY2024.

6.2 Environment

6.2.1 Scope 1 and Scope 2 GHG emissions

Targets

- A 65 percent reduction in Scope 1 and Scope 2 (market-based) emissions from our FY2020 baseline by FY2025.
- Net zero Scope 1 and Scope 2 (market-based) emissions by 2030.

The objective of these targets is to mitigate transition climate risks. The targets were guided by the global goals of the Paris Agreement to hold the increase in the global average temperature to well below 2°C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels.

These are absolute targets for total Scope 1 and Scope 2 (market-based) GHG emissions on an operational control basis, using FY2020 as a baseline. These targets are subject to the external operating environment and market conditions, including but not limited to the regulatory and policy environment, market dynamics, technological advancements, stakeholder expectations and global economic conditions.

Third party validation

We have not obtained third party validation of our Scope 1 and Scope 2 GHG targets, but we obtain limited assurance over our externally reported performance against our targets.

6.2.2 Scope 3 GHG emissions

Target

Net zero Scope 3 emissions by 2050.

The objective of this target is to mitigate transition climate risks. The target was guided by the global goals of the Paris Agreement to hold the increase in the global average temperature to well below 2°C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels.

This is an absolute target for total Scope 3 GHG emissions, using FY2021 as a baseline. This target is subject to the external operating environment and market conditions, including but not limited to the regulatory and policy environment, market dynamics, technological advancements, stakeholder expectations and global economic conditions.

Third party validation

We have not obtained third party validation of our Scope 3 GHG emissions target.

6.2.3 Energy

Target

Improve our energy productivity by 25 percent by 2030 from our baseline energy productivity in 2020 of US$30.4 million revenue/GWh. This is an EP100 target which was set with The Climate Group in FY2021.

The objective of this target is to mitigate transition climate risks.

This is an intensity target for a gross reduction of 25 percent for energy productivity on an operational control basis, using FY2021 as a baseline.

Third party validation

We have not obtained third party validation of our energy productivity target.

6.2.4 Nature

Target

Phase out the provision of single-use plastics in our locations by the end of FY2025.

The objective of this target is to reduce impacts on nature.

This is an absolute target for provision of single-use plastics in all our owned and managed locations, including offices and fabrication yards.

Exceptions

We've made some exceptions to the phase out of single-use plastics due to health and safety impacts or contractual requirements. Details are included in Section 4.4.2.

Third party validation

We have not obtained third party validation of our single-use plastics target.

6.3 Social

Targets

- Recruit a minimum of 50 percent women in our global graduate intake by FY2025.
- Increase the proportion of women in our senior leaders to 20 percent by FY2025.
- Retain the gender diversity of the Group Executive by FY2025.[1]
- Have a Board composition of at least 30% women by FY2025.

These targets are for FY2021 to FY2025, using FY2020 as a baseline.

Our Board has set new objectives for FY2026 to continue to advance gender diversity. Our targets for FY2026 are:

- Board composition: 30 percent women
- Group Executive: retain gender diversity
- Senior leaders: 21 percent women
- Graduate intake: 56 percent women[1]

Third party validation

We have not obtained third party validation of our social targets.

1. Gender diversity is defined as 40 percent women, 40 percent men and 20 percent either women, or men or other.

7. Units of measurement

Unit	Details	Metrics
$M/GWh	Million dollars of revenue per gigawatt hour	Energy productivity
%	Percentage	Sustainability-related aggregated revenue, women employees, women graduates, women senior leaders, women Group Executives, women Board members
CO_2e	Carbon dioxide equivalent	Scope 1, 2 and 3 GHG emissions
ML	Megaliters	Water withdrawal
MWh	Megawatt hours	Energy use
t	Metric tons	Waste generated and disposed of

8. Emission factors

Emission factors are used to convert activity data, such as fuel consumption or electricity use, into GHG emissions. Appropriate emission factors are identified based on the activity data and the location.

All emissions factors are sourced from governmental and non-governmental bodies, which are qualified data sources under the GHG Protocol.

Emission factor sources	Locations	Scopes
Association of Issuing Bodies European Residual Mixes 2023	Emission factors are applied at the country level for participating European countries.	Scope 2 (market-based), Scope 3 (category 8)
Australian Government National Greenhouse and Energy Reporting (NGER) and National Greenhouse Accounts	Australia only	Scope 1, Scope 2 (market-based and location-based), Scope 3 (category 3, 5, 8 and 15)
Canadian National Inventory factor set	Emission factors are applied to the various provinces of Canada or the country of Canada.	Scope 2 (location-based)
Comprehensive Environmental Data Archive (CEDA) 2024	Not applicable. Applied to categories that used the spend-based method.	Scope 3 category 1 and 2
Dell Product Carbon Footprints	Supplier-specific emission factors provided by IT items.	Scope 3 category 2
Ecoinvent v.3.11	All countries that do not have qualified waste or energy-specific emission factors.	Scope 3 category 5, 11 and 12
Energy Market Authority of Singapore 2024	Singapore only	Scope 3 category 8
German Umweltbundesamt 2024	Germany only	Scope 3 category 8
Green-e Residual Mix Emissions Rates	Residual mix emission factors are applied to the United States eGrid regions.	Scope 2 (market-based)
International Energy Agency	Emission factors are applied to all countries, except the following countries: • Australia (NGERS) • UK (DEFRA) • Canada • US (EPA eGRID) • New Zealand	Scope 2 (location-based), Scope 3 (category 2, 3, 8, 11, 13 and 15)
Mining-Energy Planning Unit of Colombia 2024	Colombia only	Scope 3 category 8
New Zealand Ministry for the Environment	New Zealand only	Scope 1, Scope 2 (location-based), Scope 3 (category 3, 5, 8)
UK Government and the Department for the Environment, Food and Rural Affairs (DEFRA) 2024 & 2025	Emission factors are applied to Europe for Scope 1 and 2 emissions. Global for air travel and some other Scope 3 factors.	Scope 1, Scope 2 (location-based), Scope 3 (category 1, 3, 5, 6, 7 and 8)
United States Environmental Protection Agency - Emissions & Generation Resource Integrated Database (eGRID)	United States only	Scope 2 and Scope 3 (category 3)
US Environmental Protection Agency (EPA) emission factor hub	Emission factors are applied to the United States and other regions, where appropriate.	Scope 1, Scope 3 (category 4, 5, 6, 9 and 13)

9. Glossary

This glossary provides definitions for the sustainability metrics in Section 4-5. The glossary in our FY2025 Annual Report provides definitions for other terms used throughout this document.

9.1 Environment

Base building emissions: The GHG emissions associated with the shared building services, including heating and cooling systems, lifts, common area lighting and exterior lighting.

Carbon dioxide equivalent (CO_2e): The universal unit of measurement used to indicate the global warming potential of each GHG, expressed in terms of the global warming potential of one unit of carbon dioxide. It is used to compare emissions from different GHGs against a common basis.

Cradle-to-gate: All GHG emissions that occur in the life cycle of purchased products, up to the point of receipt.

Emission factor: A factor that converts activity data into GHG emissions data (e.g. kgCO_2e emitted per GJ of fuel consumed, kgCO_2e emitted per kWh of electricity used). Emission factors are sourced from appropriate governmental and non-governmental bodies that are qualified data sources under the GHG Protocol.

Global warming potential: A factor describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO_2.

Greenhouse gas (GHG): For our reporting, we include the six key GHGs recognized by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC) and sulfur hexafluoride (SF_6). Nitrogen trifluoride (NF_3) GHG emissions are currently not relevant for our reporting purposes.

Operational control: We use the operational control approach to account for Scope 1 and Scope 2 emissions in line with the GHG Protocol Corporate Reporting and Accounting Standard. We define operational control as where we have full authority to introduce and implement our operating policies. In practice, this includes all locations and assets that we or our subsidiaries lease or own, and JVs operated by us or our subsidiaries.

It also includes locations where we, or our subsidiary, holds the site operating license or development approval or are the appointed operator and is responsible to the regulators and local authorities for the formal regulatory reporting requirements.

Construction sites where we, or our subsidiary, do not hold the operating license are excluded. This includes sites where we have day-to-day oversight and control of activities.

Oxo-degradable plastics: Oxo-degradable plastics (including oxo-biodegradable plastics) contain additives that break down through oxidation, leaving microplastics that pollute the environment.

Purchasing power parity: A measure of the price of specific goods in different countries. It is used to compare the absolute purchasing power of the countries' currencies.

Residual mix: The portion of electricity production from a grid that is not explicitly attributed to a specific generator (e.g., a renewable energy source) through mechanisms like Guarantees of Origin. It essentially includes the 'leftover' electricity generation after removing all claimed or tracked sources.

Significant water risk: Areas with high or extremely high baseline water stress, according to the World Resources Institute Aqueduct Water Risk Atlas tool.

Single-use plastic: Plastics that are used once, or for a short period, before being discarded. For us, these items refer to items like plastic bottles, plastic bags, plastic drinking straws, plastic cups and lids, plastic cutlery and crockery, plastic food containers, paper cups with plastic lining and oxo-degradable plastics.

Sold product: We define a 'sold product' as where we have full control for (i) the design via ownership of the functional specification and (ii) the fabrication of the product, as shown in Figure 3.

The intersection of control of the design via a functional specification and control of fabrication is where we define our 'sold products'.

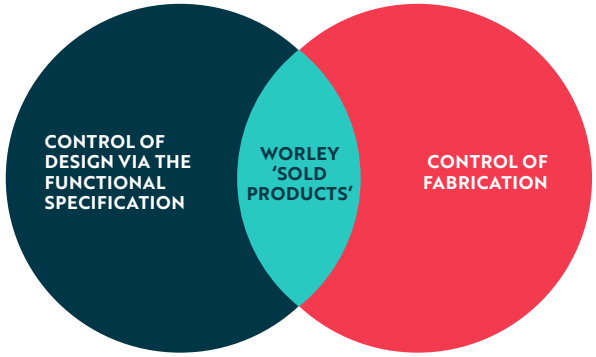


Figure 3. Framework for the definition of our 'sold products'

As a services company, we regularly construct physical products but don't have full control of the design, and we design physical products that we do not manufacture. We've created this definition to represent the use-phase emissions of the sold products where we have full control of both design and manufacture.

Waste-to-energy: A disposal method that is considered a form of energy recovery. It burns waste to produce heat and/or electricity.

Water withdrawal: Fresh water taken from ground or surface water sources (such as rivers or lakes), either permanently or temporarily.

World Resources Institute Aqueduct Water Risk Atlas: We use this tool to understand where and how our global water consumption across the globe poses a potential risk to our business.

9.2 Social

9.2.1 Workforce health and safety

Assurance system: The official system used to capture and report our health and safety data. Our assurance system is powered by Evotix, an SAI360 company.

Hours worked: Refers to the hours worked by workers in the scope of our safety reporting (refer to reporting categories). These are calculated as follows:

- Category 1: Uploaded from our payroll system monthly to the assurance system
- Categories 2 and 3: Uploaded by projects monthly to the assurance system, in line with our Assurance Database Recording Standard.

HSE: Health, safety and environment.

OSHA: The Occupational Safety and Health Administration (USA). As a global organization, we've adopted the OSHA injury and illness classification criteria to classify injuries and illnesses.

Recordable case: A recordable case is any work-related injury or illness that results in a fatality, days away from work, restricted work activity or job transfer, loss of consciousness, or medical treatment beyond first aid, as defined in OSHA CFR 1904.4. The following case types are considered recordable cases.

Fatality: A fatality is defined as an event which causes loss of life.

Disability/permanent illness: A disability/permanent illness is defined as a permanent disability or chronic illness (as diagnosed by the licensed treating medical practitioner).

Lost workday case (LWC): A recordable injury/illness, including physical and psychological, that results in one or more days away from work at the direction of a medical professional. Worley begins counting days away from the day after the injury occurred or the illness began, and each calendar day until the worker's released to return to work in some capacity by a medical professional as defined in OSHA 1904.7(b)(3)(ii).

Medical treatment case (MTC): The management and care of a patient to combat disease or disorder as defined in OSHA CFR 1904.7(b)(5). Treatment beyond first aid is medical treatment.

Restricted workday case (RWC): Restricted work occurs when, as a result of a work-related injury or illness:

The employee is kept from performing one or more of the routine functions of his or her job, or from working the full workday that he or she would otherwise have been scheduled to work OSHA 1904.7(b)(4)(i)(A); or

A physician or other licensed health care professional recommends that the employee not perform one or more of the routine functions of his or her job, or not work the full workday that he or she would otherwise have been scheduled to work – OSHA 1904.7(b)(4)(i)(B).

We begin counting restricted workdays on the day after the injury occurred or the illness began, and each calendar day until the worker's released to return to full routine duties.

Reporting categories: The category assigned to each event based on work relatedness and our contractual role.

Category 1 (company employees): Includes 'Employees' as defined in Section 9.2.2.

Category 2 (company managed contractors and sub-contractors): Includes 'contingent workers' as defined in Section 9.2.2.

Category 3 (partners and customers): Includes personnel other than category 1 or category 2 who are assigned to work with Worley, or a Worley JV at a Worley controlled work location. This includes partner and customer personnel working under shared premises, shared systems and reporting within a project or alliance structure where we have control over HSE outcomes.

These categories are used to describe our statistical performance and are not intended to reflect duty of care or legal obligations.

Serious Case: Any work-related event that results in a fatality or permanent disability/illness or has the reasonable potential to result in a fatality or a permanent disability/illness.

Total recordable rases: Total recordable cases are fatalities + disability/permanent illness + LWC + MTC + RWC.

9.2.2 Worley people

Contingent workers: A worker who does not have a direct employment relationship with Worley and is typically a self-employed individual or an agency-supplied worker. Contingent workers are not paid through the Worley payroll (paid via our accounts payable). The include both direct and agency contractors. We also refer to contingent workers as 'contractors'.

Employees: An individual who is, according to national law or practices, employed by Worley. Employees are paid via Worley payroll.

Graduate: An individual hired from university who has a bachelor's degree (at minimum) and no more than three years' relevant work experience.

Human resources (HR) system of record: The official HR system that is used by Worley Group across operations. This is PeopleLink or otherwise.

Senior leaders: Senior leaders are defined using our Organizational Role Framework (typically tiers one to three). This includes the Group Executive and managers below the Group Executive with leadership accountabilities for business units (profit and loss) and functions (including sub-functions). For employees and contingent workers in locations that are enabled on the HR system of record, senior leaders are defined as those with a job classified as tier one to three, per the Global Job Framework.

For employees and contingent workers in locations who are not enabled on the core HR system of record, we define senior leaders as those eligible to participate in certain incentive programs (those who are eligible are tier one to three, aligned to the Global Job Framework).

10. Statement of assurance

To the Directors of Worley Limited

Independent Limited Assurance Report on selected sustainability Subject Matter Information in Worley Limited's ESG Databook 2025 for the year ended 30 June 2025

The Board of Directors of Worley Limited engaged us to perform an independent limited assurance engagement in respect of the selected sustainability Subject Matter Information listed below and in the Worley ESG Databook 2025 for the year ended 30 June 2025 (the 'Subject Matter Information').

Subject Matter Information and Criteria

The Subject Matter Information is set out below:

ESG Databook 2025

Workforce demographics, diversity and engagement as at 30 June 2025:

- Women Board Members: 25%
- Women Group Executives: 42%
- Women Senior Leaders: 20%
- Women Employees: 22%
- Graduate intake - women: 54%

Workforce health and safety for the year ended 30 June 2025:

- Total Recordable Case Frequency Rate: 0.13
- Lost Workday Case Frequency Rate: 0.03
- Serious Case Frequency Rate: 0.02

Energy and Emissions for the year ended 30 June 2025:

- Total energy use: 219,487 MWh
- Scope 1 greenhouse gas ('GHG') emissions: 24,485 tCO_2e
- Scope 2 market-based GHG emissions: 6,524 tCO_2e
- Scope 2 location-based GHG emissions: 33,233 tCO_2e

The criteria used by Worley Limited to prepare the Subject Matter Information was prepared by Worley Management and is titled "Sustainability Basis of Preparation 2025" (the 'Criteria'), presented at https://www.worley.com/en/sustainability/reports-and-frameworks as at 27 August 2025.

The maintenance and integrity of Worley Limited's website is the responsibility of Worley management; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Criteria when presented on Worley Limited's website.

Our assurance conclusion is with respect to the year ended or as at 30 June 2025 and does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Worley ESG Databook 2025.

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Responsibilities of Worley Management

Worley management are responsible for the preparation of the Subject Matter Information in accordance with the Criteria. This responsibility includes:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring, evaluating and preparing the underlying Subject Matter Information;
- ensuring that those criteria are relevant and appropriate to Worley Limited and the intended users; and
- designing, implementing and maintaining systems, processes and internal controls relevant to the preparation of the Subject Matter Information, which is free from material misstatement, whether due to fraud or error.

Our independence and quality control

We have complied with the ethical requirements of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* relevant to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Australian Standard on Quality Management ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibilities

Our responsibility is to express a limited assurance conclusion based on the procedures we have performed and the evidence we have obtained.

Our engagement has been conducted in accordance with the Australian Standard on Assurance Engagements (ASAE) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and ASAE 3410 *Assurance Engagements on Greenhouse Gas Statements*. Those standards require that we plan and perform this engagement to obtain limited assurance about whether anything has come to our attention to indicate that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Criteria, for the year ended or as at 30 June 2025.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion.

In carrying out our limited assurance engagement we:

- considered the appropriateness of the Subject Matter Information and suitability of the Criteria;
- made inquiries of the persons responsible for the Subject Matter Information;
- obtained an understanding of the process for collecting and reporting the Subject Matter Information;
- performed analytical review procedures over the Subject Matter Information and obtained explanations from management regarding unusual or unexpected variations;
- reconciled the Subject Matter Information with underlying records;
- assessed the reasonableness of any material estimates made in preparing the Subject Matter Information;
- tested the arithmetical accuracy of the calculations;

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10. Statement of assurance

- performed limited substantive testing on a selective basis of the Subject Matter Information to assess that data had been appropriately measured, recorded, collated and reported;
- reviewed the Subject Matter Information to assess whether it has been prepared as described in the criteria; and
- considered the disclosure and presentation of the Subject Matter Information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, error or non-compliance may occur and not be detected. A limited assurance engagement is not designed to detect all instances of non-compliance of the Subject Matter Information with the Criteria, as it is limited primarily to making enquiries of Worley management and applying analytical procedures.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and estimating such data. The precision of different measurement techniques may also vary. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time. In addition, GHG quantification is subject to inherent uncertainty because of evolving knowledge and information to determine emissions factors and the values needed to combine emissions of different gases.

The limited assurance conclusion expressed in this report has been formed on the above basis.

Our limited assurance conclusion

Based on the procedures we have performed, as described under 'Our responsibilities' and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Criteria for the year ended or as at 30 June 2025.

Use and distribution of our report

We were engaged by the Board of Directors of Worley Limited on behalf of Worley Limited to prepare this independent assurance report having regard to the criteria specified by Worley Limited and set out in this report. This report was prepared solely for Worley Limited in accordance with the agreement between us, to assist the directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Subject Matter Information.

We accept no duty, responsibility or liability to anyone other than Worley Limited in connection with this report or to Worley Limited for the consequences of using or relying on it for a purpose other than that referred to above. We make no representation concerning the appropriateness of this report for anyone other than Worley Limited and if anyone other than Worley Limited chooses to use or rely on it they do so at their own risk.

This disclaimer applies to the maximum extent permitted by law and, without limitation, to liability arising in negligence or under statute and even if we consent to anyone other than Worley Limited receiving or using this report.

PricewaterhouseCoopers

PricewaterhouseCoopers

John Tomac

John Tomac
Partner

Sydney
27 August 2025