

# Delivering a more sustainable world



SUSTAINABILITY BASIS OF PREPARATION 2024



# 1. About this document

This document details the basis of preparation and reporting criteria for select quantitative sustainability metrics disclosed in Worley's 2024 Annual Report and website.

## PRINCIPLES OF REPORTING

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

- **relevant** - supporting the needs of users of our 2024 Annual Report
- **complete** - having been developed considering all material factors
- **reliable** - allowing consistent measurement and evaluation of performance
- **neutral** - being free from bias as appropriate, and
- **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 restatements or repositioned sustainability data from previous financial years as part of our annual Global Reporting Initiative (GRI) disclosures in our ESG Databook, if material.

### Disclaimer

This Sustainability Basis of Preparation contains forward-looking statements. Such statements may include, but are not limited to, statements regarding climate change and other environmental and energy; emissions reduction, waste, water, plastic and sustainability-related revenue targets; and diversity targets. Forward-looking statements can generally be identified by the use of words such as 'estimate', 'will', 'expect', 'intend', and other similar expressions.

These forward-looking statements reflect the Group's expectations at the date of the Basis of Preparation. They are not guarantees or predictions of future performance or outcomes. They involve known and unknown risks and uncertainties, many of which are beyond our control and which may cause actual outcomes and developments to differ materially from those expressed in the statements. Factors that may affect forward-looking statements include legal and regulatory changes; technological changes; economic and geopolitical factors, including global market conditions and demand; and risks, including physical, technology and carbon emissions reductions risks.

The Group cautions readers against reliance on any forward-looking statements or guidance. The Group makes no representation, assurance or guarantee as to the accuracy, completeness or likelihood of fulfillment of any forward-looking statement, any outcomes expressed or implied in any forward-looking statement or any assumptions on which a forward-looking statement is based.

Except as required by applicable laws or regulations, the Group does not undertake to publicly update or review any forward-looking statements, whether as a result of new information or future events.

This document may contain information derived from publicly available sources that have not been independently verified. To the maximum extent permitted by law, Worley does not make any representation or warranty (express or implied) as to the currency, accuracy, reliability or completeness of the information in this document or that this document contains all material relevant information about Worley.

Due to the inherent uncertainties and limitations associated with measuring greenhouse gas data, Worley's references to greenhouse gas emissions and operational energy consumption data are estimates and Worley does not guarantee the accuracy of the information provided.

## EXTERNAL ASSURANCE

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

- environment (energy use, Scope 1 emissions and Scope 2 market-based and location-based emissions)
- diversity (women employees, women Senior Leaders, women Group Executives, women Board members)
- safety (Total Recordable Case Frequency Rate, Lost Workday Case Frequency Rate, Serious Case Frequency Rate)
- sustainability-related aggregated revenue.

## 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 we release them to the market. This includes a process to verify key pieces of financial and non-financial information as well as management review and sign-off prior to Board approval.

## REPORTING BOUNDARY AND PERIOD

Unless otherwise stated the reporting boundary for metrics included in this report includes Worley Limited and the entities it controlled (Group or consolidated entity) for the period 1 July 2023 to 30 June 2024 (FY2024).

## DEFINITIONS

We have provided the reporting criteria and definitions of each sustainability metric in relevant sections of this document.

The glossary in our [Annual Report](#) provides further definitions for terms used throughout this document.

## 2. Determination of material sustainability topics

We conduct a double materiality assessment annually to identify and prioritize the environmental, social and governance (ESG)/sustainability topics most relevant to us and our stakeholders.

### 2.1 Materiality assessment approach

We've defined five key steps for conducting our FY2024 double materiality assessment.

#### 1. Double materiality

Align with the concept of double materiality defined by the European Union's Corporate Sustainability Reporting Directive (EU CSRD).

#### 2. Identify focused sustainability topic list

Create a new 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 to identify material sustainability topics.

#### 4. Analyze and validate our material sustainability topics

Analyze and validate the results, accounting for data quality, then map our sustainability topics to a matrix of impact materiality and financial materiality.

#### 5. Monitor and report

Communicate how we're managing our material sustainability topics in our [FY2024 Annual Report](#).

### 2.2 Double materiality

We define our material sustainability topics in two ways: impact materiality and financial materiality. A sustainability topic meets the criteria of double materiality whether it's material from the impact perspective or the financial perspective or both.

#### Impact materiality

Our impact on people and the environment through the work we do.

#### Financial materiality

The way in which sustainability topics could create financial risks and opportunities for our business.

### 2.3 Our focused sustainability topic list

Our topic list draws on the United Nations Sustainable Development Goals, regulatory developments, industry research, peer company reviews and our enterprise risks.

#### Environment

- Climate (adaptation and mitigation)
- Nature (biodiversity loss, waste and circular economy, and water use).

#### Social

- Communities (Indigenous Peoples groups and other)
- Diversity, equity and inclusion
- Education and training
- Human rights (labor standards and modern slavery)
- Safety, health and wellbeing
- 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 engage with our stakeholders to identify and prioritize our sustainability topics.

#### Employees

We conduct an annual survey of our people to understand the sustainability topics most relevant to them and their work. We continually engage on sustainability topics 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 own performance.



#### Shareholders

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

#### ESG frameworks

We participate in a range of questionnaires from ESG ratings agencies. We also report in alignment with a range of sustainability disclosure frameworks, such as the GRI.

#### Suppliers

Our supply chain includes our corporate procurement and procurement on behalf of customers. We engage with our supply chain on sustainability topics 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 FY2024 material sustainability topics

### SUSTAINABILITY MATERIALITY MATRIX

Using a materiality matrix, we've prioritized the sustainability topics most relevant to us and our stakeholders (Figure 1).

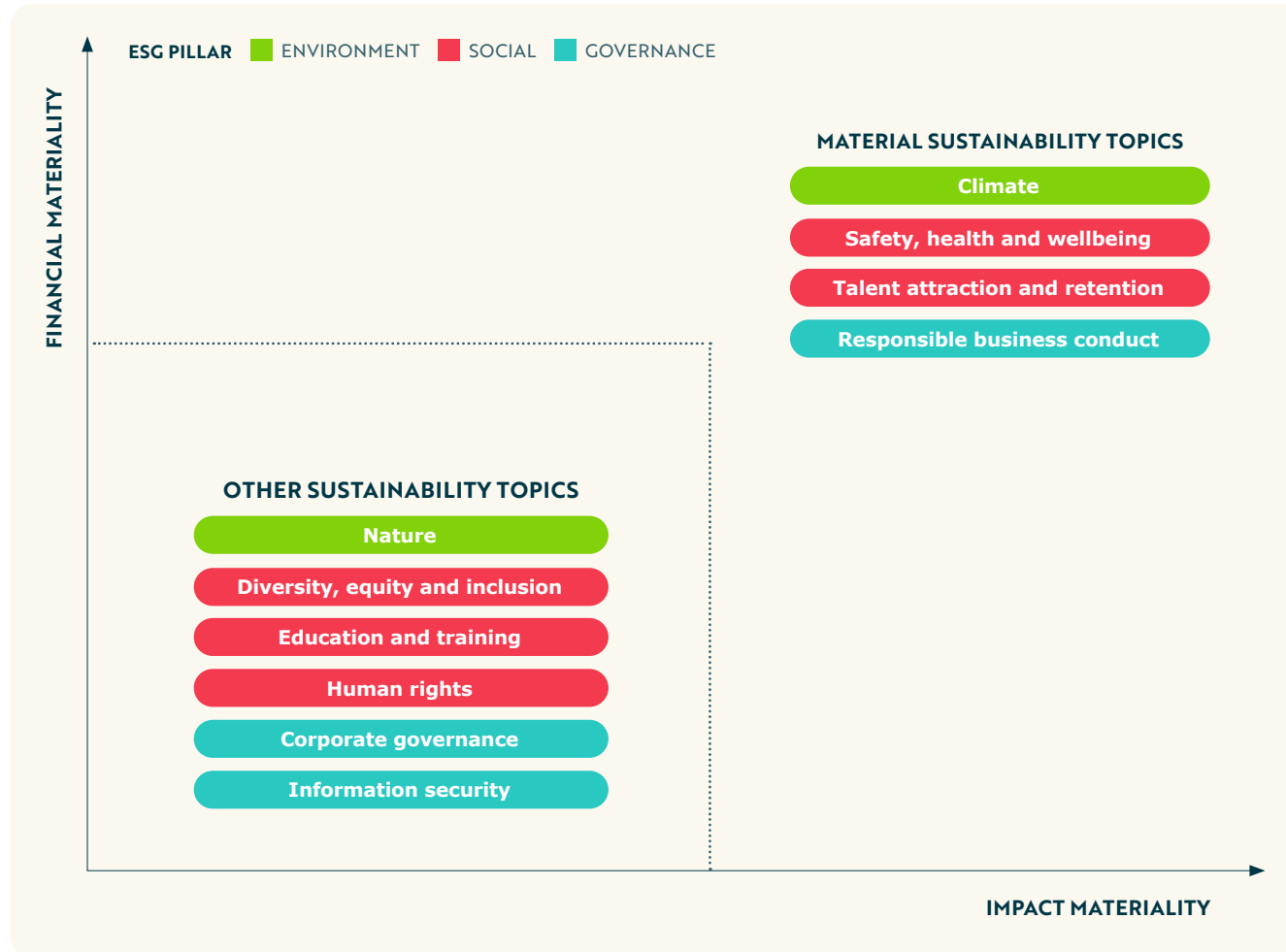


Figure 1. Materiality matrix

### FY2024 MATERIAL SUSTAINABILITY TOPICS

#### Climate

We see that the world needs to act to mitigate and adapt to climate change. Through our own operations, and the work we do for our customers, we play an important role in reducing greenhouse gas emissions.

#### Safety, health and wellbeing

We care about the safety, health and wellbeing of our people.

#### Talent attraction and retention

We energize and empower our people with the capacity and experience to deliver our purpose.

#### Responsible business conduct

Our ethics and compliance systems and operational controls ensure we operate lawfully, ethically and responsibly.

### INTEGRATION INTO OUR BUSINESS

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

- [Corporate Governance Statement](#)
- [Annual Report](#)
- [Climate Change Report](#)
- [ESG Databook](#)

### GOVERNANCE

The Board Health, Safety and Sustainability Committee (HSSC) reviews and approves our material sustainability topics.

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

# 3. Reporting criteria

## 3.1 Sustainability-related aggregated revenue

We define sustainability-related revenue<sup>1</sup> as aggregated revenue from our Sustainable and Transitional project work.

**Reporting boundary**

Sustainability-related revenue for the FY2024 reporting period.

**Unit**

Percentage (%)

**Calculation methodology**

Our sustainability-related revenue classifies revenue decision-

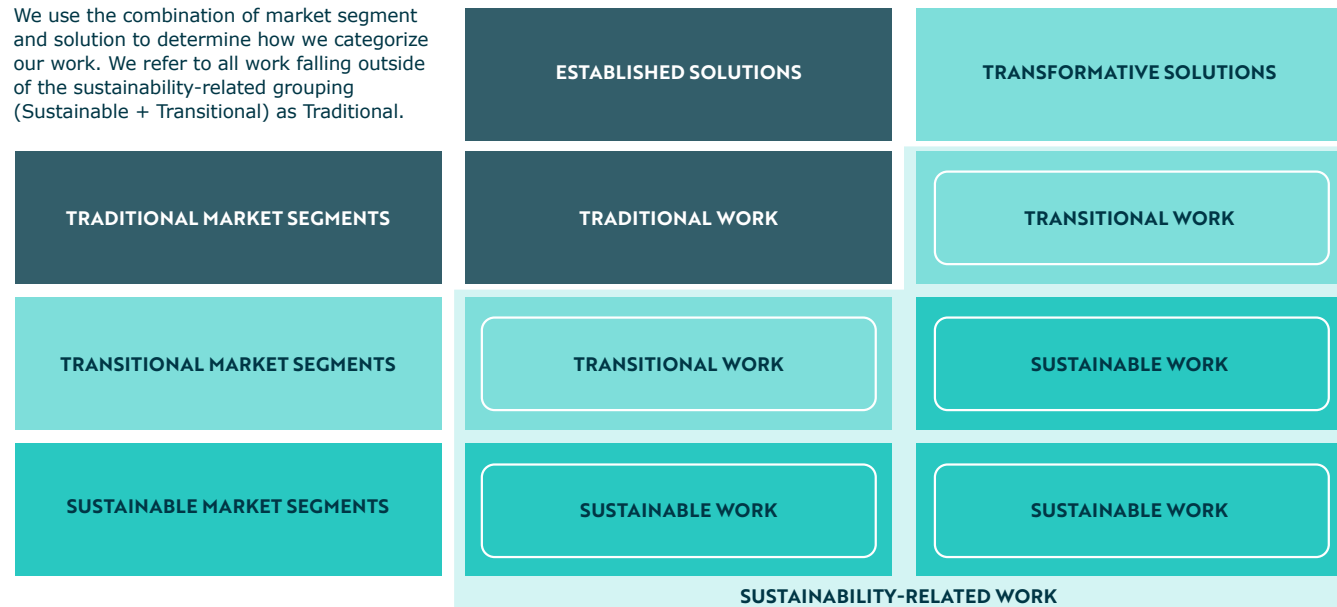
making logic across the Worley Group. Total aggregated revenue is provided by our Finance function and classified under three types of revenue as defined by Worley: Sustainable, Transitional and Traditional.

We make this classification through a matrix (Figure 2) that combines two aspects:

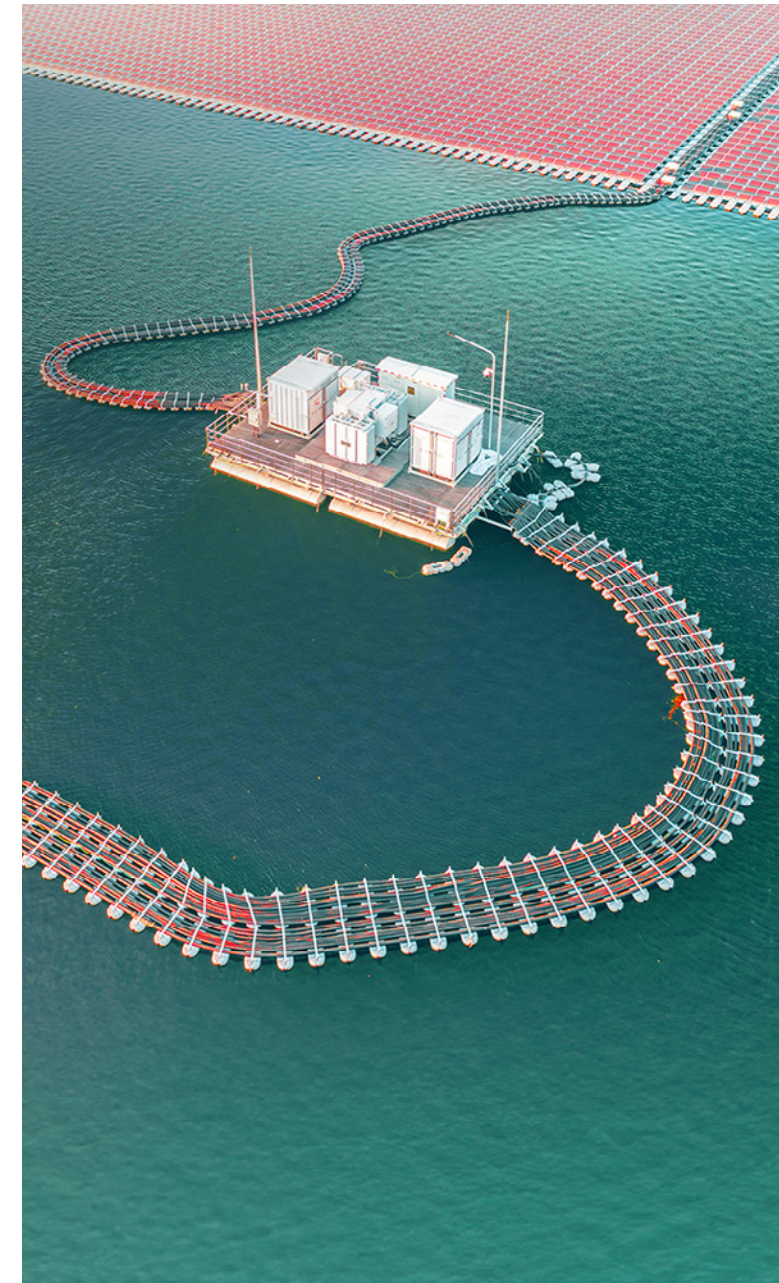
- **Market Segment:** what our customer is producing/ selling from the project
- **Solution:** the services we are selling to our customer

1. Our Sustainability Basis of Preparation addresses sustainability-related revenue as this is what has been subject to third-party limited assurance. Figure 2 refers to sustainability-related work more generally as shown in the [Annual Report](#) which includes revenue, backlog and pipeline.

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.



**Figure 2. Worley’s determination of Sustainable, Transitional or Traditional revenue**



### 3.1.1 MARKET SEGMENT

Each market segment is 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,<sup>1</sup> crop nutrients,<sup>2</sup> direct air capture,<sup>3</sup> networks and energy storage, nuclear energy, low carbon fuels and water.

#### Transitional

Market segments which support the transition to net zero by mid-century. This includes, for example: integrated gas, waste to energy (gasification) or waste to chemicals (pyrolysis).

#### Traditional

All other market segments. This includes, for example: oil, chemicals, petrochemicals, refined fuels and traditional technologies for bulk commodities.<sup>4</sup>

### 3.1.2 SOLUTION

Each solution is classified based on the following principles:

#### Transformative

Offerings that improve sustainability outcomes such as recycling, carbon capture, utilization and storage (CCUS), electrification, energy efficiency and desalination.

#### Established

Core offerings such as process plant, pipelines, mine development, offshore and subsea structures, facilities, terminals and tailings dams.

#### Assumptions, estimates and accruals

There are some instances where an exception is made to the logic. 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.

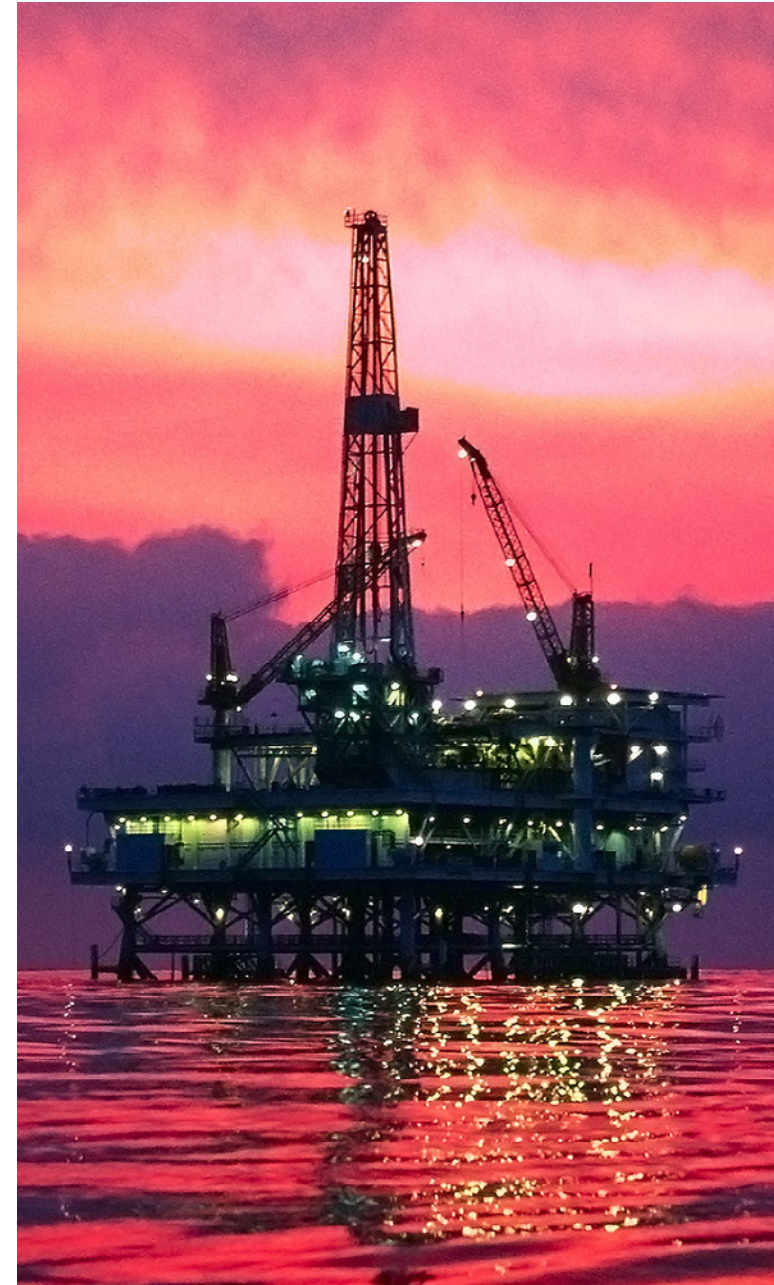
#### Aspiration

75% sustainability-related revenue by the end of FY2026.<sup>5</sup>

#### Assurance

Third-party limited assurance (refer to statement on [page 20](#) of this document).

1. Energy transition materials including cobalt, copper, graphite, lithium, manganese, nickel, platinum group metals, rare earths, silver and zinc.
2. Crop nutrients including phosphates, potash and urea.
3. Direct air capture for non-EOR (enhanced oil recovery).
4. Bulk commodities including alumina, aluminium, bauxite, iron ore and steel.
5. All forward-looking statements, including the Ambition, remain subject to no material deterioration in current market conditions, including forward estimates of timing, award and delivery of future projects.



## 3.2 Energy and emissions

### 3.2.1 KEY DEFINITIONS

#### Base building emissions

Base building emissions are estimated using energy consumption from shared building services such as heating and cooling systems, lifts and lobby.

#### Carbon dioxide emissions equivalent (CO<sub>2</sub>e)

The universal unit of measurement used to express and compare emissions from various greenhouse gases based on their global warming potential, converted to the equivalent amount of carbon dioxide. We have adopted the six key greenhouse gases recognized by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFC), perfluorocarbons (PFC) and sulfur hexafluoride (SF<sub>6</sub>).

#### Greenhouse gas (GHG) emissions

Aggregate total GHG emissions (reported as Scope 1, Scope 2 and Scope 3 emissions) generated by our activities, expressed in CO<sub>2</sub>e.

#### IBM Envizi

We use IBM Envizi as our digital system to capture all corporate environmental metrics and activity data. IBM Envizi manages the emission factors which are applied to activity data to calculate energy usage, Scope 1 and Scope 2 (market-based and location-based emissions).

#### 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, right up to the top level of management procedures. In practice, this means we hold the site operating license (including development approval in the pre-operational phase) or are the appointed operator responsible to the regulators and local authorities for regulatory reporting requirements. This typically includes all our offices, fabrication yards and vehicles, including joint venture offices where we have operational control. It typically excludes construction sites where we do not hold the operating license, even if we have day-to-day oversight and control of activities on site.

#### 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.

### 3.2.2 TOTAL ENERGY USE

Refers to the total energy consumed by sources within our operational control.

#### Reporting boundary

All assets, activities and business lines where we had operational control for all or part of the FY2024 reporting period.

#### Unit

Megawatt hours (MWh)

#### Calculation methodology

We use IBM Envizi to report our energy consumption. Source data includes electricity, district heating, district cooling, natural gas, propane, stationary fuel and transport fuel consumed.

Source data is entered into IBM Envizi manually or through an automated data connector. IBM Envizi applies appropriate factors to convert source data into MWh. Sources of factors used include:

- United Kingdom Department for Environment, Food and Rural Affairs (UK DEFRA)
- United States Environmental Protection Agency (US EPA)
- Australian National Greenhouse and Energy Reporting (NGER) Measurement Determination.

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

#### Assumptions, estimates and accruals

We take a proactive approach to ensure data is available in IBM Envizi before undertaking reporting. This includes system reminders before year-end and gap analysis for missing data. If actual data is not available, data is estimated.

- For offices, we estimate gas usage based on the average use per floor space for other offices in the same region with similar climate conditions.
- For vehicles, where data is available on distance travelled, 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.

Most of the June activity data is estimated based on the average monthly data for that location. This is because actual source data for June is generally not available in time to meet end-of-year reporting requirements. In FY2024, we calculated approximately 94% of our energy consumption using actual data and 6% using estimated or accrued data.

#### Target

Not applicable.

#### Assurance

Third-party limited assurance (refer to statement on [page 20](#) of this document).

### 3.2.3 ENERGY PRODUCTIVITY

Refers to the aggregated revenue generated divided by the total energy used.

#### Reporting boundary

All assets, activities and business lines where we had operational control for all or part of the FY2024 reporting period.

#### Unit

\$m revenue/GWh

#### Calculation methodology

Finance provides the total aggregated revenue for the fiscal year. We divide the provided data by the total energy used in GWh. We calculate the energy used as stated in section 3.2.2.

#### Assumptions, estimates and accruals

All assumptions described in section 3.2.2, apply to this section too. We derive aggregated revenue from Worley's financial accounts. We outline the definition and details in our [FY2024 Annual Report](#).

#### Target

Improve our energy productivity by 25% by 2030 from our baseline energy productivity in 2020 of \$30.4m revenue/GWh. This target was set with [The Climate Group](#) in FY2021.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.4 SCOPE 1 EMISSIONS

Direct GHG emissions from sources within our operational control.

#### Reporting boundary

All assets, activities and business lines where we had operational control for all or part of the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

We use IBM Envizi to report our Scope 1 GHG emissions. The greenhouse gases included in our Scope 1 emissions are CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs. Source data includes petrol, diesel, propane, natural gas, ethanol and refrigerants (e.g., R22, R410A, R134a) consumed.

We enter source data into IBM Envizi. IBM Envizi applies appropriate factors to convert source data into tCO<sub>2</sub>e. Sources of factors used include:

- UK DEFRA
- US EPA
- Australian NGER Measurement Determination
- New Zealand Ministry for the Environment

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

#### Assumptions, estimates and accruals

If actual data is not available, it is estimated consistent with the approach outlined in section 3.2.2. In FY2024, we calculated approximately 92% of our Scope 1 GHG emissions using actual data and 8% using estimated or accrued data.

#### Target

- Net zero Scope 1 and Scope 2 (market-based) emissions by 2030.
- 65% reduction in net Scope 1 and Scope 2 (market-based) emissions by FY2025 from an FY2020 baseline.<sup>1</sup>

#### Assurance

Third-party limited assurance (refer to the statement on [page 20](#) of this document).

### 3.2.5 SCOPE 2 EMISSIONS

Indirect greenhouse gas emissions from the generation of purchased energy consumed at sites within our operational control. We report Scope 2 emissions using both location-based and market-based accounting.

#### 3.2.5.1 MARKET-BASED SCOPE 2 EMISSIONS

Scope 2 greenhouse gas emissions from purchased energy. This accounting method derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attributed claims.

#### Reporting boundary

All assets, activities and business lines where we had operational control for all or part of the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

We use IBM Envizi to report our market-based Scope 2 GHG emissions. Source data includes electricity, district heating and district cooling used.

We enter source data into IBM Envizi. Where our electricity consumption is supported by renewable energy claims (for example, through the purchase of renewable energy certificates), Green Power is entered as activity data in kWh, and a zero tCO<sub>2</sub>e emissions factor is applied.

For remaining electricity consumption, IBM Envizi applies residual mix emissions factors (or location-based factors as per section 3.2.5.2, if residual mix factors are not available) to calculate Scope 2 market-based GHG emissions in tCO<sub>2</sub>e. Sources of residual mix factors used include:

- Association of Issuing Bodies (AIB) European Residual Mixes
- Green-e Residual Mix Emissions Rates
- Australian Clean Energy Regulator.

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

#### Assumptions, estimates and accruals

We ensure data is available in IBM Envizi before undertaking reporting. This includes system reminders before year-end, and gap analysis for missing data. If actual data is not available, we estimate it.

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

If actual data is not available, it is estimated consistent with the approach outlined in section 3.2.2. In FY2024, we calculated approximately 94% of our Scope 2 emissions using actual data and 6% using estimated or accrued data.

#### Target

- Net zero Scope 1 and Scope 2 (market-based) emissions by 2030.
- 65% reduction in net Scope 1 and Scope 2 (market-based) emissions by FY2025 from an FY2020 baseline.<sup>1</sup>

#### Assurance

Third-party limited assurance (refer to the statement on [page 20](#) of this document).

1. Worley's FY2020 baseline for Scope 1 and Scope 2 (market-based) emissions is 114,241 tCO<sub>2</sub>e.



### 3.2.5.2 LOCATION-BASED SCOPE 2 EMISSIONS

We base our Scope 2 GHG emissions on the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data).

#### Reporting boundary

All assets, activities and business lines where we had operational control for all or part of the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

We use IBM Envizi to report our location-based Scope 2 GHG emissions. Source data includes electricity, district heating and district cooling used.

We enter source data into IBM Envizi. IBM Envizi applies appropriate factors to convert source data into tCO<sub>2</sub>e. Sources of factors used include:

- International Energy Agency (IEA)
- United Nations Framework Convention on Climate Change (UNFCCC) National Inventory Submissions
- US EPA
- New Zealand Ministry for the Environment
- UK DEFRA
- Australian NGER Measurement Determination

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

#### Assumptions, estimates and accruals

If actual data is not available, it is estimated consistent with the approach outlined in section 3.2.2. In FY2024, we calculated approximately 96% of our Scope 2 emissions using actual data and 4% using estimated or accrued data.

#### Target

Not applicable.

#### Assurance

Third-party limited assurance (refer to the statement on [page 20](#) of this document).

### 3.2.6 SCOPE 3 EMISSIONS

Indirect GHG emissions other than Scope 2 emissions. We calculate Scope 3 emissions using methodologies 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 \(Scope 3 Technical Guidance\)](#)

As of FY2024, the following Scope 3 categories are not relevant to Worley:

- Category 10: Processing of sold products
- Category 14: Franchises.

We recognize the uncertainty in estimating Scope 3 emissions and are focusing on continuously improving our Scope 3 emissions data quality. We will continue to disclose new sources of Scope 3 emissions as they are identified.

#### 3.2.6.1 CATEGORY 1: PURCHASED GOODS AND SERVICES

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

#### Reporting boundary

Our purchased goods and services for the FY2024 reporting period, where not otherwise included in categories 2 and 8.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

Source data is our procurement data, which we collect from all countries where available. We estimate emissions using spend-based emission factors from Comprehensive Environmental Data Archive (CEDA) which assumes procurement is based in the United States, in 2020. To estimate the FY2024 emissions for each region, we adjust factors by the inflation rate, currency conversion and power purchasing parity percentages. We estimate emissions using the spend-based method, hybrid method and average-data method as described in the [Scope 3 Technical Guidance](#).

#### Assumptions, estimates and accruals

Considerable time is required for collecting data and calculating Scope 3 emissions. As such, our FY2024 Scope 3 emissions estimates use data from 1 February 2023 to 31 January 2024.

Specific to Category 1, Purchased goods and services 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 Scope 3 emissions for Purchased goods and services by the proportion of spend on our paper for which we had operational control. For this reporting period, this is estimated to be 50%.

The spend-based method of calculating emissions from Purchased goods and services is generally the least specific and accurate calculation method available. We are 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 FY2024, we estimated 96% of our emissions for this category using the spend-based method and 4% by extrapolation.

#### Target

Net zero Scope 3 emissions by 2050.<sup>1</sup>

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

1. Worley's FY2021 baseline for Scope 3 emissions is 560,512 tCO<sub>2</sub>e. Note that our Scope 3 emissions have risen since FY2021 as we continue to improve the quality of our data and have reported on additional Scope 3 categories.

### 3.2.6.2 CATEGORY 2: CAPITAL GOODS

The upstream (cradle-to-gate) emissions of our capital goods, which include IT equipment, vehicles, and construction and field equipment.

#### Reporting boundary

Our purchased capital goods for the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

Source data is Worley's procurement data. The use of physical unit-based emission factors is prioritized and used as follows:

- where spend data is available with item descriptions, we convert it to physical data and emissions using physical emission factors
- we use physical emission factors for Capital Goods for cradle-to-gate, i.e., manufacturing and transportation only (excluding use and end-of-life)
- for Purchased Goods and Services leased items, we use the same emission factor, and then divide it by the lifetime of the device.

To estimate these emissions, we use the supplier-specific method, hybrid method, average-product method and average spend-based methods, as described in the [Scope 3 Technical Guidance](#).

#### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates use data from the period 1 February 2023 to 31 January 2024 (see section 3.2.6.1). Specific to Category 2, Capital Goods:

- we categorize procurement data received from our IT supplier (which represented 49% of the emissions from this category) as either 'purchased' or 'leased'. For this data, we assume 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 to be purchased, not leased.

In FY2024, we estimated 49% of our emissions for this category using the supplier-specific method, 45% spend-based and 6% average-product methods.

#### Target

Net zero Scope 3 emissions by 2050.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.3 CATEGORY 3: FUEL AND ENERGY-RELATED ACTIVITIES

The upstream (cradle-to-gate) emissions of purchased fuels, purchased electricity, and transmission and distribution losses.

#### Reporting boundary

Our fuel and energy and energy related activities not included in Scope 1 and 2 emissions for the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

Source data includes Scope 1 and Scope 2 activity data. Emissions are estimated using a direct calculation of Scope 1 and Scope 2 activity data. Location-based emissions accounting is used for electricity. The average-data method is used to estimate the emissions from this category as described in the [Scope 3 Technical Guidance](#).

#### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates for this category use data from the FY2024 period (1 July 2023 to 30 June 2024).

If actual data is not available, it is estimated consistent with the approach outlined in section 3.2.2. In FY2024, we estimated approximately 94% of emissions in this category using actual data and 6% using estimated or accrued data.

#### Target

Net zero Scope 3 emissions by 2050.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.4 CATEGORY 4: UPSTREAM TRANSPORTATION AND DISTRIBUTION

The Scope 1 and Scope 2 emissions of transportation and distribution providers that occur during transport of our purchased goods and services between direct suppliers and our operations.

#### Reporting boundary

Our upstream transportation and distribution emissions for the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

We use data relating to purchased goods and services, and their origin, to estimate upstream transportation and distribution emissions. We consider items assigned as goods for the upstream transportation and distribution calculations. We use the spend-based method and average-product method to calculate the emissions from this category as described in the [Scope 3 Technical Guidance](#). Sources of emissions factors:

- UK Department of Business, Energy and Industrial Strategy (BEIS) 2023

#### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates use data from the period of 1 February 2023 to 31 January 2024 (see section 3.2.6.1). Specific to Category 4, Upstream Transportation and Distribution, we assume:

- the weight of goods based on desktop research on the weight per price of related goods (if actual weight information is not available)
- ship transportation to be the mode of transportation for international freight
- domestic transportation to use truck transportation.

In FY2024, we estimated 92% of our emissions for this category using the spend-based method and 8% using the average-product method.

#### Target

Net zero Scope 3 emissions by 2050.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.5 CATEGORY 5: WASTE GENERATED IN OPERATIONS

The Scope 1 and Scope 2 emissions of waste management suppliers that occur during disposal or treatment of waste generated in our offices and fabrication yards.

#### Reporting boundary

Our emissions from waste generated in operations for the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

We use the average-data method and waste-type-specific method to estimate the emissions, as described in the [Scope 3 Technical Guidance](#). Sources of emission factors include:

- Australian National Greenhouse Accounts (NGA)
- Ecoinvent v.3.9.1
- New Zealand Ministry for the Environment
- UK DEFRA
- US EPA

#### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates for this category use data from the FY2024 period (1 July 2023 to 30 June 2024).

Specific to Category 5, Waste Generated in Operations the total amount of waste generated is estimated as per section 3.3.2.

In FY2024, we estimated 13% of our emissions for this category using the average-data method and 87% using the waste-type-specific method.

#### Target

Net zero Scope 3 emissions by 2050.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.6 CATEGORY 6: BUSINESS TRAVEL

The Scope 1 and 2 emissions of transportation carriers and hotels that we use for business travel. This includes air travel, rail travel, hotels, and all road travel not counted in Scope 1 or Scope 2, including short-term car rental, taxi and rideshare.

#### Reporting boundary

Our business travel emissions for the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

For air travel:

- We obtain air travel data from our travel agencies to estimate the total miles.
- We use DEFRA emissions factors to estimate the GHG emissions from these flights.

For hotels and rail travel:

- We obtain some hotel and rail emissions data directly from our global travel agent
- however, most of our hotel and rail data is booked directly with the providers and not through the travel agent. To estimate the total emissions, we divide the emissions figures received by our travel agent by the respective percentages of rail and hotel booked with our travel agent by spend.

For ground travel:

- We estimate ground travel emissions from our expense system using the spend-based method.

#### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates for this category use data from the FY2024 period (1 July 2023 to 30 June 2024).

In FY2024, we estimated 68% of our emissions for this category using data from our business travel agents and 32% using the spend-based method.

#### Target

Net zero Scope 3 emissions by 2050.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.7 CATEGORY 7: EMPLOYEE COMMUTING

The Scope 1 and Scope 2 emissions of employees traveling between their homes and workplaces. This also includes emissions from employee teleworking, which is optional. We have chosen to account for these emissions on the basis that a significant number of our people work from home.

#### Reporting boundary

Employee commuting and teleworking emissions for the FY2024 reporting period.

#### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

#### Calculation methodology

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

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

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

- UK BEIS 2023
- IEA Energy End-uses and Efficiency Indicators (EEI) 2023
- Intergovernmental Panel on Climate Change (IPCC) 2014

### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates use data from the period of 1 February 2023 to 31 January 2024 (see section 3.2.6.1). Specific to Category 7, Employee Commuting:

- we assume work-from-home and work-from-office ratio is the same as FY2023 due to data limitations in our hotdesking software in FY2024
- for daily one-way commuting distance, we use postcode data for 27 countries, and we estimate regional averages for the rest
- for commuting patterns (i.e., the split between different modes of transport), we use research-based data for the countries where reliable sources are found, and we estimate regional averages for the rest.

In FY2024, we estimated 100% of our emissions for this category using the average-data method / distance-based method.

### Target

Net zero Scope 3 emissions by 2050.

### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.8 CATEGORY 8: UPSTREAM LEASED ASSETS

The Scope 1 and Scope 2 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.

### Reporting boundary

Our upstream leased assets emissions for the FY2024 reporting period.

### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

### Calculation methodology

Source data includes asset-specific base building emissions data. We estimate emissions using the average-data method.

Sources of emissions factors include:

- UK BEIS 2023
- IEA 2023
- eGrid 2022
- Mining-Energy Planning Unit of Colombia (UPME) 2023
- Brazilian National Emissions Registrations System (SIRENE) 2023
- Green Deal, NL 2023
- Swedish Energy Markets Inspectorate (EI.se) 2023 for Nordics
- Energy Market Authority of Singapore (EMA) 2023
- Austrian Umweltbundesamt 2022
- German Umweltbundesamt 2022
- Environment and Climate Change Canada 2023

### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates use data from the period of 1 February 2023 to 31 January 2024 (see section 3.2.6.1). Specific to Category 8, Upstream Leased Assets:

- we estimate emissions from base building electricity, natural gas and refrigerant consumption based on the 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 refrigerant in air conditioners.

In FY2024, we estimated 28% of our emissions for this category using the average-product data method and 72% using extrapolation.

### Target

Net zero Scope 3 emissions by 2050.

### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.2.6.9 CATEGORY 9: DOWNSTREAM TRANSPORTATION AND DISTRIBUTION

The Scope 1 and Scope 2 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/ facilities which we do not own or control.

### Reporting boundary

Our downstream transportation and distribution emissions for the FY2024 reporting period.

### Unit

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

### Calculation methodology

We obtain data from downstream transportation and distribution of products sold from Worley Chemetics based and Comprimo in vehicles or facilities that we do not own or control, or where we do not cover freight costs. Based on the origin and destination port data, we estimate the average sea distance travelled. The average-product method and distance-based method are used to estimate the emissions from this category.

### Assumptions, estimates and accruals

Our FY2024 Scope 3 emissions estimates use data from the period of 1 February 2023 to 31 January 2024 (see section 3.2.6.1).

Specific to Category 9, Downstream Transportation and Distribution we estimate emissions using a metric ton emission factor, using the sea distance and the provided weight of transported goods. Only products sold from Chemetics and Comprimo are included in this category for FY2024, as only these products fit our definition of sold products (see Figure 3).

In FY2024, we estimated 86% of our emissions for the category using the average-data / distance-based method and 14% using the average-product method.

### Target

Net zero Scope 3 emissions by 2050.

### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

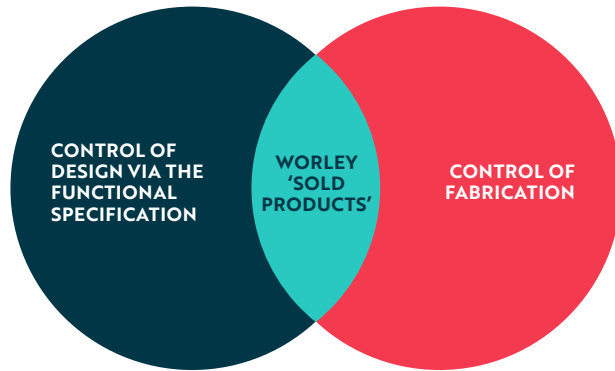
**3.2.6.10 CATEGORY 11: USE OF SOLD PRODUCTS**

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

**Reporting boundary**

Our use of sold products emissions for the FY2024 reporting period.

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 the functional specification and control of fabrication is where we define Worley’s sold products.



**Figure 3. Framework for the definition of Worley’s 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 have created this definition to represent the use-phase emissions of the sold products where we have full control of both design and manufacture.

**Unit**

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

**Calculation methodology**

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 emissions.

**Assumptions, estimates and accruals**

Our FY2024 Scope 3 emissions estimates use data from the period of 1 February 2023 to 31 January 2024 (see section 3.2.6.1). Specific to Category 11, Use of Sold Products:

- only sold products from Chemetics were included in this category for FY2024, as only these products fit our definition of sold products (see Figure 3)
- the two products with the highest emissions are electrolyzers located in a pulp mill where the electricity is generated used waste bio fuel. Therefore, a biomass emissions factor has been used to calculate the use-phase emissions of this equipment.

In FY2024, we estimated 100% of our emissions for this category using the average-product method.

**Target**

Net zero Scope 3 emissions by 2050.

**Assurance**

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

**3.2.6.11 CATEGORY 12: END-OF-LIFE TREATMENT OF SOLD PRODUCTS**

Our Scope 3 emissions from End-of-Life Treatment of Sold products are the Scope 1 and 2 emissions from waste disposal and treatment of our sold products.

**Reporting boundary**

Our end-of-life treatment of sold products emissions for the FY2024 reporting period.

We define sold product where we have full responsibility for the functional specification and design of the product and responsibility for fabrication of the product (see section 3.2.6.10).

**Unit**

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

**Calculation methodology**

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 location to estimate the Scope 3 emissions.

**Assumptions, estimates and accruals**

Our FY2024 Scope 3 emissions estimates use data from the period of 1 February 2023 to 31 January 2024 (see section 3.2.6.1). Specific to Category 12, End-of-Life Treatment of Sold Products:

- only products sold from Chemetics and Comprimo are included in this category for FY2024, as only these products fit our definition of ‘sold products’ (see Figure 3)
- all items are classified by material type. The waste treatment emission factors are categorized based on the end-of-life classification and location. The proportions of waste treatment in each country are collected from [World Bank data](#) if the waste treatment method is not known.
- the location of disposal for energy-consuming equipment is assumed to be the destination country of the sold product.

In FY2024, we estimated 93% of our emissions for this category using the average-product method, 5% using the average-data method and 2% using the average-spend method.

**Target**

Net zero Scope 3 emissions by 2050.

**Assurance**

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

**3.2.6.12 CATEGORY 13: DOWNSTREAM LEASED ASSETS**

The Scope 1 and 2 emissions from our lessees.

**Reporting boundary**

Our downstream leased assets emissions for the FY2024 reporting period.

**Unit**

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

**Calculation methodology**

We use Scope 1 and 2 consumption data for all downstream leased assets (including vehicles and offices) to estimate the Scope 3 emissions for this category. We use the fuel-based method and asset-specific method to estimate the emissions from this category. Sources of emissions factors are the same as those used for our Scope 1 emissions (refer to section 3.2.4) and Scope 2 emissions (refer to section 3.2.5).

**Assumptions, estimates and accruals**

Our FY2024 Scope 3 emissions estimates for this category use data from the FY2024 period (1 July 2023 to 30 June 2024).

Specific to Category 13, Downstream Leased Assets we estimated 100% of emissions for this category using actual consumption data.

**Target**

Net zero Scope 3 emissions by 2050.

**Assurance**

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

**3.2.6.13 CATEGORY 15: INVESTMENTS**

The Scope 1 and Scope 2 emissions of our investments.

**Reporting boundary**

Scope 1 and Scope 2 emissions from our equity accounted investments for the FY2024 reporting period.

**Unit**

Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

**Calculation methodology**

Three investments are relevant for this category: NextOre, Veckta and Requis. We estimate emissions as follows:

- for NextOre, we estimate office electricity using state-level grid emissions factors. We calculate diesel using estimated consumption data
- for Veckta, there are no material Scope 1 and 2 emissions as all employees work remotely
- for Requis, they provide actual Scope 1 and 2 emissions data.

We use the average-data method and investment-specific method to estimate emissions from this category.

**Assumptions, estimates and accruals**

Our FY2024 Scope 3 emissions estimates for this category use data from the FY2024 period (1 July 2023 to 30 June 2024).

Specific to Category 15, Investments for NextOre, we assumed that electricity is consumed from the grid.

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

**Target**

Net zero Scope 3 emissions by 2050.

**Assurance**

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).



## 3.3 Water and waste

### 3.3.1 KEY DEFINITIONS

#### 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.

#### Significant water risk

Areas with high or extremely high baseline water stress, according to the [World Resources Institute Aqueduct Water Risk Atlas tool](#).

#### World Resources Institute Aqueduct Water Risk Atlas

We use this tool to understand where and how our water consumption across the globe poses a potential risk to our business.

#### Single-use plastic

Plastics that are used once, or for a short period of time, before being discarded. For us, these items refer to 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.

#### Oxo-degradable plastics

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

### 3.3.2 WASTE GENERATED AND DISPOSAL METHOD

Waste generated in our offices and fabrication yards.

#### Reporting boundary

Our waste generated in operations for the FY2024 reporting period.

#### Unit

Metric tons (t)

#### Calculation methodology

We enter source data into IBM Envizi to report our waste generation manually or through an automated data connector. Source data includes waste types such as hazardous, general, organic, electronic, plastics, paper, metal, wood; and disposal methods such as landfill, composting, recycling and recovery including waste-to-energy.

#### Assumptions, estimates and accruals

Where site-specific data is not available, we estimate the amount of waste by headcount as follows:

- we estimate the headcount per office using our desk booking system
- we estimate the total waste generation and its treatment per capita for each country, using a [World Bank database](#).

#### Target

Not applicable.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.3.3 SINGLE-USE PLASTICS

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

#### Reporting boundary

Single-use plastics purchased by Worley for our owned and managed offices and fabrication yards for the FY2024 reporting period.

#### Unit

Quantity of units of single-use plastics purchased.

#### Calculation methodology

Source data is entered into IBM Envizi to report Worley's purchased single-use plastic items.

#### Assumptions, estimates and accruals

If a location hasn't phased out single-use plastics, we report the purchased data in Envizi.

Locations that have confirmed they have phased out single-use plastic items have to sign our verification tool and provide a baseline, if available.

#### Target

Phase out the provision of single-use plastic in all our owned and managed sites by the end of FY2025.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

### 3.3.4 WATER WITHDRAWAL

Water taken from natural sources for use in our offices and fabrication yards.

#### Reporting boundary

Water used in our offices and fabrication yards for the FY2024 period.

#### Unit

Megaliters (ML)

#### Calculation methodology

We enter source data into IBM Envizi to report our water withdrawal. This can be either entered manually or through an automated data connector.

#### Assumptions, estimates and accruals

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

- we estimate the headcount per office using our desk booking system
- we estimate the total water withdrawal per capita for each location, using a [United Nations database](#)
- we normalize the water withdrawal by the working hours per year per country according to an [OECD database](#).

#### Target

Not applicable.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).

## 3.4 Gender diversity

### 3.4.1 KEY DEFINITIONS

#### 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 our payroll (via Worley accounts payable) and 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 our payroll.

#### Graduate

An individual hired from university who has a minimum bachelor's degree and no more than three years work experience.

#### Human Resources (HR) system of record

The official HR system the Worley Group uses across operations. This is either PeopleLink or otherwise.

#### Senior Leaders

Senior Leaders are defined using Worley's Organizational Role Framework (typically tiers one to three). This includes our Group Executive and managers below the Group Executive who have leadership accountabilities for business units (profit and loss) and functions (including subfunctions).

For employees and contingent workers in locations which are enabled on the HR system of record, we define Senior Leaders as those with a job classified as tier one to three, per the Global Job Framework.

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

### 3.4.2 WOMEN EMPLOYEES

The percentage of our employees and contingent workers that are recorded as female.

#### Reporting boundary

Employees and contingent workers of Worley Group as of 30 June 2024.

#### Unit

Percentage (%)

#### Calculation methodology

Our 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.

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

- all employees and contingent workers with an active assignment as of 30 June 2024
- 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 as female within Worley's HR system of record.

#### Assumptions, estimates and accruals

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 include them in total headcount for calculation.

#### Target

Not applicable.

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

### 3.4.3 WOMEN GRADUATES

The percentage of our graduates recruited in FY2024 that are recorded as female.

#### Reporting boundary

Employees and contingent workers of Worley Group recruited during the FY2024 reporting period, who are classified as a graduate.

#### Unit

Percentage (%)

#### Calculation methodology

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

We count women graduates on a headcount basis. Calculation includes all employees and contingent workers that commenced work on or after 1 July 2023, with an active assignment at the time of reporting. The number of women graduates is determined by the number of employees or contingent workers that are recorded as female within our HR system of record and classified as a graduate.

#### Assumptions, estimates and accruals

If actual data is not available, we estimate it as per section 3.4.2.

#### Target

Recruit a minimum of 50% women in Worley's global graduate intake by FY2025.

#### Assurance

Internal verification and management sign-off (refer to statement on [page 2](#) of this document).



### 3.4.4 WOMEN SENIOR LEADERS

The percentage of our Senior Leaders that are recorded as female.

#### Reporting boundary

Employees and contingent workers of Worley Group as of 30 June 2024, who are classified as a Senior Leader.

#### Unit

Percentage (%)

#### Calculation methodology

Worley's HR system of record is used to report our women Senior Leaders. Source data includes all employees and contingent workers of Worley Group that are entered into the HR system of record, that are classified as a Senior Leader.

We count women Senior Leaders on a headcount basis. This 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 that are recorded within Worley's HR system of record as female, who are classified as a Senior Leader.

#### Assumptions, estimates and accruals

If actual data is not available, we estimate it as per section 3.4.2.

#### Target

Increase the proportion of women in our Senior Leaders to 20% by FY2025.

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

### 3.4.5 WOMEN GROUP EXECUTIVES

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

#### Reporting boundary

Members of the Group Executive of Worley Group as of 30 June 2024.

#### Unit

Percentage (%)

#### Calculation methodology

Source data includes all employees of Worley Group that are classified as a member of the Group Executive.

The Group Executive includes direct reports to the CEO. The CEO is not a member of the Group Executive. As of 30 June 2024, members of the Group Executive of Worley Group are limited to:

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

We determine the number of women Executives by the number of Group Executive members that are female.

#### Assumptions, estimates and accruals

If actual data is not available, we estimate it as per section 3.4.2.

#### Target

Retain the gender diversity of the Group Executive by FY2025.<sup>1</sup>

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

### 3.4.6 WOMEN BOARD MEMBERS

The percentage of Board members that are recorded as female.

#### Reporting boundary

Members of the Board of Worley Group as of 30 June 2024.

#### Unit

Percentage (%)

#### Calculation methodology

Source data includes all employees of Worley Group, that are classified as a member of the Board. The Worley Board includes executive and non-executive directors of Worley Group and includes the CEO. As of 30 June 2024, the members of the Board of Worley Group are limited to:

- Grill, John
- Ashton, Chris
- Liveris, Andrew
- Geagea, Joseph
- Gorman, Thomas
- Higgins, Roger
- Parkinson, Martin
- Stein, Emma
- Suarez Coppel, Juan
- Templeman-Jones, Anne
- Wang, Xiao Bin
- Warburton, Sharon

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

#### Assumptions, estimates and accruals

If actual data is not available, we estimate it as per section 3.4.2.

#### Target

Have a Board composition of at least 30% women by FY2025.

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

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

## 3.5 Workforce health and safety

### 3.5.1 KEY DEFINITIONS

#### 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). We calculate these as follows:

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

#### HSE

Health, Safety and Environment.

#### OSHA

The Occupational Safety and Health Administration (USA). As a global organization, we have 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 death, days away from work, restricted work activity or job transfer, loss of consciousness or medical treatment beyond first aid, as defined in OSHA 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 a 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. We begin counting days away on the day after the injury occurred or the illness began and each calendar day until 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 considered medical treatment.

#### Restricted Workday Case (RWC)

Restricted work occurs when, as the 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 healthcare 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 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 3.4.1.

#### Category 2 (Contractors and subcontractors)

Includes 'Contingent workers' as defined in section 3.4.1.

#### Category 3 (Partners and customers)

Includes personnel other than Category 1 or Category 2 who are assigned to work with Worley, or a Worley joint venture 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 Cases

Total Recordable Cases are Fatalities + Disability/Permanent Illness + LWC + MTC + RWC.

### 3.5.2 LOST WORKDAY CASE FREQUENCY RATE (LWCFR)

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

#### Reporting boundary

Lost Workday Cases for Reporting Categories 1, 2 and 3, where we have control over health and safety outcomes for the FY2024 reporting period.

#### Unit

Not applicable.

#### Calculation methodology

We use our assurance system to report LWCFR. Source data includes all Lost Workday Cases entered into the assurance system.

LWC, as defined in section 3.5.1, is multiplied by 200,000 and divided by the number of hours worked. This calculation approach is aligned to OSHA Standard 1904. 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 following the first business week of July, before it is extracted from the system for verification and assurance. Closer to the reporting date, safety data is re-extracted to confirm frequency rates. If a material change in results is observed, results are updated based on 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, there may be delayed 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 impact on the Total Recordable Case Frequency Rate (TRCFR).

#### Target

Not applicable.

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

### 3.5.3 SERIOUS CASE FREQUENCY RATE (SCFR)

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

#### Reporting boundary

Serious Cases for Categories 1, 2 and 3, where we have control over health and safety outcomes for the FY2024 reporting period.

#### Unit

Not applicable.

#### Calculation methodology

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.

Serious Cases, as defined in section 3.5.1, is multiplied by 200,000 and divided by the number of hours worked. This calculation approach is aligned to OSHA Standard 1904. 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, we estimate it as per section 3.5.2.

#### Target

Not applicable.

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

### 3.5.4 TOTAL RECORDABLE CASE FREQUENCY RATE (TRCFR)

The TRCFR for sites where we have control over health and safety outcomes. We align our definitions of Fatalities, Permanent Disability/Illness, LWC, RWC and MTC to the OSHA guidance on work-related injuries and illnesses. For this reason, TRCFR follows the same definition as Total Recordable Injury Rate (TRIR) and is an equivalent disclosure.

#### Reporting boundary

Total Recordable Cases for Categories 1, 2 and 3, where we have control over health and safety outcomes for the FY2024 reporting period.

#### Unit

Not applicable.

#### Calculation methodology

We use our assurance system to report TRCFR. Source data includes all Recordable Cases entered into the assurance system. Total Recordable Cases, as defined in Chapter 3.5.1, is multiplied by 200,000 and divided by the number of hours worked. This calculation approach is aligned to OSHA Standard 1904. 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, we estimate it as per section 3.5.2.

#### Target

Not applicable.

#### Assurance

Third party limited assurance (refer to statement on [page 20](#) of this document).

# 4. Statement of assurance



To the Directors of Worley Limited

## Independent Limited Assurance Report on selected sustainability Subject Matter Information in Worley Limited's 2024 Annual Report and FY2024 ESG Databook for the year ended 30 June 2024

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 2024 Annual Report and FY2024 ESG Databook for the year ended 30 June 2024 (the 'Subject Matter Information').

### Subject Matter Information and Criteria

The Subject Matter Information is set out below:

#### 2024 Annual Report Subject Matter Information

Sustainability-related aggregated revenue: \$6.04 billion for the year ended 30 June 2024

#### FY2024 ESG Databook Subject Matter Information

The following workforce demographics metrics as at 30 June 2024:

- Women Board Members: 33%
- Women Group Executives: 42%
- Women Senior Leaders: 18%
- Women Employees: 21.4%

The following safety metrics for the year ended 30 June 2024:

- Total Recordable Case Frequency Rate: 0.10
- Lost Workday Case Frequency Rate: 0.02
- Serious Case Frequency Rate: 0.03

The following climate metrics for the year ended 30 June 2024:

- Total energy use: 212,090 MWh
- Scope 1 greenhouse gas ('GHG') emissions: 23,963 tCO<sub>2</sub>e
- Scope 2 market-based GHG emissions: 14,397 tCO<sub>2</sub>e
- Scope 2 location-based GHG emissions: 33,460 tCO<sub>2</sub>e

The criteria used by Worley Limited to prepare the Subject Matter Information was prepared by Worley Management and is titled "Sustainability Basis of Preparation 2024" (the 'Criteria'), which will be presented at <https://www.worley.com/en/sustainability/reports-and-frameworks> as at 27 August 2024.

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 2024 and does not extend to information in respect of earlier periods or to any other information included in, or linked from, the 2024 Annual Report or FY2024 ESG Databook.

PricewaterhouseCoopers, ABN 52 780 433 757  
 One International Towers Sydney, Watermans Quay, Barangaroo NSW 2000, GPO BOX 2650 Sydney NSW 2001  
 T: +61 2 8266 0000, F: +61 2 8266 9999, www.pwc.com.au

Liability limited by a scheme approved under Professional Standards Legislation.



### 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 2024.

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;

# 4. 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 2024.

**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 2024