



Sustainability Basis of Preparation 2026

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to the world

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1. About this document

This document describes the calculation boundaries, methodologies and assumptions used in preparing our sustainability metrics for FY2026, as disclosed in our FY2026 Annual Report and FY2026 ESG Databook.

Principles of reporting

The [International Standard on Sustainability Assurance \(ISSA\) 5000](#) 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 FY2026 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
- **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 environmental, social, governance (ESG) Databook on our [website](#). We disclose any material restatements or repositioned sustainability data from previous financial years on page 4 and within our annual Global Reporting Initiative (GRI) disclosures in our ESG Databook.

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 verification of key pieces of financial and non-financial information, as well as management review and sign-off before Board approval.

External assurance

We obtained third-party limited assurance for select FY2026 metrics, outlined below:

- environment (Scope 1 and Scope 2 greenhouse gas emissions (GHG), 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 (TRCFR), lost workday case frequency rate (LWCFR), serious case frequency rate (SCFR)).

This year's assurance statements (refer to [page 24](#) and our [Sustainability Report](#)) only apply to the above FY2026 data and do not extend to prior period comparative information.

Historically, voluntary limited assurance has been obtained on select metrics with varying scopes since FY2021. Where comparative amounts have been revised, the relevant metrics have been identified by footnote, and the reported amounts may differ from those included in historical assurance reports.

Units

We have provided units of measurement related to sustainability metrics in [Section 5](#).

Definitions

We have provided definitions related to sustainability metrics in [Section 7](#).

The glossary in our [FY2026 Annual Report](#) provides further definitions for terms used throughout this document.

Disclaimer

This document may contain statements that have been prepared by Worley on the basis of information from publicly available sources, and other third-party sources. Any third-party information has not been verified by the Group and, 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 such information.

Due to the inherent uncertainties and limitations associated with measuring Scope 3 greenhouse gas data, Worley's references to Scope 3 greenhouse gas emissions are estimates and Worley does not guarantee the accuracy of the information provided.

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 2025 to 30 June 2026 (FY2026). Worley Limited and the entities it controls, are referred to as 'we' or 'the Group' in this document.

Environment

We account for and report Scope 1 and 2 GHG emissions in accordance with the Greenhouse Gas Protocol and related guidance. We report Scope 1 and 2 GHG emissions on an operational control basis¹, as this most appropriately reflects GHG emissions from activities over which we have the authority to introduce and implement operating policies and enables consistent tracking of GHG emissions performance over time. Accordingly, we account for 100 percent of GHG emissions from locations within our operational control, including subsidiaries and joint ventures (JVs) where the criterion is met.

Our other environmental metrics and targets, such as waste generation and water withdrawal, are also calculated on an operational control basis. This approach means we account for 100 percent of our environmental metrics for all locations, where we have full authority to introduce and implement our operating policies. This includes our subsidiaries and JVs where we have operational control.

For locations where operational control was not held for the full financial year, we calculated our environmental metrics for the period that control existed.

Social

WORKFORCE HEALTH AND SAFETY

Workforce health and safety data is calculated for sites where we have responsibility for health and safety outcomes for the FY2026 reporting period. These calculations include employees, company managed contractors and sub-contractors, and partners and customers.

WORLEY PEOPLE²

Our people include 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 2026.

The women graduate hire metric is the percentage of our graduates who joined us during FY2026 and are recorded as female.

Changes from FY2025

In FY2026, we made the following changes to our sustainability metrics and targets.

Scope 1 and Scope 2 GHG emissions

In FY2026, we reviewed our organizational and operational boundaries which resulted in reclassification of some of our GHG emissions. The impacts on our Scope 1 and Scope 2 GHG emissions are summarised below.

- **Organizational boundary:** We reviewed our organizational boundary and identified several JVs, including DeltaAfrik, Desika, JESA, NANA Worley, Nu Nenne and Ranhill Worley, that were included in our prior year voluntary disclosures of Scope 1 and Scope 2 GHG emissions despite not being under our operational control. Operational control for these entities is either held by our JV partners or by the entity itself (joint operational control by JV partners). The GHG emissions from these entities have been reclassified from Scope 1 and 2 to Scope 3 Category 15: Investments. As a result, we have re-calculated our FY2020 Scope 1 and Scope 2 GHG emissions baseline.
- **Operational boundary:** We reviewed our operational boundary and GHG emissions from hire cars have been reclassified from Scope 1 to Scope 3 Category 6: Business Travel.

1. Scope 1 and 2 GHG emissions are reported on an operational control basis, as defined by the [GHG Protocol Corporate Reporting and Accounting Standard](#). This may differ to the reporting boundary for Social metrics.
2. Refer to page 13 of our FY2026 Annual Report for the total number of our people.

Scope 3 GHG emissions

In FY2026, we reviewed our organizational and operational boundaries which resulted in reclassification of some of our GHG emissions. The impacts on our Scope 3 Categories are summarised below, along with other changes we made to improve our Scope 3 inventory.

- Category 1: Purchased goods and services calculations have been updated to use supplier GHG emissions data, where available, and spend-based emission factors based on the supplier's sector. This year we also removed the adjustment for the proportion of goods and services that we procure on behalf of our customers that are not on our paper.
- Category 3: Fuel and energy-related activities uses the same activity data as Scope 1 and 2 GHG emissions and has been updated to remove activity data for JVs that were included in our prior year disclosures.
- Category 4: Upstream transportation and distribution has been updated to only include freight and logistics services procured by us.
- Category 5: Waste generated uses the same locations as Scope 1 and 2 GHG emissions and has been updated to remove JVs that were included in our prior year disclosures despite not being under our operational control. This year we also included the GHG emissions from the treatment of our wastewater.
- Category 6: Business travel now includes hire cars, which were previously included in our Scope 1 GHG emissions.
- Category 7: Employee commuting uses the same locations as Scope 1 and 2 GHG emissions and has been updated to remove JVs that were included in our prior year disclosures of Scope 1 and 2 GHG emissions despite not being under our operational control.
- Category 8: Upstream leased assets uses the same locations as Scope 1 and 2 GHG emissions and has been updated to remove JVs that were included in our prior year disclosures of Scope 1 and 2 GHG emissions despite not being under our operational control.
- Category 15: Investments includes GHG emissions from several additional JVs that were included in our prior year disclosures of Scope 1 and 2 GHG emissions despite not being under our operational control, including DeltaAfrik, Desika, JESA, NANA Worley, Nu Nenne and Ranhill Worley.

Social

- In FY2026, we reviewed the organizational and operational boundaries which resulted in the reclassification of Ranhill Entity (Ranhill Worley Sdn Bhd) as outside the organizational boundary – Non-operated JV. This change impacts the Worley People – Gender Diversity metric for Women Senior Leaders %. Accordingly, the calculation has been updated to exclude the Ranhill entity, which was included in prior-year disclosures.
- Please note that there is no change to the definition of Senior Leaders. While Ranhill Worley, unlike other JVs, is enabled in the HR system of record, its Senior Leader classifications do not align with the Worley's Global Job Framework because the entity is not under our operational control.

2. Material sustainability topics

In FY2026, we updated our material sustainability topics by completing a double materiality assessment based on the topics set out in the European Sustainability Reporting Standards (ESRS) for the purposes of future reporting under the Corporate Sustainability Reporting Directive (CSRD). Our assessment considered a range of stakeholder views to prioritise environmental, social and governance issues, and evaluated both the effects of ESG matters on our business and the impacts of our activities on people, society and the environment. The approach and outcomes of the FY2026 assessment are described below.

2.1 Materiality assessment approach

We conduct our double materiality assessment using five key steps.

1. **Context.** Align the scope with the concept of double materiality defined by the CSRD. Review all business activities, including those in the value chain.
2. **Identify focused sustainability topic list.** Starting with the full list of ESRS topics, create a focused list of sustainability topics, informed by internal and external input.
3. **Gather information.** Research our value chain and engage with internal and external stakeholders and users of our sustainability data.
4. **Analyze outcomes to identify our material sustainability topics.** Use semi-quantitative methods to collate and compare results then map sustainability topics to a matrix.
5. **Monitor and report.** Communicate our material sustainability topics to the business and report how we're managing them in our [FY2026 Annual Report](#).

2.2 Double materiality

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

- **Impact materiality:** our impact on people, the environment and society, including through the work we do for our customers.
- **Financial materiality:** the way in which sustainability topics could create financial risks for our business.

2.3 Our focused sustainability topic list

Our FY2026 double materiality assessment started with a list of sustainability topics taken from the ESRS list of topics and sub-topics. Our focused list (below) is the result from the comparison of the ESRS topics to our prior materiality assessments, our enterprise risk register and material topics identified by our peers and our customers.

ENVIRONMENT:

- E1 Climate change (including sub-topics: climate adaptation; climate mitigation and energy efficiency)
- E3 Water
- E4 Biodiversity and ecosystems
- E5 Circular economy (including sub-topics: resource use; waste).

SOCIAL:

- S1 Our people (including sub-topics: working conditions; health, safety and wellbeing; training and skills development, equity and inclusion)
- S2 Workers in our supply chain (including sub-topics: health and safety; modern slavery)
- S3 Communities including indigenous people
- S4 Customer health and safety.

GOVERNANCE:

- G1 Business conduct (including sub-topics: ethics and integrity; anti-corruption and bribery)
- We also added a non-ESRS topic: Data security (including artificial intelligence (AI) and data privacy).

2.4 Gather information

Our assessment considered a range of stakeholder views, and we gathered information for our FY2026 double materiality assessment using a variety of methods, described below.

Employees: We conducted a sustainability survey to ask our people which sustainability topics were most impacted by their work.

Worley business leaders: We completed focused discussions with the Presidents of each of Worley's business lines to understand the sustainability topics that could impact their business and the topics that could be impacted by their business.

Customers: We identified our top 30 customers (to December 2025) and mapped the sustainability topics that they identify as material for their business.

Suppliers: Our supply chain includes our corporate procurement and procurement on behalf of customers. We identified our top 100 suppliers and sub-contractors (to December 2025) and mapped the sustainability topics that they identify as material for their business.

ESG frameworks: We actively participate in a range of questionnaires from ESG ratings agencies. Many ESG ratings agencies identify topics that they consider material to Worley and our peers. ESG ratings agency data is also used by our shareholders. We also report in alignment with sustainability disclosure frameworks, such as the Global Reporting Initiative (GRI), that seek information on topics they consider material.

2.5 Analysis and outcomes – our material sustainability topics

ESG Materiality Matrix

Using data gathered from stakeholders, we arranged our focused sustainability topics on a materiality matrix (Figure 1). Topics that were either high financial materiality, high impact materiality, or both have been identified as material for Worley.

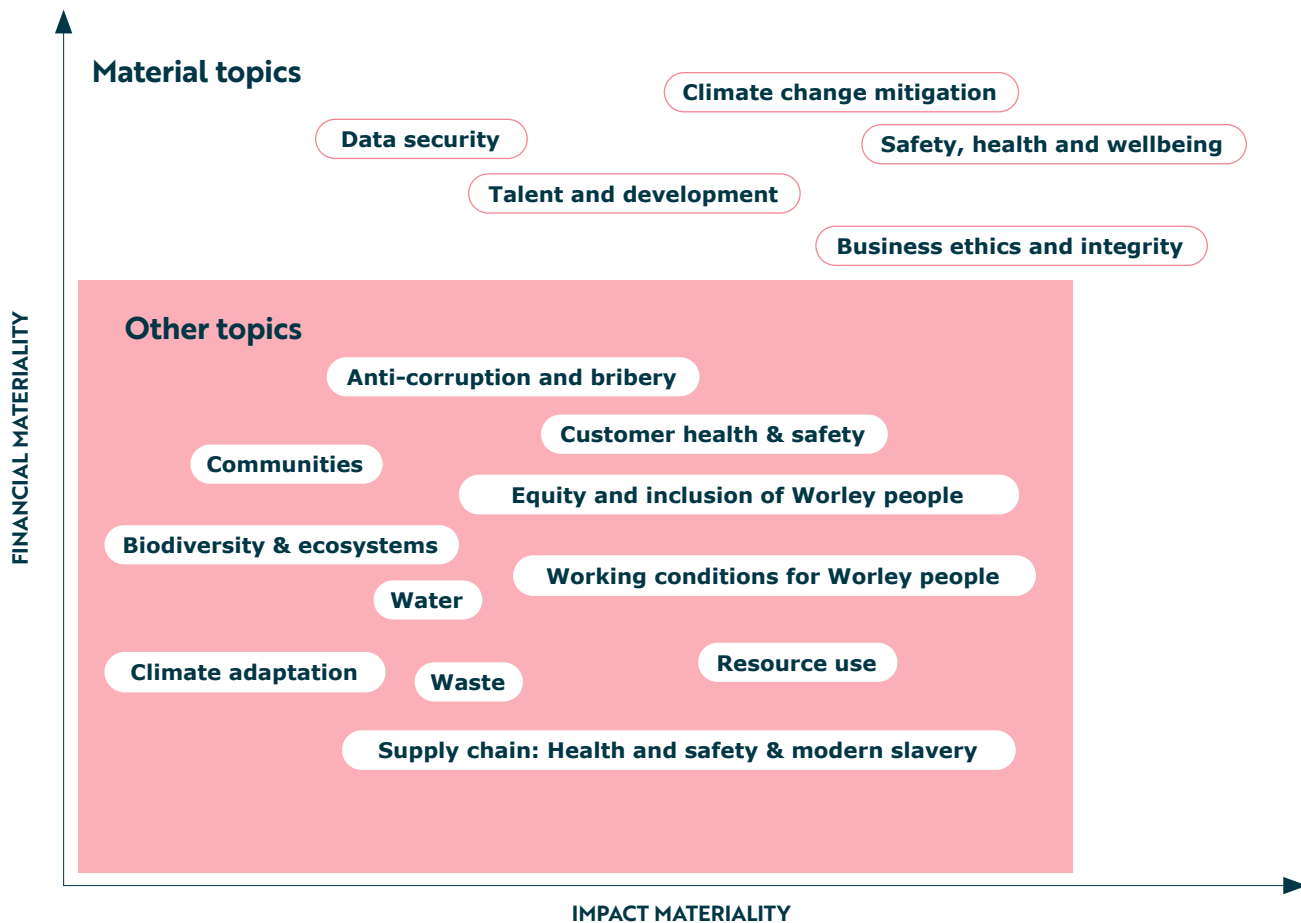


Figure 1. Materiality Matrix FY2026

FY2026 Material sustainability topics



CLIMATE CHANGE MITIGATION

Through our own operations, and the work we do for our customers, we play an important role in reducing GHG emissions.



SAFETY, HEALTH AND WELLBEING

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



TALENT AND DEVELOPMENT

We empower our people with the skills and experiences needed to deliver our strategy.



BUSINESS ETHICS AND INTEGRITY

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



DATA SECURITY – AI AND DATA PRIVACY

We safeguard our systems, networks and information to support secure operations, the responsible use of artificial intelligence, and the protection of personal and confidential data.

Integration into our business

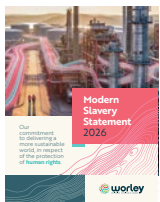
We integrate our material sustainability topics into business governance, strategy, risk management and performance. Refer to the below sources for more information.



Annual Report



Corporate Governance Statement



Modern Slavery Statement



ESG Databook

Governance

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

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

3. Environmental metrics

3.1 Scope 1 and Scope 2 GHG emissions

3.1.1 Scope 1 GHG emissions

CALCULATION METHODOLOGY

Scope 1 GHG emissions are calculated using a consumption-based approach, consistent with data availability and the requirements of the GHG Protocol. Activity data is collected from supplier invoices, meter readings or maintenance records and multiplied by appropriate emission factors for the fuel type, refrigerant and location.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

Where direct measurement is not available, emissions are estimated or accrued using reasonable and conservative assumptions to ensure completeness of reporting. These include:

- average energy use per floor area for comparable offices in the same region
- standard fuel consumption factors applied to distance traveled or fuel cost and
- industry average refrigerant leakage rates for similar equipment.

These estimation techniques are used because they provide a practical and consistent method to estimate emissions where primary data is unavailable, while remaining aligned with GHG Protocol guidance.

In FY2026, approximately 89% of Scope 1 GHG emissions were calculated using actual data and 11% using estimated or accrued data.

3.1.2 Scope 2 GHG emissions

CALCULATION METHODOLOGY

We report Scope 2 emissions using both location-based and market-based methods as this provides transparency on underlying grid emissions and the impact of contractual renewable energy instruments, in line with the GHG Protocol Scope 2 Guidance.

- Under the market-based method, we apply contractual emission factors for purchased renewable energy and apply residual mix emission factors for remaining electricity consumption where available.
- Under the location-based method, emissions are calculated using average grid emission factors for the relevant locations.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

Energy consumption data is obtained from supplier invoices or meter readings. Where actual data is unavailable, consumption is estimated using average usage per floor space for comparable locations, consistent with our Scope 1 estimation approach.

In FY2026, approximately 87% of Scope 2 (location-based) emissions were calculated using actual data, and 13% using estimated or accrued data. Approximately 56% of market-based emissions were calculated using location-based factors.

3.2 Scope 3 GHG emissions

Indirect GHG emissions, not included in our Scope 2 emissions, that occur in our value chain, including upstream and downstream of our operations.

We calculate gross 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](#)

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 cannot be processed. Refer to Section 7 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 GHG emissions and are focusing on continuously improving our Scope 3 GHG emissions data quality. We will continue to incorporate additional and updated information into our disclosures as appropriate.

3.2.1 Category 1: Purchased goods and services

Upstream (cradle-to-gate) GHG emissions for 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 METHODOLOGY

We estimate GHG emissions for purchased goods and services using the spend-based method.

Procurement data is collected from our finance system for the countries where we operate. Where available, the supplier's reported Scope 1, 2 and upstream Scope 3 GHG emissions are used. When not available, GHG emissions are calculated using spend-based emission factors sourced from third parties such as EXIOBASE.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

The spend-based method of calculating GHG 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 GHG emissions using more accurate and specific methods such as the supplier-specific, average-data and hybrid methods.

In FY2026, we estimated 100% of our emissions for this category using the spend-based method.

3.2.2 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 METHODOLOGY

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

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

ASSUMPTIONS, ESTIMATES AND ACCRUALS

Procurement data received from our IT supplier (which represented 4% of the emissions from this category) is categorized as either "purchased" or "leased". For this data, it is assumed that "purchased" and "leased" devices are considered under Category 2.

We assume data received from individual countries under capital goods is purchased, not leased.

In FY2026, we estimated 4% of our emissions for this category using the supplier-specific method and 96% spend-based method.

3.2.3 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 METHODOLOGY

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 GHG emissions for this category.

Scope 1 and Scope 2 (location-based) activity data is 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 consistent with the approach outlined in sections 3.1.1 and 3.1.2.

In FY2026, we estimated 89% of our emissions for this category using actual data and 11% using estimated or accrued data.

3.2.4 Category 4: Upstream transportation and distribution

GHG emissions from the upstream transportation and distribution of freight and logistics services procured by us.

CALCULATION METHODOLOGY

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

Procurement data for freight and logistics services is collected from our finance system and the spend is multiplied by emission factors appropriate to each service and location.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

In FY2026, we estimated 100% of our emissions for this category using the spend-based method.

3.2.5 Category 5: Waste generated in operations

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

CALCULATION METHODOLOGY

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.

We also calculate GHG emissions for treatment of wastewater from our operations using our water withdrawal data. This is multiplied by emission factors appropriate to the location of water treatment.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

The total amount of waste generated is calculated as per Section 3.4.1 and water withdrawal is calculated as per Section 3.3.3.

In FY2026 we estimated 87% of our emissions for this category using the waste-type-specific method and 13% using the average-data method.

3.2.6 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.

CALCULATION METHODOLOGY

For air travel, we obtain air travel data from our travel agencies to estimate the total miles. Refer to Section 6 for emission 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. We calculate GHG emissions using spend-based emission factors appropriate to the activity and location.

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

ASSUMPTIONS, ESTIMATES AND ACCRUALS

In FY2026 we estimated 34% of our emissions for this category using data from our business travel agents and 66% using the spend-based method.

3.2.7 Category 7: Employee commuting

GHG emissions from our people traveling between their homes and workplaces. We also calculate GHG emissions from our people teleworking.

CALCULATION METHODOLOGY

We use de-identified employee data, desk booking data and employee commuting survey results, and our environmental management system to estimate the following:

- the number of employees and working location
- commuting frequency, distance and transport modes.

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

ASSUMPTIONS, ESTIMATES AND ACCRUALS

Where data is not available, we use research-based data for the countries with reliable sources, and we estimate regional averages for the rest.

In FY2026, we estimated 100% of our emissions for this category using the average-data method.

3.2.8 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 METHODOLOGY

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

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

ASSUMPTIONS, ESTIMATES AND ACCRUALS

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 FY2026, we estimated 96% of our emissions for this category using the average data method and 4% using asset-specific method.

3.2.9 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 METHODOLOGY

We calculate GHG emissions for downstream transportation and distribution using the average-product method and 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. Based on the origin and destination data, we calculate average road, sea and air distances travelled, as appropriate to the route. Average 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 FY2026, as only these products fit our definition of sold products.

In FY2026, we estimated 100% of our emissions for the category using the average-data and distance-based method.

3.2.10 Category 11: Use of sold products

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

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 GHG emissions.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

We include only sold products from Chemetics and Comprimo in this category for FY2026, as only these products fit our definition of sold products and have direct use-phase emissions.

The products with the highest estimated use-phase emissions are electrolyzers. Use-phase emissions are highly dependent on the electricity source at the customer facility. Where electrolyzers are installed at facilities that generate electricity from biomass or recovered process energy (e.g., pulp mills and sulphuric acid plants), a biomass emissions factor is applied. Grid electricity emissions factors are used where applicable and incorporate assumptions relating to grid decarbonization based on the expected lifetime of the product.

In FY2026, we estimated 100% of our emissions for this category using the average-product method.

3.2.11 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 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 emission factors based on the material type, end-of-life disposal method and location to estimate the GHG emissions.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

We include only sold products from Chemetics and Comprimo in this category for FY2026, as only these products 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 location.

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

In FY2026, we estimated 100% of our emissions for this category using the waste-type-specific method.

3.2.12 Category 13: Downstream leased assets

GHG emissions from our lessees.

CALCULATION METHODOLOGY

We calculate GHG emissions for downstream leased assets using the fuel-based method and 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 FY2026, we estimated 100% of our emissions for this category using actual consumption data.

3.2.13 Category 15: Investments

GHG emissions of our investments.

CALCULATION METHODOLOGY

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

The investments that are relevant for this category include DeltaAfrik, JESA, KGNT-Worley LLP, KPJV Limited, Magnaterra Technologies Ltd, NANA Worley, New Zealand Oil Services Ltd, Ranhill Worley, Requis, Veckta and WorleyParsons Uzbekistan Engineering LLC.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

We estimated 3% of our emissions for this category using the average-data method and 97% using the investment-specific method.

3.3 Energy

3.3.1 Total energy use

Total energy consumed by sources within our operational control.

CALCULATION METHODOLOGY

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 other offices in the same region with similar climate conditions.

For energy consumption in 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.

In FY2026, we calculated approximately 89% of our energy consumption using actual data and 11% using estimated or accrued data.

3.3.2 Energy productivity

Aggregated revenue¹ generated divided by the total energy used.

CALCULATION METHODOLOGY

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 3.3.1.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

All assumptions that are described in Section 3.3.1, apply to this section too. We derive aggregated revenue from our financial accounts. We outline the definition and details in our [FY2026 Annual Report](#).

3.3.3 Energy intensity per person

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

CALCULATION METHODOLOGY

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 3.3.1.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

All assumptions that are described in Section 3.3.1, apply to this section too. We derive total number of our people from our human resources (HR) system of record.

3.3.4 Energy intensity per unit revenue

Total energy consumed divided by the aggregated revenue¹ 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 3.3.1.

ASSUMPTIONS, ESTIMATES AND ACCRUALS

All assumptions that are described in Section 3.3.1, apply to this section too. We derive aggregated revenue from our financial accounts. We outline the definition and details in our [FY2026 Annual Report](#).

3.4 Nature

3.4.1 Waste generated and disposal method

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

CALCULATION METHODOLOGY

We calculate waste generated using waste disposal data for waste types, including hazardous, general, organic, electronic, plastics, paper, metal, wood; and disposal methods. The 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](#).

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 not control.

3.4.2 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
- oxy-degradable plastics.

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 where they are 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.

3.4.3 Water withdrawal

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

CALCULATION METHODOLOGY

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 UN Water, 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.

4. Social metrics

4.1 Workforce health and safety

4.1.1 Lost Workday Case Frequency Rate

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

CALCULATION METHODOLOGY

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

LWC are 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 being extracted from our 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 update them using the latest data available in the system.

We take a proactive approach to make sure data is present in our assurance system before undertaking reporting. This includes system reminders before year-end and gap analysis for missing data. Occasionally, reporting of hours and cases may be delayed. 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.

4.1.2 Serious Case Frequency Rate

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

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 our 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. 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 4.1.1.

4.1.3 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 work 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 our assurance system. TRC 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, it is estimated as per Section 4.1.1.

4.2 Worley employees

4.2.1 Women employees

Percentage of our people who are recorded as female.

CALCULATION METHODOLOGY

Our human resources (HR) system of record is used to report women employees. Source data includes all employees and contingent workers of Worley Group who are entered into our 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 2026
- 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 who 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. Employees are classified as either male or female. Where an employee has not disclosed their gender, they are classified as 'unknown'.

4.2.2 Graduate intake – women

The percentage of our graduates who joined in FY2026 who are recorded as female.

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 who are entered into our 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 2025, 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 our HR system of record and classified as a graduate.

ASSUMPTIONS

As per Section 4.2.1.

4.2.3 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 our HR system of record and are classified as senior leaders.

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 4.2.1.

4.2.4 Women Group Executives

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

CALCULATION METHODOLOGY

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 2026, members of the Group Executive are limited to:

- Mark Brantley
- Kristen Bruner
- Andy Hemingway
- Sabrina Gilman
- Laura Leonard
- Nuala O'Leary
- Justine Travers
- 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 4.2.1.

4.2.5 Women Board members

The percentage of our Board members who are recorded as female.

CALCULATION METHODOLOGY

Our HR system of record is used to report our women Board members. Source data includes all employees of Worley Group, who 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 2026, the members of the Board of Worley Group are limited to:

- John Grill
- Andrew Liveris
- Joseph Geagea
- Kim Gillis
- Thomas Gorman
- Jeanne Johns
- Alison Kitchen
- Martin Parkinson
- Emma Stein
- Chris Ashton

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

ASSUMPTIONS

As per Section 4.2.1.

5. 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
CO₂e	Carbon dioxide equivalent	Scope 3 GHG emissions
ML	Megaliters	Water withdrawal
MWh	Megawatt hours	Energy use
t	Metric tons	Waste generated and disposed of



6. 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.

Emission factors are selected based on activity data and geographical location and are sourced from governmental and non-governmental bodies, as these provide authoritative, location-specific and regularly updated data consistent with the GHG Protocol.

Scope 1 and Scope 2 emission factors

EMISSION FACTOR SOURCES	LOCATIONS	SCOPES
Association of Issuing Bodies European Residual Mixes 2024	European countries	Scope 2 (market-based)
Australian Government National Greenhouse and Energy Reporting (NGER) and National Greenhouse Accounts (NGA)	Australia	Scope 1, Scope 2 (market-based)
Canadian National Inventory factor set	Canada	Scope 2 (location-based)
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 (IEA)	Emission factors are applied to all countries, except Australia, Canada, New Zealand, UK, and the US	Scope 2 (location-based)
New Zealand Ministry for the Environment	New Zealand	Scope 1, Scope 2 (location-based)
UK Government and the Department for the Environment, Food and Rural Affairs (DEFRA)	Emission factors are applied to the UK and other regions, where appropriate	Scope 1, Scope 2 (location-based)
US Environmental Protection Agency (EPA) - Emissions and Generation Resource Integrated Database (eGRID)	United States	Scope 2 (location-based)
US Environmental Protection Agency (EPA) emission factor hub	Emission factors are applied to the United States and other regions, where appropriate	Scope 1

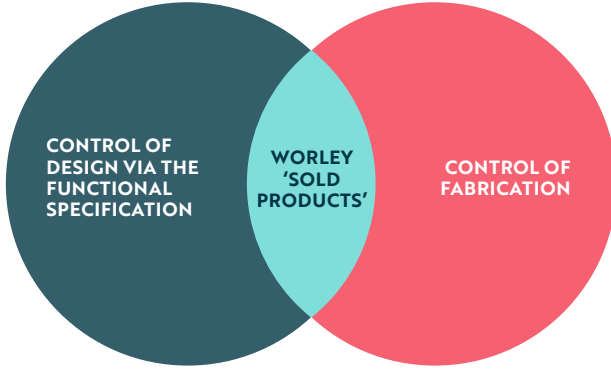
Scope 3 emission factors

EMISSION FACTOR SOURCES	APPLICATION	SCOPE 3 CATEGORY
Australian Government National Greenhouse and Energy Reporting (NGER) and National Greenhouse Accounts (NGA)	Australia	Category 3, 5, 8 and 15
CO ₂ Emissiefactoren	Netherlands	Category 6
Dell Product Carbon footprints	Supplier-specific emission factors provided by IT items	Category 2
EXIOBASE version 3.8.2	Applied to categories that used the spend-based method	Category 1, 2, 4 and 6
Ecoinvent version 3.11	Emission factors are used for countries that do not have qualified waste or energy-specific emission factors	Category 5, 11, 12 and 15
Ember Energy Research CIC	All countries	Category 7
India GHG Program	India	Category 6
International Energy Agency (IEA)	Emission factors are applied to all countries, except Australia, Canada, New Zealand, UK, and the US	Category 3, 8, 11 and 15
New Zealand Ministry for the Environment	New Zealand	Category 5 and 15
Umweltbundesamt 2025	Germany	Category 6
UK Government and the Department for the Environment, Food and Rural Affairs (DEFRA)	Emission factors are applied to the UK and other regions, where appropriate	Category 3, 5, 6, 7, 8, 9, 12, 13 and 15
US Environmental Protection Agency (EPA) - Emissions and Generation Resource Integrated Database (eGRID)	United States	Category 3 and 15
US Environmental Protection Agency (EPA) emission factor hub	Emission factors are applied to the United States and other regions, where appropriate	Category 3, 5, 6, 12 and 15

7. Glossary

7.1 Environment

TERM	DEFINITION
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 (CO₂e)	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 lifecycle of purchased products, up to the point of receipt.
Emission factor	A factor that converts activity data into GHG emissions data (e.g. kgCO ₂ e emitted per GJ of fuel consumed, kgCO ₂ e emitted per KWh of electricity used). Emission factors are sourced from appropriate governmental and non-governmental bodies which are qualified data sources under the GHG Protocol.
Global warming potential	A factor describing the radiative forcing impact of one unit of a given greenhouse gas relative to one unit of CO ₂ .
Greenhouse gas (GHG)	For our reporting, we include the six key greenhouse gases recognized by the Kyoto Protocol: carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFC), perfluorocarbons (PFC) and sulfur hexafluoride (SF ₆). Nitrogen trifluoride (NF ₃) GHG emissions are currently not relevant for our reporting purposes.
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.
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 of time, 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.

TERM	DEFINITION
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 2. The intersection of control of the design via a functional specification and control of fabrication is where we define our 'sold products'.  Figure 2. 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.
Value chain	The full range of interactions, resources and relationships related to us and the external environment in which we operate. The value chain encompasses the interactions, resources and relationships we use and depend on to create our products or services from conception to delivery, consumption and end-of-life. Our value chain includes interactions, resources and relationships within our operations, such as human resources; those along our supply, marketing and distribution channels, (e.g. materials, services sourcing, product and service sale and delivery); and the financing, geographical, geopolitical and regulatory environments in which we operate.
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 water consumption across the globe poses a potential risk to our business.

7.2 Social

7.2.1 Workforce health and safety

TERM	DEFINITION
Assurance system	The official system used to capture and report Worley's health and safety data. Our assurance system is powered by the Evotix 360 platform.
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 Worley's payroll system monthly to our assurance system. • Categories 2 and 3: Uploaded by projects monthly to our 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, Worley has 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 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 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 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). • Worley begins 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 Worley's contractual role. • Category 1 (Company employees): Includes 'Employees' as defined in Section 7.2.2. • Category 2 (Company managed contractors and sub-contractors): Includes 'Contingent workers' as defined in Section 7.2.2. • Category 3 (Partners and customers): Includes personnel other than Category 1 or Category 2 who are assigned to work with Worley, or a Worley 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 Worley has control over HSE outcomes. These categories are used to describe Worley's 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 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.

7.2.2 Worley employees

TERM	DEFINITION
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 Worley accounts payable) and are inclusive of both direct and agency contractors. Contingent workers are also referred to 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) HR system of record	The official human resources system used by Worley Group 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 Worley's Group Executive and managers below the Group Executive who have leadership accountabilities for business units (profit and loss) and functions (including sub-functions). For employees and contingent workers in locations which are enabled on the HR system of record, Senior Leaders are defined as those that have a job classified as tier one to three, per the Global Job Framework.



Independent practitioner's limited assurance report on selected sustainability Subject Matter Information in Worley Limited's ESG Databook for the year ended 30 June 2026

To the Directors of Worley Limited

Limited Assurance Conclusion

We have conducted a limited assurance engagement on the selected sustainability Subject Matter Information (together the "Subject Matter Information") as defined below and set out in the ESG Databook 2026 (the "FY2026 ESG Databook") of Worley Limited (the "Company") and its controlled entities (together, the Group) for the year ended 30 June 2026.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Subject Matter Information for the 30 June 2026 is not prepared, in all material respects, in accordance with the Reporting Criteria titled "Sustainability Basis of Preparation 2026" and referenced in the 'Subject Matter Information and Reporting Criteria' section below.

Subject Matter Information and Reporting Criteria

The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information
Workforce demographics, diversity and engagement as at 30 June 2026: • Women Board Members: 30% • Women Group Executives: 63% • Women Senior Leaders: 20% • Graduate intake - women: 55% • Women Employees: 24%
Workforce health and safety for the year ended 30 June 2026: • Total Recordable Case Frequency Rate: 0.07 • Lost Workday Case Frequency Rate: 0.01 • Serious Case Frequency Rate: 0.006
Climate: • Total energy use for the year ended 30 June 2026: 187,725 MWh

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The criteria used by Worley Limited to prepare the Subject Matter Information was prepared by Worley Management and is titled "Sustainability Basis of Preparation 2026" (the 'Reporting Criteria'), presented at <https://www.worley.com/en/sustainability/reports-and-frameworks> as at 26 August 2026. The maintenance and integrity of the Group'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 Reporting Criteria when presented on the Group's website.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with Australian Standard on Sustainability Assurance 5000 *General Requirements for Sustainability Assurance Engagements* (ASSA 5000) issued by the Australian Auditing and Assurance Standards Board.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

Our responsibilities under this standard are further described in the *Practitioner's Responsibilities* section of our report.

We are independent of Worley Limited in accordance with the applicable ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code), that are relevant to our limited assurance of the Subject Matter Information and public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Our firm applies Australian Standard on Quality Management 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 and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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



Other Matter

Our limited assurance conclusion is on the Subject Matter Information as at, or for the year then ended 30 June 2026 and does not extend to comparative information for prior periods included in the FY2026 ESG Databook.

The comparative Subject Matter Information of the Group with respect to FY2020 (all Subject Matter Information) and FY2021 - FY2025 ("Total energy use" only) were not subject to an assurance engagement.

The comparative Subject Matter Information of the Group with respect to FY2022 for the "Workforce demographics, diversity and engagement" and "Workforce health and safety" metrics were assured by another practitioner, whose assurance report dated 24 August 2022 expressed an unmodified conclusion.

Our conclusion is not modified in respect of these matters.

Other Information

Management is responsible for the other information. The other information comprises the information included in the FY2026 ESG Databook, sustainability information in respect of earlier periods and any other information include in, or linked from, the FY2026 ESG Databook but does not include the Subject Matter Information and our assurance report thereon.

Our conclusion on the Subject Matter Information does not cover the other information and we do not express any form of assurance conclusion thereon. We have issued a separate limited assurance conclusion which includes Scope 1, Scope 2 (location based) and Scope 2 (market-based) emissions information included in the Sustainability Report section of the Group's FY2026 Annual Report.

In connection with our assurance engagement on the Subject Matter Information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities for the Subject Matter Information

Management of Worley Limited is responsible for:



- Determining the appropriateness of the Subject Matter Information and the suitability of the Reporting Criteria for the evaluation and measurement of that information, including the selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances;
- Designing, implementing and maintaining such internal control that management determines is necessary to enable the preparation of the Subject Matter Information, in accordance with the Reporting Criteria, that is free from material misstatement, whether due to fraud or error; and
- The preparation of the Subject Matter Information in accordance with the Reporting Criteria.

Inherent Limitations in Preparing the Subject Matter Information

Sustainability information may be subject to more inherent limitations than financial information, given both its nature and the methods used for determining, calculating, and estimating such information. Different acceptable methods have varying precision and can affect the comparability of sustainability information across entities and over time.

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

Practitioner's Responsibilities

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Subject Matter Information.

As part of a limited assurance engagement in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control;
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosures level. The risk of not detecting a material misstatement resulting from fraud is higher than



for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control; and

- Consider the suitability in the circumstances of the Group's use of the Reporting Criteria as the basis for the preparation of the Subject Matter Information.

Summary of the Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Subject Matter Information. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- considered the appropriateness of the Subject Matter Information and suitability of the Reporting 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;
- reperformed management's reconciliation of 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;
- 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 Reporting Criteria; and
- considered the disclosure and presentation of the Subject Matter Information.

Use and distribution of our report

We were engaged by the board of directors of Worley Limited to prepare this independent assurance report having regard to the Reporting Criteria specified by the directors 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.

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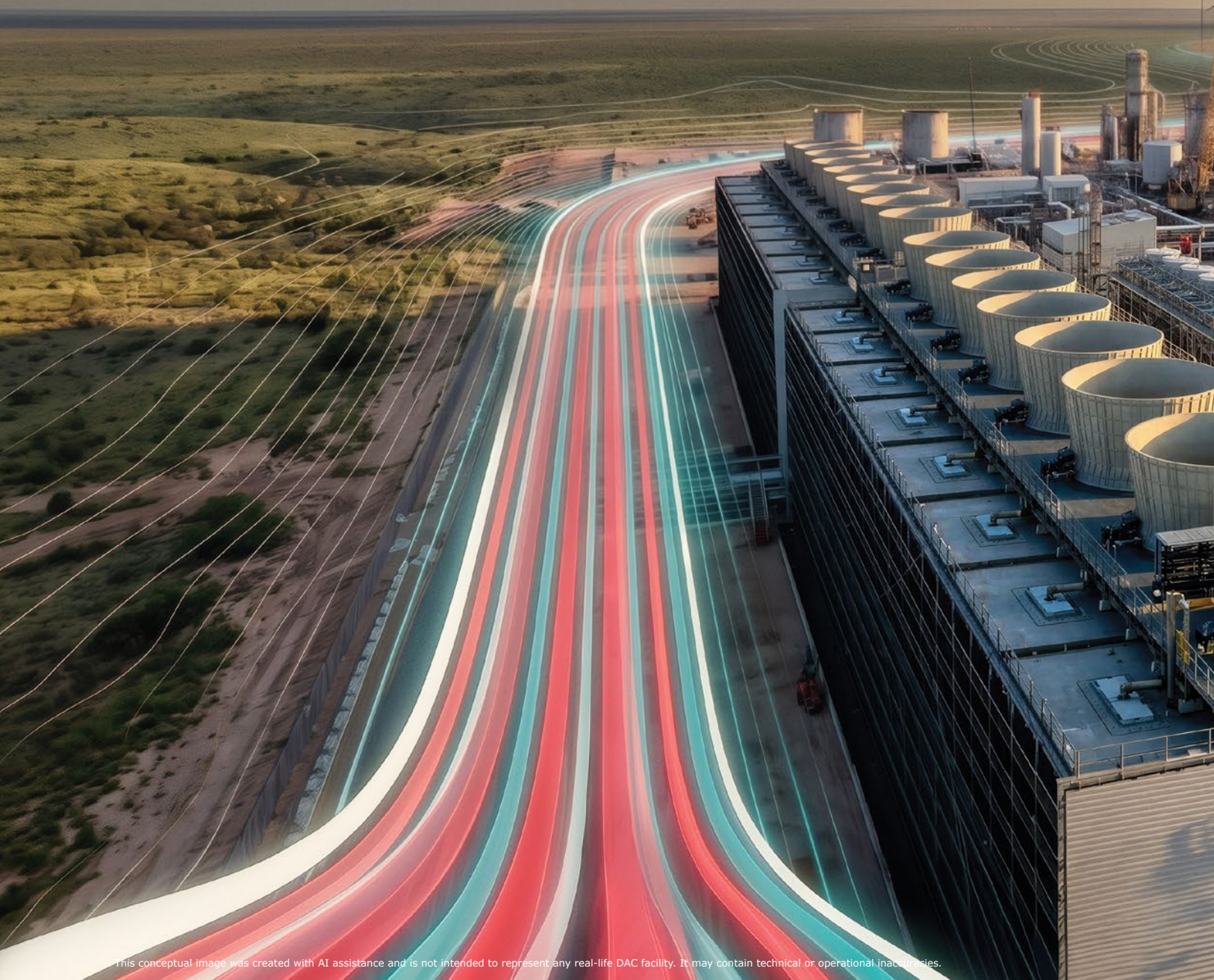
John Tomac

John Tomac
Partner

Sydney
26 August 2026



worley
DELIVERING SUSTAINABLE CHANGE



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[worley.com](https://www.worley.com)