



T W E N T Y 26

2026 SUSTAINABILITY REPORTING GUIDE

**MCCONNELL
DOWELL**
CREATIVE CONSTRUCTION™

**BUILT
ENVIRONS**

moolmans™
Delivering resources for a better future

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1 INTRODUCTION

This document accompanies Aveng Group's 2026 Sustainability Report and provides additional information regarding the methodologies, reporting boundaries, assumptions, data sources and definitions used in the preparation of reported ESG performance information.

It applies to ESG indicators reported across Aveng Group, including McConnell Dowell (incorporating Built Environs) and Moolmans, unless otherwise stated. The document is intended to enhance transparency by explaining how reported data has been measured, consolidated and presented.

2 REPORTING FRAMEWORKS AND STANDARDS

The following frameworks, standards and governance references have informed the development of disclosures, methodologies and content included in the 2026 Sustainability Report.

KEY REPORTING FRAMEWORKS APPLIED IN 2026

Integrated Reporting Framework, 2021
Aveng environmental, social and governance policies and frameworks
Broad-based black economic empowerment (BBBEE) Codes of Good Practice
King Report on Corporate Governance™ for South Africa (King IV)*
JSE Limited (JSE) Listings Requirements
Board Governance Framework
Companies Amendment Act 16 of 2024
Global Reporting Initiative (GRI)
AASB S2 Climate-related Disclosures¹
Greenhouse Gas (GHG) Protocol (Corporate Accounting and Reporting Standard)

¹ Australian Accounting Standards Board.

3 ORGANISATIONAL AND OPERATIONAL BOUNDARIES

Unless otherwise stated, this 2026 Sustainability Reporting Guide covers entities and operations over which the company has **operational control**, reflecting the activities that management has the authority to direct and where sustainability policies, procedures and performance management can be implemented.

Greenhouse gas (GHG) emissions

McConnell Dowell (MCD) emissions are reported using an **equity share approach**, whereby emissions from joint ventures, associates and other investments are accounted for in proportion to the company's economic interest in those entities. This approach aligns emissions reporting with the company's ownership interests and investment exposure.

- MCD subcontractor emissions are considered to be scope 3, and are therefore not included in the reported FY26 emissions.

Moolmans emissions are reported using the **operational control approach**.

Scope 1 GHG 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 at mining sites controlled by mine owners is not factored in.

Scope 2 emissions relating to the Barloworld (BWE) lease have been excluded as Moolmans accounts for and measures scope 2 emissions based on operations under its operational control.

Safety

Subcontractors are included in safety incidents and hours worked, where data is available and material.

Accordingly, the organisational boundary used for environmental, social and governance disclosures may differ from the boundary applied for GHG emissions reporting. Any material exclusions, acquisitions, divestments or changes to reporting boundaries are disclosed where relevant.

The boundaries applied in this report are consistent with financial reporting boundaries.

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4 REPORTING PERIOD

The reporting period covers 1 July 2025 to 30 June 2026, aligned with Aveng's financial year.

5 ESG AND H&S KPI SCOPE (FY26)

The following selected KPIs have been identified for limited assurance by KPMG Incorporated, a South African company with registration number 1999/021543/21 and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. 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 KPI	METRIC	SCOPE OF COVERAGE
Total recordable injury frequency rate (TRIFR) Lost-time injury frequency rate (LTIFR)	Rate Rate	• McConnell Dowell
Total recordable injury frequency rate (TRIFR) Lost-time injury frequency rate (LTIFR) Carbon emissions: scope 1 – Diesel purchased Carbon emissions: scope 2 – Electricity purchased	Rate Rate tCO ₂ e tCO ₂ e	• Moolmans

Items subject to the above limited assurance engagement are denoted in the Aveng Group 2026 Sustainability Report by .

McConnell Dowell (including Built Environs)

The items below were independently assured¹ by KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, under a separate assurance engagement and are excluded from the scope of the sustainability report assurance statement.

Scope of limited assurance engagement

SELECTED KPIs	METRIC	SCOPE OF COVERAGE
1. Carbon emissions: scope 1 – Diesel purchased or supplied direct to project 2. Carbon emissions: scope 2 – Electricity purchased or supplied direct to project	tCO ₂ e	• McConnell Dowell (including Built Environs)

¹ Sustainability Report titled "Sustainability Report: Climate related financial disclosure" prepared in accordance with the Corporations Act 2001 (Australia).

Items subject to the above limited assurance engagement are denoted in the Aveng Group 2026 Sustainability Report by .

6 ESTIMATION METHODOLOGIES

McConnell Dowell

Where primary data is unavailable for MCD:

- Emissions are estimated using:
 - Historical project data;
 - Comparable operations; and
 - Industry benchmarks.

For joint ventures:

- Estimates may be applied where:
 - Direct emissions data is not accessible.
- Assumptions are:
 - Documented; and
 - Consistently applied.

Scope 1

At the reporting date, complete activity and emissions data for June 2026 was not available for MCD operations.

Accordingly, estimates were applied for June 2026 to provide a representative allocation of emissions to the reporting period.

The estimates were derived by calculating the average monthly emissions for the period August 2025 to April 2026 and applying this average as a proxy for June 2026 emissions. This approach was adopted to address both:

- the unavailability of complete June 2026 activity data at the reporting date; and
- the potential mismatch between invoice receipt dates and the actual timing of scope 1 fuel use, which could otherwise result in emissions being recognised outside the period in which they were generated.

The methodology assumes that:

- operational activities in June 2026 remained broadly consistent with those observed in the August to end April 2026 period;
- fuel consumption (plus grease and oil) usage patterns remained within the range of recent historical performance; and
- no material abnormal events occurred during June 2026 that would significantly increase or decrease emissions.

Management will review the estimated emissions against actual June 2026 activity data at the beginning of the following reporting period. Any differences identified will be assessed as part of the entity's ongoing greenhouse gas data quality and reporting processes.

Scope 2

Estimated July 2025 and May / June 2026 emissions data

At the reporting date, complete activity and emissions data for June 2026 was not available for MCD operations. In addition, management identified that emissions associated with July 2025 and May / June 2026, as reflected through supplier invoicing cycles for scope 1 and scope 2 sources, may not accurately align with the period in which the underlying energy consumption and emissions were generated. Accordingly, estimates were applied for July 2025 and May / June 2026 to provide a more representative allocation of emissions to the reporting period.

The estimates were derived by calculating the average monthly emissions for the period August 2025 to April 2026 and applying this average as a proxy for July 2025 and May / June 2026 emissions. This approach was adopted to address both:

- the unavailability of complete June 2026 activity data at the reporting date; and
- the potential mismatch between invoice receipt dates and the actual timing of scope 2 electricity use, which could otherwise result in emissions being recognised outside the period in which they were generated.

Management considers this methodology to provide a reasonable estimate of GHG emissions for the reporting period based on the information available at the reporting date and to better reflect the underlying pattern of operational activity.

In developing the estimate, management considered historical emissions performance and operational activity trends across the reporting period. This consistency supports the use of the August 2025 to April 2026 average as a reasonable basis for estimating emissions for the relevant months.

The methodology assumes that:

- operational activities in July 2025 and May / June 2026 remained broadly consistent with those observed in the August to end April 2026 period;
- electricity usage patterns remained within the range of recent historical performance; and
- no material abnormal events occurred during June 2026 that would significantly increase or decrease emissions.

Management will review the estimated emissions against actual July 2025 and May / June 2026 activity data at the beginning of the following reporting period. Any differences identified will be assessed as part of the entity's ongoing greenhouse gas data quality and reporting processes.

7 ASSUMPTIONS, JUDGEMENTS AND UNCERTAINTY

- The preparation of emissions data involves:
- Determination of **ownership percentages**;
 - Estimation of emissions for joint ventures and associates; and
 - Judgement in data completeness and methodology.

- All assumptions are:
- Documented;
 - Periodically reviewed; and
 - Updated as data quality improves.

8 INTERNAL CONTROLS AND GOVERNANCE

The Group maintains internal processes and controls to support the completeness, accuracy and consistency of ESG data and disclosures, including GHG emissions data.

ESG disclosures are prepared through collaboration between operational management, functional subject matter experts and sustainability reporting personnel. Reported information is subject to review and approval by Executive Management and/or the designated governance body prior to publication.

- Key controls include:
- Identification of entities within the organisational boundary and verification of ownership interests.
 - Collection and review of activity data from operational, functional and external sources.
 - Application of approved methodologies and emission factors.
 - Review and approval of emissions calculations and disclosures.
 - Retention of supporting documentation and calculation records.

Key roles and responsibilities for ESG reporting and GHG emissions disclosures are allocated as follows:

ACTIVITY	RESPONSIBILITY
Activity data collection	Operational and functional teams
Emissions calculation and consolidation	Sustainability reporting team
Methodology oversight	ESG and Sustainability Reporting Lead
Review and approval of disclosures	Executive Management and / or designated governance body

APPENDIX A – DEFINITIONS

Aveng sustainability reporting definitions

KPI	DEFINITION	UNIT
Emissions	<p>Discharging or sending out of gases, particles, substances or fluids, eg, car fumes, typically to the atmosphere.</p> <p>Direct GHG emissions which come from sources owned or controlled by the organisation.</p> <p>Indirect GHG emissions from the generation of purchased electricity, steam and district heating or cooling consumed by the organisation.</p>	tCO ₂ e
Scope 1 emissions from combustion of diesel procured	<p>1) MCD (including Built Environs) – Under the GHG Protocol, MCD applies the equity share approach to define its organisational boundary.</p> <p>Scope 1 emissions are reported using emission factors sourced from:</p> <ul style="list-style-type: none"> • Australia – NGA Emission factors; • NZ – Ministry of Environment; and • SEA & Pacific – IEA Factors. <p>2) Moolmans</p> <ul style="list-style-type: none"> • Direct GHG emissions that come from sources owned or controlled by the organisation. • Disclosure accounts for Moolmans support office and Northern Cape regional yard facility where Moolmans has direct control. <p>Scope 1 emissions are reported using emission factors sourced from:</p> <ul style="list-style-type: none"> • South African operations – DEFRA. 	tCO ₂ e
Scope 2 emissions from purchased electricity	<p>Indirect GHG emissions from the generation of purchased electricity, steam and district heating / cooling consumed by the organisation.</p> <p>MCD (including Built Environs) Under the GHG Protocol, MCD applies the equity share approach to define its organisational boundary.</p> <p>Scope 2 emissions are reported using both the location-based method and market-based methods:</p> <ul style="list-style-type: none"> • Australia – NGA Emission factors. • NZ – Ministry of Environment. • SEA & Pacific – IEA Factors. <p>Moolmans Scope 2 emissions are reported using the location-based method</p> <p>Disclosure accounts for Moolmans support office and Northern Cape regional yard facility where Moolmans has direct control.</p> <p>Scope 2 emissions relating to the Barloworld lease have been excluded because Moolmans accounts for and measures scope 2 emissions from operations under its operational control.</p> <p>Scope 2 emissions are reported using emission factors sourced from:</p> <ul style="list-style-type: none"> • South African operations – Eskom. 	
Diesel consumed	Diesel procured is the quantity and associated cost 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, subject to the organisational boundary and exclusions defined in this Reporting Guide, irrespective of whether or not the supplier has been paid.	kWh
All injuries (AI)	The sum of fatalities, lost-time injuries, restricted work cases, medical treatment injuries, first-aid injuries and occupational disease or illness.	#
Number of hours worked	<p>The total number of hours worked by all employees and contractors during the reporting period. The total hours worked include regular / normal time and overtime.</p> <p>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. (Operating groups and business units may also apply a practical approach to estimating hours.)</p>	#

APPENDIX A – DEFINITIONS CONTINUED

KPI	DEFINITION	UNIT
Fatalities	<p>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 (ie, employee, contractor or member of the public) dies regardless of the time intervention between the injury and / or exposure to the cause and death.</p> <p>This excludes the death of any person by natural causes while at the workplace or on duty.</p>	#
Lost-time injury (LTI)	<p>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.</p> <p>A LTI includes:</p> <ul style="list-style-type: none"> 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. <p>Excluding:</p> <ul style="list-style-type: none"> Occupational disease / illness certified by an occupational medical practitioner or a specialist in the medical field, depending on the case (eg, noise-induced hearing loss (NIHL), an ENT or audiologist; lung diseases confirmed by a specialist by means of diagnostic evaluation / examination). <p>Lost-time injuries are classified in accordance with Aveng's health and safety reporting requirements.</p>	LTI
Lost-time injury frequency rate (LTIFR)	<p>A proportional representation of lost-time injuries per million-man hours, which is used as an indicator of health and safety performance.</p> <p>The LTIFR reflects the percentage of the workforce that suffered a lost-time injury</p> $\text{LTIFR} = \frac{\text{Total number of LTIs} \times 1\,000\,000}{\text{Number of hours worked}}$	LTIFR
Recordable injury (RI)	<p>The sum of fatalities, lost-time injuries, illnesses, restricted work cases and medical treatment injuries.</p>	#
Total recordable injury frequency rate (TRIFR)	<p>TRIFR is a proportional representation of the occurrence of recordable injuries. Used internationally as an indicator or measure of health and safety performance.</p> <p>TRIFR reflects an estimate of the percentage of the workforce that suffered a recordable injury.</p> $\text{TRIFR} = \frac{\text{Total of recordable injuries} \times 1\,000\,000}{\text{Number of hours worked}}$	TRIFR
Noise-induced hearing loss (NIHL)	<p>Hearing loss caused by sustained exposure to excessive levels of noise at work.</p> <p>Number of confirmed cases related to NIHL (liability confirmed and compensation paid).</p> <p>(Note: excessive levels – Refer to potential hearing loss definitions and % guidelines)</p> <p>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.</p> <p><i>Potential hearing loss claims for investigation 5% to 10% – Based on outcome of medical surveillance programme, 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></p> <p><i>Potential hearing loss claims above 10% for investigation – Based on outcome of medical surveillance programme, results of audiogram which are more than 10% more further investigation to confirm the following elements:</i></p> <ul style="list-style-type: none"> Has the shift from baseline been more than 10%? Is it work related? Referred to ENT. Completion of paperwork for submission to COIDA. 	#

KPI	DEFINITION	UNIT
McConnell Dowell specific KPIs		
Carbon intensity	Carbon intensity is measured as McConnell Dowell's carbon emissions per A\$1 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.	tCO ₂ e/\$m
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.	%
Environmental initiatives	Defined processes or tasks to be carried out with a reduced environmental footprint, eg, <ul style="list-style-type: none"> • 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. 	#
Representation of women in staff roles	The proportion of women employed in staff roles relative to the total number of employees in staff roles during the reporting period.	%
Turnover rate for women	The voluntary turnover rate of women employees relative to the business unit's overall voluntary turnover rate.	%
Advance diversity, equity awareness	The proportion of employees who have successfully completed equity and inclusion awareness training relative to the total employee population during the reporting period.	%
Community partnership programme	Community partnership programmes implemented during the reporting period that support sustainable community development through strategic partnerships and deliver measurable social, environmental, educational, or economic benefits to targeted beneficiaries and communities where Aveng operates.	#
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.	%
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.	%

APPENDIX A – DEFINITIONS CONTINUED

KPI	DEFINITION	UNIT
Moolmans specific KPIs		
Diesel consumption rate	<p>Diesel consumption rate is calculated based on total fuel used / total volume of material Moved where:</p> <ul style="list-style-type: none"> Volumes of litres 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); and Total volume of material moved. 	L/BCM
Fuel efficiency (FY27)	<p>Litres per equivalent tonne-kilometre (L/t-eq km).</p> <p>Fuel consumed divided by the total freight transport work performed, expressed as equivalent tonnes transported over distance travelled. Equivalent tonnes are calculated according to the organisation's freight activity methodology to enable comparison across different freight types and transport modes.</p>	
Completion of targeted environmental training in addition to standard mandatory training	<p>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.</p> <p>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.</p>	%
Develop criteria for reporting critical potential environmental hazards to the number of actual serious incidents	<p>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 (ie, how grave the impact is), scope (ie, 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.</p>	Qualitative
Environmental initiatives	<p>Defined processes or tasks to be carried out with a reduced environmental footprint, eg:</p> <ul style="list-style-type: none"> 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	<p>Waste diverted from disposal or recycled could include:</p> <ul style="list-style-type: none"> Total weight of waste diverted from disposal in metric tonnes, and a breakdown of this total by composition of the waste. Total weight of hazardous waste diverted from disposal in metric tonnes, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> preparation for reuse; recycling; and other recovery operations. <p>Total weight of non-hazardous waste diverted from disposal in metric tonnes, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> preparation for reuse; recycling; and other recovery operations. <p>For each recovery operation listed in the bullets above, a breakdown of the total weight in metric tonnes of hazardous waste and of non-hazardous waste diverted from disposal:</p> <ul style="list-style-type: none"> onsite; and offsite. 	%

KPI	DEFINITION	UNIT
Moolmans specific KPIs continued		
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	Initiatives can take many forms, including: <ul style="list-style-type: none"> • Incubation spend; • Job creation and skills development programmes; • Education and training programmes; • Support for small and medium-sized enterprises (SMEs); 	ZAR
People and culture turnaround intervention	<ul style="list-style-type: none"> • Infrastructure development projects; • Community health and wellness initiatives; • Environmental stewardship programmes; and • Disaster relief and humanitarian aid. 	#
Community development	Programmes and initiatives aimed at building human capital and supporting inclusive socio-economic development through education, skills development, and capacity-building opportunities that create lasting value for individuals and communities.	
Transformation – employment equity (EE)	The promotion of equitable representation and equal employment opportunities across the workforce in line with South African employment equity legislation and transformation objectives.	
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	<p>These are measured using the Aveng Group enterprise risk management risk matrix and supporting consequence descriptions.</p> <p>Material legal risks relate to a level 3 or level 4 actual consequence of the "legal, regulatory and compliance".</p>	#
Identify and manage key risks with a reduction in material risks	<p>Consequence type of the risk management framework. These are defined as:</p> <p>Level 4 critical consequence description relates to:</p> <ul style="list-style-type: none"> • Material litigation or prosecution with damages including costs in excess of R80 million. • 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. <p>Level 3 major consequence description relates to:</p> <ul style="list-style-type: none"> • Substantial litigation or prosecution with damages including costs between R40 million and R80 million. • 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
Internal assurance and compliance	Internal assurance and compliance refers to the application of formal review, oversight, and validation processes designed to assess ESG-related activities and disclosures against regulatory requirements, internal policies, management systems, and governance expectations.	
Action close out	Actions arising completed on schedule	
Mandatory ESG training for Exco-1 and above	<p>The training plan typically includes a range of topics related to ESG, such as:</p> <ul style="list-style-type: none"> • 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. 	%