

Sustainability Report - Basis of Preparation (BoP)

Aveng Group FY25

Aug 2025



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1 Introduction

This Basis of Preparation (BoP) sets out the methodologies, boundaries, assumptions, and data sources used in compiling Aveng Group's ESG and H&S disclosures, including FY25 ESG and Safety KPIs. The document ensures transparency, consistency, and alignment with regulatory and industry frameworks, and provides confidence to external assurance providers such as KPMG.

The BoP applies to all operations of Aveng Group - McConnell Dowell (including Built Environs) and Moolmans and covers environmental, social, health & safety, and governance (ESG+H&S) performance indicators reported in the Group's Integrated Report and sustainability submissions.

2 Reporting Frameworks & Standards

Aveng's ESG and H&S disclosures are prepared in line with:

- Greenhouse Gas (GHG) Protocol (Corporate Accounting & Reporting Standard, Scope 2 Guidance)
- ISO 45001 Occupational Health and Safety Management System requirements
- Internal standards: Sustainability Reporting – Environment procedure, Sustainability Data Reporting – External procedure, Incident Reporting & Investigation procedure, AVENG HSE Planning & Reporting Procedure and HSE Definitions procedure.

3 Organisational & Operational Boundaries

The boundaries applied in this report are consistent with financial reporting boundaries and cover all subsidiaries over which Aveng has operational control. Joint ventures are included where Aveng exercises operational control. Sub-Contractors are included for safety incidents, and hours worked, where data is available and material.

4 Reporting Period

The reporting period covers 1 July 2024 to 30 June 2025, aligned with Aveng's financial year.

5 ESG and H&S KPI Scope (FY25)

The following are the selected KPIs that have been identified for limited assurance. These will be published in the Report and prepared in accordance with Aveng's entity-developed reporting criteria (Aveng's reporting criteria).

Scope of limited assurance engagement		
Selected KPIs	Metric	Scope of Coverage
1. Carbon emissions: Scope 1 – Diesel purchased or supplied direct to project	tCO ₂ e	• Aveng Group • McConnell Dowell (including Built Environs) • Moolmans
2. Carbon emissions: Scope 2 – Electricity purchased or supplied direct to project (market and location based emissions)		
3. Lost time injury frequency rate (LTIFR)	Rate - Lost Time Injury Frequency Rate (LTIFR): <0.35	
4. Total recordable injury frequency rate (TRIFR)	Rate - Recordable Injury Frequency Rate (RIFR): <3.00	

Refer to Appendix A - Definitions

6 Data Sources & Collection

6.1 Health and Safety Process Description

6.1.1 Access to CMO

McConnell Dowell uses a database called CMO to manage and control Incident reporting, investigations and injury management processes. (CMO is accessible on [MCD Applications](#) on the intranet).

Refer to the below screenshots for how to access CMO and how to access the incident reporting form.

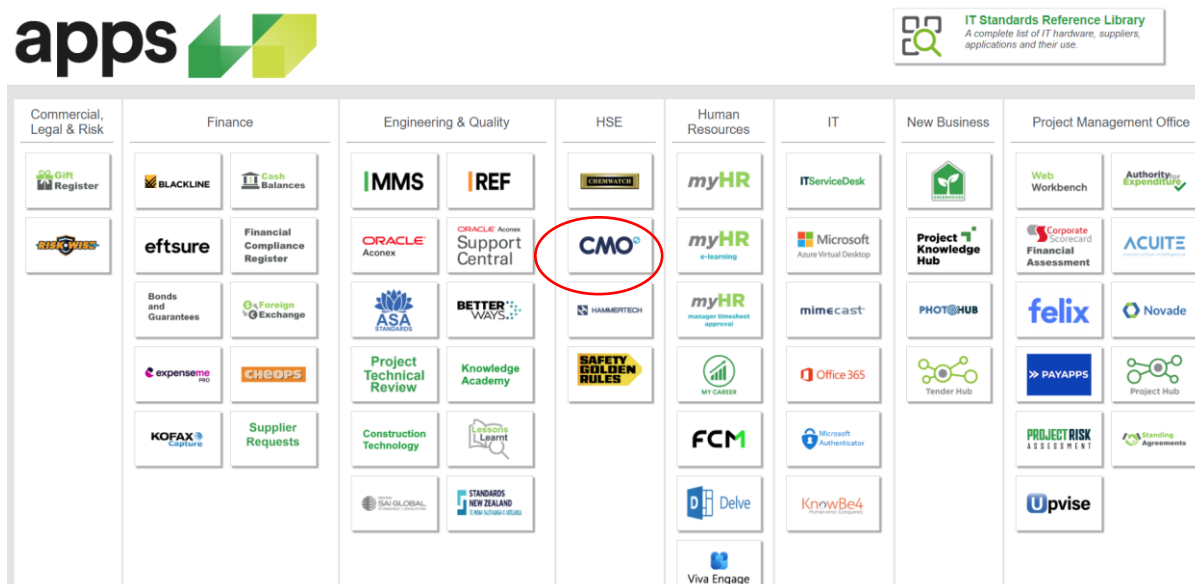


Figure 1 - MCD Apps page with access to CMO

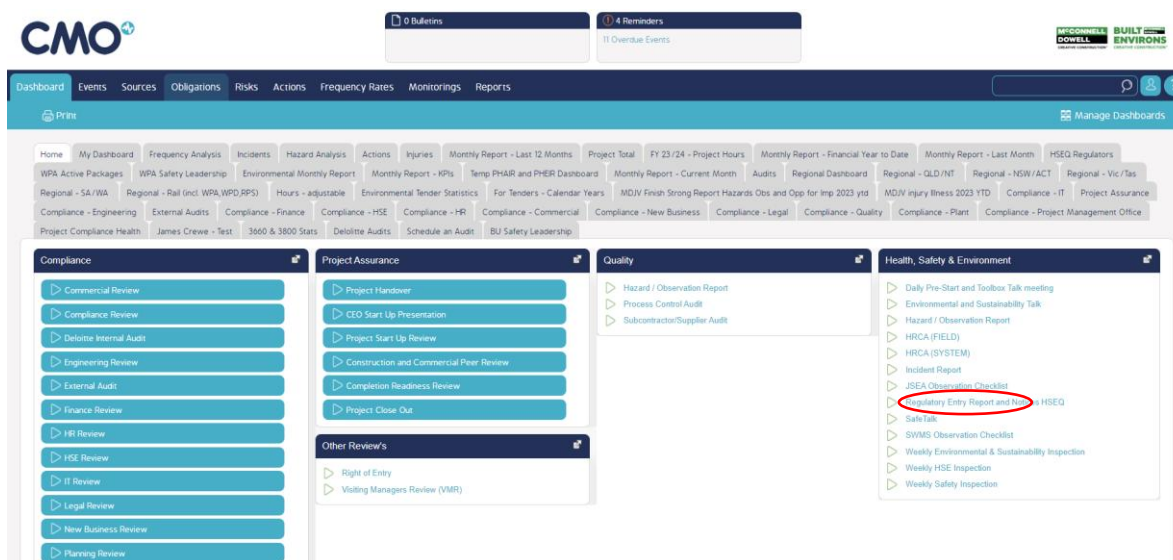


Figure 2 - CMO Home Screen, access to incident form

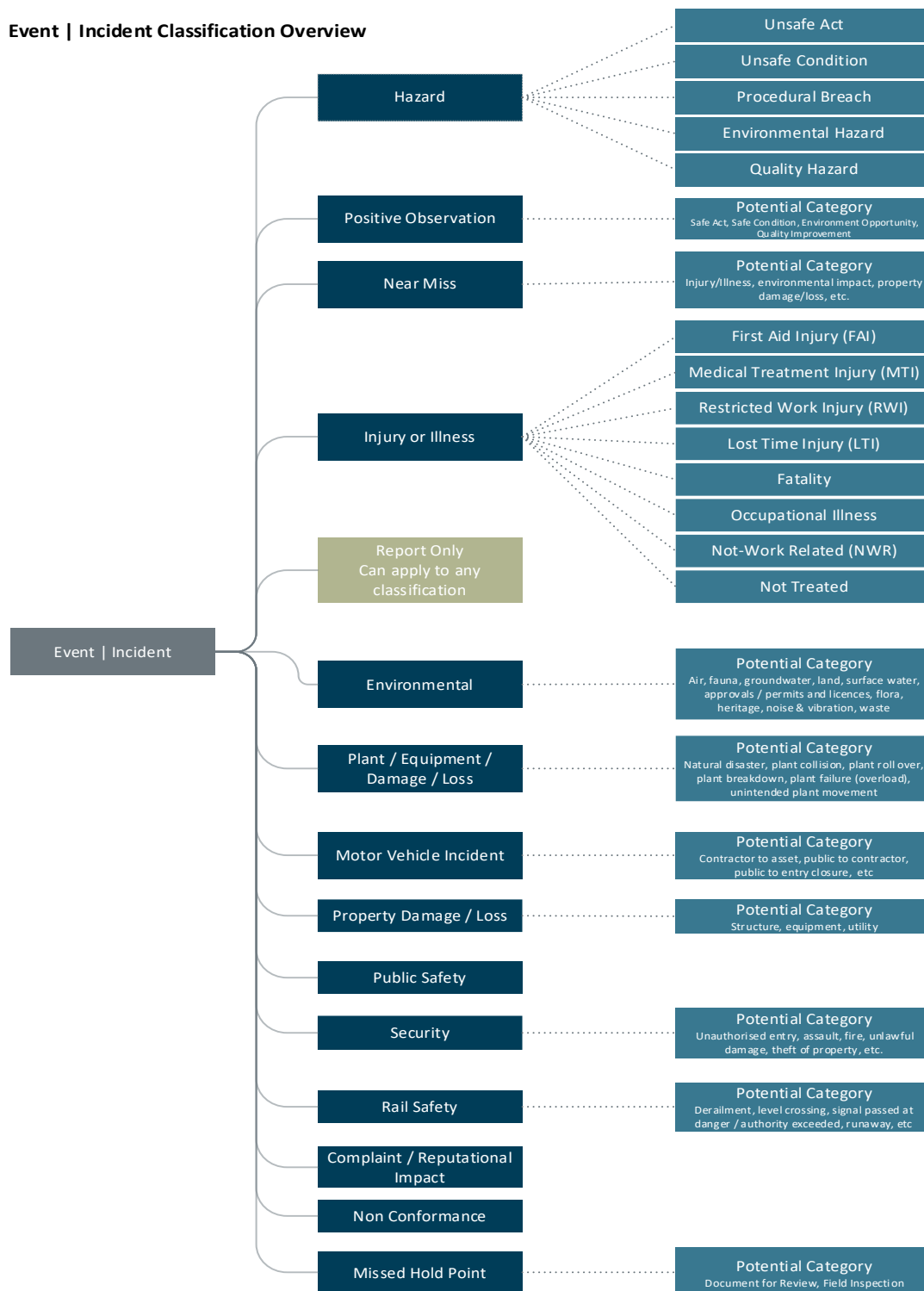
The use of the database is mandatory on all projects with the exception of Joint Ventures or other collaborative contract models where other arrangements may be agreed. Where CMO is not used at project level, Approval to deviate is required from BU GM HSE and arrangements must be made for the capture of incident data in CMO.

Where there is a need to gather key information for an incident in the field and cannot be directly entered into CMO, the MMS form is to be used. This information must be entered into CMO within the timeframe noted in the HSE Internal Notification & Reporting Requirements.

6.1.2 Incident types

All incidents are to be reported, investigated to identify causal factors, and corrective actions nominated to prevent recurrence. The types of occurrences to be reported are depicted in the Event / Incident Classification Overview below:

Event | Incident Classification Overview



Note:

1. Total Recordable Injury Frequency Rate (LTIFR) calculation includes a proportional representation of the occurrences of Recordable Injuries per million-man hours. Recordable injuries include fatalities, lost time injuries, illnesses, restricted work cases and medical treatment injuries.
2. Lost Time Injury Frequency Rate (LTIFR) calculation includes a proportional representation of lost time injuries per million-man hours.

6.1.3 Initial Actions After an Incident Occurs

Following an incident, the following initial actions must be undertaken:

1. **Immediate Notification:**
 - The Project Safety/Environment Management Representative is notified to determine if the incident is notifiable to local regulators, in consultation with the BU GM HSE.
2. **Internal Notification Requirements:**
 - Refer to **Appendix B - HSE Internal Notification & Reporting Requirements**.
3. **Entry into CMO:**
 - The current known information is entered into CMO within 12 hours of the incident occurrence by the HSE Representative.
4. **Recording Injuries:**
 - All injuries are recorded in the CMO Database. Including details of the nature of injury/disease, body location, mechanism of injury, and breakdown agency as required.

6.1.4 Incident Reporting and Notifications

All internal notifications are completed by the responsible person within the required timeframes and using the approved notification methods in accordance with **Appendix B – HSE Internal Notification & Reporting Requirements**.

Within 12 hours of a Critical Incident or a Serious Environmental Incident occurring:

1. Section 1 (Incident Description) of the CMO report is completed by the site team.
2. Automated HSEC Flash Alert: The CMO Database automatically sends a HSEC Flash Alert to relevant managers based on a predetermined notification list.

6.2 ESG Process Description

- Primary data: Fuel, electricity, water, and waste invoices; fleet cards; incident logs; safety observations; medical treatment records.
- Systems: Workbench (internal reporting), Sustainability Data Warehouse, Litmos HR (training), Acuite (project initiatives), and Group Safety Database for injury and incident tracking.
- Secondary data: Estimation where invoices or safety reports not yet received, based on historical averages, project activity data, or industry conversion factors.
- Validation: Data verified monthly by Site Sustainability and Safety Reps and reviewed quarterly by BU HSE Managers before Group consolidation.

7 Calculation Methodologies

7.1 Health and Safety Calculations

Lost Time Injury Frequency Rate (LTIFR):

$$\text{LTIFR} = \frac{\text{Total Number of LTIs} \times 1,000,000}{\text{Number of hours worked}}$$

Total Recordable Injury Frequency Rate (TRIFR):

$$\text{TRIFR} = \frac{\text{Total Recordable Injuries} \times 1,000,000}{\text{Number of hours worked}}$$

Hours Worked: is the total number of hours worked by all employees, subcontractors, and contractors engaged on a project during the reporting period. This includes both regular/normal time and overtime.

Primary Capture Methods - Projects use a range of recognised tools to record hours worked, including:

- Turnstiles – automated capture at site entry/exit.
- Electronic or manual sign-on sheets – daily attendance, often linked to pre-starts.
- Access control systems – card-based site attendance.
- Payroll records.

Calculation Process

1. Where actual hours are captured:
 - Projects calculate actual hours worked from the above tools (turnstiles, scanners, sign-on sheets, payroll).
 - These hours are aggregated and entered into the CMO database on a monthly basis.
2. Where actual hours are not practicable to capture:
 - Projects estimate hours using the standard conversion of 220 hours per worker per month, or other practical approach to estimate hours as determined by each Business Unit.

Hours Worked Reporting Process

- Project/Site Level - Each project records and submits its hours worked into the CMO database monthly.
- Business Unit Level - Each BU consolidates project hours monthly from the CMO database to produce the BU total for Group reporting.
- Group Level - The Group aggregates BU totals from CMO to produce consolidated monthly hours worked for Group reporting.

Assumptions & Limitations

- For subcontractors, where direct capture of hours is not available (e.g., through scanners, turnstiles, or sign-on systems), hours are based on figures provided by subcontractors or are estimated using crew size and duration on site.
- Where actual hours are not practicable to obtain, a Group standard assumption of 220 hours per worker per month is applied. This figure is used consistently across the Group for estimation purposes, although actual hours may vary depending on project conditions.
- The Group is actively strengthening the accuracy of records for hours worked through progressive implementation of systems such as Hammertech (Built Environs) and other daily site diary record keeping systems. This remains an industry wide challenge reflecting the disaggregated nature of the supply chain in both the infrastructure and building sectors.

Refer to Appendix A – Definition for further details.

7.2 Carbon Emissions Boundary and Calculations

Aveng has prepared the FY25 Sustainability Report data in accordance with the broad principles for reporting energy, Scope 1 and Scope 2 emissions, as set out in the Australian National Greenhouse and Energy Reporting Act 2007 and GHG Protocol. This includes the application of the Operational Control GHG Consolidation approach, across the Group. MCD uses the operational control approach to establishing the organisational boundary for the purposes of sustainability data and greenhouse gas emissions reporting.

As defined by the Greenhouse Gas Protocol, operations where MCD has the full authority to introduce and implement operating policies are included. Under this approach, all energy (and other sustainability parameters) used from all owned, leased and subcontracted plant, equipment and facilities over which we have operational control are included. Note that the current reporting boundary is aligned to the GHGP with the exception of treatment of sub-contractor diesel usage which has been excluded

Additionally, the organisational control boundary includes estimated usage of energy and water for leased and co-located offices and facilities where utilities are paid for by the property manager (or equivalent party other than MCD) and/ or not specifically metered for MCD's operations. Refer section 6.2 for primary and secondary data collection processes in place.

Estimates are typically calculated taking an average of previously reported data for that Project/ Facility. Where that information is not available or where data is limited (typically two data points or less), an average of a similar type of Project/ Facility within the country or region is to be applied.

Averages that could be applied depend on quantity and quality of data and are to be assessed on a case-by-case basis. Averages that could be applied include:

1. Average from the 12 months of the previous reporting year, if in the first quarter of a new reporting year for example
2. Average of the type of Project/ Facility or country/ region for that reporting period provided sufficient data is available to derive a reasonable and robust average.

Decision factors in use of estimates and application of averages include consideration of hours worked on the Project / Facility for the period being estimated and the point in project lifecycle. All assumptions, decision and estimates are to be recorded.

In MCD operations Scope 1 greenhouse gas emissions are principally the result of the following:

- Fuel consumption in MCD owned/ controlled/ leased plant, equipment and vehicles
- Fuel consumption in subcontractor plant, machinery and vehicles used on site or between MCD controlled sites (not used to get to site). Note, fuel supplied by sub-contractors are excluded from calculations with only MCD supplied fuel to these plant included.

In Moolmans operations Scope 1 Greenhouse gas emissions are as a result of the following:

- Fuel consumed in areas where Moolmans has direct control over the distribution of fuel and sources it themselves.
- Fuel dispersed on Mining sites controlled by Mine owners is not factored in.
- Sites within scope include Moolmans Support Office (July 2024 – June 2025) as well as the Northern Cape Regional Yard facility (Jan 2025 – June 2025).
- Emission factor used for FY25 is 2.57 KgCO₂e – Source: DESNZ 2025 Greenhouse Conversion Factors

The Aveng requirement for reporting of Scope 1 emissions is limited to combustion of diesel directly procured by a Project, Facility or other operations which exercise financial control over diesel consumption.

Diesel procured is the cost and associated quantity of diesel consumed for which invoices (payable by MCD Group) exist, irrespective of whether or not the supplier has been paid for the diesel consumed.

Under the Aveng definition direct greenhouse gas emissions are those which come from sources owned or controlled by the organisation.

MCD uses The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol) as the methodology for calculating greenhouse gas (also known as carbon) emissions), across the Group including Australia.

Scope 2 emissions are provided as both Location Based and Market Based methods. Market based methods are calculated for Australian projects / offices whereby Green Power has been procured from a retailer which essentially results in Carbon Neutral power where purchased. GreenPower is 100% clean, renewable electricity that's easy to buy from most electricity retailers. It's the only voluntary government accreditation program that guarantees electricity use is matched with power from renewable electricity sources. GreenPower accredits electricity retailers to purchase and surrender GreenPower LGCs when the customer purchases GreenPower. Certificates are retired for every unit of GreenPower sold, preventing any double-counting or duplication. Each year, GreenPower Providers are audited independently.

Scope 2 emissions for Moolmans are calculated based on electricity consumed at the Northern Cape Regional Yard as well as Moolmans Support office. The yard facility was included in the reporting period from January 2025 due to the increase activity occurring at the facility. It has historically been excluded from the analysis. The emission factor used for Scope 2 calculations is 0.942 KgCO₂e per KWH and is based on the Eskom 2024 emission grid factor.

For Location Based emissions, MCD has calculated for Australian based projects using the latest emission factors from National Greenhouse and Energy Reporting (Measurement) Determination 2008 dated 17 June 2025. New Zealand electricity emission factors have been sourced from Ministry for Environment, dated 2024. All other Pacific Islands and South East Asia emission factors have been sourced from International Energy Agency emission World Data-set factors dated 2017.

For Projects in Joint Venture and aligned with GHG Protocol, MCD reports emissions and intensity aligned with financial split. This includes the NZ Wellington Sludge Project and Australian Projects; SA Water Frameworks, Midland Station, Gladstone to Fitzroy Pipeline, Kidston Pumped Hydro, SA Trams Project.

The internal MCD Sustainability Reporting Procedures are currently under review to account for the new Australian Sustainability Reporting Standard (ASRS) S2 requirements; which may impact the method to how the Group currently accounts for emissions inline with the GHG Protocol for the FY26 reporting year.

8 Governance & Review

8.1 Group Reporting

The following Group HSE and Sustainability reports are prepared:

- Quarterly SHE and SET report to the Aveng Board of Directors
- Aveng Monthly report to the Aveng Executive Leadership Team
- Weekly Group HSE report to Aveng Executive Leadership Team and Business Unit General Managers of HSE
- Annual Sustainability Report, including safety and emissions data, subject to limited external assurance by KPMG

8.2 Board SHE and SET Report

This report is prepared jointly by the Group Executive HSE and Group Manager HSE for inclusion in the quarterly Board Papers.

The Group HSE strategic plan is also updated Annually and included in the report.

The Board Report addresses the following items from the previous quarter:

- HSE achievements
- HSE challenges
- HSE program initiatives
- Leading indicators (internal audits, near misses, visiting manager reviews)
- Lagging indicators including significant incidents
- Review of safety and emissions data, including performance against Group targets, trend analysis, and key corrective actions

Statistical analysis of lagging safety indicators is derived from the CMO database. Emissions data is compiled from monthly BU submissions, with accuracy and completeness reviewed at BU level prior to submission to Group.

8.3 Aveng Monthly Report

The Group Executive HSE and Group Manager HSE jointly prepare the monthly report.

The monthly report addresses the following items:

- HSE achievements
- HSE challenges
- Looking ahead
- Leading indicators (audit program, Visiting Manager Reviews)
- Lagging indicators (statistics, incident register, statutory notices/fines)
- Projects with poor safety performance
- Significant legislative changes
- Summary of monthly safety and emissions data submitted by Business Units, based on BU-level reviews of accuracy and completeness

Each Business Units General Manager HSE provides the above information to the Group Executive HSE and Group Manager HSE by the 5th of every month.

8.4 Weekly Group HSE Report

At the end of each week, the BU GM HSE updates their BU specific HSE information into the Group Weekly HSE Report after reviewing HSE data.

This information provides a weekly summary update of the following items from the previous week:

- Fatalities.
- Lost Time Injuries (LTIs)
- Restricted Work Cases (RWCs)
- Medical Treatment Injuries (MTIs)
- High Potential Near Misses.

The Group Weekly HSE report is submitted to Aveng Executive Leadership Team and Business Unit General Managers of HSE on Monday of every week by the Group HSE Manager for discussion on issues and follow up actions required by Aveng Executive Leadership Team and Business Unit General Managers of HSE. The Business Unit General Managers of HSE communicates the report weekly to the leadership teams of business units for broader and relevant communication within each BU.

8.5 BU HSE Reporting

Each BU GM HSE prepares a monthly BU HSE report for the BU Managing Director, with content agreed in consultation with the BU MD.

The BU monthly report includes:

- Safety performance and incidents
- Review of emissions data (fuel, energy, carbon, waste) for accuracy and completeness prior to submission to Group

8.6 Sustainability Data Review

All reported data is subject to internal quality checks, including:

- Incoming data is checked for completeness and any potential anomalies on a monthly basis by the project Environment and Sustainability Lead and also the National Environmental & Sustainability Manager. Any potential outlier data (eg any data that perhaps seems unusually high or low given the usage on a particular Project to date), the Environmental & Sustainability Manager is to raise this with the relevant Business Unit/ Regional HSEQ Manager or Regional Environmental & Sustainability Manager (or equivalent) who is to advise or raise the issue directly with the Project/ Facility in question and seek an explanation on the data or resolution as to more appropriate figure.
- % completeness of data across five key parameters (diesel use, electricity use, petrol use, water use and waste generated) from each Project and provide a % compliant figure for each Business Unit.
- Reported data submitted to Aveng and any assumption and calculations made to derive reported data will be checked by Aveng on a monthly basis.
- A third-party auditor will be employed by Aveng on an annual basis shortly following the end of the financial year to undertake a sustainability data assurance audit. This is to ensure that reports are not materially misstated and do not contain a material non-conformance.
- PowerBI dashboards are in place to assist and monitor quality of sustainability data provided.

Appendix A Definition

Aveng Sustainability Reporting Definitions

KPI	Definition	Unit
Emissions	Discharging or sending out of gases, particles, substances or fluids, e.g. car fumes, typically to the atmosphere. Direct Greenhouse Gas emissions which come from sources owned or controlled by the organization, excluding sub-contractor supplied fuels. Indirect GHG emissions from the generation of purchased electricity, steam, and district heating/cooling consumed by the organization. For Projects in Joint Venture and aligned with GHG Protocol, MCD reports emissions aligned with financial split. Aveng uses the GHG Protocol Corporate Accounting and Reporting Standard to report on emission boundaries. This internationally accepted standard provides requirements and guidance for companies and other organizations preparing a corporate-level GHG emissions inventory.	tCO2e
Scope 1 emissions from combustion of diesel procured or supplied to the project	Direct Greenhouse Gas emissions which come from sources owned or controlled by the organization, excluding sub-contractor supplied fuel. Emission factors used to calculate scope 1 emissions include: South African operations – DEFRA McConnell Dowell Australian Operations – NGER NZ – Ministry of Environment SEA and Pacific Islands - DEFRA	tCO2e
Scope 2 emissions from purchased electricity	Indirect GHG emissions from the generation of purchased electricity, steam, and district heating/cooling consumed by the organisation. Emission Factors used to calculate scope 2 location based emissions include: South African operations – Eskom MCD – Australia – NGER Emission factors MCD – NZ – Ministry of Environment MCD – SEA & Pacific – IEA Factors Note, market-based emissions were calculated for Australian projects / offices whereby Green Power has been procured from an accredited retailer, resulting in Carbon Neutral power. GreenPower is 100% clean, renewable electricity and is the only voluntary government accreditation program that guarantees electricity use is matched with power from renewable electricity sources. GreenPower accredits electricity retailers to purchase and surrender GreenPower Large Scale Generation Certificates (LGCs) when the customer purchases GreenPower. Certificates are retired for every unit of	tCO2e

	GreenPower sold, preventing any double-counting or duplication.	
Diesel Consumed	Diesel procured is the cost and associated quantity of diesel consumed for which invoices (payable by Aveng) exist, irrespective of whether or not the supplier has been paid for the diesel consumed.	KL
Electricity Consumed	Purchased electricity is the cost and associated quantity of electricity consumed for which invoices (payable by Aveng) exist, irrespective of whether or not the supplier has been paid for the electricity consumed.	Kwh
All Injuries (AI)	The sum of fatalities, lost time injuries, restricted work cases, medical treatment injuries, first aid injuries and occupational diseases / illness.	#
All Injuries Frequency Rate (AIFR)	A proportional representation of all injuries / illnesses which is used as an indicator of health and safety performance. The AIFR reflects an estimate of the percentage of the workforce that suffered an injury/ illness. $\text{AIFR} = \frac{\text{Total of AI} \times 1,000,000}{\text{Number of hours worked}}$	AIFR
Number of Hours Worked	The total number of hours worked by all employees and contractors in the reporting period. The total hours worked include regular/normal time and overtime. Where it is not practicable to calculate the actual number of working hours, an estimated average of 220 hours per person per month may be used. (OG/BU also apply practical approach to estimated hours)	#
First Aid Injury (FAI)	An injury or illness that requires medical treatment within the skills and capabilities of a qualified first aider and does not require intervention by a qualified medical practitioner. Note A medical practitioner can provide first aid without it being classified as a Medical Treatment Injury (MTI), assuming the treatment given was within the skills and capabilities of a qualified first aider. First aid injury treatments may include: • Application of antiseptics during first visit to medical personnel. • Application of Butterfly adhesive dressings or sterile strips for cuts and lacerations including gluing of slight wounds. Note: Sutures vs. Sterile Strips/Butterfly Bandages Allow doctors or health practitioners to explain what they could have used versus what they actually used. For example, if the doctor or health practitioner says they could have used sterile strips or butterfly bandages but ended up using sutures due to unavailability or other factors, then the treatment should still be classified as First Aid. • Treatment of minor (first degree) burns. • Application of bandages during any visit to medical personnel. • Irrigation of eye injuries and removal of non-embedded objects. • Removal of foreign bodies from a wound using tweezers or other simple first aid technique. • Use of non-prescription medication, and administration of a single dose of prescription medication on a first visit to medical personnel for minor injury or discomfort.	#

	• Soaking, application of hot-cold compresses, and use of elastic bandage on sprains immediately after injury (initial treatment only). • Application of ointments for abrasions to prevent drying or cracking. • One time administration of oxygen, for example after exposure to toxic atmosphere. • Physical examination if no condition is identified or medical treatment is not administered. • The conduct of diagnostic procedures such as x-rays and blood tests with a negative diagnosis. • One time dose of prescription medication, for example Tetanus Injection or Pharmaceutical. • Observations of injury during visits to a registered medical professional, including hospitalisation for less than 48 hours for observation only.	
Fatalities	A fatality is an incident occurring at work or arising out of or in connection with the activities of persons at work, or in connection with the use of plant or machinery, in which, or in consequence of which any person (i.e. employee, contractor or member of the public) dies regardless of the time intervention between the injury and/or exposure to the cause and death. This excludes the death of any person by natural causes while at the workplace or on duty.	#
Lost Time Injury (LTI)	A work-related injury where an employee/contractor is unable to work on the next calendar day after the day of the injury. The injury results in time lost from work the next shift for one day / full shift or more. A lost time injury includes: • Any permanent disability arising out of an injury, such as an amputation or permanent loss of the use of a limb or part thereof. • A fatality. Excluding: • Occupational disease/illness certified by an occupational medical practitioner or a specialist in the medical field, depending on the case (e.g. NIHL, an ENT or Audiologist; lung diseases confirmed by a specialist by means of diagnostic evaluation/examination).	LTI
Lost Time Injury Frequency Rate (LTIFR)	A proportional representation of lost time injuries per million-man hours, which is used as an indicator of health and safety performance. The LTIFR reflects the percentage of the workforce that suffered a lost time injury. <u>$LTIFR = \frac{\text{Total Number of LTIs} \times 1,000,000}{\text{Number of hours worked}}$</u>	LTIFR

Medical Treatment Injury (MTI)	Any work-related injury or illness that requires treatment by, or under the specific orders of, a qualified medical practitioner and is beyond the scope of normal first aid. Types of treatment includes: • Provision and use of prescription medication (except for a single dose administered on the first visit for a minor injury or discomfort). • Three Therapeutic (physiotherapy or chiropractic) treatments are permissible before it is considered a medical treatment injury. • Insertion of sutures Note: Sutures vs. Sterile Strips/Butterfly Bandages • Allow doctors or health practitioners to explain what they could have used versus what they actually used. For example, if the doctor or health practitioner says they could have used sterile strips or butterfly bandages but ended up using sutures due to unavailability or other factors, then the treatment should still be classified as First Aid. • Removal of dead tissue or skin (surgical debridement). • Treatment of infection. • Application of antiseptic during a second or subsequent visit to medical personnel. • Removal of foreign bodies embedded in an eye. • Removal of foreign bodies embedded in a wound (not small splinters). • Treatment of deep tissue (second or third degree) burns. • Sprains and Strains - use of hot or cold soaking therapy or heat therapy or other professional treatment during second or subsequent visit to medical personnel. • Positive x-ray diagnosis of injury. • Treatment (diagnosis and evaluation) by a Psychiatrist for mental illness as a result of a workplace occurrence. Admission to hospital or equivalent medical facility for treatment. Note: For Federally funded (OFSC) projects only (Australia), admission to hospital or equivalent for treatment or observation will be deemed an MTI. OFSC has predefined set of incident classifications which needs to be complied with as per FSC accreditation. Refer to FSC Online WHS Report Guide for further detail.	#
Restricted Work Case (RWC) or Alternate Work Injuries (AWI)	A work-related injury or occupational illness that results in the injured person (IP) being issued a Certificate of Capacity (COC) by a qualified medical practitioner, which requires the person to work alternative, restricted, or modified duties for normal or reduced work hours, for one full shift or more.	#
Recordable Injury (RI)	The sum of fatalities, lost time injuries, illnesses, restricted work cases and medical treatment injuries.	#
Total Recordable Injury Frequency Rate (TRIFR)	TRIFR is a proportional representation of the occurrence of Recordable Injuries. Used internationally as an indicator or measure of health and safety performance. TRIFR reflects an estimate of the percentage of the workforce that suffered a recordable injury. TRIFR = $\frac{\text{Total of Recordable Injuries}}{\text{Total Workforce}} \times 1,000,000$	TRIFR

	Number of hours worked	
Noise Induced Hearing Loss (NIHL)	Hearing loss that occurs as a consequence of sustained exposure to excessive levels of noise at work. Number of confirmed cases related to Noise Induced Hearing Loss (Liability Confirmed and compensation paid). (Note: excessive levels - Refer to Potential hearing loss definitions and % guidelines) It is diagnosed by a medical practitioner and submitted to the Compensation Commissioner or equivalent in the geographical area of operation, or as stipulated by the applicable legislation. Claim registered and liability has been confirmed. <i>Potential hearing loss claims for investigation 5 to 10 %</i> - Based on outcome of medical surveillance program, results of audiogram are captured onto a register, all audiogram which have a result of between 5% and 10% require the implementation of a hearing conservation plan – this includes but is not limited to require employee to be retrained on the use of PPE, the risk reassessed <i>Potential hearing loss claims above 10% for investigation</i> - Based on outcome of medical surveillance program, results of audiogram which are more than 10% more further investigation to confirm the following elements: • Has the shift from baseline been more than 10% • Is it work related • Referred to ENT • Completion of paperwork for submission to COIDA	#
McConnell Dowell Specific KPIs		
KPI	Definition	Unit
Carbon intensity	Carbon Intensity is measured as McConnell Dowell's carbon emissions per AUD1 million total revenue and is an equity-based approach. Carbon emissions are calculated using the volumes of Scope 1 and 2 emissions. The KPI is the % reduction in the Group Carbon Intensity score for the prior financial year/Group Carbon Intensity score for the current financial year.	tCO2e/\$m
Mandatory employee environmental training	Mandatory Environmental training module by the Senior Leadership Team -1 and above. Access to the training module is provided upon commencement of employment at McConnell Dowell, existing employees have the module added to their training dashboard. The Compliance report is on the Litmos HR system. The KPI % completion is the number of employees who have completed training/ total number of employees issued the training.	%

Climate change risk or ESG proposition considered in all tenders	KPI requires consideration of climate change or ESG risk to be documented in either the tender evaluation document, Greenhouse database or the tender review slide pack. The KPI % compliance is measured as the number of tenders with an ESG or climate risk consideration / total number of tender submissions. The Greenhouse database is managed by the New Business & Strategy team and the tender evaluation document and tender review slide packs are managed by the Business Unit tender teams.	%
Project initiatives to improve resources efficiency	A resource efficiency initiative is defined as a project or office initiative which reduces resource consumption e.g. a reduction in electricity or water use. A list of initiatives for each project is kept by the respective Business Unit. The KPI is the average - calculated as the total number of resource efficiency initiatives across the Group/ the total number of projects across the Group.	#
Waste diverted from landfill	Construction waste is defined as all construction waste from project sites but excluding spoil, liquid sewerage waste and hazardous waste. Waste volume is contained in the sustainability data warehouse platform managed by IT Systems and is input by site administrators/BU administration from the waste management invoices. KPI is % waste diverted from landfill (where available) calculated as waste volume coded as recycled/total waste volume. Office waste diversion from landfill is a KPI only where this can be measured by the office building services and waste collection services.	%
Accreditation on reconciliation plans	The Reconciliation Action Plan accreditation by Reconciliation Australia on track for achieving RAP Innovate level by 12/23. The KPI is RAP accreditation at Innovate level.	Level
Mana whenua and tangata whenua involvement	The KPI is the Mana Whenua aspect that is related to the Maori Culture, where there is training in place to understand Maori Culture on active projects where construction work has commenced and the project team are in site. The KPI % compliance is measured as the number of active projects involved/total number of active projects.	%
MMS compliance audits completed as per audit schedule	The MMS is the McConnell Dowell document management system. The MMS Compliance audit schedule including scheduled audit numbers completed by the McConnell Dowell operating functions is reported in the Exco and the Board reports. KPI % is measured as the number of audits completed/scheduled number of audits. Where a business unit has four or less active projects, the required audit number is reduced to one audit per quarter.	%
Business units financial accounts and tax audits completed/lodged on time	The KPI % completion is measured as the actual number of financial accounts and tax audits completed and lodged within the required timeframe / number of financial accounts/tax audits required to be completed and lodged within the required timeframe.	%
Completion of Annual Code of Business Conduct pledge	Completion of the mandatory Annual Code of Business Conduct module by all employees. Access to the training module is provided upon commencement of employment at McConnell Dowell and completed annually. KPI % completion is the number of employees who have completed training/ total number of employees.	%

Mandatory ESG training by SLT-1 and above	Completion of the mandatory ESG training module by the Senior Leadership Team -1 and above within 60 days of allocation of the module. Access to the training module is provided upon commencement of employment at McConnell Dowell, existing employees have the module added to their training module dashboard. KPI % completion is the number of employees who have completed training/ total number of employees.	%
Moolmans Specific KPIs		
KPI	Definition	Unit
Diesel consumption rate	Diesel consumption rate is calculated based on Total Fuel used / Total Volume of Material Moved where: - Volumes of liters used are calculated based on the total fuel usage report of the site considering all machinery / Moving equipment of Moolmans per site during the reporting period. This will exclude fuel used for back-up generators (loadshedding) - Total volume of material moved.	L/BCM
Completion of targeted environmental training in addition to standard mandatory training	Environmental training includes any training course conducted for which an individual is issued a certificate of completion, a certificate of attendance, a certificate of competence or where an attendance register signed off by the facilitator exists that indicate the number of attendees and the overall duration of the training. Environmental Awareness Training includes the increase of awareness among the employees of the potential risks and environmental impacts associated with a specific activity. These are defined in the host mine / site's Environmental Management Programme or host mine's SOPs relating to contractors on site. These may include various topics such as spill incident management, water conservation etc.	%
Develop criteria for reporting critical potential environmental hazards to the number of actual serious incidents	A critical hazard is determined by the severity of an actual or potential negative impact and is influenced by its likelihood of occurrence, its scale (i.e., how grave the impact is), scope (i.e., how widespread the impact is), and irremediable character or consequence (how hard it is to counteract or make good the resulting harm). Significant hazards could relate to the risk of both social and environmental aspects.	Qualitative
Environmental initiatives	Defined processes or tasks to be carried out with a reduced environmental footprint, e.g.: - For water, using less clean water and re-using greater volumes of dirty / "used" water. - For renewables, using less grid energy and replacing such with solar/ wind related alternatives - For pollution, implementing measures to reduce pollution risk such as improving surface storage, drainage and/or collection. - For Biodiversity, implementing a local tree species in a sustainable manner or combating erosion or other environmental degradation linked to soil. - For waste, implementation of waste reduction initiative to reduce waste footprint (impact on landfill space) can be considered. A waste recycling initiative is defined as the reprocessing of products or components of - products that have become waste, to make new materials.	#

Waste diverted from landfill	Waste diverted from disposal or recycled could include: • Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. • Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: ○ Preparation for reuse; ○ Recycling; ○ Other recovery operations. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: ○ Preparation for reuse; ○ Recycling; ○ Other recovery operations. For each recovery operation listed in the bullets above, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: ○ onsite; ○ offsite.	%
Enterprise development spending related to level 2 BBBEE commitments	Incubation and investment in initiatives and projects that promote economic growth, social welfare, and sustainable development in the communities where it operates. These commitments form part of Moolmans mission, vision and values, and are included in its corporate social responsibility and BBBEE commitments.	ZAR
Socio-economic development spending related to level 2 BBBEE commitments People and culture turnaround intervention	Initiatives can take many forms, including: • Incubation spend • Job creation and skills development programs • Education and training programs • Support for small and medium-sized enterprises (SMEs) • Infrastructure development projects • Community health and wellness initiatives • Environmental stewardship programs • Disaster relief and humanitarian aid	ZAR #
Supervisory level employees trained in gender, diversity and inclusion	Training material based on Moolmans Code of Conduct, Harassment and implement a gender, diversity and inclusion training module.	#
Material breach in compliance with regulations and laws	These are measured using the Aveng Group Enterprise Risk Management Risk Matrix and supporting consequence descriptions. Material Legal Risks relate to a level 3 or level 4 actual consequence of the “LEGAL, REGULATORY & COMPLIANCE”	#

Identify and manage key risks with a reduction in material risks	consequence type of the ERM. These are defined as: Level 4 Critical Consequence description relates to: • Material litigation or prosecution with damages including costs in excess of R80m. • Custodial sentence for Chief Executive Officer. • Custodial sentence for multiple company Executives. • Closure of operations by authorities across multiple sites / regions. • Inability to meet suspensive conditions in multiple loan agreements. • Major breach of regulation/s resulting in prosecution. Level 3 Major Consequence description relates to: • Substantial litigation or prosecution with damages including costs between R40m and R80m. • Custodial sentence for a company Executive. • Closure of operations by authorities at single sites / region. • Inability to meet suspensive conditions in any loan agreement. • Infringement notice issued by regulator with penalty.	Qualitative
Code of Business Conduct pledge signed by all employees	A Code of Business Conduct (also known as a Code of Ethics or a Business Ethics Policy) is defined as a set of guidelines and principles that outlines the standards of behaviour and expectations for employees, officers, and directors of an organisation. It provides a framework for ethical decision- making and sets the tone for the organisation's culture.	%
ESG related matters discussed at all Moolmans board meetings	Moolmans is committed to implementing corporate social responsibility strategies throughout all their operations in line with internationally recognised sustainability guidelines and principles and is also aligned to the Aveng Group's sustainability policies and practices. Matters tabled on a quarterly basis.	%
Mandatory ESG training for Exco-1 and above	The training plan typically includes a range of topics related to ESG, such as: • The organisation's ESG policies and practices. • The importance of ESG issues for the organisation and its stakeholders. • Key ESG metrics and indicators. • Relevant laws and regulations related to ESG. • Methods for integrating ESG considerations into decision-making processes. • Best practices for engaging with stakeholders on ESG issues. • Tools for tracking and reporting ESG performance.	%

Appendix B HSE Internal Notification & Reporting Requirements

INCIDENT TYPE	PROJECT HSE MANAGEMENT REPRESENTATIVE	PROJECT MANAGER (PM)	OPERATIONS MANAGER / REGIONAL GM	BU GM HSE	BU MANAGING DIRECTOR (MD)	AVENG GROUP EXECUTIVE HSE	AVENG CHIEF EXECUTIVE OFFICER (CEO)	INSURANCE MANAGER
Critical Incident And Serious Environmental Incident	Notification 1. Immediately verbally notify the PM and BU GM HSE (in person or via phone call). 2. For psychological injuries, immediately notify the BU GM HSE. Follow-up 1. Within 12 hours of the incident, enter the incident in CMO. The CMO Database will automatically send a HSEC Flash Alert to relevant managers based on a predetermined notification list. 2. Within 20 calendar days of the incident date, complete the ICAM investigation. 3. Participate in the CEO Critical Incident Review. 4. Within 31 calendar days of the incident date, issue the HSE alert for Critical Incidents and Serious Environmental Incidents, unless otherwise determined by the BU GM HSE.	Notification 1. Immediately verbally notify the Operations Manager / Regional GM (in person or via phone call). Follow-up 1. Present the incident investigation findings and recommendations to the review group using the Critical Incident Investigation-Presentation template.	Notification 1. Immediately verbally notify the MD. Follow-up 1. Participate in the CEO Critical Incident Review.	Notification 1. Immediately verbally notify the Aveng Group Executive HSE, or Group HSE Manager. 2. Engage professional legal privilege if required. 3. For psychological injuries, immediately notify the BU GM HR and Aveng Group Executive HSE or Group HSE Manager. Follow-up 1. Organise the CEO Critical Incident Review within 28 calendar days of the incident date. 2. Review and approve the Critical Incident Investigation-Presentation before submitting it for the CEO review. Ensure it is sent to the review group attendees at least 24 hours before the scheduled review. 3. Participate in the CEO Critical Incident Review. 4. Enter information in the Group Weekly HSE Report. 5. For psychological injuries, enter the incident in CMO as a privacy-secured record.	Notification 1. Immediate verbal notification to the CEO. 2. Activate the Crisis Management Team (CMT) if required. Follow-up 1. Participate in the CEO Critical Incident Review.	Notification 1. Immediate verbal notification to the CEO. 2. Activate the Crisis Management Team (CMT) if required. Follow-up 1. Convene the CEO Critical Incident Review within 28 calendar days of the incident date. 2. Report fatalities in the quarterly Aveng Safety Report.	Notification 1. N/A. Follow-up 1. Activate the Crisis Management Team (CMT). 2. Chair the CEO Critical Incident Review.	Notification 1. Receive verbal notification. Follow-up 1. Within 48 hours, complete a worker's compensation report form (Australia only).
Major Incident	Notification 1. Immediately verbally notify the PM and BU GM HSE (in person or via phone call). 2. For psychological injuries, immediately notify the BU GM HSE. Follow-up 1. Within 12 hours of the incident, enter the incident in CMO. The CMO Database will automatically send a HSEC Flash Alert to relevant managers based on a predetermined notification list. 2. Within 20 calendar days of the incident date, complete the ICAM investigation.	Notification 1. Immediately verbally notify the Operations Manager / Regional GM (in person or via phone call).	Notification 1. Immediately verbally notify the MD. Follow-up 1. Review the Group Weekly HSE Report and Monthly Project Report.	Notification 1. Immediately verbally notify the Aveng Group Executive HSE or Group HSE Manager. 2. Engage professional legal privilege if required. 3. For psychological injuries, immediately notify the BU GM HR and Aveng Group Executive HSE or nominee. Follow-up 1. Enter information in the Group Weekly HSE Report. 2. For psychological injuries, enter the incident in CMO as a privacy-secured record.	Notification 1. Immediate verbal notification to the CEO. 2. Activate the Crisis Management Team (CMT) if required.	Notification 1. Immediate verbal notification to the CEO. 2. Activate the Crisis Management Team (CMT) if required.	Notification 1. N/A. Follow-up 1. Activate the Crisis Management Team (CMT).	Notification 1. Receive verbal notification. Follow-up 1. Within 48 hours, complete a worker's compensation report form (Australia only).

INCIDENT TYPE	PROJECT HSE MANAGEMENT REPRESENTATIVE	PROJECT MANAGER (PM)	OPERATIONS MANAGER / REGIONAL GM	BU GM HSE	BU MANAGING DIRECTOR (MD)	AVENG GROUP EXECUTIVE HSE	AVENG CHIEF EXECUTIVE OFFICER (CEO)	INSURANCE MANAGER
Serious Incident	Notification 1. Within 2 hours of the incident, verbally notify the PM and BU GM HSE (in person or via phone call). 2. For psychological injuries, immediately notify the BU GM HSE. Follow-up 1. Within 12 hours of the incident, enter the incident in CMO. The CMO Database will automatically send a HSEC Flash Alert to relevant managers based on a predetermined notification list. 2. Within 7 calendar days of the incident date, complete the investigation and closeout the incident in CMO.	Notification 1. Within 2 hours of the incident, verbally notify the Operations Manager / Regional GM (in person or via phone call).	Notification 1. N/A. Follow-up 1. Review the Group Weekly HSE Report and Monthly Project Report.	Notification 1. N/A. Follow-up 1. Enter information in the Group Weekly HSE Report. 2. Compile information for the BU Monthly HSE report. 3. For psychological injuries, enter the incident in CMO as a privacy-secured record.	Notification 1. N/A. Follow-up 1. Review the Group Weekly HSE Report and Monthly Project Report.	Notification 1. N/A Follow-up 1. Issue the Group Weekly HSE report. 2. Compile information for the Group Monthly HSE report. 3. Compile information for the quarterly Aveng Safety Report.	Notification 1. N/A. Follow-up 1. Review the Group Weekly HSE Report and Monthly Project Report.	N/A
Low & Moderate Incident And Minor Environmental Incident	Notification 1. Verbally notify the Project Manager. Follow-up 1. Within 12 hours of the incident, enter the incident in CMO. The CMO Database will automatically send a HSEC Flash Alert to relevant managers based on a predetermined notification list. 2. Within 7 calendar days of the incident date, complete the investigation and closeout the incident in CMO.	Notification 1. N/A. Follow-up 1. Review the Group Weekly HSE Report and Monthly Project Report.	Notification 1. N/A. Follow-up 1. Review the Group Weekly HSE Report and Monthly Project Report.	Notification 1. N/A Follow-up 1. Review CMO Database monthly.	N/A	N/A	N/A	N/A