

## GRI Mapping of material issues to GRI Topics

### Background

Downer reviewed its material topics in FY25 in accordance with the GRI Standards, using stakeholder input and internal assessment processes, and confirmed they remain unchanged from FY23. This review process is documented internally. Please see below a mapping of Downer’s material issues to GRI Material Topics (note, in some cases, GRI material topics map to multiple Downer material issues).

Downer Material Issue	GRI Material Topic
Business ethics	GRI 205: Anti-corruption GRI 206: Anti-competitive behaviour
Climate change resilience	GRI 201: Economic Performance GRI 302: Energy GRI 305: Emissions
Community engagement	GRI 413: Local Communities
Data privacy and cybersecurity	GRI 418: Customer Privacy
Economic value	GRI 201: Economic Performance GRI 203: Indirect Economic Impacts GRI 207: Tax
Employee development and engagement	GRI 401: Employment GRI 404: Training and Education
Employment practices and labour rights	GRI 401: Employment
Governance and transparency	GRI 205: Anti-corruption GRI 206: Anti-competitive behaviour GRI 418: Customer Privacy
Greenhouse gas emissions energy	GRI 302: Energy GRI 305: Emissions
Health, safety and wellbeing	GRI 403: Occupational Health and Safety GRI 416: Customer Health and Safety
Inclusion and belonging	GRI 401: Employment GRI 405: Diversity and Equal Opportunity
Non-discrimination and harassment	GRI 405: Diversity and Equal Opportunity GRI 407: Freedom of Association and Collective Bargaining
Organisational transformation	GRI 201: Economic Performance GRI 203: Indirect Economic Impacts
Responsible procurement	GRI 204: Procurement Practices GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment
Sustainable products and services	GRI 204: Procurement Practices GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment GRI 416: Customer Health and Safety

## GRI Index

Statement of use Downer has reported in accordance with the GRI Standards for the period 1 July 2024 to 30 June 2025

GRI 1 used GRI 1: Foundation 2021

Items within the GRI Index refer to Downer's 2025 Sustainability Data pack, and Downer's 2025 Sustainability Report Basis of Preparation which can be accessed at: <https://www.downer.com/sustainability-report-2025>.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-1 Organisational details	<ul style="list-style-type: none"> <li>a. report its legal name;</li> <li>b. report its nature of ownership and legal form;</li> <li>c. report the location of its headquarters;</li> <li>d. report its countries of operation.</li> </ul>	a-d. Downer 2025 Annual Report, pages 208, 261.			
GRI 2: General Disclosures 2021	2-2 Entities included in the organisation's sustainability reporting	<p>The Organisation shall:</p> <ul style="list-style-type: none"> <li>a. list all its entities included in its sustainability reporting;</li> <li>b. if the Organisation has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;</li> <li>c. if the Organisation consists of multiple entities, explain the approach used for consolidating the information, including:               <ul style="list-style-type: none"> <li>i. whether the approach involves adjustments to information for minority interests;</li> <li>ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities;</li> <li>iii. whether and how the approach differs across the disclosures in this Standard and across material topics.</li> </ul> </li> </ul>	a.-c. See Contents tab in Downer 2025 Sustainability data pack – Sustainability reporting organisation details and boundary. Entities are also listed in Downer 2025 Annual Report – Group Structure section, page 182.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>a. specify the reporting period for, and the frequency of, its sustainability reporting;</li> <li>b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;</li> <li>c. report the publication date of the report or reported information;</li> <li>d. specify the contact point for questions about the report or reported information.</li> </ul>	<ul style="list-style-type: none"> <li>a. The reporting period for both financial and sustainability disclosures is 1 July 2024 to 30 June 2025. Downer reports annually.</li> <li>c. This report was published on 21 August 2025. Future report publication dates available on the Downer's website.</li> <li>d. The contact details for questions about the report are available on the Media contact and the Downer Investors web pages.</li> </ul>			
GRI 2: General Disclosures 2021	2-4 Restatements of information	<ul style="list-style-type: none"> <li>a. report restatements of information made from previous reporting periods and explain:</li> <li>b. the reasons for the restatements;</li> <li>c. the effect of the restatements.</li> </ul>	<ul style="list-style-type: none"> <li>a. Where relevant, Downer identifies and explains reasons for any restatements and their effects throughout our reports. No restatements have been made in FY25.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-5 External assurance	<ul style="list-style-type: none"> <li>a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;</li> <li>b. if the Organisation's sustainability reporting has been externally assured:               <ul style="list-style-type: none"> <li>i. provide a link or reference to the external assurance report(s) or assurance statement(s);</li> <li>ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</li> <li>iii. describe the relationship between the Organisation and the assurance provider.</li> </ul> </li> </ul>	a. & b. Downer 2025 Sustainability Report – PwC Assurance Statement, available on the Downer's website.			
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>a. report the sector(s) in which it is active;</li> <li>b. describe its value chain, including:               <ul style="list-style-type: none"> <li>i. the Organisation's activities, products, services, and markets served;</li> <li>ii. the Organisation's supply chain;</li> <li>iii. the entities downstream from the Organisation and their activities;</li> </ul> </li> <li>c. report other relevant business relationships;</li> <li>d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.</li> </ul>	<p>a. Downer 2025 Annual Report – Operating and Financial Review, page 25.</p> <p>b.i. &amp; ii. Downer 2025 Annual Report – Review of Operations, page 25, Downer 2024 Modern Slavery Statement, pages 6-9.</p> <p>c. &amp; d. See Organisation Details tab in Downer 2025 Sustainability data pack.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-7 Employees	<ul style="list-style-type: none"> <li>a. report the total number of employees, and a breakdown of this total by gender and by region;</li> <li>b. report the total number of:               <ul style="list-style-type: none"> <li>i. permanent employees, and a breakdown by gender and by region;</li> <li>ii. temporary employees, and a breakdown by gender and by region;</li> <li>iii. non-guaranteed hours employees, and a breakdown by gender and by region;</li> <li>iv. full-time employees, and a breakdown by gender and by region;</li> <li>v. part-time employees, and a breakdown by gender and by region.</li> </ul> </li> <li>c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:               <ul style="list-style-type: none"> <li>i. in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology;</li> <li>ii. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;</li> </ul> </li> <li>d. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</li> </ul>	<p>a. &amp; b. i., ii., iv. – c. See People tab in Downer 2025 Sustainability data pack.</p> <p>d. Downer 2025 Sustainability Report – People section, page 40.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	<ul style="list-style-type: none"> <li>a. report the total number of workers who are not employees and whose work is controlled by the Organisation and describe:               <ul style="list-style-type: none"> <li>i. the most common types of worker and their contractual relationship with the Organisation;</li> <li>ii. the type of work they perform;</li> </ul> </li> <li>b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:               <ul style="list-style-type: none"> <li>i. in head count, full-time equivalent (FTE), or using another methodology;</li> <li>ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;</li> </ul> </li> <li>c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.</li> </ul>	See Omissions	GRI 2-8	The information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our disclosures in this area in coming years.
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	<ul style="list-style-type: none"> <li>a. describe its governance structure, including committees of the highest governance body;</li> <li>b. list the committees of the highest governance body that are responsible for decision making on and overseeing the management of the Organisation's impacts on the economy, environment, and people;</li> <li>c. describe the composition of the highest governance body and its committees by:               <ul style="list-style-type: none"> <li>i. executive and non-executive members;</li> <li>ii. independence;</li> <li>iii. tenure of members on the governance body;</li> <li>iv. number of other significant positions and commitments held by each member, and the nature of the commitments;</li> <li>v. gender;</li> <li>vi. under-represented social groups;</li> <li>vii. competencies relevant to the impacts of the Organisation;</li> <li>viii. stakeholder representation.</li> </ul> </li> </ul>	<p>a. &amp; b. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>.</p> <p>c. i. – v., vii. – viii Downer 2025 Annual Report – Directors' Report, page 20.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> <li>a. describe the nomination and selection processes for the highest governance body and its committees;</li> <li>b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"> <li>i. views of stakeholders (including shareholders);</li> <li>ii. diversity;</li> <li>iii. independence;</li> <li>iv. competencies relevant to the impacts of the Organisation.</li> </ul> </li> </ul>	a. & b. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a> ; <a href="https://www.downergroup.com/Content/cms/Documents/DG-CS-ST006_Nomination_and_Corporate_Governance_Committee_Charter.pdf">https://www.downergroup.com/Content/cms/Documents/DG-CS-ST006_Nomination_and_Corporate_Governance_Committee_Charter.pdf</a>			
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	<ul style="list-style-type: none"> <li>a. report whether the chair of the highest governance body is also a senior executive in the Organisation;</li> <li>b. if the chair is also a senior executive, explain their function within the Organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.</li> </ul>	a. & b. Downer 2025 Annual Report – Directors' Report, page 20.			
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> <li>a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the Organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;</li> <li>b. describe the role of the highest governance body in overseeing the Organisation's due diligence and other processes to identify and manage the Organisation's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> <li>i. whether and how the highest governance body engages with stakeholders to support these processes;</li> <li>ii. how the highest governance body considers the outcomes of these processes;</li> </ul> </li> <li>c. describe the role of the highest governance body in reviewing the effectiveness of the Organisation's processes as described in 2-12-b, and report the frequency of this review.</li> </ul>	a-c. Downer 2025 Annual Report – Directors' Report, page 20 and <a href="https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf">https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf</a> .			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission	Reason	Explanation
				Requirement(s) omitted		
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> <li>a. describe how the highest governance body delegates responsibility for managing the Organisation's impacts on the economy, environment, and people, including:               <ul style="list-style-type: none"> <li>i. whether it has appointed any senior executives with responsibility for the management of impacts;</li> <li>ii. whether it has delegated responsibility for the management of impacts to other employees;</li> </ul> </li> <li>b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the Organisation's impacts on the economy, environment, and people.</li> </ul>	a. & b. Downer 2025 Sustainability Report – Approach to Sustainability, page 14, Downer 2025 Annual Report – Directors' Report, page 20, and Climate Governance, page 59.			
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> <li>a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the Organisation's material topics, and if so, describe the process for reviewing and approving the information;</li> <li>b. if the highest governance body is not responsible for reviewing and approving the reported information, including the Organisation's material topics, explain the reason for this.</li> </ul>	a. & b. Downer 2025 Annual Report – Directors' Report, pages 20, 249 and <a href="https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf">https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf</a> .			
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	<ul style="list-style-type: none"> <li>a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</li> <li>b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:               <ul style="list-style-type: none"> <li>i. cross-board membership;</li> <li>ii. cross-shareholding with suppliers and other stakeholders;</li> <li>iii. existence of controlling shareholders;</li> <li>iv. related parties, their relationships, transactions, and outstanding balances.</li> </ul> </li> </ul>	a. & b. Downer 2025 Annual Report (Directors' Report), page 20 and <a href="https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf">https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf</a> .			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	<ul style="list-style-type: none"> <li>a. describe whether and how critical concerns are communicated to the highest governance body;</li> <li>b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.</li> </ul>	<ul style="list-style-type: none"> <li>a. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a></li> <li>b. Downer 2025 Annual Report – Directors' meetings, page 55</li> </ul>			
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	<ul style="list-style-type: none"> <li>a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.</li> </ul>	<ul style="list-style-type: none"> <li>a. Downer 2025 Sustainability Report, page 14.</li> </ul>			
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> <li>a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the Organisation's impacts on the economy, environment, and people;</li> <li>b. report whether the evaluations are independent or not, and the frequency of the evaluations;</li> <li>c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and Organisational practices.</li> </ul>	<ul style="list-style-type: none"> <li>a-c. Downer 2025 Annual Report (Directors' Report) and <a href="https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf">https://www.downergroup.com/Content/cms/media/DG-CS-ST004_Board_Charter_v1_3_.pdf</a></li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-19 Remuneration policies	<ul style="list-style-type: none"> <li>a. describe the remuneration policies for members of the highest governance body and senior executives, including:               <ul style="list-style-type: none"> <li>i. fixed pay and variable pay;</li> <li>ii. sign-on bonuses or recruitment incentive payments;</li> <li>iii. termination payments;</li> <li>iv. clawbacks;</li> <li>v. retirement benefits;</li> </ul> </li> <li>b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the Organisation's impacts on the economy, environment, and people.</li> </ul>	a. & b. Downer 2025 Annual Report – Remuneration Report, page 80.			
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	<ul style="list-style-type: none"> <li>a. describe the process for designing its remuneration policies and for determining remuneration, including:               <ul style="list-style-type: none"> <li>i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;</li> <li>ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;</li> <li>iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the Organisation, its highest governance body and senior executives;</li> </ul> </li> <li>b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.</li> </ul>	a. & b. Downer 2025 Annual Report – Remuneration Report, page 80.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	<ul style="list-style-type: none"> <li>a. report the ratio of the annual total compensation for the Organisation's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual);</li> <li>b. report the ratio of the percentage increase in annual total compensation for the Organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual);</li> <li>c. report contextual information necessary to understand the data and how the data has been compiled.</li> </ul>	See Omissions	2-21	The information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our disclosures in this area in coming years.
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>a. report a statement from the highest governance body or most senior executive of the Organisation about the relevance of sustainable development to the Organisation and its strategy for contributing to sustainable development.</li> </ul>	a. Downer 2025 Sustainability Report – Chairman and CEO message, page 2.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-23 Policy commitments	<ul style="list-style-type: none"> <li>a. describe its policy commitments for responsible business conduct, including:               <ul style="list-style-type: none"> <li>i. the authoritative intergovernmental instruments that the commitments reference;</li> <li>ii. whether the commitments stipulate conducting due diligence;</li> <li>iii. whether the commitments stipulate applying the precautionary principle;</li> <li>iv. whether the commitments stipulate respecting human rights;</li> </ul> </li> <li>b. describe its specific policy commitment to respect human rights, including:               <ul style="list-style-type: none"> <li>i. the internationally recognised human rights that the commitment covers;</li> <li>ii. the categories of stakeholders, including at-risk or vulnerable groups, that the Organisation gives particular attention to in the commitment;</li> </ul> </li> <li>c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</li> <li>d. report the level at which each of the policy commitments was approved within the Organisation, including whether this is the most senior level;</li> <li>e. report the extent to which the policy commitments apply to the Organisation's activities and to its business relationships;</li> <li>f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</li> </ul>	<p>Downer's website – Governance approach  <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</p> <p><a href="https://www.downergroup.com/Content/cms/Documents/Board_Policies/Standards-of-Business-Conduct.pdf">https://www.downergroup.com/Content/cms/Documents/Board_Policies/Standards-of-Business-Conduct.pdf</a>;</p> <p>Modern slavery – <a href="https://www.downergroup.com/modern-slavery">https://www.downergroup.com/modern-slavery</a>.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission	Reason	Explanation
				Requirement(s) omitted		
<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	<ul style="list-style-type: none"> <li>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:               <ul style="list-style-type: none"> <li>i. how it allocates responsibility to implement the commitments across different levels within the Organisation;</li> <li>ii. how it integrates the commitments into Organisational strategies, operational policies, and operational procedures;</li> <li>iii. how it implements its commitments with and through its business relationships;</li> <li>iv. training that the Organisation provides on implementing the commitments.</li> </ul> </li> </ul>	<p>a. &amp; b. <a href="https://www.downergroup.com/Content/cms/Documents/Board_Policies/Standards-of-Business-Conduct.pdf">https://www.downergroup.com/Content/cms/Documents/Board_Policies/Standards-of-Business-Conduct.pdf</a>;</p> <p>Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>.</p>			
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the Organisation identifies it has caused or contributed to;</li> <li>b. describe its approach to identify and address grievances, including the grievance mechanisms that the Organisation has established or participates in;</li> <li>c. describe other processes by which the Organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</li> <li>d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;</li> <li>e. describe how the Organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</li> </ul>	<p>a. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>.</p>			

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<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	<p>a. describe the mechanisms for individuals to:</p> <p>i. seek advice on implementing the Organisation's policies and practices for responsible business conduct;</p> <p>ii. raise concerns about the Organisation's business conduct.</p>	<p>a. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</p> <p>Our Voice service: <a href="https://www.downergroup.com/report-a-concern#:~:text=Our%20Voice%20is%20an%20independent,any%20actual%20or%20suspected%20misconduct.">https://www.downergroup.com/report-a-concern#:~:text=Our%20Voice%20is%20an%20independent,any%20actual%20or%20suspected%20misconduct.</a></p>			
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	<p>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <p>i. instances for which fines were incurred;</p> <p>ii. instances for which non-monetary sanctions were incurred;</p> <p>b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:</p> <p>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</p> <p>ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;</p> <p>c. describe the significant instances of non-compliance;</p> <p>d. describe how it has determined significant instances of non-compliance.</p>	<p>a.- d. Significant instances of non-compliance are split into the relevant material sections in the following sections:</p> <ul style="list-style-type: none"> <li>■ Governance tab of Downer 2025 Sustainability data pack</li> <li>■ Environment and Climate Change tab of Downer 2025 Sustainability data pack</li> <li>■ Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack.</li> </ul>			

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<b>General Disclosures</b>						
GRI 2: General Disclosures 2021	2-28 Membership of associations	a. report industry associations, other membership associations, and national or international advocacy organisations in which it participates in a significant role.	a. Downer 2025 Sustainability Report – People section, Community support – page 53, Partnering for sustainable development – page 17.			
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the Organisation seeks to ensure meaningful engagement with stakeholders.	a. Downer’s website – Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a> .			
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the Organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other Organisations.	a. See People tab in Downer 2025 Sustainability data pack – Employees covered by collective bargaining agreement table.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Material Topics</b>						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<ul style="list-style-type: none"> <li>a. describe the process it has followed to determine its material topics, including:               <ul style="list-style-type: none"> <li>i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;</li> <li>ii. how it has prioritised the impacts for reporting based on their significance;</li> </ul> </li> <li>b. specify the stakeholders and experts whose views have informed the process of determining its material topics.</li> </ul>	a. & b. Downer 2025 Sustainability Report – Approach to Sustainability – page 14.			
	3-2 List of material topics	<ul style="list-style-type: none"> <li>a. list its material topics;</li> <li>b. report changes to the list of material topics compared to the previous reporting period.</li> </ul>	a. & b. Downer 2025 Sustainability Report – Approach to Sustainability – page 14.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Economic Performance</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including:               <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken:               <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	a.- f. Please refer to each material topics approach.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Economic Performance</b>						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<p>a. Direct economic value generated and distributed (EVG&amp;D) on an accruals basis, including the basic components for the Organisation's global operations as listed below.</p> <p>If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <ul style="list-style-type: none"> <li>i. Direct economic value generated: revenues;</li> <li>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> <li>iv. Where significant, report EVG&amp;D separately at country, regional, or market levels, and the criteria used for defining significance.</li> </ul> <p>Compilation requirements</p> <p>2.1 When compiling the information specified in Disclosure 201-1, the reporting Organisation shall, if applicable, compile the EVG&amp;D from data in the Organisation's audited financial or profit and loss (P&amp;L) statement, or its internally audited management accounts.</p>	<p>a. i. &amp; ii. Governance tab of Downer 2025 Sustainability Data pack – Financial performance table and Downer 2025 Annual Report – Consolidated statement of profit or loss and other comprehensive income table, page 126.</p> <p>b. Downer 2025 Annual Report – Business performance, page 133.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Economic Performance</b>						
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	<p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <ul style="list-style-type: none"> <li>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</li> <li>ii. a description of the impact associated with the risk or opportunity;</li> <li>iii. the financial implications of the risk or opportunity before action is taken;</li> <li>iv. the methods used to manage the risk or opportunity;</li> <li>v. the costs of actions taken to manage the risk or opportunity.</li> </ul> <p>Compilation requirements 2.2 When compiling the information specified in Disclosure 201-2, if the reporting Organisation does not have a system in place to calculate the financial implications or costs, or to make revenue projections, it shall report its plans and timeline to develop the necessary systems.</p>	a. Downer 2025 Annual Report – Climate Statement, page 58.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Economic Performance</b>						
GRI 201: Economic Performance 2016	202-3 Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>a. If the plan's liabilities are met by the Organisation's general resources, the estimated value of those liabilities.</li> <li>b. If a separate fund exists to pay the plan's pension liabilities:               <ul style="list-style-type: none"> <li>i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</li> <li>ii. the basis on which that estimate has been arrived at;</li> <li>iii. when that estimate was made.</li> </ul> </li> <li>c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</li> <li>d. Percentage of salary contributed by employee or employer.</li> <li>e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.</li> </ul>	a. Downer 2025 Annual Report – D. Employee benefits, page 170.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Economic Performance</b>						
GRI 201: Economic Performance 2016	202-4 Financial assistance received from government	<p>a. Total monetary value of financial assistance received by the Organisation from any government during the reporting period, including:</p> <ul style="list-style-type: none"> <li>i. tax relief and tax credits;</li> <li>ii. subsidies;</li> <li>iii. investment grants, research and development grants, and other relevant types of grant;</li> <li>iv. awards;</li> <li>v. royalty holidays;</li> <li>vi. financial assistance from Export Credit Agencies (ECAs);</li> <li>vii. financial incentives;</li> <li>viii. other financial benefits received or receivable from any government for any operation.</li> </ul> <p>b. The information in 201-4-a by country.</p> <p>c. Whether, and the extent to which, any government is present in the shareholding structure.</p> <p>Compilation requirements 2.5 When compiling the information specified in Disclosure 201-4, the reporting Organisation shall identify the monetary value of financial assistance received from government through consistent application of generally accepted accounting principles.</p>	<p>a. Downer'2025 Annual Report – B2. Revenue: Government grants, page 136.</p> <p>c. Downer 2025 Annual Report – Substantial shareholders table, page 259.</p>	b.	This information is not available	Whilst this information has a footnote noting some of the subsidy schemes applicable by country, the total monetary value is not split into country. We are working to improve our disclosures in this area in coming years

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Indirect Economic Impacts</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	a. – f. Within relevant sections of the Sustainability Report.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Indirect Economic Impacts</b>						
GRI 203: Indirect Economic Impacts 2016	Topic management disclosures	The reporting Organisation should:  1.2 describe work undertaken to understand indirect economic impacts at the national, regional, or local level; 1.2.1 explain whether it conducted a community needs assessment to determine the need for infrastructure and other services, and describe the results of the assessment.	See Omissions	203	The information is unavailable.	The information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating project-level information into our approach in coming years.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	See Omissions	203-1	The information is unavailable.	The information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating project-level information into our approach in coming years.
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	a. Examples of significant identified indirect economic impacts of the Organisation, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	See Omissions	203-2	The information is unavailable.	The information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating project-level information into our approach in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Procurement Practices</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<p>a. – f. Downer's website – Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a>;</p> <p>Downer 2025 Sustainability Report, pages 14, 55, 56.</p>			
GRI 204: Procurement Practices 2017	204-1 Proportion of spending on local suppliers	<ul style="list-style-type: none"> <li>a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</li> <li>b. The Organisation's geographical definition of 'local'.</li> <li>c. The definition used for 'significant locations of operation'.</li> </ul>	a. – c. See People & Relationships tab of this data pack – Supplier Profile table.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Anti-corruption</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic; <ul style="list-style-type: none"> <li>i. describe actions taken to manage the topic and related impacts, including:</li> <li>ii. actions to prevent or mitigate potential negative impacts;</li> <li>iii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iv. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>d. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>e. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<p>a. – d. Downer 2025 Sustainability Report – Business ethics training and compliance, page 60.</p> <p>a. – f. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Anti-corruption</b>						
GRI 205: Anti-corruption 2016	1.2 Topic management disclosures	<p>The reporting Organisation should disclose the following information:</p> <p>1.2.1 The Organisation’s risk assessment procedures for corruption, including the criteria used in the risk assessment, such as location, activity, and sector;</p> <p>1.2.2 How the Organisation identifies and manages conflicts of interest that employees or persons linked to the Organisation’s activities, products, or services may have. Conflicts of interest for the highest governance body are covered in Disclosure 2-15 of GRI 2: General Disclosures 2021;</p> <p>1.2.3 How the Organisation ensures that charitable donations and sponsorships (financial and in-kind) that are made to other Organisations are not used as a disguised form of bribery. Recipients of charitable donations and sponsorships (financial and in-kind) can include not-for-profit Organisations, religious Organisations, private Organisations, and events;</p> <p>1.2.4 The extent to which communication and training on anti-corruption is tailored to those governance body members, employees, business partners, and other persons that have been identified as having a high risk of incidents of corruption;</p> <p>1.2.5 At which stage the training on anti-corruption for governance body members, employees, business partners and other persons that have been identified as having a high risk of incidents of corruption is provided (e.g., when new employees join the Organisation or when relationships with new business partners are established); and the frequency of the training (e.g., annually or biannually);</p> <p>1.2.6 Whether the Organisation participates in collective action to combat corruption, including:</p> <p>1.2.6.1 the strategy for the collective action activities;</p> <p>1.2.6.2 a list of the collective action initiatives in which the Organisation participates;</p> <p>1.2.6.3 a description of the main commitments of these initiatives.</p>	1.2.1. – 1.2.5 .Downer’s website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a> .	1.2.6.	The information is unavailable.	While Downer takes anti-bribery and corruption seriously, we do not participate in collective action to combat corruption. We will consider participating in collective action against corruption in future reporting periods and disclose this as appropriate.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted		
				Reason	Explanation	
<b>Anti-corruption</b>						
GRI 205: Anti- corruption 2016	205-1 Operations assessed for risks related to corruption	a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	See Omissions	205-1 a. - b.	The information is unavailable.	This is unavailable as the required information requires quality improvements for it to be reported. We are working to improve our disclosures in this area in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Anti-corruption</b>						
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	<p>a. Total number and percentage of governance body members that the Organisation's anti-corruption policies and procedures have been communicated to, broken down by region.</p> <p>b. Total number and percentage of employees that the Organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</p> <p>c. Total number and percentage of business partners that the Organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the Organisation's anti-corruption policies and procedures have been communicated to any other persons or Organisations.</p> <p>d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p>e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</p>	<p>a. &amp; b. Downer 2025 Sustainability Report- Business ethics training, page 60.</p> <p>c. Downer's website - Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>.</p>	205-2 d. & e.	The information is unavailable.	This is unavailable as the required information needs quality improvements for it to be reported. We do not have total numbers or breakdown via type of business partner and region at this time. We are working to improve our disclosures in this area in coming years.
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	<p>a. Total number and nature of confirmed incidents of corruption.</p> <p>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>d. Public legal cases regarding corruption brought against the Organisation or its employees during the reporting period and the outcomes of such cases.</p>	d. Governance tab of the Downer 2025 Sustainability Data Pack - Business ethics table and Downer 2025 Sustainability Report, page 60.	a. - c.	The information is confidential.	Based on sensitivity of this information, this information is not disclosed due to confidentiality constraints.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Anti-competitive Behaviour</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether</li> </ul>	<ul style="list-style-type: none"> <li>a. – f. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</li> <li><a href="https://www.downergroup.com/governance-ethics-and-compliance">https://www.downergroup.com/governance-ethics-and-compliance</a>;</li> <li>Downer 2025 Sustainability Report, page 58.</li> </ul>			
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<ul style="list-style-type: none"> <li>a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the Organisation has been identified as a participant.</li> <li>b. Main outcomes of completed legal actions, including any decisions or judgements.</li> </ul>	<ul style="list-style-type: none"> <li>a. Downer 2025 Sustainability Report and Governance tab of Downer 2025 Sustainability data pack – Standards of Business Conduct Breaches table.</li> <li>b. Downer 2025 Sustainability Report – Governance section, page 58.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Tax</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic: <ul style="list-style-type: none"> <li>i. describe actions taken to manage the topic and related impacts, including:</li> <li>ii. actions to prevent or mitigate potential negative impacts;</li> <li>iii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iv. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>d. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>e. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<p>Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</p> <p>Downer 2025 Annual Report – B5. Taxation, page 146.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Tax</b>						
GRI 207: Tax 2019	207-1 Approach to tax	<ul style="list-style-type: none"> <li>a. description of the approach to tax, including: <ul style="list-style-type: none"> <li>i. whether the Organisation has a tax strategy and, if so, a link to this strategy if publicly available;</li> <li>ii. the governance body or executive-level position within the Organisation that formally reviews and approves the tax strategy, and the frequency of this review;</li> <li>iii. the approach to regulatory compliance;</li> <li>iv. how the approach to tax is linked to the business and sustainable development strategies of the Organisation.</li> </ul> </li> </ul>	<p>Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</p> <p>Downer 2025 Annual Report – B5. Taxation, page 146.</p>			
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management	<ul style="list-style-type: none"> <li>a. A description of the tax governance and control framework, including: <ul style="list-style-type: none"> <li>i. the governance body or executive-level position within the Organisation accountable for compliance with the tax strategy;</li> <li>ii. how the approach to tax is embedded within the Organisation;</li> <li>iii. the approach to tax risks, including how risks are identified, managed, and monitored;</li> <li>iv. how compliance with the tax governance and control framework is evaluated.</li> </ul> </li> <li>b. A description of the mechanisms to raise concerns about the Organisation's business conduct and the Organisation's integrity in relation to tax.</li> <li>c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).</li> </ul>	<p>Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</p> <p>Downer 2025 Annual Report – B5. Taxation, page 146.</p>			
GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	<p>A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:</p> <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul>	<p>Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance">https://www.downergroup.com/sustainability-governance</a>;</p> <p>Downer 2025 Annual Report – B5. Taxation, page 146.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Tax</b>						
GRI 207: Tax 2019	207-4 Country-by- country reporting	<p>a. All tax jurisdictions where the entities included in the Organisation's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.</p> <p>b. For each tax jurisdiction reported in Disclosure 207-4-a:</p> <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the Organisation;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.</li> </ul> <p>c. The time period covered by the information reported in Disclosure 207-4.</p> <p>Compilation Requirements</p> <p>2.1 When compiling the information specified in Disclosure 207-4, the reporting Organisation shall report information for the time period covered by the most recent audited consolidated financial statements or financial information filed on public record. If information is not available for this time period, the Organisation may report information for the time period covered by the audited consolidated financial statements, or the financial information filed on public record, immediately preceding the most recent ones.</p>	<p>Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance/">https://www.downergroup.com/sustainability-governance/</a>;</p> <p>Downer 2025 Annual Report – B5. Taxation, page 146.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Tax</b>						
GRI 207: Tax 2019	207-4 Country-by- country reporting	Compilation Requirements <i>continued</i> 2.2 When compiling the information specified in Disclosure 207-4-b, the reporting Organisation shall: 2.2.1 reconcile the data reported for Disclosures 207-4-b- iv, vi, vii, and viii with the data stated in its audited consolidated financial statements, or the financial information filed on public record, for the time period reported in Disclosure 207-4-c. Where the data reported does not reconcile with the audited consolidated financial statements, or the financial information filed on public record, the Organisation shall provide an explanation for this difference; 2.2.2 for Disclosure 207-4-b-ix, include corporate income tax accrued in the time period reported in Disclosure 207-4-c and exclude deferred corporate income tax and provisions for uncertain tax positions; 2.2.3 in cases where an entity is deemed not to be resident in any tax jurisdiction, provide the information for this stateless entity separately.	Downer 2025 Annual Report – B5. Taxation, page 146..			
<i>continued</i>	<i>continued</i>					

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Customer Privacy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>a. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>b. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<p>a. – f. Downer's website – Governance approach <a href="https://www.downergroup.com/sustainability-governance/">https://www.downergroup.com/sustainability-governance/</a>;</p> <p>Downer 2025 Sustainability Report – page 62.</p>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Customer Privacy</b>						
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorised by:</p> <ul style="list-style-type: none"> <li>i. complaints received from outside parties and substantiated by the Organisation;</li> <li>ii. complaints from regulatory bodies.</li> </ul> <p>b. Total number of identified leaks, thefts, or losses of customer data. If the Organisation has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p> <p>Compilation requirements When compiling the information specified in Disclosure 418-1, the reporting Organisation shall indicate if a substantial number of these breaches relate to events in preceding years.</p>	See Omissions	418-1	The information is confidential.	Based on sensitivity of this information, this information is not disclosed due to confidentiality constraints.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Energy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	a. – f. Downer's website – Environment approach <a href="https://www.downergroup.com/environment">https://www.downergroup.com/environment</a> and Downer 2025 Sustainability Report – Climate Change and Environment, page 20, Downer 2025 Annual Report – Climate Statement, page 58.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Energy</b>						
GRI 302: Energy 2016	302-1 Energy consumption within the Organisation	<ul style="list-style-type: none"> <li>a. Total fuel consumption within the Organisation from non-renewable sources, in joules or multiples, and including fuel types used.</li> <li>b. Total fuel consumption within the Organisation from renewable sources, in joules or multiples, and including fuel types used.</li> <li>c. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>i. electricity consumption</li> <li>ii. heating consumption</li> <li>iii. cooling consumption</li> <li>iv. steam consumption</li> </ul> </li> <li>d. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>i. electricity sold</li> <li>ii. heating sold</li> <li>iii. cooling sold</li> <li>iv. steam sold</li> </ul> </li> <li>e. Total energy consumption within the Organisation, in joules or multiples.</li> <li>f. Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>g. Source of the conversion factors used.</li> </ul>	<ul style="list-style-type: none"> <li>a. &amp; b. Climate Change and Environment tab of Downer's FY25 Sustainability data pack – Energy consumption table.</li> <li>c. Climate Change and Environment tab of Downer's FY25 Sustainability data pack – Energy consumption table Note: c. i. Heating consumption is split into the differing sources i.e. diesel, natural gas.</li> <li>e. Climate Change and Environment tab of Downer's FY25 Sustainability data pack – Energy consumption table; Heating consumption is split into the differing sources.</li> <li>f. &amp; g. Climate Change and Environment tab of Downer's FY25 Sustainability data pack – Energy consumption table footnotes.</li> </ul>	<ul style="list-style-type: none"> <li>c. iii &amp; c. iv. d.</li> </ul>	<ul style="list-style-type: none"> <li>This information is not applicable to Downer's operations.</li> </ul>	<ul style="list-style-type: none"> <li>c. iii &amp; c. iv. Steam and cooling is not used in our organisation in the reporting period.</li> <li>d. Downer does not sell energy sources.</li> </ul>

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Energy</b>						
GRI 302: Energy 2016  <i>continued</i>	302-1 Energy consumption within the Organisation  <i>continued</i>	<p>Compilation requirements</p> <p>2.1 When compiling the information specified in Disclosure 302-1, the reporting Organisation shall:</p> <p>2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the Organisation generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption;</p> <p>2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources;</p> <p>2.1.3 only report energy consumed by entities owned or controlled by the Organisation;</p> <p>2.1.4 calculate the total energy consumption within the Organisation in joules or multiples using the following formula: Total energy consumption within the Organisation = Non-renewable fuel consumed + Renewable fuel consumed + Electricity, heating, cooling, and steam purchased for consumption + Self-generated electricity, heating, cooling, and steam, which are not consumed (see clause 2.1.1) – Electricity, heating, cooling, and steam sold.</p>				
GRI 302: Energy 2016	302-2 Energy consumption outside of the Organisation	<p>a. Energy consumption outside of the Organisation, in joules or multiples.</p> <p>b. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>c. Source of the conversion factors used.</p> <p>Compilation requirements</p> <p>When compiling the information specified in Disclosure 302-2, the reporting Organisation shall exclude energy consumption reported in Disclosure 302-1.</p>		a, b, c	Information unavailable/ incomplete	We are currently working to improve data availability through supplier engagement and enhanced value chain data mapping. These efforts are part of a broader initiative to strengthen data accuracy, supported by the third-party assurance. We aim to report on this disclosure in upcoming reporting cycles.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Energy</b>						
GRI 302: Energy 2016	302-3 Energy intensity	<ul style="list-style-type: none"> <li>a. Energy intensity ratio for the Organisation.</li> <li>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</li> <li>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</li> <li>d. Whether the ratio uses energy consumption within the Organisation, outside of it, or both.</li> </ul> <p>Compilation requirements</p> <p>2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the Organisation-specific metric (the denominator);</p> <p>2.5.1 if reporting an intensity ratio both for the energy consumed within the Organisation and outside of it, report these intensity ratios separately.</p>	<ul style="list-style-type: none"> <li>a. Climate Change and Environment tab of Downer 2025 Sustainability data pack – GHG Emissions.</li> <li>b. – d. Climate Change and Environment tab of Downer 2025 Sustainability data pack – GHG Emissions table footnotes.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Energy</b>						
GRI 302: Energy 2016	302-4 Reduction of energy consumption	<p>a. The reporting Organisation shall report the following information:</p> <p>b. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>c. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>Compilation requirements            2.7.1 exclude reductions resulting from reduced production capacity or outsourcing;            2.7.2 describe whether energy reduction is estimated, modelled, or sourced from direct measurements. If estimation or modelling is used, the Organisation shall</p>	See Omissions	302-4	The information is unavailable.	Reductions are measured at the project and Business Unit level on an ad hoc basis and the information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating this information into our approach in coming years.
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	<p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	See Omissions	302-5	The information is unavailable.	Reductions are measured at the product and Business Unit level on an ad hoc basis and the information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating this information into our approach in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Emissions</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. - f. Downer's website - Environment approach <a href="https://www.downergroup.com/environment">https://www.downergroup.com/environment</a> and Downer 2025 Sustainability Report - Climate Change and Environment section, page 20, Downer 2025 Annual Report - Climate Statement, page 58.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Emissions</b>						
GRI 305: Emissions 2016	1. Topic management disclosures	1.1 The reporting Organisation shall report how it manages emissions using Disclosure 3-3 in GRI 3: Material Topics 2021. 1.2 When reporting on GHG emissions targets, the reporting Organisation shall explain whether offsets were used to meet the targets, including the type, amount, criteria or scheme of which the offsets are part.	1.1-1.2. Downer's website – Environment approach <a href="https://www.downergroup.com/environment">https://www.downergroup.com/environment</a> and Downer 2025 Annual Report – Climate Statement, page 58.			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tonnes of CO<sub>2</sub> equivalent.</li> <li>d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	<ul style="list-style-type: none"> <li>a. – g. Downer's website – Environment approach <a href="https://www.downergroup.com/environment">https://www.downergroup.com/environment</a>, Downer 2025 Annual Report – Climate Statement, page 58, and Climate Change and Environment tab of the Downer 2025 Sustainability data pack – GHG Emissions table, Climate Change and Environment tab of this data pack – GHG Emissions table footnotes.</li> <li>Downer 2025 Climate-related Disclosures Basis of Preparation – Downer 2025 Annual Report, page 223..</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Emissions</b>						
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tonnes of CO<sub>2</sub> equivalent.</li> <li>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tonnes of CO<sub>2</sub> equivalent.</li> <li>c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> </ul>	a. - f. Downer's website - Environment approach <a href="https://www.downergroup.com/environment">https://www.downergroup.com/environment</a> , Downer 2025 Annual Report - Climate Statement, page 58, and Environment and Climate Change tab of the Downer 2025 Sustainability data pack - GHG Emissions table, Environment and Climate Change tab of this data pack - GHG Emissions table footnotes.			
GRI 305: Emissions 2016  <i>continued</i>	305-2 Energy indirect (Scope 2) GHG emissions  <i>continued</i>	<ul style="list-style-type: none"> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>				

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Emissions</b>						
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> <li>a. Gross other indirect (Scope 3) GHG emissions in metric tonnes of CO<sub>2</sub> equivalent.</li> <li>b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tonnes of CO<sub>2</sub> equivalent.</li> <li>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</li> <li>e. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>		a. – g.	Information unavailable/incomplete	We are currently working to improve data availability through supplier engagement and enhanced value chain data mapping. These efforts are part of a broader initiative to strengthen data accuracy, supported by the third-party assurance. We aim to report on this disclosure in upcoming reporting cycles.
GRI 305: Emissions 2016	305-4 GHG emissions intensity	<ul style="list-style-type: none"> <li>a. GHG emissions intensity ratio for the Organisation.</li> <li>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</li> <li>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</li> <li>d. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> </ul>	a. – g. Climate Change and Environment tab of Downer 2025 Sustainability data pack – GHG emissions table, Downer 2025 Annual Report – Climate Statement, page 58.	c.	Scope 3 information unavailable/incomplete	We are currently working to improve Scope 3-related data availability through supplier engagement and enhanced value chain data mapping. These efforts are part of a broader initiative to strengthen data accuracy, supported by the third-party assurance. We aim to report on this disclosure in upcoming reporting cycles.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Emissions</b>						
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> <li>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO<sub>2</sub> equivalent.</li> <li>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Base year or baseline, including the rationale for choosing it.</li> <li>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</li> <li>e. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	See Omissions	305-5	The information is unavailable.	Reductions are measured at the project and Business Unit level on an ad hoc basis and the information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating this information into our approach in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Emissions</b>						
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> <li>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</li> <li>b. Substances included in the calculation.</li> <li>c. Source of the emission factors used.</li> <li>d. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	See Omissions	305-6	This is not applicable to Downer's operations.	Downer does not produce, import or export ozone depleting substances in its operations.
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> <li>a. Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> <li>i. NOx</li> <li>ii. SOx</li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> <li>vii. Other standard categories of air emissions identified in relevant regulations</li> </ul> </li> <li>b. Source of the emission factors used.</li> <li>c. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	See Omissions	305-7	The information is unavailable.	This information is measured and reported at the project and asset level and is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating this information into our approach in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	a. – f. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	The reporting Organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the Organisation: a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	a. – b. Downer’s website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	The reporting Organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the Organisation: a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks, including: i. how the Organisation ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.	a. – d. Downer’s website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 403: Occupational Health and Safety 2018  <i>continued</i>	403-2 Hazard identification, risk assessment, and incident investigation  <i>continued</i>	<p>a. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> <p>b. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>				
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	<p>The reporting Organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the Organisation:</p> <p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimisation of risks, and an explanation of how the Organisation ensures the quality of these services and facilitates workers' access to them.</p>	a. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>The reporting Organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the Organisation:</p> <p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	a. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	The reporting Organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the Organisation: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	a. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	The reporting Organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the Organisation: a. An explanation of how the Organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the Organisation facilitates workers' access to these services and programs.	a. – b. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a. A description of the Organisation's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	a. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> and Downer 2025 Sustainability Report – Health, Safety and Wellbeing section, page 30.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> <li>a. If the Organisation has implemented an occupational health and safety management system based on legal requirements and/or recognised standards/guidelines:               <ul style="list-style-type: none"> <li>i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the Organisation, who are covered by such a system;</li> <li>ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the Organisation, who are covered by such a system that has been internally audited;</li> <li>iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the Organisation, who are covered by such a system that has been audited or certified by an external party.</li> </ul> </li> <li>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</li> <li>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies and assumptions used.</li> </ul>	a. – c. Downer’s website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> .		*Partial disclosure – our Health and Safety management systems apply to all relevant Downer employees and subcontractors however we do not have total numbers or a breakdown of this data.	

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	<ul style="list-style-type: none"> <li>a. For all employees:               <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> </li> <li>b. For all workers who are not employees but whose work and/or workplace is controlled by the Organisation:               <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> </li> <li>c. The work-related hazards that pose a risk of high-consequence injury, including:               <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls.</li> </ul> </li> <li>d. Any actions taken or underway to eliminate other work-related hazards and minimise risks using the hierarchy of controls.</li> <li>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</li> <li>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</li> <li>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies and assumptions used.</li> </ul>	<ul style="list-style-type: none"> <li>a. i. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Fatalities table.</li> <li>a. ii. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Critical Risk Activity table.</li> <li>a. iii. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Total recordable injury frequency rate table</li> <li>a. v. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Lost time injury frequency rate footnote.</li> <li>c. i. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Critical Risk Activity table footnote.</li> <li>c. ii. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Critical Risk Activity table.</li> <li>c. iii. &amp; d Downer 2025 Sustainability Report – Health and Safety section.</li> <li>e. – g. Health, Safety and Wellbeing tab of Downer 2025 Sustainability data pack – Lost time injury frequency rate footnotes.</li> </ul>	<ul style="list-style-type: none"> <li>a. iv.</li> <li>b.</li> </ul>	<p>This information is unavailable.</p>	<p>This is unavailable as the required information requires quality improvements for it to be reported. We are working to improve our disclosures in this area in coming years.</p>

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Occupational Health and Safety</b>						
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	<p>a. For all employees:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the Organisation:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls.</li> </ul> <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies and assumptions used.</p> <p>Compilation requirements When compiling the information specified in Disclosure 403-10, the reporting Organisation shall include fatalities as a result of work-related ill health in the calculation of the number of cases of recordable work-related ill health.</p>	See Omissions	a. – e.	This information is unavailable.	This is unavailable as the required information requires quality improvements for it to be reported. We are working to improve our disclosures in this area in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Customer Health and Safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<p>a. – f. Downer's website – Health and Safety approach <a href="https://www.downergroup.com/safety-health-and-wellbeing">https://www.downergroup.com/safety-health-and-wellbeing</a> .</p> <p>Downer 2025 Sustainability Report, page 30.</p>			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	See Omissions	416-1	This information is unavailable.	This is unavailable as the required information requires quality improvements for it to be reported. We are working to improve our disclosures in this area in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission	Reason	Explanation
<b>Customer Health and Safety</b>						
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <ul style="list-style-type: none"> <li>i. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>ii. incidents of non-compliance with regulations resulting in a warning;</li> <li>iii. incidents of non-compliance with voluntary codes.</li> </ul> <p>b. If the Organisation has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	See Omissions	416-2	This information is unavailable.	This is unavailable as the required information requires quality improvements for it to be reported. We are working to improve our disclosures in this area in coming years.
<p>Compilation Requirements</p> <p>When compiling the information specified in Disclosure 416-2, the reporting Organisation shall:</p> <ul style="list-style-type: none"> <li>2.1.1 exclude incidents of non-compliance in which the Organisation was determined not to be at fault;</li> <li>2.1.2 exclude incidents of non-compliance related to Incidents related to labelling which are reported in Disclosure 417-2 of GRI 417: Marketing and Labelling 2016;</li> <li>2.1.3 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.</li> </ul>						

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Local Communities</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. – f. Downer's website – Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a></li> <li>Downer 2025 Sustainability Report, pages 52-53.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Local Communities</b>						
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<p>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</p> <ul style="list-style-type: none"> <li>i. social impact assessments, including gender impact assessments, based on participatory processes;</li> <li>ii. environmental impact assessments and ongoing monitoring;</li> <li>iii. public disclosure of results of environmental and social impact assessments;</li> <li>iv. local community development programs based on local communities' needs;</li> <li>v. stakeholder engagement plans based on stakeholder mapping;</li> <li>vi. broad based local community consultation committees and processes that include vulnerable groups;</li> <li>vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;</li> <li>viii. formal local community grievance processes.</li> </ul>	See Omissions	413-1	This information is unavailable.	The information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating project-level information into our approach in coming years.
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	<p>Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> <li>a. the location of the operations;</li> <li>b. the significant actual and potential negative impacts of operations</li> </ul>	See Omissions	413-2	This information is unavailable.	The information is not aggregated at the Group level for reporting purposes. We hope to be able to improve our disclosures by integrating project-level information into our approach in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Supplier Environmental Assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. – f. Downer's website – Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a></li> <li>Downer 2025 Sustainability Report – page 55.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Supplier Environmental Assessment</b>						
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	a. Percentage of new suppliers that were screened using environmental criteria.	See Omissions	308-1	This information is not available	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Supplier Environmental Assessment</b>						
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>a. Number of suppliers assessed for environmental impacts.</li> <li>b. Number of suppliers identified as having significant actual and potential negative environmental impacts.</li> <li>c. Significant actual and potential negative environmental impacts identified in the supply chain.</li> <li>d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</li> <li>e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.</li> </ul>	See Omissions	308-2	This information is not available	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>a. – f. Downer’s website – Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a></li> <li>Downer 2025 Sustainability Report – page 55.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Supplier Social Assessment</b>						
GRI 3: Material Topics 2021  <i>continued</i>	3-3 Management of material topics  <i>continued</i>	a. report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ol> b. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	a. - f. Downer's website - Relationships approach Downer 2025 Sustainability Report, pages 20, 55, 56.			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	a. Percentage of new suppliers that were screened using social criteria.	See Omissions	414-1	This information is not available	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	See Omissions	414-2	This information is not available	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Employment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. – f. Downer's website – Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a>;</li> <li>Downer 2025 Sustainability Report, page 40.</li> </ul>			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<ul style="list-style-type: none"> <li>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</li> <li>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</li> </ul>	<ul style="list-style-type: none"> <li>a. People tab of Downer 2025 Sustainability data pack – Employee new hire table.</li> <li>b. People tab of Downer 2025 Sustainability data pack – Employee turnover table.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Employment</b>						
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>a. Benefits which are standard for full-time employees of the Organisation but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <ul style="list-style-type: none"> <li>i. life insurance;</li> <li>ii. health care;</li> <li>iii. disability and invalidity coverage;</li> <li>iv. parental leave;</li> <li>v. retirement provision;</li> <li>vi. stock ownership;</li> <li>vii. others.</li> </ul> <p>b. The definition used for 'significant locations of operation'.</p> <p>Compilation requirements When compiling the information specified in Disclosure 401-2, the reporting Organisation shall exclude in-kind benefits such as provision of sports or child day care facilities, free meals during working time, and similar general employee welfare programs.</p>	a. - b. Downer's website - Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a> .			
GRI 401: Employment 2016	401-3 Parental leave	<ul style="list-style-type: none"> <li>a. Total number of employees that were entitled to parental leave, by gender.</li> <li>b. Total number of employees that took parental leave, by gender.</li> <li>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</li> <li>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</li> <li>e. Return to work and retention rates of employees that took parental leave, by gender.</li> </ul>	a. - e. People tab of Downer 2025 Sustainability data pack - Parental leave table.			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Training and Education</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. - f. Downer's website - Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a>;</li> <li>Downer 2025 Sustainability Report - page 46.</li> </ul>			

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission		
				Requirement(s) omitted	Reason	Explanation
<b>Training and Education</b>						
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	a. Average hours of training that the Organisation's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	a. i. People tab of Downer 2025 Sustainability data pack - Training hours table.	a. ii.	The information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	a. Downer 2025 Sustainability Report - People, page 46.	b.	The information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	See Omissions	404-3	The information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission	Requirement(s) omitted	Reason	Explanation
<b>Diversity and Equal Opportunity</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. - f. Downer's website - Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a>;</li> <li>Downer 2025 Sustainability Report, pages 40-52.</li> </ul>				

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission	Requirement(s) omitted	Reason	Explanation
<b>Diversity and Equal Opportunity</b>							
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>a. Percentage of individuals within the Organisation's governance bodies in each of the following diversity categories:               <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul> </li> <li>b. Percentage of employees per employee category in each of the following diversity categories:               <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul> </li> </ul>	a. & b. People tab of Downer 2025 Sustainability data pack.				

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Diversity and Equal Opportunity</b>						
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.	See Omissions	405-2	This information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years. Note, Downer has disclosed this externally as part of Workplace Gender Equality Australia (WGEA) reporting at disaggregated levels of the business. Refer to <a href="https://www.downergroup.com/workplace-gender-equality-agency-wgea">https://www.downergroup.com/workplace-gender-equality-agency-wgea</a> for Downer's position on its 2025 WGEA submission.

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission	Requirement(s) omitted	Reason	Explanation
<b>Freedom of Association and Collective Bargaining</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the Organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the Organisation's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	<ul style="list-style-type: none"> <li>a. - f. Downer's website - Relationships approach <a href="https://www.downergroup.com/our-approach-to-relationships">https://www.downergroup.com/our-approach-to-relationships</a>;</li> <li>Downer 2025 Sustainability Report - page 42.</li> </ul>				

GRI Standard/ Other Source	Disclosure	Requirement	Location	Omission Requirement(s) omitted	Reason	Explanation
<b>Freedom of Association and Collective Bargaining</b>						
GRI 405: Diversity and Equal Opportunity 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<ul style="list-style-type: none"> <li>a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:               <ul style="list-style-type: none"> <li>i. type of operation (such as manufacturing plant) and supplier;</li> <li>ii. countries or geographic areas with operations and suppliers considered at risk.</li> </ul> </li> <li>b. Measures taken by the Organisation in the reporting period intended to support rights to exercise freedom of association and collective bargaining.</li> </ul>	<p>a. ii. Downer 2024 Modern Slavery Statement, pages 8-13.</p> <p>*Partial disclosure as this does not cover Downer's suppliers</p>	a. i. & b.	The information is unavailable.	The information is unavailable due to constraints in collecting this information. We are working to improve our data collection capacity and disclosures in this area in coming years.