SUSTAINABILITY REPORT

2026

Apex Australasian Infrastructure & Renewable Energy Pty Ltd

Reporting period: 1 January 2026 to 31 December 2026

Publication date: 31 March 2027

Prepared with reference to the GRI Standards

Demonstration document. Apex Australasian Infrastructure & Renewable Energy Pty Ltd is a fictional entity, and every figure and date in this report is illustrative. This report has not been notified to GRI, which GRI 1: Foundation 2021 requires of an organisation that reports with reference to the GRI Standards; the statement of use shows the wording that would apply once GRI is notified. No external assurance was obtained.

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Abbreviations

Abbreviation	Meaning
AASB	Australian Accounting Standards Board
AR5	Fifth Assessment Report of the IPCC
AUD	Australian dollar
CH4	methane
CO2	carbon dioxide
CO2e	carbon dioxide equivalent
CSO	Chief Sustainability Officer
GHG	greenhouse gas
GJ	gigajoule
GRI	Global Reporting Initiative
GWP	global warming potential
HFCs	hydrofluorocarbons
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
kg	kilogram
kL	kilolitre
MWh	megawatt hour
N2O	nitrous oxide
NF3	nitrogen trifluoride
NZ	New Zealand
OHS	occupational health and safety
PFCs	perfluorocarbons
SF6	sulphur hexafluoride
t	metric tonne
Vic	Victoria

About this report

This report is a voluntary sustainability disclosure prepared with reference to the GRI Standards. It is not a climate statement under AASB S2 or the Aotearoa New Zealand Climate Standards.

Applicable GRI Sector Standards: none (no GRI Sector Standard covers construction, civil engineering, infrastructure or renewable energy development). Sector Standards 11, 12, 13 and 14 do not apply.

Disclosure 2-1 Organizational details

- **2-1-a:** The legal name of the reporting organisation is Apex Australasian Infrastructure & Renewable Energy Pty Ltd. The trading name is Apex Australasia.
- **2-1-b:** Apex Australasian Infrastructure & Renewable Energy Pty Ltd is a privately owned proprietary company limited by shares, registered in Victoria, Australia.
- **2-1-c:** The headquarters of the organisation is located in Melbourne, Victoria, Australia. Corporate offices are located in Melbourne and Auckland.
- **2-1-d:** The countries of operation are Australia and New Zealand. Operations are located in Victoria and the North Island of New Zealand, across 4 administrative and technical sites.

Disclosure 2-2 Entities included in the organization's sustainability reporting

- **2-2-a:** The entities included in the organisation's sustainability reporting are:
    1. Apex Australasian Infrastructure & Renewable Energy Pty Ltd (Melbourne, Victoria);
    2. Apex Australasian Infrastructure & Renewable Energy (NZ) Limited (Auckland, New Zealand), wholly owned subsidiary.
- **2-2-b:** The financial statements cover the same two entities. There are no differences between the entities included in financial reporting and sustainability reporting.
- **2-2-c:** The consolidation approach is operational control for both entities.
    - **2-2-c-i:** No adjustments are made for minority interests, because the subsidiary is wholly owned.
    - **2-2-c-ii:** No mergers, acquisitions or disposals of entities or parts of entities occurred in 2026.
    - **2-2-c-iii:** The approach does not differ across disclosures or material topics.

Disclosure 2-3 Reporting period, frequency and contact point

- **2-3-a:** The reporting period is from 1 January 2026 to 31 December 2026. The reporting frequency is annual.
- **2-3-b:** The financial reporting period is from 1 January 2026 to 31 December 2026.
- **2-3-c:** The publication date of the report is 31 March 2027.
- **2-3-d:** The contact point for questions regarding the report is Sustainability Reporting, sustainability@apex-demo.example.

Disclosure 2-4 Restatements of information

- **2-4-a:** No restatements of information have been made. This report is the first sustainability report for Apex.

Disclosure 2-5 External assurance

- **2-5-a:** External assurance has not been obtained for this report. The Sustainability and Risk Committee of the Board of Directors has not yet adopted a policy to seek external assurance of sustainability information. The Sustainability and Risk Committee will evaluate limited assurance for the report covering 2027. The Chief Sustainability Officer is responsible for the evaluation. The ISO 45001 certification of the OHS management system is not external assurance of this report.

- **2-5-b:** Not applicable, because this report has not been externally assured.

Disclosure 2-6 Activities, value chain and other business relationships

- **2-6-a:** The sectors in which Apex operates are critical infrastructure, renewable energy project development (solar and wind), and commercial civil engineering. Apex has 420 employees, 240 workers who are not employees (average full-time equivalents) made up of 180 permanent operational field contractors and 60 labour-hire agency workers, revenue of AUD 142.5 million for the reporting period, and 4 sites.
- **2-6-b:**
  - **2-6-b-i:** Own activities: project development and construction. Sectors: critical infrastructure; renewable energy project development (solar and wind); commercial civil engineering. Markets served: Victoria and the North Island of New Zealand.
  - **2-6-b-ii:** The supply chain comprises upstream suppliers of concrete, aggregates, asphalt, steel and timber; diesel suppliers; plant hire companies; labour-hire agencies; and licensed waste contractors.
  - **2-6-b-iii:** The downstream entities and their activities are public and private asset owners and energy developers that receive completed infrastructure.
- **2-6-c:** Apex has no joint ventures, consortia or franchise arrangements. Its other business relationships are its membership of an industry association and its contracts with the plant hire companies, labour-hire agencies and licensed waste contractors named in the value chain.
- **2-6-d:** Significant changes compared with the previous period: none; this is the first report, so no previous period exists.

Workforce

Disclosure 2-7 Employees

This disclosure covers the period from 1 January 2026 to 31 December 2026 and applies to 420 employees (headcount at 31 December 2026) across Victoria and the North Island of New Zealand.

2-7-a:

Region	Male	Female	Total
Victoria	235	59	294
New Zealand (North Island)	101	25	126
Total	**336**	**84**	**420**

2-7-b:

Contract type	Male	Female	Victoria	New Zealand (North Island)	Total
Permanent	324	81	285	120	405
Temporary (fixed-term)	12	3	9	6	15
Full-time	336	84	294	126	420
Part-time	0	0	0	0	0
Non-guaranteed hours	0	0	0	0	0

2-7-c: Employee numbers are compiled by headcount at 31 December 2026, with permanent and temporary status as recorded in the payroll system.

2-7-d: No gender categories other than male and female were recorded.

2-7-e: Headcount ranged from 398 to 420 during 2026 as fixed-term roles changed. No comparison between reporting periods is possible, because 2026 is the first reporting period and no previous period exists.

Disclosure 2-8 Workers who are not employees

This disclosure covers the period from 1 January 2026 to 31 December 2026 and applies to 240 workers who are not employees (average full-time equivalents) whose work and workplace Apex controls across Victoria and the North Island of New Zealand.

2-8-a: Apex directs the work and controls the workplace for all 240 workers who are not employees.

- (i) Most common types of workers and contractual relationships: 180 permanent operational field contractors engaged under direct contracts, working under Apex's direction on Apex-controlled sites; and 60 labour-hire agency workers (average full-time equivalents).
- (ii) Type of work: field work: plant operation, civil works, and installation of solar and wind assets for permanent operational field contractors; and labour and traffic control for labour-hire agency workers.

2-8-b: Worker numbers are compiled as average full-time equivalents over 2026.

2-8-c: Labour-hire peaked at 95 full-time equivalents in the third quarter of 2026. No comparison between reporting periods is possible, because 2026 is the first reporting period and no previous period exists.

Governance of sustainability

Disclosure 2-13 Delegation of responsibility for managing impacts

2-13-a: The Board delegates management of sustainability impacts to the Chief Sustainability Officer (CSO), who appoints an executive lead for each material topic: energy and climate, OHS, and waste. The senior executives responsible are the CSO and the executive lead for each material topic. Responsibility is also delegated to other employees, specifically site managers.

2-13-b: The CSO reports to the Sustainability and Risk Committee of the Board of Directors quarterly.

Disclosure 2-14 Role of the highest governance body in sustainability reporting

2-14-a: The Board of Directors approves the reported information, including the material topics, after review by the Sustainability and Risk Committee. The process comprises a draft by the CSO, technical validation by Internal Audit and Compliance, review by the Sustainability and Risk Committee, and Board approval on 15 March 2027.

Material topics

Disclosure 3-1 Process to determine material topics

3-1-a: The process to determine material topics has five steps:

1. Context review of operations, sector and GRI Topic Standards.
2. Identification of actual and potential impacts across Apex's activities and business relationships.
3. Assessment of severity and likelihood.
4. Prioritisation of the impacts on the basis of the severity and likelihood assessed in step 3.
5. Validation by the Sustainability and Risk Committee.

The impacts considered across Apex's activities and business relationships are positive and negative, actual and potential impacts on the economy, environment and people, including human rights. The human-rights impact considered is the health and safety of contractor and labour-hire workers. Applicable GRI Sector Standards are none, as no GRI Sector Standard covers construction, civil engineering, infrastructure or renewable energy development. Financial materiality is not assessed in this report.

3-1-b: Stakeholders engaged in the third quarter of 2026 were 14 internal participants (Committee members, executives, site managers) and 9 external stakeholders (3 clients, 2 labour-hire providers, 2 waste contractors, 1 industry association representative, 1 community representative). No external experts were consulted.

Disclosure 3-2 List of material topics

3-2-a: Apex has determined three material topics:

1. Decarbonisation of operations and corporate energy transition.
2. Occupational health and safety in high-risk worksites and contractor management.
3. Construction and demolition waste management under circular-economy criteria.

3-2-b: There is no change in the list of material topics compared with a previous period, as 2026 is the first reporting period and no previous report exists.

Energy

Disclosure 3-3 Management of material topics: Decarbonisation of operations and corporate energy transition

This disclosure covers the period from 1 January 2026 to 31 December 2026 across operations in Victoria and the North Island of New Zealand.

3-3-a: The actual negative impact is greenhouse gas emissions from diesel combustion by plant and fleet and from purchased electricity. The potential positive impact is the delivery of solar and wind infrastructure for clients. No actual or potential negative impacts on human rights were identified for this topic.

3-3-b: Apex causes the greenhouse gas emissions from its own diesel use and electricity use. Apex is linked through business relationships to upstream material and transport emissions.

3-3-c: The Apex Energy and Climate Policy was adopted by the Sustainability and Risk Committee of the Board of Directors. No formal transition plan has been adopted.

3-3-d: Actions taken are:

- d-i. To prevent or mitigate potential negative impacts: a fleet electrification feasibility study.
- d-ii. To address actual negative impacts including remediation: telematics-based idle-time reduction on heavy plant, which started in the fourth quarter of 2026. No remediation action was recorded.
- d-iii. To manage positive impacts: delivery of solar and wind infrastructure for clients.

3-3-e: Tracking effectiveness:

- e-i. Processes: the measurement system for Scope 1 and Scope 2 emissions and review by the Sustainability and Risk Committee.
- e-ii. Goals, targets and indicators: indicators are GJ consumed, t CO2e, and GJ per AUD 1 million revenue. No goals or targets were adopted for 2026; the Sustainability and Risk Committee will set Scope 1 and Scope 2 targets by the fourth quarter of 2027.
- e-iii. Effectiveness and progress: no reduction is quantified for 2026.
- e-iv. Lessons learned: none recorded for 2026.

3-3-f: Engagement with internal participants and external stakeholders informed priorities. Engagement was conducted through the third-quarter 2026 process involving 14 internal participants (Committee members, executives and site managers) and 9 external stakeholders (3 clients, 2 labour-hire providers, 2 waste contractors, 1 industry association representative and 1 community representative). No further detail was recorded.

Disclosure 103-1 Energy policies and commitments

103-1-a: The Apex Energy and Climate Policy was adopted by the Sustainability and Risk Committee of the Board of Directors. For energy consumption reduction and energy efficiency, the policy contributes through the telematics-based idle-time reduction on heavy plant, which started in the fourth quarter of 2026, and through the measurement system for Scope 1 and Scope 2 emissions. For the transition to renewable energy sources, the policy contributes through a fleet electrification feasibility study. No renewable energy target and no contractual instruments have been adopted, and no formal transition plan has been adopted. The Sustainability and Risk Committee will set Scope 1 and Scope 2 targets by the fourth quarter of 2027.

103-1-b: Impacts that may result from energy consumption are greenhouse gas emissions from diesel combustion and purchased electricity. Impacts that may result from the transition to renewable energy are the delivery of solar and wind infrastructure for clients.

Disclosure 103-2 Energy consumption and self-generation within the organization

Total energy consumption within the organisation is 155,620 GJ.

103-2-a: Total fuel consumption within the organisation is 110,500 GJ.

- (i) Renewable and non-renewable sources: all fuel consumed is non-renewable diesel (110,500 GJ). Renewable fuel consumption is 0 GJ.
- (ii) Activity breakdown: heavy plant consumed 77,350 GJ (70%); light vehicle and haulage fleet consumed 22,100 GJ (20%); site generators consumed 11,050 GJ (10%). By region, Victoria consumed 82,875 GJ (75%) and New Zealand consumed 27,625 GJ (25%).

103-2-b: Total electricity consumption is 45,120 GJ (purchased grid electricity, location-based). By region, Victoria consumed 31,584 GJ (8,773.33 MWh) and New Zealand consumed 13,536 GJ (3,760 MWh).

- (i) Breakdown by renewable and non-renewable sources: the renewable and non-renewable split of purchased grid electricity is not available. Apex will obtain supplier-specific data for the report covering 2027.
- (ii) Breakdown by electricity, heating, cooling and steam: purchased electricity is 45,120 GJ; purchased heating is 0 GJ; purchased cooling is 0 GJ; purchased steam is 0 GJ.

103-2-c: Total self-generated renewable electricity, heating, cooling and steam consumed is 0 GJ.

103-2-d: Total self-generated electricity, heating, cooling and steam sold is 0 GJ.

103-2-e: No contractual instruments are used.

103-2-f: Standards, methodologies, assumptions and tools: purchased electricity is accounted on a location-based basis following the GHG Protocol Scope 2 Guidance, 2015. The calculation tool is the Apex emissions and energy calculation workbook (spreadsheet), maintained by Sustainability Reporting. Conversion factors: New Zealand gross calorific values are from the Measuring Emissions Catalogue 2026; Energy content factors for Australia are from the Australian National Greenhouse Accounts Factors 2026 (Table 8 and Table 9: diesel oil 38.6 GJ per kL).

Disclosure 103-3 Upstream and downstream energy consumption

103-3-a: Total upstream and downstream energy consumption is 29,800 GJ. It occurs in two categories of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, 2011:

- Category 1 (Purchased goods and services): 21,300 GJ.
- Category 4 (Upstream transportation and distribution): 8,500 GJ.

Combined energy consumption is 185,420 GJ, which is the sum of 155,620 GJ within the organisation and 29,800 GJ upstream and downstream.

103-3-b: Standards, methodologies, assumptions, tools and conversion-factor sources: data are 100% estimated, and primary supplier data are not available. Energy accounting follows the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, 2011. Conversion factors are New Zealand gross calorific values from the Measuring Emissions Catalogue 2026 and values for Australia from the Australian National Greenhouse Accounts Factors 2026 (Table 8 and Table 9: diesel oil 38.6 GJ per kL). The calculation tool is the Apex emissions and energy calculation workbook (spreadsheet), maintained by Sustainability Reporting.

Disclosure 103-4 Energy intensity

103-4-a: Energy intensity ratios:

- Energy intensity within the organisation is 1,092.07 GJ per AUD 1 million revenue (numerator: 155,620 GJ; denominator: AUD 142.5 million revenue).

- Energy intensity including upstream and downstream energy is 1,301.19 GJ per AUD 1 million revenue (numerator: 185,420 GJ; denominator: AUD 142.5 million revenue).

103-4-b: The first ratio covers energy consumed within the organisation. The second ratio covers energy consumed within the organisation together with upstream and downstream energy.

103-4-c: The types of energy included in the intensity ratios are fuel (diesel) and electricity. Heating, cooling and steam are not consumed and are not included.

Disclosure 103-5 Reduction in energy consumption

103-5-a: The reporting period 2026 is the base year, and no reduction achieved in 2026 is quantified; therefore, no reduction is attributed to conservation and efficiency initiatives or to other factors. Telematics-based idle-time reduction on heavy plant started in the fourth quarter of 2026, and its savings are not yet measured.

103-5-b, 103-5-c and 103-5-d: No reduction in energy consumption has been quantified for 2026, so the types of energy included in a reduction, the boundary of a reduction and the estimated, modelled or measured status of a reduction are not applicable for the period. The idle-time initiative applies to diesel consumed by heavy plant within the organisation, and its savings are not yet measured.

103-5-e: Base year: 2026. Rationale: 2026 is the first year with complete energy data for both entities. Base-year energy consumption is 155,620 GJ within the organisation and 29,800 GJ upstream and downstream.

103-5-f: Standards, methodologies, assumptions and tools: purchased electricity is accounted on a location-based basis following the GHG Protocol Scope 2 Guidance, 2015. The calculation tool is the Apex emissions and energy calculation workbook (spreadsheet), maintained by Sustainability Reporting. Conversion factors are gross calorific values from the Measuring Emissions Catalogue 2026 and energy factors for Australia from the Australian National Greenhouse Accounts Factors 2026 (Table 8 and Table 9: diesel oil 38.6 GJ per kL).

Greenhouse gas emissions

Disclosure 102-5 Scope 1 GHG emissions

This disclosure covers the period from 1 January 2026 to 31 December 2026 for Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

- **102-5-a:** Gross Scope 1 GHG emissions were 7,741.3 t CO2e, comprising 5,821.3 t CO2e from operations in Australia and 1,920.0 t CO2e from operations in New Zealand. The gases included in the calculation are carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O). Data for hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3) were not collected, and fugitive refrigerant emissions are not available. There were no biogenic non-CO2 GHG emissions. No GHG removals, GHG trades or avoided emissions are included or deducted. Factors are based on AR5 GWP values; recalculation on the latest IPCC assessment report is planned.
- **102-5-b:** The breakdown of gross Scope 1 GHG emissions by gas is as follows; figures are rounded, so a total may differ slightly from the sum of its components:
  - Carbon dioxide (CO2): 7,701.9 t (comprising 5,793.0 t in Australia and 1,908.9 t in New Zealand), equal to 7,701.9 t CO2e;
  - Methane (CH4): 0.326 t (comprising 0.243 t in Australia and 0.0835 t in New Zealand), equal to 9.1 t CO2e (6.8 t CO2e in Australia and 2.3 t CO2e in New Zealand);
  - Nitrous oxide (N2O): 0.114 t (comprising 0.081 t in Australia and 0.0331 t in New Zealand), equal to 30.3 t CO2e (21.5 t CO2e in Australia and 8.8 t CO2e in New Zealand);
  - Hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3): not collected.
- **102-5-c:** Biogenic CO2 emissions were 0 t.
- **102-5-d:** The base year is 2026. The rationale for choosing 2026 is that it is the first year with complete energy data for both entities. Base-year gross Scope 1 GHG emissions were 7,741.3 t CO2e and base-year biogenic CO2 emissions were 0 t. No recalculations were made.
- **102-5-e:** The consolidation approach is operational control. Operational control is applied consistently across Scope 1 and Scope 2; Scope 3 emissions are not reported.
- **102-5-f:** The standard and methodology applied for Scope 1 is the GHG Protocol. Emission factors were sourced from the Measuring Emissions Catalogue 2026 for New Zealand and the Australian National Greenhouse Accounts Factors 2026, with global warming potential values on a 100-year timeframe based on AR5 (CH4 28; N2O 265). The calculation tool used is the Apex emissions and energy calculation workbook (spreadsheet), maintained by Sustainability Reporting, which applies the emission factors to the consumption data. Assumptions for Scope 1: diesel in Australia is allocated 80% to stationary and off-road diesel and 20% to transport diesel, with the light vehicle and haulage fleet treated as cars and light commercial vehicles; diesel in New Zealand is allocated 80% to industrial and stationary diesel and 20% to transport diesel.

Disclosure 102-6 Scope 2 GHG emissions

This disclosure covers the period from 1 January 2026 to 31 December 2026 for Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

- **102-6-a:** Gross location-based Scope 2 GHG emissions were 6,788.1 t CO2e, comprising 6,492.3 t CO2e from operations in Australia and 295.8 t CO2e from operations in New Zealand. Market-based Scope 2 GHG emissions are not applicable because no contractual instruments were used.

- **102-6-b:** The breakdown of Scope 2 GHG emissions by carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O) in tonnes and tonnes of CO2e is not available because the Australian emission factor is published only as combined CO2e and the New Zealand emission factor is applied as CO2e.
- **102-6-c:** Biogenic CO2 emissions from purchased electricity were 0 t.
- **102-6-d:** The base year is 2026. The rationale for choosing 2026 is that it is the first year with complete energy data for both entities. Base-year gross location-based Scope 2 GHG emissions were 6,788.1 t CO2e. No recalculations were made.
- **102-6-e:** The consolidation approach is operational control, applied consistently across Scope 1 and Scope 2; Scope 3 emissions are not reported.
- **102-6-f:** The standard and methodology applied for location-based Scope 2 is the GHG Protocol Scope 2 Guidance, 2015. Emission factors were sourced from the Measuring Emissions Catalogue 2026 for New Zealand and the Australian National Greenhouse Accounts Factors 2026. The calculation tool used is the Apex emissions and energy calculation workbook (spreadsheet), maintained by Sustainability Reporting, which applies the emission factors to the consumption data. Assumptions: the New Zealand grid factor is the 2025 annual average and the Victorian factor is the factor published in the 2026 edition (financial years ending June); both are applied to calendar-year 2026 consumption.

Disclosure 102-7 Scope 3 GHG emissions

This disclosure covers the period from 1 January 2026 to 31 December 2026 for Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

Scope 3 GHG emissions (requirements 102-7-a to 102-7-f) are not reported because the information is unavailable. Scope 3 emissions were not calculated for any of the 15 categories of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, 2011; Scope 3 energy is reported in gigajoules under Disclosure 103-3. The steps Apex will take to obtain the information are to complete a Scope 3 screening of all 15 categories. The expected timeframe is the report covering 2027.

Disclosure 102-8 GHG emissions intensity

This disclosure covers the period from 1 January 2026 to 31 December 2026 for Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

- **102-8-a:** The greenhouse gas emissions intensity ratio is 101.96 t CO2e per AUD 1 million revenue. The numerator is 14,529.4 t CO2e, representing combined gross Scope 1 and location-based Scope 2 GHG emissions. The denominator is organisation-specific revenue of AUD 142.5 million for the calendar year 2026.
- **102-8-b:** The scopes included in the greenhouse gas emissions intensity ratio are gross Scope 1 emissions and location-based Scope 2 emissions.

Occupational health and safety management

Disclosure 3-3 Management of material topics: Occupational health and safety in high-risk worksites and contractor management

3-3-a: Actual negative impacts are 2 high-consequence injuries to workers who are not employees in 2026. Potential negative impacts are fatal and serious injury from plant interaction and falls from height. The human-rights impact is the health and safety of workers, where both 2026 high-consequence injuries involved workers who are not employees. Positive impacts were not identified.

3-3-b: Apex is involved through its activities and through contractors on Apex-controlled sites.

3-3-c: Policies and commitments are the Apex OHS Policy and an OHS management system certified to ISO 45001.

3-3-d-i: Actions to prevent or mitigate potential negative impacts are daily toolbox talks, mandatory rotation breaks for heavy-plant operators, and third-party audit of high-risk work permits.

3-3-d-ii: Actions to address actual negative impacts and remediation are investigation and corrective actions after each high-consequence injury, and strengthened contractor induction and plant-interaction controls.

3-3-d-iii: Actions to manage positive impacts were not identified.

3-3-e-i: Processes to track effectiveness are the corporate incident and health register and review by the Sustainability and Risk Committee of the Board of Directors.

3-3-e-ii: Indicators are fatalities, high-consequence injury rate, and recordable injury rate. Targets are zero fatalities, and a recordable injury rate at or below 2.50 per 1,000,000 hours worked in 2027.

3-3-e-iii: Tracking of effectiveness and progress recorded no fatalities in 2026, 2 high-consequence injuries, and 4 recordable injuries.

3-3-e-iv: Lessons learned are that both 2026 high-consequence injuries involved workers who are not employees, so contractor induction and plant-interaction controls were strengthened.

3-3-f: Workers and health and safety representatives were engaged through daily toolbox talks and joint safety committees. No further detail was recorded.

Disclosure 403-1 Occupational health and safety management system

403-1-a: An OHS management system is implemented because of legal requirements under the Occupational Health and Safety Act 2004 (Vic) and the Health and Safety at Work Act 2015 (NZ), and is based on a recognised standard, ISO 45001, to which the system is certified.

403-1-b: The system covers all 420 employees and all 240 workers who are not employees whose work and workplace Apex controls, across all 4 sites and all field operations in Victoria and the North Island of New Zealand. No workers, activities or workplaces are excluded.

Disclosure 403-2 Hazard identification, risk assessment, and incident investigation

403-2-a: Processes to identify work-related hazards and assess risks are task-level risk assessments carried out before work on a routine basis and when conditions change on a non-routine basis, applying the hierarchy of controls. High-risk work permits are audited by third parties. Mandatory rotation breaks for heavy-plant operators are applied as an administrative control for fatigue.

403-2-a-i: Task-level risk assessments are carried out by supervisors and safety advisers who hold OHS qualifications and competency sign-off.

403-2-a-ii: Results are reviewed monthly by the joint safety committees and used to update controls and procedures.

403-2-b: Workers report hazards through a mobile app. Workers have stop-work authority with protection against reprisals.

403-2-c: Policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health are provided through stop-work authority for every worker, with protection against reprisals.

403-2-d: Processes to investigate work-related incidents are structured investigations led by trained investigators. During each investigation, hazards and risks relating to the incident are identified and assessed, corrective actions are determined using the hierarchy of controls, and findings feed improvements to the OHS management system through the quarterly corporate committee.

Disclosure 403-3 Occupational health services

403-3-a: Functions of the occupational health services that contribute to the identification and elimination of hazards and the minimisation of risks are: identification of health hazards through audiometry and respiratory surveillance and noise exposure assessments; minimisation of health risks through fitness-for-work assessments. Quality is ensured by contracting a licensed occupational health provider and reviewing its reports annually. Workers' access is facilitated through scheduling during working hours. Workers' health information is kept confidential and is not used for employment decisions.

Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety

403-4-a: Processes for worker participation and consultation in developing, implementing and evaluating the occupational health and safety management system, and for communicating occupational health and safety information, are: daily toolbox talks on every site; elected health and safety representatives in both jurisdictions; joint safety committees on every active project meeting monthly; a corporate committee meeting quarterly.

403-4-b: Formal joint safety committees are responsible for reviewing incidents and risk controls, meet monthly on every active project, with a corporate committee meeting quarterly, and can recommend work stoppage and corrective actions. All workers are represented; no workers are unrepresented.

Disclosure 403-5 Worker training on occupational health and safety

403-5-a: Generic occupational health and safety training comprises site induction before access, licences and competency checks for high-risk work, and daily toolbox talks of about 15 minutes, provided in English during paid hours. Training on specific hazards, activities or situations covers: plant interaction and exclusion zones; work at height; confined space entry; manual handling; noise and dust exposure.

Disclosure 403-6 Promotion of worker health

403-6-a: Access to non-occupational medical and healthcare services is facilitated through an employee assistance program and private health information sessions during working hours. The scope covers employees.

403-6-b: Voluntary health promotion services and programs address the specific non-work-related health risks of mental health and fatigue. Employees have access to an employee assistance program and mental health first aiders. Programs are voluntary and confidential. Participation is not used for any favourable or unfavourable treatment of workers.

Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

403-7-a: Related hazards are the occupational health and safety hazards and risks in the operations of the suppliers of concrete, aggregates, asphalt, steel and timber, of diesel suppliers and of subcontractors, whose work and workplace Apex does not control. For suppliers and subcontractors outside Apex's control, the approach to preventing and mitigating impacts consists of prequalification on OHS performance, contractual OHS requirements and site audits. Contractors and labour-hire workers whose work and workplace Apex controls are covered under disclosures 403-1 to 403-6 and 403-8 to 403-10.

Disclosure 403-8 Workers covered by an occupational health and safety management system

403-8-a-i: The occupational health and safety management system covers 420 of 420 employees (100%) and 240 of 240 workers who are not employees whose work and workplace Apex controls (100%).

403-8-a-ii: The system has been internally audited for 420 employees (100%) and 216 workers who are not employees whose work and workplace Apex controls (90%).

403-8-a-iii: The system has been audited or certified by an external party (the ISO 45001 certification body and third-party audit of high-risk work permits) for 420 employees (100%) and 180 workers who are not employees whose work and workplace Apex controls (75%). The 60 labour-hire workers are outside the certification scope.

403-8-b: No workers are excluded from this disclosure.

403-8-c: Contextual information: employee counts are headcount at 31 December 2026; worker counts for workers who are not employees are average full-time equivalents across the reporting period.

Occupational health and safety performance

Disclosure 403-9 Work-related injuries

This disclosure covers the period from 1 January 2026 to 31 December 2026 and applies to 420 employees (headcount at 31 December 2026) and 240 workers who are not employees (average full-time equivalents) whose work and workplace Apex controls, across 4 sites and field operations in Victoria and the North Island of New Zealand.

Work-related injuries metric	Employees	Workers who are not employees	Total
Hours worked	798,000	612,000	1,410,000
Number of fatalities	0	0	0
Rate of fatalities (rate per 1,000,000 hours worked)	0.00	0.00	0.00
Number of high-consequence injuries (excluding fatalities)	0	2	2
Rate of high-consequence injuries (excluding fatalities) (rate per 1,000,000 hours worked)	0.00	3.27	1.42
Number of recordable injuries	1	3	4
Rate of recordable injuries (rate per 1,000,000 hours worked)	1.25	4.90	2.84

Main types of work-related injury:

- Employees: soft-tissue strain (1 case).
- Workers who are not employees: fracture with complications (1 case), crush injury (1 case), laceration (1 case).

403-9-c-i: Work-related hazards that pose a risk of high-consequence injury were determined through the task-level risk assessments described under Disclosure 403-2 (carried out before work and when conditions change) and through hazard reports that workers submit through the mobile app.

403-9-c-ii: Hazards that pose a risk of high-consequence injury are interaction between workers and mobile plant, and falls from height. Both high-consequence injuries in 2026 arose from these hazards.

403-9-c-iii: Actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls are exclusion zones and proximity detection on excavators, edge protection, third-party audit of high-risk work permits, and mandatory rotation breaks for heavy-plant operators.

403-9-d: Actions taken to eliminate other work-related hazards and minimise risks using the hierarchy of controls are daily toolbox talks on every site, site induction before access, licence and competency checks for high-risk work, stop-work authority for every worker with protection against reprisals, and structured investigation of incidents with corrective actions.

403-9-e: Injury rates are calculated using a basis of 1,000,000 hours worked.

403-9-f: No workers are excluded from this disclosure. Commuting incidents are counted only where the transport is organised by Apex, as defined in GRI 403-9. Members of the public are not workers and are not covered.

403-9-g: Hours worked are taken from timesheets. Rates equal the number of cases divided by the number of hours worked, multiplied by 1,000,000, as defined in GRI 403-9. High-consequence injuries exclude fatalities, and recordable injuries include fatalities. Lost Time Injury Frequency Rate (supplementary, not a GRI 403-9 metric)

was 1.42 per 1,000,000 hours worked, based on 2 lost-time injuries, which are the same two high-consequence injuries.

Disclosure 403-10 Work-related ill health

This disclosure covers the period from 1 January 2026 to 31 December 2026 and applies to 420 employees (headcount at 31 December 2026) and 240 workers who are not employees (average full-time equivalents) whose work and workplace Apex controls, across 4 sites and field operations in Victoria and the North Island of New Zealand.

Work-related ill health metric	Employees	Workers who are not employees	Total
Number of fatalities as a result of work-related ill health	0	0	0
Number of cases of recordable work-related ill health	1	2	3

Main types of work-related ill health:

- Employees: noise-induced hearing loss (1 case).
- Workers who are not employees: musculoskeletal disorders (2 cases).

403-10-c-i: Work-related hazards that pose a risk of ill health were determined through the task-level risk assessments described under Disclosure 403-2 (carried out before work and when conditions change) and through hazard reports that workers submit through the mobile app.

403-10-c-ii: Work-related hazards that pose a risk of ill health are noise, manual handling, and respirable dust. Hazards that caused or contributed to cases of ill health in 2026 are noise (1 case of noise-induced hearing loss) and manual handling (2 cases of musculoskeletal disorders). No case in 2026 was attributed to respirable dust.

403-10-c-iii: Actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls are: for noise: low-noise plant specified at hire, noise exposure assessments, and hearing protection; for manual handling: mechanical lifting aids and pre-task manual handling assessments; for respirable dust: water suppression, on-tool dust extraction, and respiratory protective equipment. Health surveillance is audiometry and respiratory surveillance by the contracted occupational health provider, and fitness-for-work assessments during working hours.

403-10-d: No workers are excluded from this disclosure.

403-10-e: Cases of work-related ill health are entered in the corporate incident and health register from reports by workers, supervisors and the contracted occupational health provider. Fatalities from ill health are included in recordable cases, with none occurring in 2026.

Waste and resource recovery

Disclosure 3-3 Management of material topics: Construction and demolition waste management under circular-economy criteria

- **3-3-a:** The actual negative impact is the generation of 52,400 t of waste in 2026, of which 10,270 t was directed to disposal. Potential negative impacts are end-of-life waste from solar panels and wind turbine blades in the downstream value chain. No actual or potential negative impacts on human rights were identified for this topic.
- **3-3-b:** Apex generates waste in its activities and is linked to waste impacts through business relationships with licensed waste contractors.
- **3-3-c:** Apex has adopted the Apex Waste and Resource Recovery Policy.
- **3-3-d-i:** Actions to prevent or mitigate potential negative impacts are source segregation, supplier take-back of packaging, and annual review of waste contractors.
- **3-3-d-ii:** Actions to address actual negative impacts are onsite crushing of concrete and asphalt and offsite recovery. No remediation action was recorded for 2026.
- **3-3-d-iii:** No actions to manage positive impacts were identified.
- **3-3-e-i:** Processes used to track the effectiveness of actions are the central waste register and review by the Sustainability and Risk Committee.
- **3-3-e-ii:** The tracked indicator is the diversion rate (80.40% in 2026). The target is diversion of at least 85% by the end of 2028.
- **3-3-e-iii:** Progress and effectiveness achieved in 2026 was a diversion rate of 80.40%.
- **3-3-e-iv:** No lessons learned were recorded for 2026.
- **3-3-f:** Stakeholders consulted on recovery routes were waste contractors and clients.

Disclosure 306-1 Waste generation and significant waste-related impacts

- **306-1-a-i:** Inputs that lead or could lead to significant waste-related impacts are concrete, aggregates, asphalt, steel, timber, and packaging. Activities that lead or could lead to these impacts are demolition, excavation, and civil and renewable energy construction. Outputs that lead or could lead to these impacts are concrete and masonry, asphalt, soil and spoil (clean fill), metals, timber, plastics and packaging, mixed construction and demolition waste, contaminated soil, asbestos-containing material, hydrocarbons and oils, and batteries and other hazardous waste.
- **306-1-a-ii:** Waste-related impacts relate to Apex's own activities and to upstream and downstream waste. Own activities generate waste across demolition, excavation, and civil and renewable energy construction. Upstream impacts relate to packaging from suppliers. Downstream impacts relate to end-of-life solar panels and wind turbine blades from assets Apex delivers.

Disclosure 306-2 Management of significant waste-related impacts

- **306-2-a:** Actions to prevent waste generation and manage impacts in Apex's own activities and upstream and downstream are segregation at source, onsite crushing, and supplier take-back.
- **306-2-b:** Third-party waste contractors managing waste from Apex's activities are licensed and are reviewed annually against contract terms, the Environment Protection Act 2017 (Vic), and the Waste Minimisation Act 2008 (NZ).
- **306-2-c:** Processes used to collect and monitor waste data consist of compiling data from weighbridge dockets and waste transfer records in a central register.

Disclosure 306-3 Waste generated

This disclosure covers the period from 1 January 2026 to 31 December 2026 across Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

- **306-3-a:** The total weight of waste generated and the breakdown by composition are set out in the table below.

Waste stream	Waste generated (metric tonnes)
Concrete and masonry	21,300
Asphalt	7,900
Soil and spoil (clean fill)	11,200
Metals	2,950
Timber	1,850
Plastics and packaging	650
Mixed construction and demolition waste	4,300
Non-hazardous total	**50,150**
Contaminated soil	1,900
Asbestos-containing material	140
Hydrocarbons and oils	105
Batteries and other hazardous	105
Hazardous total	**2,250**
Total	**52,400**

- **306-3-b:** Data are compiled from weighbridge dockets and waste transfer records in a central register. Effluent is excluded. One metric tonne equals 1,000 kg.

Disclosure 306-4 Waste diverted from disposal

This disclosure covers the period from 1 January 2026 to 31 December 2026 across Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

- **306-4-a:** The total weight of waste diverted from disposal and the breakdown by composition are set out in the table below.

Waste stream	Waste diverted from disposal (metric tonnes)
Concrete and masonry	20,100
Asphalt	7,300
Soil and spoil (clean fill)	8,400
Metals	2,900
Timber	1,300
Plastics and packaging	250
Mixed construction and demolition waste	1,100
Non-hazardous total	**41,350**
Contaminated soil	600

Waste stream	Waste diverted from disposal (metric tonnes)
Asbestos-containing material	0
Hydrocarbons and oils	95
Batteries and other hazardous	85
Hazardous total	**780**
Total	**42,130**

- **306-4-b:** Hazardous waste diverted from disposal by recovery operation comprises preparation for reuse, recycling, and other recovery operations, as set out in the recovery operations table below.
- **306-4-c:** Non-hazardous waste diverted from disposal by recovery operation comprises preparation for reuse, recycling, and other recovery operations, as set out in the recovery operations table below.

Category	Preparation for reuse (metric tonnes)	Recycling (metric tonnes)	Other recovery operations (metric tonnes)	Total (metric tonnes)
Non-hazardous	700	32,250	8,400	41,350
Hazardous	0	180	600	780

- **306-4-d:** The breakdown of non-hazardous and hazardous waste diverted from disposal by onsite and offsite location is set out in the table below.

Category and recovery operation	Onsite (metric tonnes)	Offsite (metric tonnes)
Non-hazardous: preparation for reuse	0	700
Non-hazardous: recycling (mobile crushing onsite)	6,000	26,250
Non-hazardous: other recovery (reuse as site fill onsite)	3,500	4,900
Hazardous: preparation for reuse	0	0
Hazardous: recycling	0	180
Hazardous: other recovery	0	600

- **306-4-e:** Data are compiled from weighbridge dockets and waste transfer records in a central register. Effluent is excluded. One metric tonne equals 1,000 kg.

Disclosure 306-5 Waste directed to disposal

This disclosure covers the period from 1 January 2026 to 31 December 2026 across Apex Australasian Infrastructure & Renewable Energy Pty Ltd and Apex Australasian Infrastructure & Renewable Energy (NZ) Limited.

- **306-5-a:** The total weight of waste directed to disposal and the breakdown by composition are set out in the table below.

Waste stream	Waste directed to disposal (metric tonnes)
Concrete and masonry	1,200
Asphalt	600
Soil and spoil (clean fill)	2,800
Metals	50
Timber	550
Plastics and packaging	400
Mixed construction and demolition waste	3,200
Non-hazardous total	**8,800**
Contaminated soil	1,300

Waste stream	Waste directed to disposal (metric tonnes)
Asbestos-containing material	140
Hydrocarbons and oils	10
Batteries and other hazardous	20
Hazardous total	**1,470**
Total	**10,270**

- **306-5-b:** Hazardous waste directed to disposal comprises incineration with energy recovery, incineration without energy recovery, landfilling, and other disposal operations, as set out in the disposal operations table below.
- **306-5-c:** Non-hazardous waste directed to disposal comprises incineration with energy recovery, incineration without energy recovery, landfilling, and other disposal operations, as set out in the disposal operations table below.

Category	Incineration with energy recovery (metric tonnes)	Incineration without energy recovery (metric tonnes)	Landfilling (metric tonnes)	Other disposal operations (metric tonnes)	Total (metric tonnes)
Non-hazardous	0	0	8,800	0	8,800
Hazardous	10	0	1,460	0	1,470

- **306-5-d:** All disposal is offsite at licensed facilities. For every disposal operation in 306-5-b and 306-5-c, the onsite weight is 0 t and the offsite weight is the weight shown in the disposal operations table, 10,270 t in total.
- **306-5-e:** Data are compiled from weighbridge dockets and waste transfer records in a central register. Effluent is excluded. One metric tonne equals 1,000 kg.

Data gaps and assumptions log

1. Scope 3 greenhouse gas emissions under Disclosure 102-7 are not calculated for any of the 15 categories, whereas Scope 3 energy is reported in GJ under Disclosure 103-3; the planned steps are to complete a Scope 3 screening of all 15 categories, with an expected timeframe of the report covering 2027.
2. The renewable and non-renewable split of purchased grid electricity under Disclosure 103-2-b-i is not available; the planned step is to obtain supplier-specific data, with an expected timeframe of the report covering 2027.
3. Global warming potential values are based on the Fifth Assessment Report (AR5) because national emission factors are published on that basis, whereas GRI 102 requires global warming potential values from the latest IPCC assessment report; recalculation on the latest IPCC assessment report is planned.
4. Fugitive refrigerant emissions (HFCs) are not measured, and data for HFCs, PFCs, SF6 and NF3 were not collected.
5. The New Zealand grid factor is the 2025 annual average and the Australian Victorian factor is the factor published in the 2026 edition (financial years ending June); both factors are applied to calendar-year 2026 consumption.
6. The calendar year 2026 is the base year, no comparison with previous periods is possible, and no restatements exist.
7. Numbers of workers who are not employees are reported as average full-time equivalents, and employee numbers are reported as headcount at 31 December 2026.
8. No external assurance was obtained for this report.
9. No Scope 1 and Scope 2 reduction target has been adopted; the Sustainability and Risk Committee will set Scope 1 and Scope 2 targets by the fourth quarter of 2027.
10. Revenue of AUD 142.5 million is treated as revenue for the calendar year 2026, which is the denominator of all intensity ratios.
11. The Scope 2 per-gas breakdown under Disclosure 102-6-b is not available because published emission factors are combined CO2e, and market-based Scope 2 is not applicable because no contractual instruments were used.
12. No reduction in energy consumption has been quantified for 2026, and savings from the telematics-based idle-time reduction are not yet measured, as stated under Disclosure 103-5.
13. For the three material topics, how stakeholder engagement informed the actions taken and the tracking of their effectiveness (Disclosure 3-3-f) is not recorded beyond the statements made under each topic.

GRI content index

Apex Australasian Infrastructure & Renewable Energy Pty Ltd has reported the information cited in this GRI content index for the period from 1 January 2026 to 31 December 2026 with reference to the GRI Standards.

Demonstration wording: this report has not been notified to GRI (see the cover notice).

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): none

GRI Standard	Disclosure	Location	Notes
GRI 2: General Disclosures 2021	2-1 Organizational details	About this report, page 4	Reported
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	About this report, page 4	Reported
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	About this report, page 4	Reported
GRI 2: General Disclosures 2021	2-4 Restatements of information	About this report, page 4	Reported (none; first report)
GRI 2: General Disclosures 2021	2-5 External assurance	About this report, pages 4 to 5	Reported (no external assurance)
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	About this report, page 5	Reported
GRI 2: General Disclosures 2021	2-7 Employees	Workforce, page 6	Reported
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	Workforce, page 6	Reported
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Governance of sustainability, page 7	Reported
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Governance of sustainability, page 7	Reported
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Material topics, page 8	Reported
GRI 3: Material Topics 2021	3-2 List of material topics	Material topics, page 8	Reported
GRI 3: Material Topics 2021	3-3 Management of material topics	Energy, page 9; Occupational health and safety management, page 14; Waste and resource recovery, page 19	Reported with note (3-3-f: how engagement informed actions and tracking is not recorded)
GRI 102: Climate Change 2025	102-5 Scope 1 GHG emissions	Greenhouse gas emissions, page 12	Reported with notes (GWP basis; gases not collected)
GRI 102: Climate Change 2025	102-6 Scope 2 GHG emissions	Greenhouse gas emissions, pages 12 to 13	Reported with notes (per-gas breakdown unavailable; market-based not applicable)
GRI 102: Climate Change 2025	102-7 Scope 3 GHG emissions	Greenhouse gas emissions, page 13	Not reported; see Data gaps and assumptions log
GRI 102: Climate Change 2025	102-8 GHG emissions intensity	Greenhouse gas emissions, page 13	Reported

GRI Standard	Disclosure	Location	Notes
GRI 103: Energy 2025	103-1 Energy policies and commitments	Energy, page 9	Reported
GRI 103: Energy 2025	103-2 Energy consumption and self-generation within the organization	Energy, page 10	Reported with note (renewable share of grid not available)
GRI 103: Energy 2025	103-3 Upstream and downstream energy consumption	Energy, page 10	Reported
GRI 103: Energy 2025	103-4 Energy intensity	Energy, pages 10 to 11	Reported
GRI 103: Energy 2025	103-5 Reduction in energy consumption	Energy, page 11	Reported with note (2026 is the base year; no reduction quantified)
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste and resource recovery, page 19	Reported
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Waste and resource recovery, page 19	Reported
GRI 306: Waste 2020	306-3 Waste generated	Waste and resource recovery, page 20	Reported
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Waste and resource recovery, pages 20 to 21	Reported
GRI 306: Waste 2020	306-5 Waste directed to disposal	Waste and resource recovery, pages 21 to 22	Reported
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational health and safety management, page 14	Reported
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	Occupational health and safety management, pages 14 to 15	Reported
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Occupational health and safety management, page 15	Reported
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety management, page 15	Reported
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Occupational health and safety management, page 15	Reported
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Occupational health and safety management, page 15	Reported
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety management, page 16	Reported
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Occupational health and safety management, page 16	Reported
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Occupational health and safety performance, pages 17 to 18	Reported
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	Occupational health and safety performance, page 18	Reported