



FY 2025 Greenhouse Gas Emissions

↳ GHD Global Emissions

→ The Power of Commitment

Executive summary

GHD Group Limited (GHD) conducted a greenhouse gas (GHG) inventory for the period from 1 July 2024 to 30 June 2025 (Financial Year 2025, FY 2025 or FY25) across GHD operations covering Scope 1, 2 and 3 emissions. The reporting entity is GHD as the parent company of the GHD Group of Companies. GHD reports on behalf of the subsidiary companies owned or controlled by GHD which contribute to the annual consolidated revenue for the reporting period for GHD global operations.

GHD's FY25 report documents GHD's achievement of our carbon neutral target (Scope 1, 2 and 3 offset by 2025) and introduces GHD's net-zero science based targets (SBTs), which were validated by the Science Based Targets initiative (SBTi) during the 2025 financial year.

This report is subject to and must be read in conjunction with the limitations set out in Section 3, Appendix C, and the assumptions, exemptions and qualifications contained throughout this report.



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Introduction

GHD Group Limited (GHD) conducted a greenhouse gas (GHG) inventory covering its global operations for the period from 1 July 2024 to 30 June 2025 (Financial Year 2025 or FY25). The aim of this inventory was to identify and quantify GHG emissions that are attributed to GHD’s Scope 1, 2 and 3 emissions sources. Both location and market-based emissions were calculated. No direct GHG sequestration occurred; GHD purchased offsets to match Scope 1, Scope 2 market-based emissions and Scope 3 to achieve GHD’s carbon neutral target.

The inventory was undertaken in accordance with The Greenhouse Gas Protocol, including:

- ➔ A Corporate Accounting and Reporting Standard, Revised Edition, WBCSD, WRI, 2004 (GHG Protocol).
- ➔ Corporate Value Chain (Scope 3) Accounting and Reporting Standard Supplement to the GHG Protocol Corporate Accounting and Reporting Standard WBCSD, WRI, 2011 (Scope 3 Standard).
- ➔ Appendix F to the GHG Protocol Corporate Standard Categorizing GHG Emissions Associated with Leased Assets June 2006, Version 1.0; and the GHG Protocol Scope 2 Guidance, An amendment to the GHG Protocol Corporate Standard, WBCSD, WRI, 2015.
- ➔ SBTi Standards. Net-Zero Standard Version 1.3, SBTi, 2025 and accompanying Annex D.

The GHG Protocol accounting and reporting principles were followed to promote a true and fair representation of the Scope 1, 2 and 3 GHG emissions for GHD.

Following the GHD Sustainability Way principle to accelerate the transition to a low-carbon future, in alignment with the 1.5 °C climate goal, GHD committed to the Science-Based Targets initiative (SBTi) Net-Zero Standard in April 2023. SBTi validated GHD’s SBTs during FY25 and published them on 27 March 2025.

01

Boundaries for reporting

1.1 Organisational boundary

GHD is an employee-owned, international professional services company providing leadership in engineering, project management, the environment, planning, architecture, construction and remediation. GHD Group Limited is the parent company of wholly owned operational subsidiaries and controlled entities.

These subsidiaries operate within GHD designated economic regions for internal management purposes, comprising Asia Pacific (APAC), North and South America and US Territories (Americas), and Europe and Middle East and Africa (EMEA). In FY25, GHD employed an average of 11,659 full-time equivalent (FTE) employees globally.

→ FY25 Annual Average

11,659

FTE GHD employees globally





1.2 Operational boundary

GHD’s Scope 1 and 2 inventories cover operationally controlled sites, including offices, laboratories, warehouses and storage facilities. Most operating locations are leased by GHD, with 3 percent owned. Overall, 187 operationally controlled sites (110 Americas; 68 APAC; 9 EMEA) are included in the inventory. The operational boundary also includes GHD’s operationally controlled fleet vehicles, owned air conditioners (A/C), owned and leased equipment, and all owned and operated IT servers. The Operational Control¹ approach was chosen to consolidate emissions across the Group, based on a consideration of GHD’s operating model² and with reference to the approach adopted by peer companies in GHD’s industry sector³.

Minimum boundary requirements were followed for Scope 3 categories as set out in the Scope 3 Standard, Table 5.4 (GHG Protocol, 2011), except where a category was not relevant and/or significant and where exclusions are noted. Optional areas included in the boundary were Category 7 teleworking (work from home) and Category 6 and 7 fuel transport related emissions on a well-to-tank (WTT) basis for minimum boundary items in these categories.

As a global professional services company, GHD’s sources of other indirect (Scope 3) emissions include Category 1: Purchased goods and services,

Category 2: Capital goods, Category 3: Fuel- and energy-related activities, Category 4: Upstream transportation and distribution, Category 5: Waste generated in operations, Category 6: Business travel and Category 7: Employee commuting. Downstream categories are either accounted elsewhere or are not relevant. GHD is a professional services company; therefore, emissions related to its services, within the reporting boundary, are captured in Scope 1, 2 or other Scope 3 categories reported. As such, categories 10–12, relating to the processing, sale or end-of-life treatment of sold products are not relevant.

Similarly, Category 9: Downstream transportation and distribution would be incidental to GHD’s professional services. These emissions cannot be disaggregated by value chain stage (upstream/downstream) and may therefore be reported under Category 4: Upstream transportation and distribution.

GHD is not a property management company and does not hold significant assets for leasing; any leasing of owned properties (Category 13) are incidental and not relevant or significant (<0.2% emissions) to GHD’s scope of business. Also, GHD does not franchise its business (Category 14), is not a financial institution, and investments are not a significant portion of revenue (Category 15). Scope 3 category descriptions are summarised in Table 1.

1. Operational Control is described in section 3 of the GHG Protocol (GHG Protocol 2004). The basis of the Operational Control approach is that a company has the authority to fully implement its operating policies and procedures at the operational level.

2. In accordance with the guidance of Chapter 3 of the GHG Protocol (GHG Protocol 2004) GHD subsidiaries have the full authority to introduce and implement their operating policies at their operations.

3. GHD reviewed 12 peers’ (engineering services and/or environmental consulting services) inventories and all 12 adopted the Operational Control approach.

1.3 Time boundary

Financial Year 2025 (FY25) reporting was undertaken for the period from 1 July 2024 to 30 June 2025. Where there was a change in operational control during the financial year, emissions accounting commenced on the day GHD assumed operational control and ended when GHD no longer had operational control.

Where possible, data was collected for this date range; however, due to differences in vendor invoicing periods or data capture dates, not all data aligns with the start and end of the financial year. In most cases a particular date such as purchase, travel, delivery or receipt date was used. Where required, pro-rating was implemented to capture a full year. Category 7 is based on the previous financial years' surveys.

Emission factors also impact the time boundary. Emission factors from external sources are usually based on previous year(s) data, as disclosed by the methodology of the emission factor referenced. Scope 3 categories 1, 2 and all well to tank (WTT) calculations applied to categories 3, 6 and 7, use upstream emission factors that can be representative of data collected in years prior to publication.

Category 5: Waste in operations is based on emission factors for the total expected emissions from the waste and disposal type, noting that waste breaks down over time, or may be processed at a different date than disposal and those emissions could occur in future years, but are accounted for in this reported financial year. Specific time boundaries and/or adjustments used for inventory items are tabled in Appendix C.



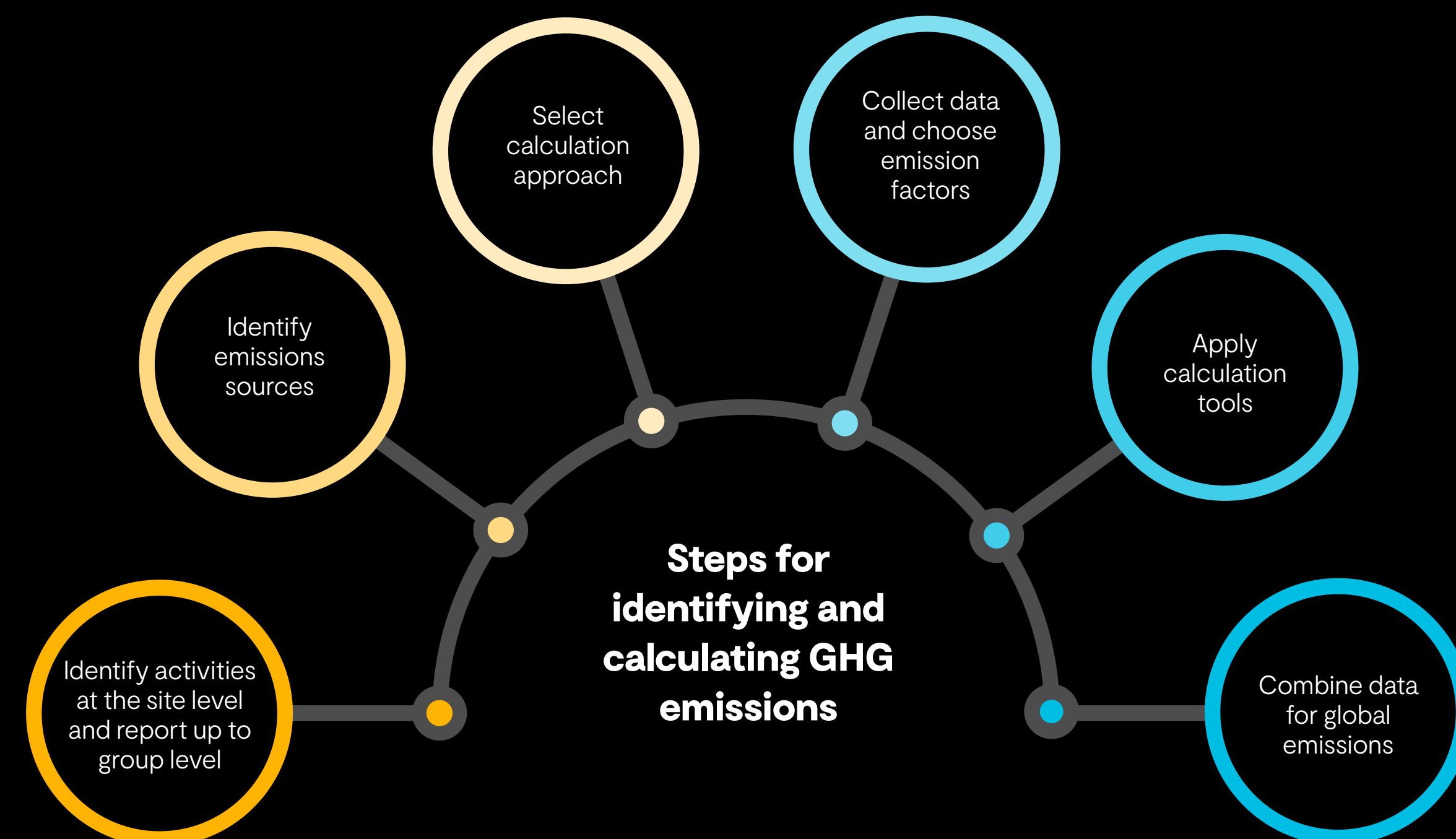
02 Methodology

When developing the methodology, the GHG Protocol's five principles of relevance, consistency, completeness, accuracy and transparency (WRI, 2004) were followed when collecting, reviewing and calculating data. Availability of data and emission

factors is also considered. GHD works towards continual improvement each year and measures uncertainty (Section 10). GHD undertook a six-step process to complete the FY25 inventory based on the Greenhouse Gas Protocol (2004, 2013a):

→ Figure 1

Steps for identifying and calculating GHG emissions (based on GHG Protocol adapted by GHD)



Scope and categories are detailed in Section 4. Emission factors applied, calculation method and inventory item methodology are discussed in Appendix C. Exclusions to the boundary are discussed in Section 3.

1

Identify activities at the site level and report up to group level

- Conduct activity disclosure at site level to inform direct and indirect emission sources.
- Identify data gaps.

2

Identify emissions sources

- Engage internal and external stakeholders.
- Review data from finance systems (including invoices and spend), usage reports, activity disclosures, surveys, travel management system, real estate and suppliers for attributes, consistency and quality⁴.
- Determine relevance and significance.
- Categorise data into appropriate emissions Scope and/or Category.

3

Select calculation approach

- Based on the identified activities and available data, determine the most appropriate calculation approach for each emissions source:
- Direct from supplier emissions,
- Supplier intensity metrics⁵,
- Verified life cycle analysis or
- Emissions factor for the source and location

4

Collect data and choose emission factors

- Obtain the best available data through consultation with internal and external stakeholders and sources, including suppliers, GHD systems, surveys and specific documents.
- Estimate or pro-rate missing or unreliable data to complete inventory.
- Identify applicable emission factor for emission source, available data type, contractual instruments and geographic location.

5

Apply calculation tools

- GHD utilises the Green Project Technologies platform (Green Project Platform) and customised tools, based on Greenhouse Gas Protocol calculation guidance (2006, 2013b, 2015) for Scope 1, 2 and 3 calculations.
- Apply emission factor, and corresponding global warming potential (GWP)⁶, to quantify emissions through calculations using a variety of data types.

6

Combine data for global emissions

- Most data is in a global or country format that is then broken down further into subsidiaries, regions and/or countries to apply the correct emissions factor.
- All emissions are totalled in carbon dioxide equivalents (CO₂e) and reported by scope and/or category for an annual global inventory.

4. Where appropriate/reliable and calculation method meets GHG Protocol requirements. Only external cloud supplier emission data and rideshare data were used as supplied, without further calculation.

5. A supplier intensity metric would represent a mass of emissions (e.g., kg emissions as CO₂e) per unit of the vendor services to GHD, such as dollar spent on services, number of products produced, hours of work, etc

6. All emissions were calculated using GWP values from AR5 (IPCC Fifth Assessment Report).

03

Exclusions

As a professional services business, the majority of GHD’s revenue is derived from delivering client projects. Consistent with the Operational Control approach, emissions related to client sites, client equipment, project offices and project fleet are not included where the operations and activities are determined by the client and/or controlled by client policies.

The following additional items have been excluded when determining Scope 1 and 2 emissions based on GHD not having operational control of the given item:

- Temporary storage-only facilities
- Parking and outdoor storage areas
- Share or co-work workspaces
- A/C cooling energy, where it was not directly billed in kWh and/or there was insufficient supporting data to make a reasonable estimation
- Hired/rented equipment fuel (unless refuelled by a fuel card)

Emissions identified as double counting due to the lessor, client or other party reporting the emissions publicly or through regulatory reporting, have also been excluded.

In Scope 1 and 3 accounting, some items or categories were excluded due to relevance and/or insignificance. This included:

- Water usage at GHD operating locations and associated wastewater (<0.02 percent of total Scope 3)
- Fire extinguishers (portable) (<0.01 percent Scope 1 Fugitive)
- Upstream leased assets (<0.1 percent of total Scope 3)
- Downstream leased assets (<0.2 percent of total Scope 3)
- Investments



04 Emissions overview

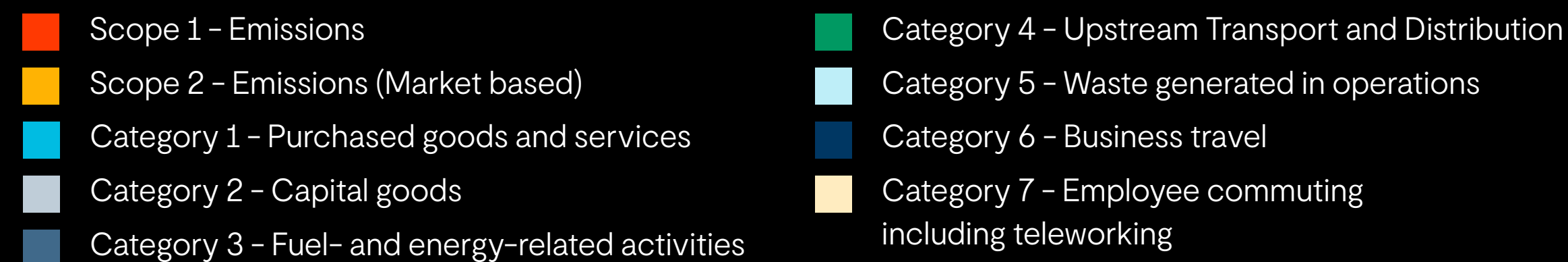
FY25 Scope 1, Scope 2 (market-based⁷) and Scope 3 totaled 122,905.2 tCO₂e . An equal number of retired offsets have been applied to match this FY25 total, resulting in a zero-tonne balance (Table 4), closing out GHD's carbon neutral targets. Offset details are provided in Appendix B. Offsets were not used towards emission reductions for SBTs, which are discussed in Section 8. No direct GHG sequestration by GHD occurred during FY25.

Emission details of included activities are provided in Sections 4.1–4.3 and Figure 2, emission activity exclusions are outlined in Section 3, and emission totals by scope and category are provided in Table 2.

7. Market-based Scope 2 is an emissions calculations method based on contractual agreements for energy attribute certificates, to reflect renewable energy purchases in emissions totals (GHG Protocol, 2015).

→ Figure 2

Financial Year 2025 Scope 1, 2 and 3 global GHG emissions totals chart



4.1 Scope 1

GHD's sources of direct emissions (Scope 1) include fugitive refrigerants (e.g., from refrigerators, freezers, GHD-owned air conditioning [A/C] units) and fire suppression gases (not portable), stationary natural gas use at GHD's operationally controlled locations and fuel use for fleet and equipment (leased or owned).

Scope 1 emissions from facility natural gas use are mostly associated with heating but may also include other smaller onsite uses (e.g., kitchen, tap, laboratory equipment use).

Of the seven greenhouse gases included in the GHG inventory, no sulphur hexafluoride (SF₆) or nitrogen trifluoride (NF₃) use was identified.

4.2 Scope 2

Scope 2 is made up of indirect emissions from purchased electricity and A/C cooling during FY25. A/C cooling is typically included in regular electricity invoicing, though may also be provided as separate billing, or in some instances calculated based on the data provided, if sufficient details are included in the invoice to determine a kWh use.

- Purchased electricity included use by:
- Areas of GHD control
 - Electric vehicles (EV)⁸ recharge recorded by fuel cards
 - GHD owned data servers

Scope 2 location-based emissions are based on average emissions intensity on the electricity grid where consumption occurs (GHG Protocol 2015), and market-based emissions accounts for renewable energy purchased through contractual arrangements either directly with the utility company for 100 percent renewable energy or a bulk purchase of verified energy attribute certificates (EACs) being retired for the amounts contracted.

8. Includes electricity charging recorded for battery only electric vehicles (BEV), and Plug-in Hybrid Electric Vehicle(PHEV).

9. Exclusions discussed in Section 3.

10. Does not include internal transfers of capital goods.

11. Does not include sanitary waste due to data collection feasibility and insignificance.

12. Includes upstream emissions associated with the production and distribution of the energy used in the category.

4.3 Scope 3

GHD followed the Scope 3 Standard (GHG Protocol 2011) guidance for reviewing the 15 Scope 3 categories in terms of their relevance, completeness, consistency, transparency and accuracy for inclusion in GHD’s Scope 3 inventory (Table 1). As indicated in Section 1 of this report, the seven categories reported in GHD’s Scope 3 inventory are as follows:

- **Category 1:** Purchased goods and services (including Category 4 where shipping and/or transport is part of the total price of good or service)
- **Category 2:** Capital goods
- **Category 3:** Fuel- and energy-related activities (not included in Scope 1 and 2)
- **Category 4:** Upstream transportation and distribution (including Categories 4 and 9 – see below)
- **Category 5:** Waste generated in operations
- **Category 6:** Business travel
- **Category 7:** Employee commuting

Any relevant Category 4: Upstream transportation and distribution and Category 9: Downstream transportation and distribution are captured as part of Category 4 reporting, except where transportation and distribution of a good and service is included in the total price of the good and service. In that case, transportation and distribution remain in Category 1: Purchased goods and services. This may also occur in Category 2: Capital goods.

GHD’s methodologies for the calculation of each of these Scope 3 categories have been documented in Appendix C. Scope 3 category descriptions are summarised in Table 1. Year to year reporting changes are discussed in Section 7.

➔ **Table 1**
Scope 3 Categories

	Category name	Emissions source description
Upstream	Category 1 Purchased goods and services	Includes all goods and services procured during the inventory period except those not applicable or excluded. ⁹
	Category 2 Capital goods	All expenditures for capital goods purchased during the reporting period. ¹⁰
	Category 3 Fuel and energy related activities (not included in Scope 1 or Scope 2)	Upstream emissions associated with fuel and electricity use in Scope 1 and 2, such as production and distribution of fuel, gas and transmission losses from electricity.
	Category 4 Upstream transportation and distribution	Unable to split upstream and downstream; does not include upstream transportation and distribution where it is part of the total price of a good or service (Category 1 and/or 2).
	Category 5 Waste generated in operations	Waste from GHD operating facilities. ¹¹
	Category 6 Business travel	Flights, rental car and other travel transport. ¹²
	Category 7 Employee commuting	GHD employee emissions associated with commuting to their principal place of work, by principal transport type; and working from home emissions. ⁹
	Category 8 Upstream leased assets	Excluded, remaining leased asset emissions not captured in Scope 1 and 2 are not significant. ⁹
Downstream	Category 9 Downstream transportation and distribution	Unable to split upstream and downstream. Included in Category 4 (upstream transportation and distribution).
	Category 10 Processing of sold products	Not relevant
	Category 11 Use of sold products	Not relevant
	Category 12 End of life treatment of sold products	Not relevant
	Category 13 Downstream leased assets	Excluded, leased asset emissions not captured in Scope 1 and 2 are not significant. ⁹
	Category 14 Franchises	Not relevant
	Category 15 Investments	Not relevant

05

FY25 emissions

Based on the FY25 inventory, total CO₂e for Scope 1 and 2 for FY25 was 9,961.5 tonnes of location-based emissions, with market-based emissions totalling 5,197.3 tonnes. Scope 3 emissions totalled 117,707.9 tonnes.

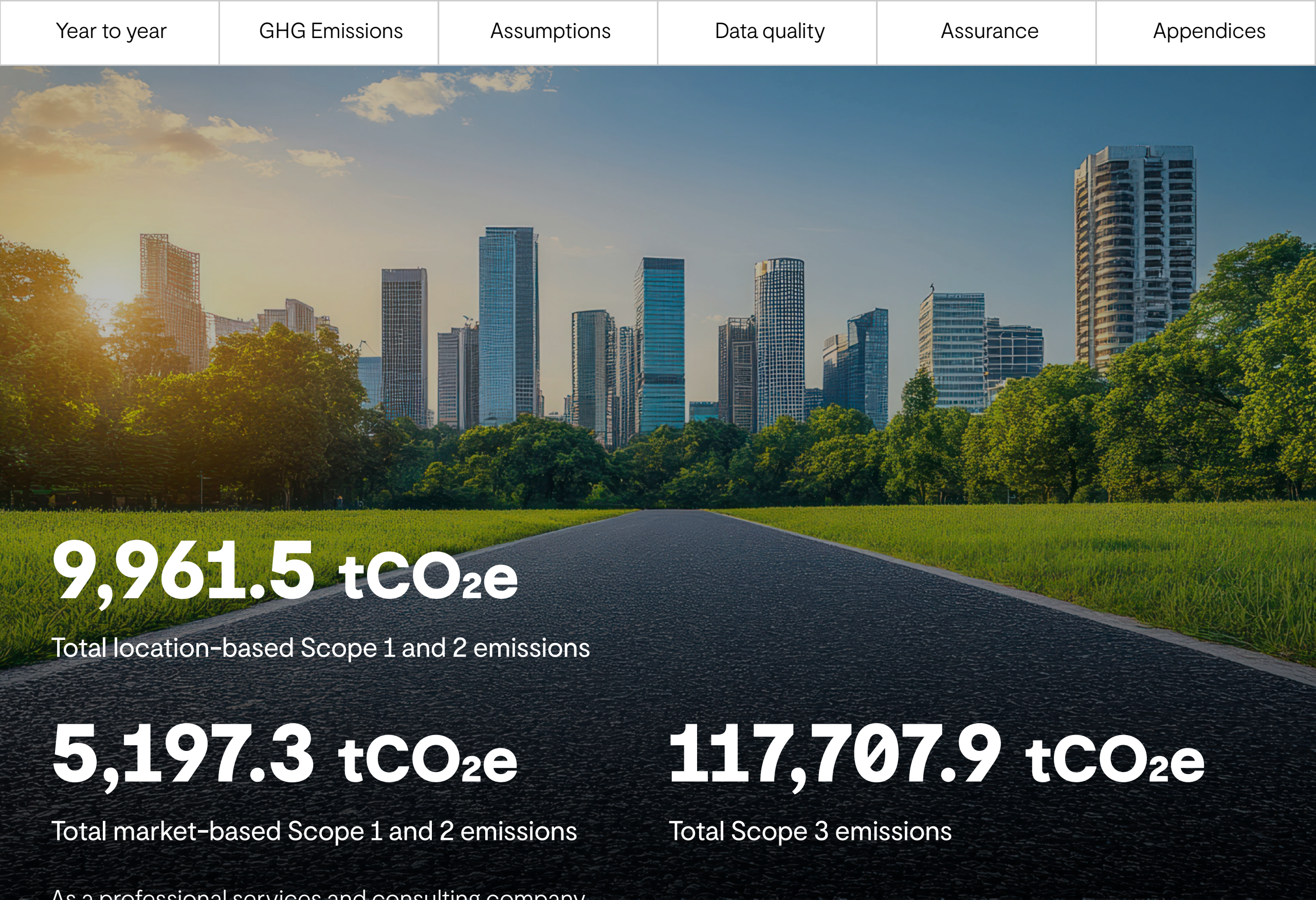
➔ **Table 2**
Financial Year 2025 and previous FY23 and FY24 Scope 1, 2 and 3 global GHG emissions total tonnes

	FY23 (Base Year) tCO ₂ e	FY24 tCO ₂ e	FY25 tCO ₂ e
Scope 1 emissions	4,833.89	4,523.0	4,609.3
Scope 2 emissions (location-based)	5,297.46	5,270.1	5,352.2
Scope 2 emissions (market-based ^A)	4,991.30	3,424.5	588.0
Scope 3 Category 1: Purchased goods and services ^B	109,615.3	106,964.6	81,897.4
Scope 3 Category 2: Capital goods ^B	6,650.1	6,221.1	4,658.1
Scope 3 Category 3: Fuel and energy related activities	2,568.3	2,556.5	2,120.8
Scope 3 Category 4: Upstream distribution and transportation ^B	0	0	1,373.1
Scope 3 Category 5: Waste generated in operations	781.1	521.9	526.5
Scope 3 Category 6: Business travel	14,161.2	16,126.9	13,642.2
Scope 3 Category 7: Employee commuting - Commute to work - Work from home ^C	8,445.5 ^C 5,374.2	8,186.3 5,142.7	8,274.6 5,215.2
Total Scope 3	147,595.8	145,720.1	117,707.9
Scope 1, 2 market-based, Scope 3 (all categories)	157,421.0^C	153,667.6	122,905.2

A. Accounting for renewable energy purchases

B. Categories 4 and 9 are included in Category 4 (unable to split upstream and downstream distribution and transportation). Where shipping is included in the costs of a good or service, then distribution and transportation is included in Category 1.

C. Work from home is an optional emission. It is included in FY25 reporting as previous years as part of our carbon neutral target to achieve Scope 3 offsets. It is also used to assess potential effects on commute to work; however, it is not included in SBTi targets, or SBTi Scope 3 totals (section 8).



As a professional services and consulting company based upon human capital, an intensity metric of tonnes CO₂e per FTE is considered appropriate. This metric may be used as a consistent year to year measure and will (i) provide recognition of business changes along with other metrics (e.g., market fluctuations), and (ii) enable provision of Scope 1, 2 and 3 emissions estimate to clients regarding our services.

Emissions per Australian dollar (AUD) of revenue has also been added as an additional emissions ratio that can be informative to GHD and its clients; these intensities are not a measure of emissions reductions as per GHD’s SBTs. For SBTi reductions and SBTs, see Section 8.

➔ **Table 3**
Ratio indicators

Scope 1, 2 and 3 emissions (market-based)	FY23	FY24	FY25
Tonnes CO ₂ e per FTE	14.64	13.35	10.54
Kilograms CO ₂ e per AUD revenue	0.0588	0.0532	0.0408

06

Offsets

Carbon offsets were retired to offset FY25 Scope 1, Scope 2 (market-based) and Scope 3 totals resulting in a balance of zero metric tonnes. Verified retired offsets and applied totals are recorded in Appendix B. This achieves GHD’s carbon neutral target to fully offset Scope 1, 2 and 3 emissions by 2025.

Offsets are not a part of SBTi net-zero targets or GHD’s emission reductions towards SBTs and were not used for beyond value chain mitigation. See Section 8 for net-zero emissions and targets.

➔ **Table 4**
Retired offsets applied FY25

	CO ₂ e metric tonnes
FY25 Scope 1, 2 (market-based), and 3 emissions*	122,905.2
FY25 offsets applied	122,905.2
Balance (FY25 total emissions – offsets)	0.0

*As reported in FY25 Emissions Report. Does not include any noted exclusions or limitations.

All offsets are verified. Carbon credits were retired on behalf of GHD upon purchase to prevent resale or double counting. Offsets purchased are nature-based and considered social benefits or sequestration where possible. Offset choices take into consideration risks of leakage, and social and environmental risks.

GHD considers it important to support innovation; this was the purpose of the purchase of [Canopy Blue](#) kelp credits, which invests in research of carbon sequestration from sea kelp, while being backed by a verified wind carbon credit (Appendix B).

The offsets purchased support the following United Nations Sustainable Development Goals (UN SDGs):

➔ **Figure 3**
United Nations Sustainable Development Goals (UN, 2025) supported by offsets



07

Year to year reporting comparison

This year’s report is a transition from GHD’s carbon neutral target, achieved in FY25 (Section 6), to GHD’s recently validated SBTs (Section 8). Inclusions may differ, but the FY25 emissions data that was externally verified (Section 11) and reported (Section 5) is used for both.

Changes to reporting between FY24 and FY25 that did not require base year recalculation (section 7.1) include:

Scope 1 (fleet)

The use of country-specific emission factors for Australia and New Zealand Scope 1 emission estimates, rather than the United Kingdom’s DESNZ emission factors.

Scope 1 (fugitives)

In FY24, portable fire extinguisher data from invoices was collected, confirming the assumption that the majority of GHD portable fire extinguishers are dry powder with only 137.9 kgs (0.1379 mt) CO₂e being identified. In FY25, portable fire extinguishers were not included in fugitive emissions given this source is immaterial and likely to remain well below 1 mt for the foreseeable future.

Scope 3 Category 4 (upstream distribution and transportation)

An additional category has been reported this year.

Category 4: Upstream distribution and transportation was able to be split out where the vendor was a shipping or postal company, due to the new process of assigning North American Industry Classification System (NAICS) codes to vendors (see 7.1). It is still not possible to split upstream from downstream, though it is assumed the majority is upstream.

Scope 3 Category 6 (business travel)

Hotels are not reported. GHD is no longer reporting optional ‘hotels’, as an SBT was not set for an optional target area and data quality issues were identified. The removal did not meet the significance threshold, so no recalculation occurred.

Additional ground transport, train travel for the United Kingdom was added to this year’s inventory replacing some of the ‘other travel’ spend data.

Scope 3 Category 7 (employee commute)

FY23 and FY24 commuter survey and work from home results were used instead of FY25 data due to low response rates. See section 10.



7.1 Base year recalculations

Recalculations occur to maintain consistency over time and have a meaningful comparison with historic data (GHG Protocol, 2014). They are important in tracking progress in science-based targets. GHD’s base year recalculation requirements are aligned to the GHG Protocol corporate standard (2014) and SBTi Standard (SBTi Corporate Net-Zero Standard, v.1.3, 202), at a significance threshold of 5 percent. The base year data will be recalculated where total emissions change by 5 percent or more from base year due to one of the following situations occurring:

- Changes in methodology or improvements in accuracy of activity data or emissions factor ¹³
- Discovery of significant errors
- Structural or activity changes in the reporting organisation
- Inventory changes are required due to evolving applicable regulatory or standard requirements

Additionally, an emissions change of 5 percent or more in the base year emissions covered within a target boundary due to the changes listed in section C33 of the SBTi Corporate standards, would trigger a science-based target recalculation (SBTi, 2025).

During FY25, there was one significant change estimated in Scope 3 emissions reporting that requires a Scope 3 base year review to check if totals from a full recalculation using the improved methodology from FY25 results in a >5 percent change in base year emissions in accordance with SBTi standards (2025). Specifically, during FY25, GHD determined a methodology to refine its Category 1 vendor spend data through the assignment of a vendor-specific NAICS code to each identified vendor. This data refinement has allowed GHD to move away from generalised emission factors for a large lump sum of spend on subconsultants and subcontractors, and to align individual vendor spend with an industry-specific emission factor for that vendor.

FY23 totals and target performance in this document are based on our active validated targets published by SBTi (SBTi, 2025a) and base year data used for that validation (GHD, 2024).

13. Where changes have been intended or able to be applied to past years. Does not include changes due to actual improvement in emissions, i.e. more efficient processes.

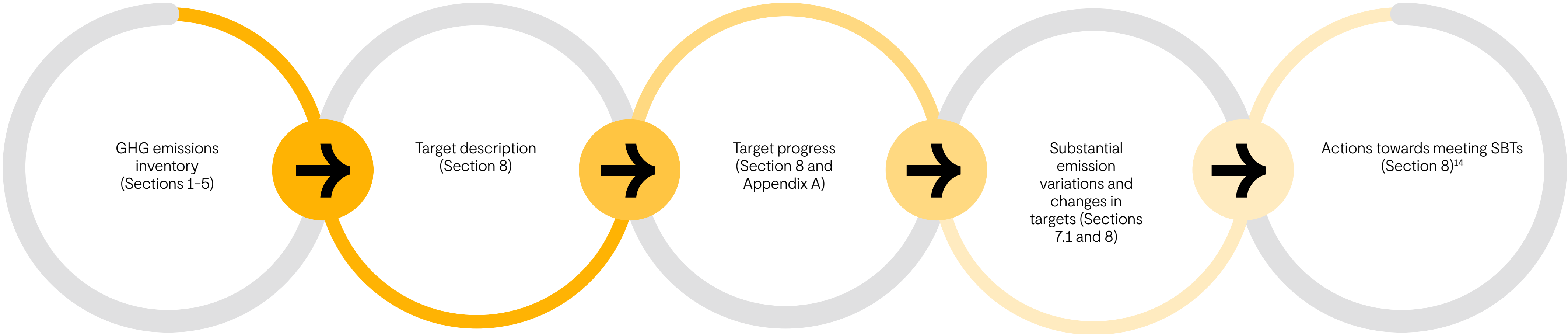
08

GHG emissions performance

➔ Science-based emission targets

Our GHG emissions performance is measured in accordance with the SBTi Standard and validated targets. GHD committed to the Science-Based Targets initiative (SBTi) Net-Zero Standard in April 2023, and validated targets published in March 2025.

Annex D of the SBTi Standard specifies that “companies must publicly disclose GHG emissions and progress against targets annually” (SBTi, 2025). This report includes the following reporting aspects (with the location of the information in this report provided in parentheses):



14. Actions described in these sections to meet SBTs are based on previous initiatives and GHDs recent decarbonization plan, which includes intentions and goals to support the achievement of targets. These goals are based on a multi-criteria analysis and are subject to change during annual review of progress towards net-zero targets, and/or when significant changes occur.

Net-zero targets

To achieve net zero, GHD must achieve long-term science-based targets and neutralise any residual emissions (SBTi, 2025). Near-term targets start a company’s journey to net-zero through rapid reduction of emissions. GHD’s targets are based on the cross-sector net-zero pathway and were validated by SBTi in 2025. Table 5 summarises both GHD’s near-term and net-zero targets.

→ **Table 5**
GHD’s validated net-zero emission targets

Overall	Near Term Targets Scopes 1 & 2	Near Term Targets Scope 3	Net -Zero Targets Scopes 1 & 2	Net-Zero Targets Scope 3
GHD Group Limited commits to reach net-zero greenhouse gas emissions across the value chain by FY2050.	GHD Group Limited commits to reduce absolute scope 1 GHG emissions 54.60% by FY2033 from a FY2023 base year. GHD Group Limited commits to increase active annual sourcing of renewable electricity from 3.80% in FY2023 to 80% by FY2025 and to 100% by FY2030.	GHD Group Limited commits to reduce scope 3 GHG emissions from purchased goods and services, capital goods, fuel- and energy-related activities, waste generated in operations, business travel, employee commuting 61.07% per FTE by FY2033 from a FY2023 base year.	GHD Group Limited commits to reduce absolute scope 1 GHG emissions 90.00% by FY2050 from a FY2023 base year. GHD Group Limited also commits to continue active annual sourcing of 100% renewable electricity from FY2030 through FY2050.	GHD Group Limited commits to reduce scope 3 GHG emissions from purchased goods and services, capital goods, fuel- and energy-related activities, waste generated in operations, business travel, employee commuting 97.00% per FTE by FY2050 from a FY2023 base year.

Scope 1 targets progress

Near-term reductions resulted in a decrease of 4.6 percent (see Appendix A) since base year. This was mainly due to efforts to reduce inefficiency of GHD’s fleet vehicles. Fleet vehicles have reduced in number of vehicles by 11 percent since FY23. Newer, more efficient vehicles have also joined GHD’s fleet, including the UK fleet which is now 100 percent plug-in hybrid electric vehicle (PHEV), and New Zealand has a 23 percent battery electric vehicle (BEV), 6 percent PHEV, and 35 percent hybrid-electric vehicle (HEV) fleet.

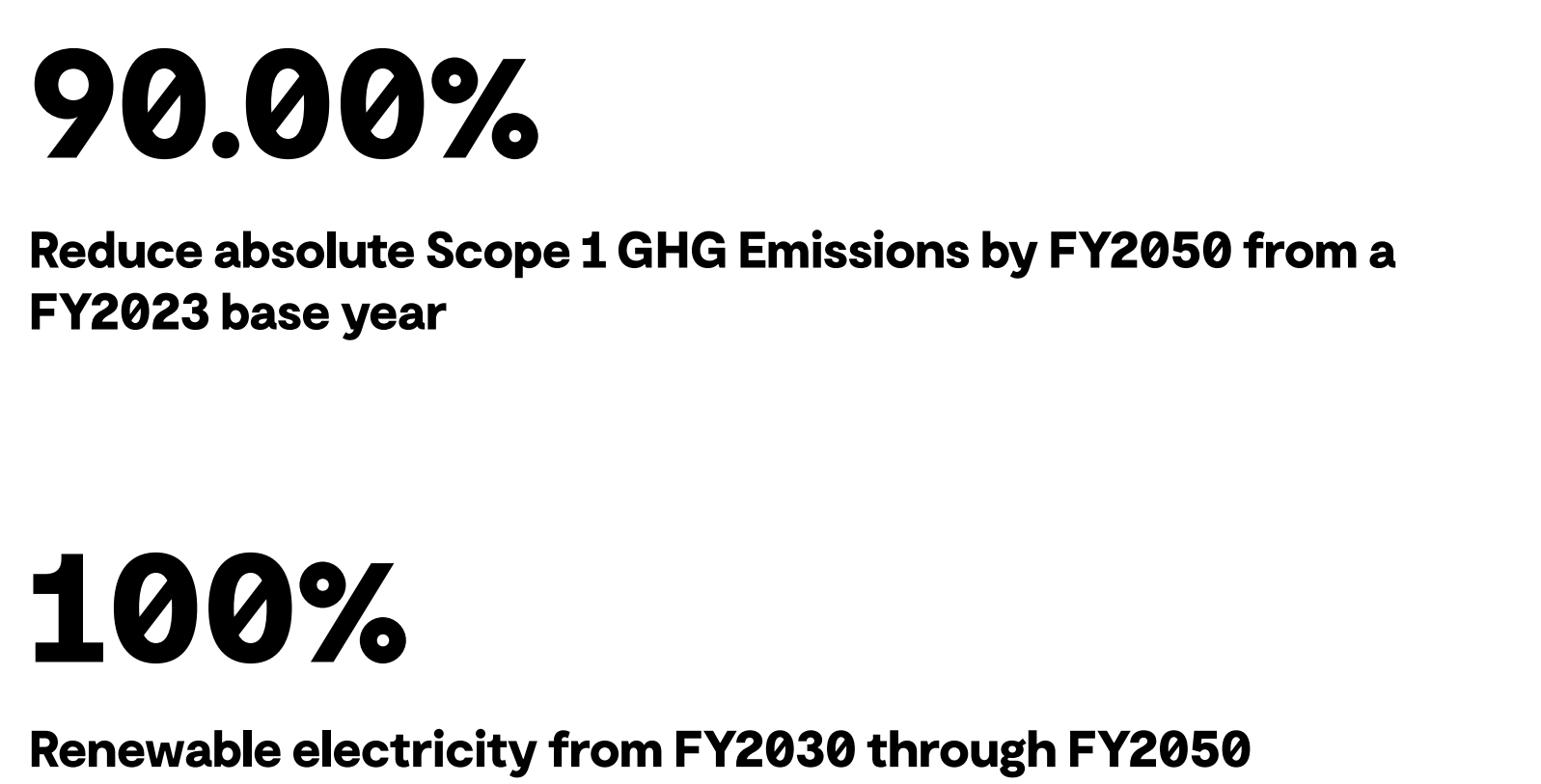
More efficient vehicles are also reflected in global emission factors used in the inventory. To realise greater reductions in emissions in this scope, GHD has a goal to reach 55 percent BEV fleet by 2033. In addition to this, it is planned for new fleet vehicles to undergo a review to make sure we are selecting the right vehicle for the job and to identify opportunities to switch to zero tailpipe emission vehicles and/or more energy-efficient vehicles.

To further reduce our reliance on fossil fuels and reduce our Scope 1 emissions, GHD will start moving towards the electrification of our small equipment and to review opportunities to work in office locations that are not dependent on natural gas.

Scope 2 targets progress

SBTs are renewable electricity (RE) based.
For RE SBTs, the SBTi Standards set two near term targets. FY2025 is a target year for GHD to increase RE sourcing from 3.8 percent at base year to 80 percent by FY2025. GHD has exceeded this target for annual sourcing of RE, with 95.1 percent sourced.

GHD’s FY2025 percent renewable electricity represents GHD acquiring RE at 100 percent of offices where country specific RE is available for purchase, either direct through the utility providers or energy attribute certificates (EACs). GHD will endeavor to maintain the approach of obtaining RE either through the utility providers or EACs to meet both near term and net zero SBTs.





Scope 3 targets progress

As noted in Appendix A, GHD’s Scope 3 emissions intensity has decreased by approximately 28 percent between FY23 and FY25. This is the result of a number of factors, though it is largely attributable to changes in economic region spending, vendor classification refinements and emission factor adjustments for inflation.

Scope 3 Category 1: Purchased goods and services

For vendors retained by GHD during FY25, GHD has refined vendor spend data by assigning a vendor-specific NAICS code to each. This refinement helps GHD to assign a more industry-specific emission factor per dollar spend on vendor services.

Between FY23 and FY25, emissions in this category have reduced by 25.3 percent, accounting for the bulk of the emission reductions across Scope 3. As noted above, this is the result of changes in economic region spending, vendor classification refinements and emission factor adjustments for inflation. Specifically, vendor spend decreased across all regions: Americas, APAC and EMEA by 0.9 percent, 18.9 percent and 7.2 percent, respectively. In addition, an insignificant reduction is due to Category 4 data being separated out from Category 1.

Moving forward, to realise more significant reductions, further refinement and understanding of vendor spending is needed along with engaging the largest vendors by emissions with the intent of moving away from generalised industry emission factors by spend and towards vendor-specific goods and services emissions and/or activity data.

GHD plans to engage vendors through staged, supportive communications focused on data accuracy, SBTs and clear expectations of GHD’s intent to reduce emissions, driving greater alignment with GHD’s decarbonisation targets.



Scope 3 Category 2: Capital goods

Defined by capital expenditures during the inventory period. All capital goods are determined by spend based upon amounts capitalised to GHD’s fixed asset register. This category had a 30 percent decrease in emissions from FY23. Although both the Americas and EMEA had increases in capital spend since FY23 (15.3 percent and 13.7 percent, respectively), APAC had a significant reduction in capital spend during FY25 (31.6 percent), which drove the bulk of the Category 2 reductions, in addition to the effects of inflation.

The reductions focus in this category are on higher emissions goods purchased regularly year-to-year. As with Category 1, staged vendor engagement is expected to facilitate continual improvement in quality of data and align decarbonisation efforts to meet GHD’s kg/CO₂e goals for capital goods.

Scope 3 Category 3: Fuel and energy related activities

This is not included in Scope 1 and 2 accounts for emissions associated with production and distribution of fuels used by GHD (Scope 1) and the distribution losses associated with supply of electricity to GHD offices or for vehicle charging (Scope 2). Between FY23 and FY25, a decrease of 17.4 percent was observed in this category.

Reductions in this category are directly proportional to GHD’s ability to reduce its reliance on fossil fuels, both in terms of direct (e.g., gasoline in vehicles) and indirect use (e.g., for electricity generation that is used by GHD) in global operations. The net decrease between FY23 and FY25 was largely due to a reduction in fleet emissions as a result of initiatives such as reducing the number of older or inefficient vehicles and additions of lower carbon intensive vehicles such as PHEVs and HEVs.

Scope 3 Category 4: Upstream distribution and transportation

This category is not part of GHD’s validated SBTs. Although it co-occurred with a significant change in Category 1 (section 7.1), it is not sufficiently significant enough on its own to cause a base year recalculation.



Scope 3 Category 5: Waste generated in operations

Waste services are predominantly provided by either the lessor or local government services, with little or no reliable documentation available for offices; therefore, office waste was determined by an annual waste survey with 39.8 percent of GHD facilities completing the waste survey.

Between FY23 and FY25, there was a decrease in reported waste emissions of 32.6 percent. The reduction in waste emissions was due to an over 25 percent reduction in reported waste generation between FY23 and FY25, to reduce emissions, GHD is focusing on reducing waste sources and landfill disposal.



Scope 3 Category 6: Business travel

This includes rentals cars, flights, rideshare, trains (UK), and “other travel” transport spend (e.g., taxis, trains and ferries). Emissions include upstream production and distribution (well to wheel), which account for 15.7 percent of the Scope 3 Category 6 emission total. Between FY23 and FY25, an increase of 4.8 percent was observed in this category. This is predominantly due to increased business flights from the APAC and EMEA regions; in the Americas there has been an overall decrease in business travel-related emissions between FY23 and FY25.

Globally, air travel has continued to increase in distance per FTE, since base year, which was partially impacted in the base year by return to work after

travel during the period. GHD has a goal to have 98 percent of air miles through the International Air Transport Association (IATA) airline each year to near-term target year FY33, as IATA members have committed to net zero by 2050 (IATA, 2021). GHD is also looking to progressively decrease its km/FTE incrementally as we approach the FY33 target, returning closer to base year travel distances.

Rental car mileage went up in Australia, but down in Canada and the United States, since the base year; overall, GHD observed an approximate 4 percent reduction in mileage. Increasingly there are more hybrid and electric vehicles rented each year but not at the levels needed to significantly reduce emissions. A goal to rent 30 percent battery only electric vehicles (BEV) and 50 percent hybrid vehicles by the near-term target year of 2033 has been set to work towards rental car emission reductions.

Reimbursed mileage (personal vehicle mileage for work travel) has continued to decrease by distance on average 3 percent per year, since base year.



Scope 3 Category 7: Employee commuting

Data was based on an internal commuting survey distributed to all GHD employees. Emissions include upstream production and distribution (well to wheel), which account for 20.7 percent of the Scope 3 Category 7 emission total. Between FY23 and FY25, a two percent decrease was observed in this category.

As discussed in section 10 below, due to low completion rates of the FY25 survey, FY23 and FY24 datasets were used. Any change in emissions are the result of this weighted average of the FY23 and FY24 datasets and not reflective of any changes made during the FY25 reporting period.

Work from home emissions are assessed to identify potential effects on commuting emissions, but as an optional area, do not comprise part of SBTs or reductions. GHD is endeavouring to improve commuter survey completion, so further targeted actions to reduce emissions from employee commuting can be identified.





Substantial emission variations and changes in SBTs

GHD’s SBTs, validated by SBTi in March 2025, remain unchanged in FY25, as of the time of this report. As noted in Section 7.1, the Scope 3 vendor classification methodology for Category 1 was improved during FY25, which may result in exceeding the significance threshold in Scope 3.

We are reviewing and recalculating base year data for potential re-validation if required, in accordance with SBTi standards.

Beyond value chain mitigation

GHD purchased offsets equal to Scope 1, 2 and 3 (see Section 6); however, this was to close out GHD’s carbon neutral target. GHD is reviewing optional beyond value chain mitigation for future

consideration. At present, GHD is focusing on investing in urgent and impactful emission reductions as we start our net-zero journey.

09

Assumptions and limitations

In addition to the assumptions and limitations discussed in Appendix C, and noting the exclusions in Section 3, there were broader assumptions and limitations.

General assumptions about leased properties are that GHD has some level of operational control whether or not utility information is provided by the utility company or lessor. This operational control results from control to implement health and safety procedures, leasing practices, office fit outs, usage control, energy choice, direct purchase and/or appliance control (i.e., water heaters) for all leased premises that were not in an exclusion type. If the lessor or another entity has claimed or reports to have operational control (i.e., emissions reporting) that GHD is not aware of, those emissions may have been included.

Also assumed is that A/C fugitive emissions are the responsibility of the A/C owner. GHD owned A/Cs at leased sites, and at all GHD owned properties including those occupied by a lessee, were included in fugitive emissions.

Other general assumptions are based on policies governing the use of GHD systems. Fleet and equipment fuel cards are expected to be used for fleet vehicles and equipment. Airline travel is booked through the travel booking system. A small but statistically insignificant level of purchasing for these items occurs outside of these systems.

10

Data quality and uncertainty

GHG Protocol accounting and reporting principles were followed to promote a true and fair representation of the greenhouse gas emissions for the company globally. The five principles of relevance, consistency, completeness, accuracy and transparency were followed when collecting, reviewing and calculating data.

Several steps were taken to improve and facilitate sound data quality in the areas of inventory boundary, data management, data review, data processing and emissions calculations. Efforts were made to fill data gaps and improve data availability and quality during the inventory period, including updating GHD systems to improve data capture and data stakeholder engagement.

GHD estimated uncertainty in its inventory qualitatively and quantitatively through the GHG Protocol “Measurement and Estimation Uncertainty of GHG Emissions” calculation tool (GHG Protocol, March 2017), which measures uncertainties associated

with an inventory’s activity data and emission factors. The indirect measure aggregation method was used. As the Scope 1 and 2 and the Scope 3 data and emissions are verified to different levels of assurance, the uncertainty analyses were conducted separately.

For the Scope 1 and 2 emissions, based on the results from the tool, the majority of the data was ranked ‘good’ at 82.4 percent, while 4.4 percent of data was ranked ‘fair’ and 13.2 percent of data ranked ‘poor’. GHD notes that between FY24 and FY25, the data uncertainty has increased slightly overall, with increases in the magnitude of ‘poor’ ranked data and decreases in ‘good’ ranked data. This is a result of the proportion of estimated electricity use at GHD operational control properties increasing between years.

As part of continuous improvement actions during FY26 and beyond, GHD will be working to reduce the volume of estimated electricity use through the installation of metering systems at offices in the Americas

(greatest source of estimated values) where electricity use data is not provided directly.

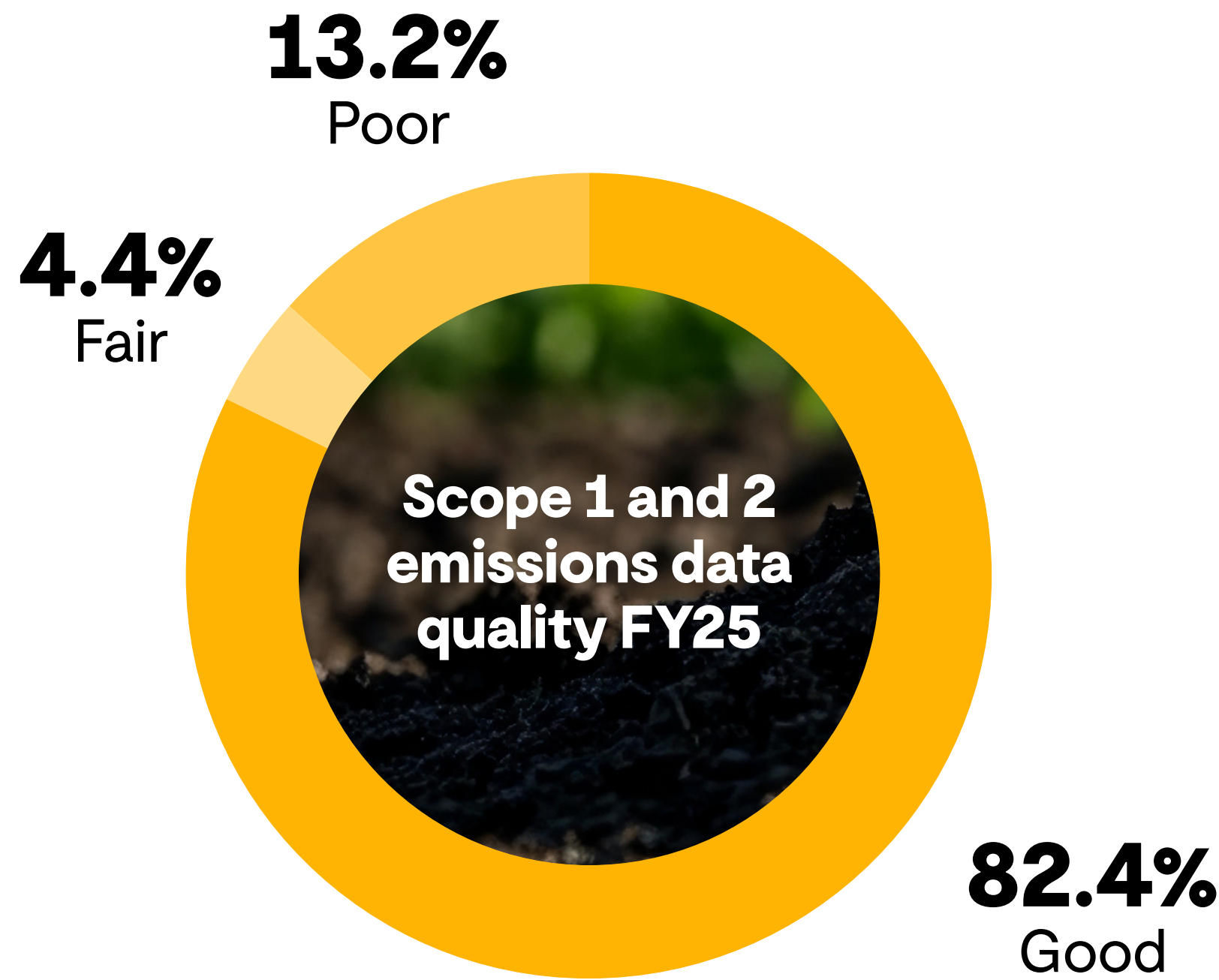
For Scope 3 emissions, 87.6 percent of data was ranked ‘good’, 12.4 percent of data was ‘fair’ and 0 percent of data was ‘poor’. Between FY24 and FY25, data uncertainty has decreased substantially overall, with ‘good’ data increasing from 49.4 percent in FY24 to 87.6 percent in FY25, ‘poor’ data eliminated and ‘fair’ data reduced.

In employee commuting data, low survey completion rates increased uncertainty to greater than 60 percent, invalidating the FY25 data set. The weighted average data from both the FY23 and FY24 surveys was used, which had higher response rates and acceptable levels of uncertainty. Using the FY23 and FY24 data sets decreased the certainty due to age of the data, but its uncertainty does not compromise its use as valid data (Appendix D).

Waste generated in operations was one of the Scope 3 emissions sources

designated as having a “fair” certainty ranking. This is due to the source of the data being mix of survey-based, estimated from current and historic data sets, and/or from supplier documentation. GHD laboratories that had sufficient waste documentation from the supplier were calculated through invoices (5.8 percent of total GHD facilities). IT waste was also accounted from reports direct from the supplier. A total of 36.1 percent of Category 5 was calculated based on supplier documentation (increase from FY24 total of 35.4 percent).

Due to the interpretive nature of the visual waste surveys, it is expected that interpretations of levels of waste in receptacles and the percentage allocation of waste type (as examples) will vary person by person and by extension, the total waste being reported each year. However, GHD has been increasing confidence in this data set over time through the incorporation of more supplier documentation for waste generation data rather than visual surveys, where practicable.



The main reason for the decrease in data uncertainty was due to the refinement of GHD’s vendor classifications in Category 1, which is GHD’s greatest source of Scope 3 indirect emissions. Through the refinement of the vendor classifications, GHD has been able

to assign more industry-specific emission factors to its vendors. To improve on this in coming years, GHD will work towards obtaining vendor-specific emissions data, in addition to the ongoing classification of vendors by primary work type being provided.

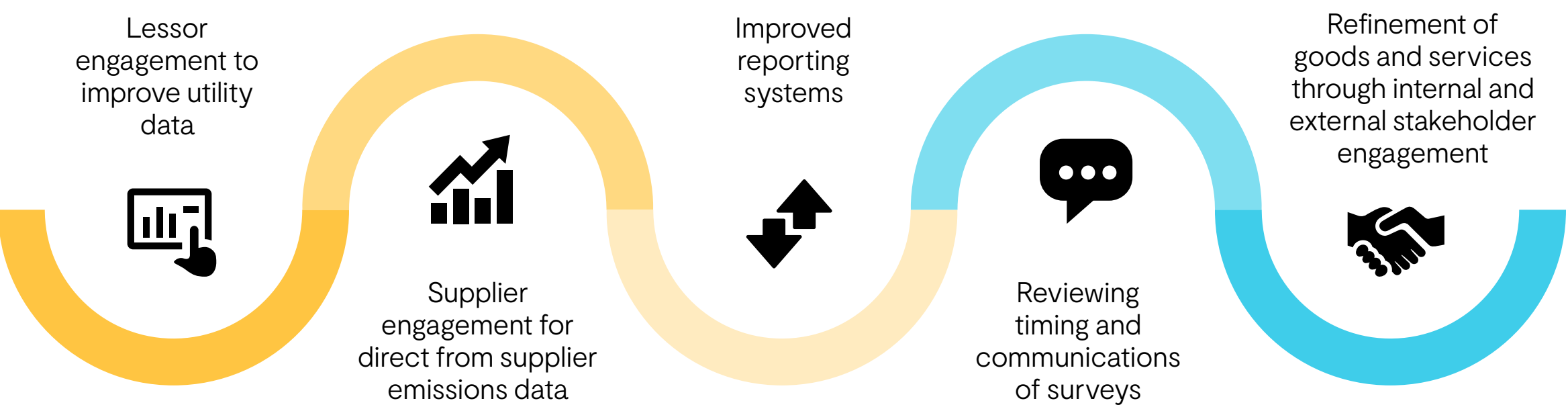


→ **Table 6**
Year to year data quality comparison

Data ranking	FY23 Scope 1 and 2	FY24 Scope 1 and 2	FY25 Scope 1 and 2	FY23 Scope 3	FY24 Scope 3	FY25 Scope 3
Good	81.0%	84.6%	82.4%	45.6%	49.4%	87.6%
Fair	7.4%	4.8%	4.4%	23.7%	23.2%	12.4%
Poor	11.5%	10.6%	13.2%	30.7%	27.5%	0.0%

GHD categorised the data used in the inventory and assigned relative percentage uncertainty weightings for each category in terms of the activity data and the emission factors used. Appendix D is a summary of the entries into this calculation tool and the rationale for the various weightings provided. The percentage of each type of data source in total Scope 1, 2 and 3 emissions are also represented.

There are still areas to improve the inventory, including data gaps where missing data was estimated and segregation of spend data is limited, which resulted in a ‘poor’ rating. Spend data for subcontractor and subconsultant types contributed to the majority of the ‘poor’ rating. To improve data quality ratings and help reduce estimations to as low as reasonably practicable in future inventories actions are being undertaken in the following areas:



11

Assurance

This report is externally audited for assurance on a reasonable level of assurance and 5 percent materiality by LRQA Limited for the verification of location and market-based data for FY25 using ISO14046-3 and the GHG Protocol for Scopes 1 and 2 and limited level of assurance by professional judgement materiality for Scope 3. See Appendix E for the LRQA Independent Assurance Statement.



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Appendices

➔ FY25 Greenhouse Gas Emissions

Appendix A

FY25 science-based targets emissions progress

➔ **Table A.1**
Near-term progress

Scope 3 Category	Base year value FY2023	Base year value covered by target FY2023 (%)	FY2025 value covered by target (%)	% Change (base year to current year)	Near-term target (FY2033)	Target completion %
Scope 1 (tCO ₂ e)	4,833.89	4,833.89 (100%)	4,610 (100%)	-4.6%	-54.6%	8.5%
Scope 2 (% RE)	3.8%	3.8% (100%)	95.1%	2,402.6%	80%	100%
Purchased goods and services (tCO ₂ e)	109,615.30	74,538.40 (68%)	55,690.26 (68%)	-25.3%	N/A	N/A
Capital goods (tCO ₂ e)	6,650.14	4,655.10 (70%)	3,260.68 (70%)	-30.0%	N/A	N/A
Fuel- and energy-related activities (tCO ₂ e)	2,568.33	1,797.83 (70%)	1,484.54 (70%)	-17.4%	N/A	N/A
Waste generated in operations (tCO ₂ e)	781.10	546.77 (70%)	368.54 (70%)	-32.6%	N/A	N/A
Business travel (tCO ₂ e)	13,020.22	8,202.74 (63%)	8,594.60 (63%)	4.8%	N/A	N/A
Employee commuting (tCO ₂ e)	8,445.56	5,067.33 (60%)	4,964.76 (60%)	-2.0%	N/A	N/A
Overall emissions intensity [INT1] (tCO ₂ e/FTE)	13.1	8.8	6.4	-27.7%	-61.07%	45.4%

➔ **Table A.2**
Net-zero progress

Scope 3 Category	Base year value FY2023	Base year value covered by target FY2023 (%)	FY2025 value covered by target (%)	% Change (base year to current year)	Net-zero target (FY2050)	Target completion %
Scope 1 (tCO ₂ e)	4,833.89	4,833.89 (100%)	4,610 (100%)	-4.6%	-90.0%	5.1%
Scope 2 (% RE)	3.8%	3.8% (100%)	95.1%	2,402.6%	100%	95.1%
Purchased goods and services (tCO ₂ e)	109,615.30	101,942.23 (93%)	76,164.62 (93%)	-25.3%	N/A	N/A
Capital goods (tCO ₂ e)	6,650.14	5,985.12 (90%)	4,192.30 (90%)	-30.0%	N/A	N/A
Fuel- and energy-related activities (tCO ₂ e)	2,568.33	2,311.50 (90%)	1,908.69 (90%)	-17.4%	N/A	N/A
Waste generated in operations (tCO ₂ e)	781.10	702.99 (90%)	473.84 (90%)	-32.6%	N/A	N/A
Business travel (tCO ₂ e)	13,020.22	8,723.55 (67%)	9,140.29 (67%)	4.8%	N/A	N/A
Employee commuting (tCO ₂ e)	8,445.56	7,601.00 (90%)	7,447.14 (90%)	-2.0%	N/A	N/A
Overall emissions intensity [INT1] (tCO ₂ e/FTE)	13.1	11.8	8.5	-28.0%	-97.0%	28.9%

Appendix B

Offsets

Project description	Project ID	Offset verification type	Registry	Date retired	Link to registry (serial number)	Vintage	Eligible quantity tCO ₂ e	Quantity. used for previous reporting periods	Quantity banked for future periods/ emissions	Quantity applied this reporting period	% of total used
LTF/NICC & Mississippi Band of Choctaw Indians Forest Carbon Project	ACR716	VER	ACR	26/06/2024	ACR-US-716-2022-2330-1 to 4000	2022	4,000	1,851.47	0	2,148.53	64%
Conhaus	CAR 1674	VER	CAR	19/05/2025	CAR-1-MX-1674-42-1130-CP-2023-8602-66309 to 90308	2023	24,000	0	0	24,000	100%
					CAR-1-MX-1674-42-1130-CP-2023-8602-60309 to 66308		6,000	0	0	6,000	100%
Canopy Blue kelp restoration credits* (with stapled VCS 1482)	VCS 1482	VCU	Verra	18/03/2025	15546-699963726-699968725-VCS-VCU-279-VER-IN-1-1482-01012022-30092022-016881-799325304-799355303-VCS-VCU-263-VER-GH-14-987-01012023-31072023-0	2023	5,000	0	0	5,000	100%
Reforestation and Community Development Ghana	VCS 987	VCU	Verra	07/07/2025	ACR-US-705-2023-2619-20001 to 25000	2023	30,000	0	0	30,000	100%
Empire Forest Lands	ACR 705	VER	ACR	16/06/2025	ACR-US-782-2021-2452-18101 to 48100	2023	5,000	0	0	5,000	100%
ILTF/NICC & Blackfeet Nation Forest Carbon Project	ACR 782	VER	Verra	15/01/2025	ACR-US-618-2022-2647-1 to 3800	2021	30,000	0	0	30,000	100%
Apalachicola River Forestry Project	ACR 618	VER	ACR	11/11/2025	18409-893083531-893092030-VCS-VCU-1491-VER-MY-14-2609-01012023-31122023-1 ; 18408-892483446-892491945-VCS-VCU-1491-VER-MY-14-2609-01012022-31122022-1	2022	3,800	0	0	3,800	100%
Kuamut Improved Forest Management	VCS2609	VCU	Verra	10/10/2025	18409-893083531-893092030-VCS-VCU-1491-VER-MY-14-2609-01012023-31122023-1 ; 18408-892483446-892491945-VCS-VCU-1491-VER-MY-14-2609-01012022-31122022-1	2022	8,500	0	0	8,500	100%
					18409-893083531-893092030-VCS-VCU-1491-VER-MY-14-2609-01012023-31122023-1 ; 18408-892483446-892491945-VCS-VCU-1491-VER-MY-14-2609-01012022-31122022-1	2023	8,500	0	43.33	8,456.67	99.5%

*Blue Canopy – Kelp Reforestation Credits

CANOPY BLUE



Presented to:

GHD Pty Ltd

This certificate guarantees the permanent retirement of 5,000 Canopy Blue Kelp Reforestation credits.

This represents 5,000 kelp plants grown in the lab and deployed into the Kalbarri restoration area, along with the permanent retirement of 5,000 tonnes of CO₂ equivalent (*stapled credit):

Wind Energy Project in Harapanahalli, Karnataka (Project ID1482)

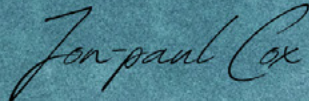
5,000 stapled units were retired on behalf of GHD Pty Ltd to offset 5,000 metric tonnes of Scope 1, 2 and/or 3 greenhouse gas emissions.



Kelp Reforestation Credit

Kelp Reforestation Credit
Serial Numbers
KRC091044-KRC096043

Date of issuance
04/02/2025



Jon-paul Cox, CEO - Canopy Blue Pty Ltd



Appendix C

Calculation methodology

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 1 – Gas utilities			
<p>Where:</p> <ul style="list-style-type: none">– Single Month Invoice Supplied by utility provider: July invoice and subsequent eleven invoices (to the total of 12 months*) to completion of operational control for that site within fiscal year.– Multi- Month invoices supplied by utility provider: July invoice and subsequent multi month invoices included (to the total of 12 months*) to completion of operational control for that site within fiscal year.– Insufficient Utility data was provided: Pro rata calculation was made to the total of 12 months or 365 days to completion of operational control for that site within fiscal year. <p>*Where a full 12 months of data was available from either monthly or multi-billed months, no adjustment was made to pro-rate usage to align to the exact financial year dates.</p>	<p>Natural gas usage was converted to CO₂e from government published emission factors and GWP’s for applicable regions.</p> <p>Total methane (CH₄) and nitrous oxide (N₂O) emissions were calculated where provided.</p> <p>If CH₄ and N₂O were not already provided inCO₂e, these emissions were multiplied by the documented GWP.</p> <p>Where it was identified through the activity disclosure that natural gas was used on site, but data was not available, previous year data was used if available, if not, emissions were calculated based on floor area.</p>	<p>May not include portable gas bottles for equipment which are insignificant to GHD operations</p>	<p>Americas: USEPA 2025 EF Hub ECCC 2025; CBECS 2018 (floor area); NRCan 2022 (floor area).</p> <p>APAC: DCCEEW 2022 (floor area); DCCEEW 2024.</p> <p>EMEA: DESNZ 2025; ND-NEED 2024 (floor area).</p>
Scope 1 – Fleet			
<p>Based on fuel transaction dates and/or mileage data from 01 July 2024 to 30 June 2025.</p>	<p>Data Sourced from corporate fuel cards. Where no fuel purchasing data is available for GHD vehicles, vehicle mileage data was collected.</p> <p>GWP applied based on emission factor used. Incomplete vehicle mileage and/or fuel data was estimated.</p> <p>Estimations occurred as follows: 1. Fuel data was estimated based on known vehicle distance data and average fuel efficiency of the vehicle or vehicle type. 2. Distance data was estimated by the fuel efficiency of the vehicle or vehicle type and known fuel data.</p> <p>Fuel or distance-based measurement approach is used dependant on the geographical emission factor available for CO₂, CH₄, N₂O and/or CO₂e: Volume Fuel (unit) x EF (by fuel type, vehicle type, and or vehicle age) =GHG Distance (by unit) x EF (by fuel type, vehicle type, and or vehicle age) =GHG -or- Fuel Type (by unit) x Energy Content factor x EF (in CO₂e-/GJ) = GHG</p>	<p>Estimated data of fuel or distance may be included in the calculations respective to fuel and distance based emission factors. Odometer readings that are unreliable or unavailable are identified and replaced with estimates.</p> <p>While it is assumed that vehicle operators use the fleet fuel cards provided, if vehicle operator did not use a fuel card, usage was not accounted for in the Scope 1 inventory.</p> <p>Equipment fuel may be charged on fleet fuel cards, and the fuel usage is unable to be separated from fleet vehicle use.</p> <p>Vehicles fuelled on a client or project site where a fuel card was not used, may also no be included and/or counted by the host site in their fuel usage. Where vehicles were rented for more than 12 months, they were included as fleet vehicles.</p>	

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 1 – Equipment			
Based on fuel transaction dates from 01 July 2024 to 30 June 2025.	<p>GHD equipment fuel data is sourced from corporate fuel cards, where:</p> <ol style="list-style-type: none">The fuel card is designated as an equipment fuel card. OrOpposite fuel type is charged to a fleet fuel card. <p>Fuel based measurement approach for CO₂, CH₄, N₂O and/or CO₂e:</p> <p>Volume Fuel (unit) x EF (by fuel type) = GHG</p>	<p>It is assumed that issued equipment fuel cards are used for equipment only.</p> <p>Equipment fuel may be charged on fleet fuel cards, and the fuel usage is unable to be separated from fleet vehicle use; unless the fuel type is not the same as the vehicle type, then it is assumed and is consistent with equipment fuelling.</p> <p>If field equipment operator did not use a fuel card, usage was not accounted for in the Scope 1 inventory.</p> <p>Equipment fuelled on a client or project site where a fuel card was not used, may also not be included and/or counted by the host site in their fuel usage.</p>	<p>Americas: USEPA 2025 EF Hub.</p> <p>APAC: DCCEEW 2024, DESNZ 2025, NZMoE 2025</p>
Scope 1 – Refrigerants			
Based on fuel transaction dates and/or mileage data from 01 July 2024 to 30 June 2025.	<p>Where:</p> <ul style="list-style-type: none">The site reported the numbers of household and industrial refrigerators/ freezers/icemaker appliances within an activity disclosure; exact count was used.The site did not report total appliance count: an average number was applied per facility from reported count. <p>Green Project used published average refrigerant recharge data, guidance on leakage rates* during installation, operations and disposal of refrigerators, along with a percent likelihood a given unit was installed or retired in a reporting year.</p> <p>Refrigerant Quantity and type x GWP=CO₂e</p>	<p>Refrigerant type was obtained from a sample survey of safely accessible appliance information plates.</p> <p>This sample informed a percentage distribution of refrigerant type which was applied to the total Refrigerator/Freezer appliance count in the inventory.</p>	<p>Global: GWP from AR 5. US EPA 2023– Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases , USEPA 2025 EF hub. Where refrigerant was not available through USEPA then DESNZ 2025 was used.</p>
Scope 1 – Fugitive AC			
Fugitive emissions calculated or estimated for 365 days from 01 July 2024 to 30 June 2025.	<p>Where:</p> <ul style="list-style-type: none">AC unit information available: AC unit size x quantity x GWP=CO₂eAC information was incomplete: emissions were determined by the square footage of the premises SQF x Leakage rate per SQF x GWP = CO₂e	<p>Four of ten locations were able to provide refrigerant type, number and size of A/C units.</p> <p>All other A/C emissions were estimated based on floor area of the GHD owned premise.</p> <p>GHD assumed operational control by A/C ownership.</p>	<p>Global: GWP from AR 5. US EPA 2023– Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases , USEPA 2025 EF hub. Where refrigerant was not available through USEPA then DESNZ 2025 was used.</p>

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 1 – Fugitive fire suppression			
<div><div><div>– Maintenance that was performed or discharge event that occurred during the reporting period 01 July 2024 – 30 June 2025</div><div>– Quarterly maintenance may occur before or after but is intended for a quarter in the financial year.</div></div></div>	<div>Where:<div><div>– Maintenance records for large fire suppression systems under GHD’s control, recording any loss, discharge, or refill of a GHG.</div><div>– New installation of fire suppression system. Or</div><div>– Discharge of fire suppressant due to use.</div></div><div>Fire Suppressant type and quantity x GWP = CO₂e</div></div>	<div>It is assumed large fire suppression systems do not regularly leak due to additional regulatory oversight and regular maintenance.</div> <div>Any new installations, system leaks, discharge or refill events would be recorded in maintenance records.</div> <div>Small portable fire extinguishers are not significant. GHD uses mostly portable powder extinguishers, very rarely finding CO₂ or other GHG portable extinguishers (below 1 tonne CO₂e- per year).</div>	<div>Global: GWP from AR 5. US EPA 2023– Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases , USEPA 2025 EF hub. Where refrigerant was not available through USEPA then DESNZ 2025 was used.</div>
Scope 2 – Purchased electricity			
<div>Based on fuel transaction dates and/or mileage data from 01 July 2024 to 30 June 2025.</div>	<div>Where:<div>– Electricity data available: Invoiced kWh x Local grid factor ^*=CO₂e metric tonnes</div><div>*Where a government published grid factor was not available in the Green Project platform, the most recent International Renewable Energy Agency Country Profiles were used.</div><div>Where electricity data was not available:<div><div>– Previous year data was used if available.</div><div>– If not, emissions were calculated based on floor area.</div></div><div>For GHD office location AE.4210-UAE.01, a conversion was required to convert air conditioning units from RTH (ton-hour refrigeration) to kWh; this was converted using a factor of 3.51685 kWh/RTH.</div><div>For GHD office QA-01, cooling kWh was not provided and only \$ spend on electricity for cooling was provided. This cooling kWh was estimated using a ratio of the known regular office electricity and electricity cost for the same location.</div><div>Server electricity (kWh) of owned sites not captured in office electricity, was determined by an average of normal and max electricity draw provided by the manufacturer, with emissions being calculated as other location-based kWh data.</div><div>Electric vehicle recharge was also recorded in kWh and calculated based on the location’s electricity emission’s factor.</div><div>For market-based calculations, the process is the same as location-based, with the exception of the subtraction of kWh use at locations where renewable energy contractual arrangements have been made or Energy Attribute Certificates (EACs) purchased. In the case of bulk EAC purchasing, no bias has been made on the distribution of these energy volumes and are distributed equally across all GHD operational controlled sites within the EAC country of origin. Therefore, for market-based calculations, the net energy use at an office (post-application of the renewable energy contractual arrangements or EAC purchases) is the final energy use value that will be applied in the calculations.</div></div></div>	<div>All operating sites are assumed to have electricity.</div> <div>Location based emissions do not include onsite renewable energy (i.e., roof top solar) as this cannot currently be measured at sites where this occurs.</div> <div>Electricity imported from the grid is accounted for in both location and market-based emissions where on site renewables are available.</div> <div>Renewable energy contractual agreement with utility companies for renewable energy purchases were accounted for in market-based accounting.</div> <div>Renewable energy purchases may be unbundled but must be contractually backed by an equal number of Energy Attribute Certificates (EACs) being surrendered or retired to the contracted percentage of renewable energy.</div> <div>Market-based electricity is based on EACs purchased and retired through contractual agreements.</div>	<div>Americas: USEPA 2025 EF Hub; ECCC 2025; IRENA 2024. CBECs 2018 (floor area); NRCan 2022 (floor area).</div> <div>APAC: DCCEEW 2024; NZMoE 2025; DoEP 2023; IRENA 2023, 2024. DCCEEW 2022 (floor area); NZ 2010 (floor area).</div> <div>EMEA: DESNZ 2025; IRENA 2023, 2024; ND-NEED 2024 (floor area).</div>

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 3 – Category 1: Purchased goods and services			
Finance data for 365 days from 01 July 2024 – 30 June 2025.	<p>Spend data by supplier or expense category is extracted from finance system. North American Industry Classification System (NAICS) codes are matched to suppliers. Where no supplier available financial spend category is used. NAICS and spend categories are mapped to spend emission data units available in the emission factor data sets used.</p> <p>Spend Amount ^* x Emission Factor ^(**)=CO₂e</p> <p>* Local currency (i.e. \$/£). ** Per unit of currency spent</p> <p>Direct from supplier emissions data is reported as total emissions in CO₂e as provided by the supplier for good or service purchased.</p>	<p>Supplier NAICS codes are based on public sources with the assistance of AI and may differ from direct supplier provided standard Industry classification, which is not yet available.</p> <p>Where supplier is not available ability to split out specific costs with a corresponding emission factor is limited by the varying levels of granularity within financial and management accounting.</p> <p>Where specific emissions factors could not be matched, a general emission factor that closest represents the emission type is applied and can be subjective.</p> <p>Some clients' spend may have been included where GHD acted as an agent on behalf of the client</p> <p>Spend linked to waste-related NAICS codes is excluded from Category 1; waste is assessed separately under Category 5.</p>	<p>Americas – USEPA Supply Chain Greenhouse Gas Emission Factors without margins (v.1.3, June 2024) by NAICS .</p> <p>EMEA and APAC: ExioBase Ignite V.3.10 2025.</p> <p>Global: Direct from supplier data</p>
Scope 3 – Category 2: Capital goods			
Capital Expenditure Data for 365 days from 01 July 2024 – 30 June 2025.	<p>Capital goods are determined by spend based upon amounts capitalised to GHD's fixed asset register.</p> <p>Spend Amount ^* x Emission Factor ^(**)=CO₂e</p> <p>* Local currency (i.e. \$/£). ** Per unit of currency spent</p>	<p>Due to granularity of spend account description and available coinciding emission factor, a general emission factor that closest to representing the account type is applied and can be subjective.</p> <p>Spend data includes the conversion of currencies and the adjustment of emission factors from the data year to the reporting year, accounting for inflation.</p>	<p>Americas – USEPA Supply Chain Greenhouse Gas Emission Factors without margins (v.1.3, June 2024) by NAICS.</p> <p>EMEA and APAC: ExioBase Ignite V.3.10 2025.</p>
Scope 3 – Category 3: Fuel and energy related activities			
As Category 3 is based on Scope 1 and 2 data, time boundary is the same as reported for the Scope 1 (natural gas, fleet and equipment) and 2 (electricity) data.	<p>The Category 3 inventory dually comprises (i) the emissions associated with all tanks to wheel (TTW) activities for owned stationary and mobile fuel combustion sources and (ii) the emissions associated with all well to tank (WTT) activities and transmission and distribution losses (T&D) for all purchased grid electricity consumption</p>	<p>As Category 3 is based on Scope 1 and 2 data, limitations include those reported for the Scope 1 (natural gas, fleet and equipment) and 2 (electricity) data.</p>	<p>Americas– USEPA 2025 EF Hub; ECCC 2025; IRENA 2024, DESNZ 2025.</p> <p>APAC– DCCEEW 2024; NZMoE 2025; DoEP 2023; IRENA 2023, 2024; DESNZ 2025.</p> <p>EMEA– DESNZ 2025; IRENA 2023, 2024.</p>

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 3 – Category 4: Upstream transportation and distribution			
Accounted by spend data in Scope 3, Category 1 and 2. Unable to separate upstream and downstream transportation and distribution from shipping included in costs of purchased goods.	<p>Spend data by supplier or expense category is extracted from finance system. North American Industry Classification System (NAICS) codes are matched to suppliers. Where no supplier available financial spend category is used. NAICS and spend categories are mapped to spend emission data units available in the emission factor data sets used.</p> <p>Spend Amount ^* x Emission Factor ^(**)=CO₂e</p> <p>* Local currency (i.e. \$/£). ** Per unit of currency spent</p>	<p>Not all upstream transportation and distribution can be separated from Good and Services (category 1). Including where shipping is part of the total costs.</p> <p>Downstream transportation (category 9) may be included in Upstream (category 4)</p> <p>Supplier NAICS codes are based on public sources with the assistance of AI and may differ from direct supplier provided standard Industry classification, which is not yet available.</p> <p>Where specific emissions factors could not be matched, a general emission factor that closest represents the emission type is applied and can be subjective.</p> <p>Some clients' spend may have been included where GHD acted as an agent on behalf of the client</p>	<p>Americas – USEPA Supply Chain Greenhouse Gas Emission Factors without margins (v.1.3, June 2024) by NAICS.</p> <p>EMEA and APAC: ExioBase Ignite V.3.10 2025.</p>
Scope 3 – Category 5: Waste generated in operations			
<p>Waste Surveys were conducted once during the fiscal period and extrapolated to one year.</p> <p>Waste invoice for the labs, accounting started with the invoice recording the first disposal event after 01 July 2024 usage and included the subsequent invoices until the end of the financial year 30 June 2025.</p> <p>IT Waste reports recorded disposal events between 01 July 2024 and 30 June 2025.</p>	<p>(Supplier IT tonnes and waste type + Laboratory invoiced tonnes and waste type + Office waste tonnes from Survey) x Waste emission factor CO₂e for waste type.</p> <p>For GHD laboratory locations, where invoicing data was available, this was used to estimate waste generation. Where there was no or interpreted incomplete invoice data for a GHD laboratory, survey data was used to supplement and, where no invoice or survey data available, location data was backfilled using the survey lab data rolling weighted average per FTE value (FY23, FY24, and FY25 datasets combined).</p> <p>All other FY25 waste data was either based on invoices (IT waste), the waste survey (for regular offices) or backfilled using a GHD office (excluding lab locations) rolling weighted average per FTE value (FY23, FY24, and FY25 datasets combined).</p>	<p>There are limitations in the survey method as it is a snapshot in time extrapolated to a year of waste disposal and relies on visual volume estimates, rather than actual sorting and weighing. The susceptibility to fluctuations due to surveys being a snapshot and varying participation rates, are expected, with time, to even out using a combined weighted average for backfilling of data. Other initiatives such as surveying same GHD offices year to year are also expected to smooth out the data and reported waste totals from visual surveys (consistent metrics).</p> <p>Bathrooms were not included in the survey they are not significant and can occur in areas not controlled by GHD.</p> <p>Waste type descriptions varied for laboratory waste invoices and therefore in some cases knowledge of waste from GHD labs was applied to categorise the waste type.</p> <p>Some disposals from office refits may not be accounted for, although the refits themselves were accounted for in Scope 3, Categories 1 and/or 2.</p>	<p>Americas– USEPA 2025 EF Hub, DESNZ 2025.</p> <p>EMEA and APAC – DESNZ 2025.</p>

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 3 – Category 6: Business travel (rental car)			
Rental car data is collected from the date of rental between 01 July 2024 and 30 June 2025.	<p>Rental car data was collated using a hybrid method of supplier specific data and internal data from the travel and finance systems. Distance is either provided directly from the supplier or calculated based on rental days or spend data. Total rental days x average distance per day by country = total distance; or, Total spend/ (average spend/day)) x average distance per day by country = Total distance.</p> <p>Then to calculate emission Total distance x emission factor CO₂e/unit of distance = Total tonnes CO₂e.</p> <p>Calculation also includes upstream well-to-tank (WTT) emissions associated with the extraction, refining and transportation of raw fuels before they are used to power the transport mode.</p>	<p>Rental car data is collected from the date of rental and may exceed financial year or may not capture vehicles returned, that were rented prior to the financial year start.</p> <p>Supplier Data from rental car companies are checked for errors, where distance is not possible it is replaced with an estimation. Where mileage was not provided or identified as an error, total rental days was used to estimate distance travelled from available supplier distance/day averages in each country.</p> <p>Where only costs were provided Total costs for rental car/ estimated costs per day recorded from invoices x Average km per day recorded = Total kilometres travelled. Spend data includes the conversion of currencies.</p>	<p>Americas: USEPA 2025 EF Hub; DESNZ 2025.</p> <p>APAC: DESNZ 2025; NZMoE 2025.</p> <p>EMEA: DESNZ 2025</p>
Scope 3 – Category 6: Business travel (flights)			
Flight data is collected from the date of travel between 01 July 2024 and 30 June 2025.	<p>Distance data from the travel system is organised by flight type and class of travel. Emission factors are then applied calculate total CO₂e tonnes.</p> <p>Calculation also includes upstream well-to-tank (WTT) emissions associated with the extraction, refining and transportation of raw fuels before they are used to power the transport mode.</p>	<p>It is assumed all flights are booked or recorded through the booking system. Due to incomplete data during change in travel systems Qatar data was based on booking requests. UAE was prorated from 11 months data to 12 months.</p>	<p>Global – DESNZ 2025 (GWP with radiative forcing)</p>
Scope 3 – Category 6: Business travel (other travel)			
Spend data between 01 July 2024 to 30 June 2025, Supplier data collected from the date of travel between 01 July 2024 and 30 June 2025.	<p>Other travel was collated using a hybrid method of supplier specific data and spend data from the finance systems. Distance ground transport x type of travel utilised emission factor = tonnes CO₂e. Spend data x emission factor for travel by spend= tonnes CO₂e.</p> <p>Calculation also includes upstream well-to-tank (WTT) emissions associated with the extraction, refining and transportation of raw fuels before they are used to power the transport mode.</p>	<p>Other travel spend data mostly relates to transport such as taxis, rideshare, trains and ferries; however, it may also contain miscellaneous travel expenses. Spend data includes the conversion of currencies.</p>	<p>Americas: USEPA Supply Chain Greenhouse Gas Emission Factors without margins (v.1.3, June 2024) by NAICS; USEPA 2025 EF Hub; DESNZ 2025.</p> <p>EMEA and APAC: ExioBase Ignite V.3.10 2025; DESNZ 2025.</p>

Time boundary	Calculation method	Assumptions, exclusions and limitations	Emission factors and GWP
Scope 3 – Category 7: Employee commuting (commute to work)			
Time boundary for the commuting emissions is for the period of 01 July 2024 to 30 June 2025.	<p>For the FY25 reporting period, due to the low response rate in the GHD commuting and work from home survey, a modified approach was followed for estimating this period’s emissions. Emissions for FY25 were based on the weighted average travel category distance in the Americas, APAC, and EMEA economic regions for the FY23 and FY24 reporting periods.</p> <p>For the FY23 and FY24 reporting periods, the number of days commute to work and primary mode of transportation was recorded, sorted by region, then prorated to the total number of GHD FTE employees FY24. Emission factor for travel type was applied to distance travel. Distance travelled by mode of transport x emission factor.</p> <p>Calculation also includes upstream well-to-tank (WTT) emissions associated with the extraction, refining and transportation of raw fuels before they are used to power the transport mode.</p>	Previous year survey use see confidence values Appendix D. Where the employee selected “other” as their mode of transportation, a travel Category was determined based on interpretation of employee responses to follow up questions in the survey; where no appropriate response was provided by the employee to determine the “other” mode of transportation, the response was classified as using an internal combustion engine (ICE) vehicle, to be conservative in the calculation estimates.	<p>Americas: USEPA 2025 EF Hub; DESNZ 2025.</p> <p>APAC and EMEA: DESNZ 2025.</p>
Work from home			
Time boundary for the work from emissions is for the period of 01 July 2024 to 30 June 2025.	<p>For the FY25 reporting period, due to the low response rate in the GHD commuting and work from home survey, a modified approach was followed for estimating this period’s emissions. Emissions for FY25 were based on the weighted average work from home days in the Americas, APAC and EMEA economic regions for the FY23 and FY24 reporting periods.</p> <p>For the FY23 and FY24 reporting periods, the average number of days an employee worked from home was collected and sorted by region and then prorated to the total number of FY24 GHD FTE employees. Total workdays use average work from home factors and calculated electricity x grid factor.</p>	The work from home factors are based on regions in the US and UK and NZ. To apply emission factors to other countries, similar regional climates were matched.	<p>Americas– Homeworking Emissions Whitepaper, EcoAct (2020; Whitepaper), USEPA 2025 EF Hub,</p> <p>APAC– Homeworking Emissions Whitepaper, EcoAct Whitepaper (2020); NZMoE 2025; DCCEEW 2024</p> <p>EMEA– Homeworking Emissions Whitepaper, EcoAct Whitepaper (2020); DESNZ 2025. ; IRENA 2024</p>
Scope 3 – Category 9: Downstream transportation and distribution			
Accounted by spend data in Scope 3, Category 1 and 2. Unable to separate upstream and downstream transportation and distribution from shipping included in costs of purchased goods.			

Appendix D

FY25 uncertainty calculations and data source

➔ **Table D.1**
Scope 1 and 2 emissions

Data source description	Uncertainty of activity data (Confidence interval expressed in ± percent)	Uncertainty of emission factor (Confidence interval expressed in ± percent)	Certainty ranking (Calculator-assigned)	% Total scope 1 and 2 emissions	Ranking rationale
Scope 1 - NG - All Data Available	+/- 5.0%	+/- 5.0%	Good	6.37%	The data is good quality (invoicing) with minor uncertainty associated with transcription of data to accounting system and dated ranges. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned due to any potential mis-alignment of government emission factor time boundaries (though best available or most recent) relative to reporting data period.
Scope 1 - NG - Estimated Using Other Data	+/- 15.0%	+/- 5.0%	Fair	0.61%	No specific usage data available but other information, such as \$ spend or previous year data is available to estimate use, resulting in a medium data uncertainty. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned due to any potential mis-alignment of government emission factor time boundaries (though best available or most recent) relative to reporting data period.
Scope 1 - NG - All Estimate Based on Floor Area	+/- 30.0%	+/- 5.0%	Poor	3.92%	No data is available, the most region-specific energy intensity values applied to offices missing data based on office floor area, resulting in a higher data uncertainty. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned due to any potential mis-alignment of government emission factor time boundaries (though best available or most recent) relative to reporting data period.
Scope 1 - Fleet (fuel-volume-based)	+/- 5.0%	+/- 5.0%	Good	29.82%	The fuel data is good quality (direct electronic monitoring). Some uncertainty associated with date range and could include some small equipment fuel but would be an insignificant to total portion of mobile fuel. No issue observed with emission factor, use as majority are fuel and vehicle-type specific (though generalised to gasoline or diesel), but a minimum of 5% assigned due to any potential mis-alignment of government emission factor time boundaries (though best available or most recent) relative to reporting data period.
Scope 1 - Fleet (distance-based)	+/- 5.0%	+/- 5.0%	Good	0.70%	There is minor uncertainty associated with transcription of mileage data by operators in records and at the pump. No issue observed with emission factor use as majority are fuel and vehicle-type specific (though generalised to gasoline or diesel), some fleet fuel cards for vehicles may have been used for equipment.

Data source description	Uncertainty of activity data (Confidence interval expressed in ± percent)	Uncertainty of emission factor (Confidence interval expressed in ± percent)	Certainty ranking (Calculator-assigned)	% Total scope 1 and 2 emissions	Ranking rationale
Scope 1 - Equipment (fuel-volume-based)	+/- 15.0%	+/- 10.0%	Fair	3.79%	The fuel data is good quality (direct electronic monitoring). Some uncertainty that the fuel was used for equipment and whether equipment is always filled up using fuel cards. Moderate issue observed with emission factor use as emission factors generalise gasoline use to small 2-stroke engine use and diesel use to construction/mining equipment (US EPA emission factor classifications).
Scope 1 - Fugitives	+/- 30.0%	+/- 10.0%	Poor	1.05%	“Some refrigerant use data is available through a survey for refrigerators but not all offices participated. Number of refrigerators declared by the majority of offices with others having the average applied. High-level estimates were made regarding GHD refrigerant use owned A/C units. Moderate issue observed with emission factor use, although refrigerant use in types of units are fairly well known (and the corresponding global warming potential factor), the refrigerant use is still estimated. High-level estimates were made regarding GHD fire suppression fugitive emissions from owned fire extinguishers. Moderate issue observed with emission factor use.”
Scope 2 - Electricity Use - Data Known	+/- 5.0%	+/- 5.0%	Good	39.54%	The data is good quality (invoicing) with minor uncertainty associated with transcription of data to accounting system and invoice date range. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned.
Scope 2 - Electricity Use - EVs (Data Known)	+/- 5.0%	+/- 5.0%	Good	0.01%	The fuel (as kWh vehicle charging) data is good quality (direct electronic card monitoring); however, some of the electricity may be double counted if charged at a GHD site increasing the uncertainty. No issue observed with emission factor use as it is region-specific, but a minimum of 5% assigned due to any potential mis-alignment of government emission factor time boundaries (though best available or most recent) relative to reporting data period.
Scope 2 - Electricity Use - Previous Year Data	+/- 10.0%	+/- 5.0%	Good	5.95%	The data is good quality (invoicing or direct from lessor) but from previous year; higher uncertainty associated with uncertainty in electricity use between years. Minor uncertainty due to date range. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned due to any potential mis-alignment of government emission factor time boundaries (though best available or most recent) relative to reporting data period.
Scope 2 - Electricity Use - Estimated	+/- 30.0%	+/- 5.0%	Poor	8.25%	No data is available, the most region-specific energy intensity values applied to offices missing data based on office floor area, resulting in a higher data uncertainty. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned. No date range uncertainty.

Data source description	Uncertainty of activity data (Confidence interval expressed in ± percent)	Uncertainty of emission factor (Confidence interval expressed in ± percent)	Certainty ranking (Calculator-assigned)	% Total scope 1 and 2 emissions	Ranking rationale
Scope 2 – Electricity Use – Servers (Estimated)	+/- 15.0%	+/- 10.0%	Fair	0.03%	No kWh use data is available, high-level estimates were made regarding kWh use per GHD server, using manufacturer average usage data for equipment, resulting in a higher data uncertainty. Moderate issue observed with emission factor use, although majority are region-specific, a portion of the estimates are based on country averages, for a higher emission factor uncertainty.
Scope 2 – Electricity Use – Prorating	+/- 15.0%	+/- 5.0%	Fair	-0.04%	The data that is available is good quality (invoicing) but is prorated, introducing a greater uncertainty in this data set. No issue observed with emission factor use as majority are region-specific, but a minimum of 5% assigned. No uncertainty with date range as it is extrapolated to number of operating days. Value shown is negative as invoicing that was prorated exceeded the number of calendar days more than falling short.

Uncertainty rankings based on "Measurement and Estimation Uncertainty of GHG Emissions" calculation tool (GHG Protocol)

→ **Table D.2**
Scope 3 emissions

Data source description	Uncertainty of activity data (Confidence interval expressed in ± percent)	Uncertainty of emission factor (Confidence interval expressed in ± percent)	Certainty ranking (Calculator-assigned)	% Total scope 1 and 2 emissions	Ranking rationale
Scope 3 - Category 1: PG&S (Americas)	+/- 10.0%	+/- 5.0%	Good	36.73%	New to FY25, there has been a significant increase in data resolution, specifically through the tagging of vendors by their NAICS codes, allowing for the allocation of vendors to emission factors more appropriate to the primary service being provided. This new understanding in the vendor data will allow GHD to target specific industries and vendors for vendor-specific emission factors, which will represent the best available data in these categories. Minimal uncertainty in the data and factors are reflective of this increase in data resolution and more specific emission factors.
Scope 3 - Category 1: PG&S (APAC)	+/- 10.0%	+/- 5.0%	Good	29.61%	
Scope 3 - Category 1: PG&S (EMEA)	+/- 10.0%	+/- 5.0%	Good	3.24%	
Scope 3 - Category 2: Capital Goods (Americas)	+/- 10.0%	+/- 5.0%	Good	1.47%	
Scope 3 - Category 2: Capital Goods (APAC)	+/- 10.0%	+/- 5.0%	Good	2.30%	
Scope 3 - Category 2: Capital Goods (EMEA)	+/- 10.0%	+/- 5.0%	Good	0.19%	
Scope 3 - Category 3 - Electricity Use	+/- 10.6%	+/- 5.0%	Good	0.93%	Energy use data uncertainty based on a weighted average of the Scope 1 and 2 uncertainty data calculations. Low emission factor uncertainty due to limitations on available production/distribution factors for fuels and distribution losses for electricity use.
Scope 3 - Category 3 - Natural Gas Use	+/- 14.3%	+/- 5.0%	Fair	0.17%	
Scope 3 - Category 3 - Fuel Use	+/- 7.0%	+/- 5.0%	Good	0.70%	
Scope 3 - Category 5 - Waste	+/- 25.0%	+/- 15.0%	Fair	0.45%	High waste generation data uncertainty (estimated) based data collection method (visual surveys), assumptions regarding waste density, and as over 50% of dataset is backfilled. Known data helps to increase data certainty using available waste invoices from 61% labs, and all IT waste data is also directly sourced from supplier. Some emission factor uncertainty due to limitations on available disposal factors for waste.
Scope 3 - Category 6 - Mileage Reimbursement	+/- 10.0%	+/- 5.0%	Good	2.38%	Based on expense reports, mileage is not always confirmed resulting in a data uncertainty of 10%.
Scope 3 - Category 6 - Flights	+/- 10.0%	+/- 5.0%	Good	7.16%	Data from air travel extracted from the company's travel management system which captures supplier data at booking point. A change in travel management systems in FY25 increased uncertainty from FY24 as reconciliation between the two systems occurred. Data gaps were addressed through booking requests or prorating. Some smaller countries by operations had data gaps with the change in systems occuring during the financial year. Most large operations countries were changed over before the start of the financial year and did not have a data gap identified between the two systems. Some uncertainty assigned for the new system, though rare, still a possible pick up of personal travel and/or nil mileage data from unusual flight routes.

Data source description	Uncertainty of activity data (Confidence interval expressed in ± percent)	Uncertainty of emission factor (Confidence interval expressed in ± percent)	Certainty ranking (Calculator-assigned)	% Total scope 1 and 2 emissions	Ranking rationale
Scope 3 - Category 6 - Car Rentals	+/- 6.2%	+/- 5.0%	Good	1.64%	For car rental data, some mileage data (12%) estimated on mixed data based on rental days/ spend /average travel per day from limited known data, increasing this data uncertainty. Low emission factor uncertainty due to limitations on available business travel factors.
Scope 3 - Category 6 - Other Travel Spend	+/- 15.0%	+/- 5.0%	Fair	0.11%	Total spend data for miscellaneous travel expenses is used to calculate other travel transport (taxis, rideshare train,ferry, etc). This spend data is accounted for as expenses related to all other travel arrangement and reservation services in Americas, and supporting and auxilliary transport services EMEA and APAC, it may include some non-transport expenses.
Scope 3 - Category 6 - Other Travel Spend	+/- 15.0%	+/- 5.0%	Fair	0.23%	
Scope 3 - Category 6 - Other Travel Spend	+/- 15.0%	+/- 5.0%	Fair	0.03%	
Scope 3 - Category 6 - EMEA Other Travel (train)	+/- 6.0%	+/- 5.0%	Good	0.01%	During FY25, some of the other travel expenses were replaced with travel distance and travel type data (Uber, UK trains). Low uncertainty in the available mileage data and available emission factors used, one is from the vendor and the other from the travel system. Travel system data for train had some mileage that may not have been linked to the train route and some erroneous data replaced (1.2%).
Scope 3 - Category 6 - Uber	+/- 5.0%	+/- 5.0%	Good	0.02%	
Scope 3 - Category 7 - Employee Commute (FY25)	+/- 73.0%	+/- 0.0%	Poor	0.00%	Survey from FY25 determined to be unreliable for use in the inventory. In comparison to FY23 (baseline) survey, the response rate was down from 50% in FY23 to 26% in FY25 (a 48% response drop). Bias was also more noticeable in the smaller response rate data set in FY25. Due to the significantly lower resolution of the survey, decision was made to utilise the FY23 and FY24 data, which had response rates of 50% and 39% respectively, and showed similar distribution of responses in terms of how employees were commuting to work and work from home.
Scope 3 - Category 7 - Work From Home (FY25)	+/- 73.0%	+/- 0.0%	Poor	0.00%	
Scope 3 - Category 7 - Employee Commute (FY23&FY24)	+/- 25.0%	+/- 5.0%	Fair	7.03%	Weighted average of FY23 and FY24 data was used to estimate FY25 commute to work and work from home data, for the reason noted above. Although data uncertainty for the FY23 and FY24 data were previously assigned as 15%, an additional 10% uncertainty was assigned to reflect potential commuting and WFH YtY changes that may have occurred. Emission factors for work from home are limited in choice, and does not fit all geographic regions. Commute emission factors have higher certainty, similar to business travel.
Scope 3 - Category 7 - Work From Home (FY23&FY24)	+/- 25.0%	+/- 10.0%	Fair	4.43%	
Scope 3 - Category 9 - Downstream T&D (Americas)	+/- 5.0%	+/- 5.0%	Good	0.72%	Based on the updates to the PG&S data to classify vendors by NAICS codes, it was possible to extract some of the data associated with T&D where directly purchased from the shipping/transport organisation. The majority of this data is considered to be upstream through distribution between the company's own facilities and inbound/ outbound logistics of services like lab testing. Some Downstream may be included but is considered incidental to the services provided. The majority of upstream T&D remains in Category 1 where shipping is included in the total price of the product.
Scope 3 - Category 9 - Downstream T&D (APAC)	+/- 5.0%	+/- 5.0%	Good	0.42%	
Scope 3 - Category 9 - Downstream T&D (EMEA)	+/- 5.0%	+/- 5.0%	Good	0.02%	

Uncertainty rankings based on "Measurement and Estimation Uncertainty of GHG Emissions" calculation tool (GHG Protocol)

Appendix E

External auditor assurance statement



LRQA Independent Assurance Statement

Relating to GHD Group Limited’s GHG Emissions Report for Fiscal Year 2025 (01 July 2024 – 30 June 2025)

This Assurance Statement has been prepared for GHD Group Limited in accordance with our contract.

Terms of engagement

LRQA Limited (LRQA) was commissioned by GHD Pty Ltd. to provide independent assurance on GHD Group Limited’ (GHD Group) GHG Emission Report titled ‘FY 2025 Greenhouse Gas Emissions’, (hereafter referred to as “the Report”) for the fiscal year 2025 (from 01st July 2024 to 30th June 2025) against the assurance criteria below to a reasonable level of assurance with 5% materiality for Scope 1 and Scope 2 and to a limited level of assurance using professional judgement for the Scope 3 emissions.

GHD Group’s geographical boundary includes its Head Office operations located at Sydney, New South Wales and other sites located in Americas, APAC and EMEA economic regions. Our assurance engagement covered GHD Group’s operations and activities that provides civil engineering consultancy, planning, design and architectural advisory services using an ‘Operational Control’ approach and specifically covered the following:

- Verifying conformance with:
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD Protocol) for the GHG data¹ read along with Technical Guidance for Calculating Scope 3 Emissions.
- Evaluating the accuracy and reliability of GHG Emissions data covering the following categories:
 - Scope 1 Emissions
 - Scope 2 Emissions- Location based and Market based emission calculations
 - Scope 3 Emissions related to GHG Protocol: Category 1- Purchased goods and services; Category 2- Capital goods; Category 3- Fuel- and energy-related activities; Category 4- Upstream Transportation & Distribution; Category 5- Waste generated in operations; Category 6- Business travel; Category 7- Employee commuting

Our Assurance engagement included the data and information of GHD Group’s suppliers, contractors and any third-party mentioned in the report as presented to us by GHD Group.

Management Responsibility

GHD Group management was responsible for preparing the report and conformity with the GHG Protocol and for maintaining effective internal controls over the systems from which the report is derived. LRQA’s responsibility was to carry out an assurance engagement on the Report in accordance with our contract with GHD Group. LRQA disclaims any liability or responsibility to others as explained in the end footnote.

Ultimately, the report has been approved by, and remains the responsibility of GHD Group.

LRQA’s approach

Our verification has been conducted in accordance with ISO 14064-3:2019, ‘Specification with guidance for verification and validation of greenhouse gas statements’ to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with WRI/WBCSD GHG Protocol.

¹ <http://www.ghgprotocol.org/>



To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- Remotely interviewed relevant staff of the organization responsible for managing GHG emissions data and records and assumptions used in the calculations;
- Remotely verified activity data -on a sampling basis at source level for Scope 1 and Scope 2 emissions and aggregated level for Scope 3 emissions;
- Remotely verified the conversion factors from UK Government GHG Conversion Factors for Company Reporting, 2025 and emission factors from USEPA 2025 Emission Factors for Greenhouse Gas Inventories; Australian National Greenhouse Accounts Factors (DCCEEW FY 2024); USEPA Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases, 2014 for Scope 1 emissions;
- Remotely verified Scope 2 emissions based on units consumed on sampled invoices and respective country-based emission factors for USA², Canada³, Australia⁴, New Zealand⁵, UK⁶, Singapore⁷ and Philippines.⁸
- Remotely verified Scope 2 emissions for shared leased premises where the electricity consumption is part of lease rent through use of the floor areas on a sampling basis and relevant country-based emission factors for USA⁹, Canada¹⁰, UK¹¹ and Australia¹².
- Remotely verified Scope 3 emissions from finance data provided from SAP and emission factors from USEPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6, July 2024 (2024, Without Margins, World Bank CPI Adjusted) and ExioBase Ignite V3.10.

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level for Scope 1 and 2 at a materiality of 5% and at a limited level of assurance for Scope 3 Categories 1 to 7 using materiality of professional judgement. The opinion expressed in this Assurance Statement has been accordingly formed.

Note: The extent of evidence-gathering for a Reasonable assurance engagement is more than for a Limited assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a Reasonable assurance engagement is higher than the assurance that would have been obtained had a Limited assurance engagement been performed.

LRQA’s Opinion

Based on LRQA’s approach, we believe that GHD Group, has in all material respects, fairly disclosed Scope 1 and Scope 2 GHG emissions in the Report as summarized in Table 1.

Based on LRQA’s approach, nothing has come to our attention that would cause us to believe that GHD Group has not, in all material respects, disclosed Scope 3 GHG emissions in the report as summarized in Table 1.

² International Energy Agency (IEA) Country Profiles (2023), 2025 eGRID Mix (2023 data)
³ Canada National Inventory Report 2025 (Part 3 Annex 13, 2023 Data)
⁴ Australian National Greenhouse Accounts Factors (DCCEEW FY2024)
⁵ New Zealand Ministry for the Environment Purchased Electricity 2025
⁶ UK Government GHG Conversion Factors for Reporting, 2025
⁷ Singapore Energy Market Authority 2024
⁸ Key Energy Statistics (Philippine Department of Energy) 2023
⁹ Commercial Buildings Energy Consumption Survey (CBECS) 2018
¹⁰ Natural Resources Canada (NR-CAN) 2022
¹¹ Non-domestic National Energy Efficiency Data Framework (ND-NEED) 2024
¹² Commercial Building Baseline Study (CBBS) 2022



Observations

Further observations and findings, made during the assurance engagement, are:

- GHD Group has based their estimates for employee commute and work-from-home emissions on the 2023 and 2024 employee surveys, as the 2025 survey had an insufficient response rate.
- The energy consumption in shared offices and temporary project sites is estimated based on floor area and regional energy intensity factors and may not sufficiently represent the actual consumption.

Recommendations

- Reduce uncertainty level of Purchase goods and Capital goods through use of supplier specific GHG emissions data.
- Strengthen the collection of activity data for refrigerant leaks and waste to landfill.

Table 1: Summary of GHD Key data for GHG emissions data for Fiscal Year 2025

GHG Emission Categories	Assurance Level	tCO ₂ e
Scope 1 Emissions	Reasonable Level	4,609
Scope 2 Emissions (Location based)	Reasonable Level	5,352
Scope 2 Emissions (Market based)	Reasonable Level	588
Scope 3 Emission Categories	Limited Level	117,708
Category 1- Purchased goods and services		81,897
Category 2- Capital goods		4,658
Category 3- Fuel- and energy-related activities		2,121
Category 4- Upstream Transport and Distribution		1,373
Category 5- Waste generated in operations		527
Category 6- Business travel ¹³		13,642
Category 7- Employee commuting including Teleworking ¹⁴		13,490
Total GHG Emissions (Location based)	Limited Level	127,669
Total GHG Emissions (Market based)	Limited Level	122,905

¹³ Business travel includes Air travel, road travel and train travel; the emissions from hotel stays are not included.
¹⁴ Emissions from employees working remotely



LRQA's standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity audit – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification audits is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

The verification and certification assessments are the only work undertaken by LRQA for GHD Group and as such does not compromise our independence or impartiality.

Signed

Syju Alias
LRQA Limited Lead Verifier
LRQA reference: MEL00000587

Dated: 18 November 2025

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