



# 2025 Carbon Footprint Report





## About this Report

*At Aurecon, our purpose is bringing ideas to life, to imagine and co-create with our clients a better future for people and the planet.*

Our 2025 Carbon Footprint Report summarises Aurecon's corporate emissions performance for the financial year 1 July 2024 to 30 June 2025.

Aurecon has always had a strong focus on sustainability. We are committed to creating a better future for people and the planet in our own activities, and in the work we deliver with our clients and partners. We see sustainability, and responding to the climate change challenge, as an opportunity to innovate within our own operations, together with supporting our clients and communities across Asia Pacific.

We continue our ongoing support of the Ten Principles of the United Nations Global Compact and our ongoing focus on respect and support for human rights, diversity, equity and inclusion, environmental action, and responsible corporate citizenship.

We welcome any feedback at [sustainability@aurecongroup.com](mailto:sustainability@aurecongroup.com)



Aurecon respects and acknowledges the indigenous peoples of the lands where we live and work, across Australia, Aotearoa New Zealand, and Asia. Our commitment is to create sustainable and meaningful relationships with Aboriginal and Torres Strait Islander peoples in Australia, Māori as tangata whenua of New Zealand, and the diverse indigenous peoples across Asia.



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## About Aurecon

Aurecon is an international design, engineering and advisory company bringing ideas to life to create a better future for people and the planet.

With offices spanning Asia Pacific, Aurecon brings innovative and sustainable solutions to **some of the world's most complex challenges** across the markets we work within.

 To read more about what we believe in and how we achieve it, [\*\*click here\*\*](#).





## Where we operate





## Acting on climate change

### OUR APPROACH

At Aurecon, we are committed to a more sustainable, liveable future, through the **work** that we do and the **way we operate**. We actively participate in the transition to a net zero emissions future. Not only as designers, engineers, scientists, and advisors, but also as innovators and individuals acting on climate change.

With a changing climate one of the biggest challenges facing the world today, we continue to strengthen our commitment to the Sustainable Development Goals (SDGs) by taking action to combat climate change and its impacts. This includes actions to contribute to SDG13: Climate Action:



**Take urgent action to combat climate change and its impacts**



Aurecon began identifying potential risks and opportunities for its business from the effects of climate change in 2023. As we prepare for the introduction of the Australian Sustainability Reporting Standards (ASRS) S2, we have been building on our climate risk assessment across all our operations and integrating findings into our decision-making, strategic planning, and operational processes to enable risks across all our operations to be considered and managed.

We are actively working to decarbonise our operations in alignment with the goals of the Paris Agreement and engaging with our supply chain on emissions reduction.



Aurecon is actively raising awareness and understanding together with clients, partners and employees about the effects climate change and designing more resilient systems and infrastructure.

For an example of our work, see [Projects | UNDRR's Principles for Resilient Infrastructure Scorecard](#)

Through our participation in the [United Nations Global Compact \(UNGC\)](#), we are committed to:

- Supporting a precautionary approach to environmental challenges.
- Undertaking initiatives to promote and adopt greater environmental responsibility such as reducing the direct impact of our operations.
- Encouraging the development and diffusion of environmentally-friendly technologies.

We work with clients and stakeholders to support their businesses to respond to the risks and opportunities presented by a changing climate.

For more information about our climate change and decarbonisation expertise, see [Expertise | Climate change: Transition to a net zero future with Aurecon](#)



## OUR CARBON FOOTPRINT

A key component to achieving emissions reduction in our operations is understanding and analysing our greenhouse gas (GHG) footprint. We have produced an annual Carbon Footprint Report since the financial year ending 30 June 2014, that reports our climate change-related initiatives in alignment with our strategic goals.

Our GHG Inventory is linked to emissions resulting from our operational activities. As an office-based business, these emissions primarily cover consumption of office utilities (electricity, water, paper), business travel activities (land and air transport, accommodation), and use of products and services.





## AUSTRALIAN SUSTAINABILITY REPORTING STANDARDS

Australia's mandatory climate-related financial reporting requirements came into law under Chapter 2M of the Corporations Act (2001) in September 2024. The reporting requirements are set out in the Australian Sustainability Reporting Standards (ASRS) S2 and require Australian companies to disclose information about climate-related risks and opportunities that could affect their financial performance, including their cash flows, access to finance, or cost of capital.

The ASRS are aligned with the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards, IFRS S1 and IFRS S2, enabling Australia to follow the IFRS baseline for sustainability and climate reporting which is being adopted globally. Other jurisdictions where Aurecon operates have introduced similar climate-related financial reporting standards, but at this stage, Aurecon is only captured under ASRS. In fulfilling the Australian requirements, Aurecon must consider its global operations.

Mandatory climate disclosure will begin for financial years starting on, or after, 1 January 2025. As a Group 1 entity, Aurecon will be required to prepare its first sustainability report in accordance with ASRS S2 from FY26.

During FY25, Aurecon has been working to build its readiness to apply the disclosure requirements under ASRS S2. It has developed an ASRS action plan which lays out key actions and responsibilities to prepare Aurecon for ASRS disclosures. It has included three key project phases:

1. Climate Disclosures Readiness Roadmap and Initial Resilience, Risk & Opportunity Assessment.
2. Climate Scenario Analysis & Risk Integration.
3. Climate Transition Planning.

As part of this work, we undertook a detailed assessment of the risks and opportunities for its business associated with climate change to enhance our previous climate risk and opportunity assessment findings and prepare for the introduction of ASRS S2. We are working on integrating these updated risks and opportunities into our decision-making, strategic planning, and operational processes to ensure risks are adequately managed.





# Our FY25 greenhouse gas emissions (GHG) inventory

## OUR FY25 ACHIEVEMENTS

We are actively working to decarbonise our operations in alignment with the goals of the Paris Agreement and engaging with our supply chain on emissions reduction. Our progress in reducing our GHG emissions is provided in Table 1.

**Table 1:** Aurecon's climate-related progress

Scope	Progress
Scope 1	Reduced absolute Scope 1 GHG emissions against the FY24 baseline by 10.36%
	Offset all residual Scope 1 emissions by purchasing and surrendering 461 Australian Carbon Credit Units (ACCUs).
Scope 2	Enabled renewable energy generation equivalent to 100% of our consumption through the purchase of: <ul style="list-style-type: none"><li>• Australian Renewable Energy Certificates (RECs) equivalent to 100% of electricity consumption in Australia (1,632,982.95 kWh).</li><li>• International RECS equivalent to 100% of electricity consumption in Asia (804,928.98 kWh).</li><li>• Accredited carbon neutral energy for all offices across Aotearoa New Zealand (612,257.97 kWh).</li></ul>
Scope 3	Began a program of engagement with our tier 1 suppliers to establish a baseline, improve data quality and inform future reduction targets. Offset almost 30% of Scope 3 emissions by purchasing and surrendering 7,285 ACCUs.





## OUR APPROACH

Aurecon prepares its GHG inventory in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard) under which Scope 1 and 2 emissions are subject to a control assessment. The Scope 3 inventory is compiled based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard applying the principles of relevance, completeness, consistency, transparency and accuracy.

Aurecon reports GHG emissions on a financial control basis, establishing a reporting boundary that aligns with our financial accounting procedures. Our financial control boundary includes all operations of the Aurecon Group and its subsidiaries as determined by their treatment in the financial accounts. For a full list of subsidiaries included in our FY25 GHG reporting boundary, refer to the FY25 financial accounts.

Figure 1 outlines the full emission sources included in our boundary. This full listing of emissions sources is subjected to a significance assessment process. Scopes 1, 2 and any indirect GHG emission sources from Scope 3 deemed relevant and significant were used to calculate this year's GHG inventory. The GHG inventory was subject to independent limited assurance by Ernst & Young and the assurance statement is provided as Appendix C on **page 30**.

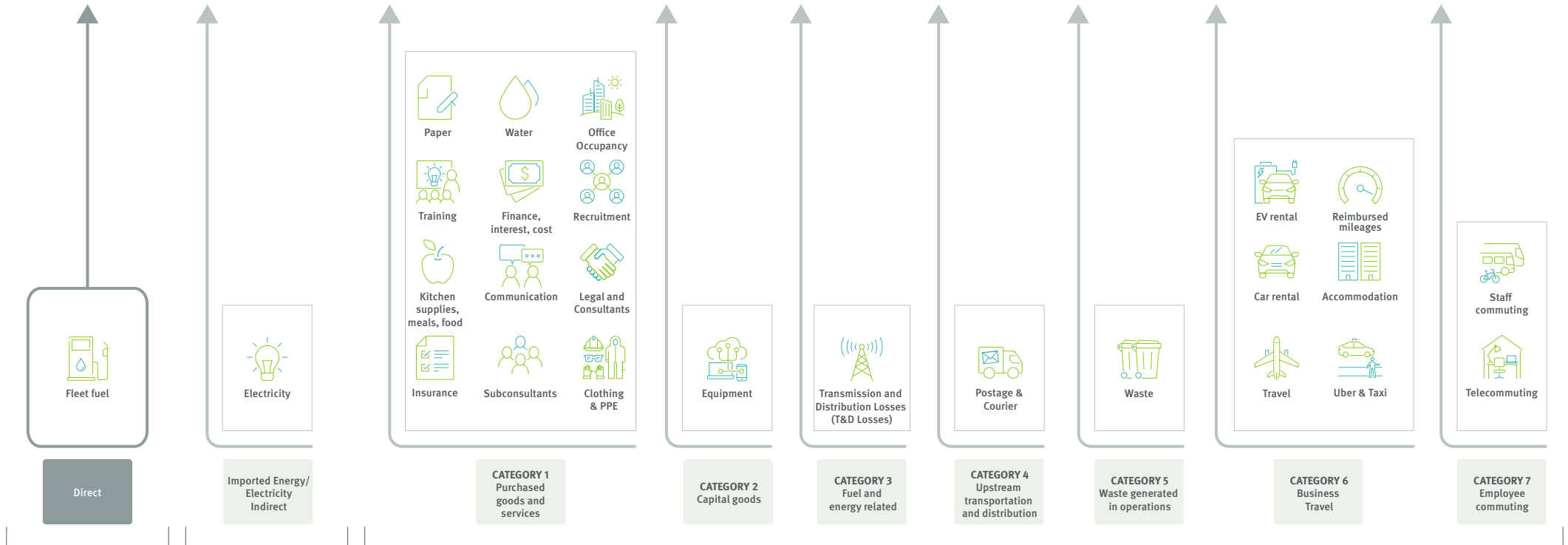
For the purposes of preparing and calculating Aurecon's GHG inventory, Aurecon's base year measurement period is 1 July 2023 to 30 June 2024.

This baseline has changed over time as we have applied a continuous improvement approach to our GHG inventory. This has resulted in an expansion of our emissions boundary as methodologies have evolved and access to data has improved:

- From 1 July 2018 to 30 June 2019, to 1 July 2020 to 30 June 2021, due to updates to align with the refreshed ISO 14064-1:2018, where additional emission sources were introduced.
- From 1 July 2020 to 30 June 2021, to 1 July 2023 to 30 June 2024, due to Aurecon transitioning from ISO 14064-1:2018 to the GHG Protocol methodology to align with the requirements of ASRS S2.

Our total emissions disclosed in FY24 were 20,119 tCO<sub>2</sub>e. This baseline has also been adjusted to reflect changes to Scope 3 emissions sources associated with the transition to the GHG Protocol. Our baseline data for FY24 is now 27,302 tCO<sub>2</sub>e due to the:

- Inclusion of sub-consultants/contractors in Scope 3 Category 1: Purchased Goods and Services.
- The removal of Category 15: Investments (Superannuation).
- The inclusion of sources previously categorised as insignificant.



**Figure 1:** Aurecon's GHG emissions boundary



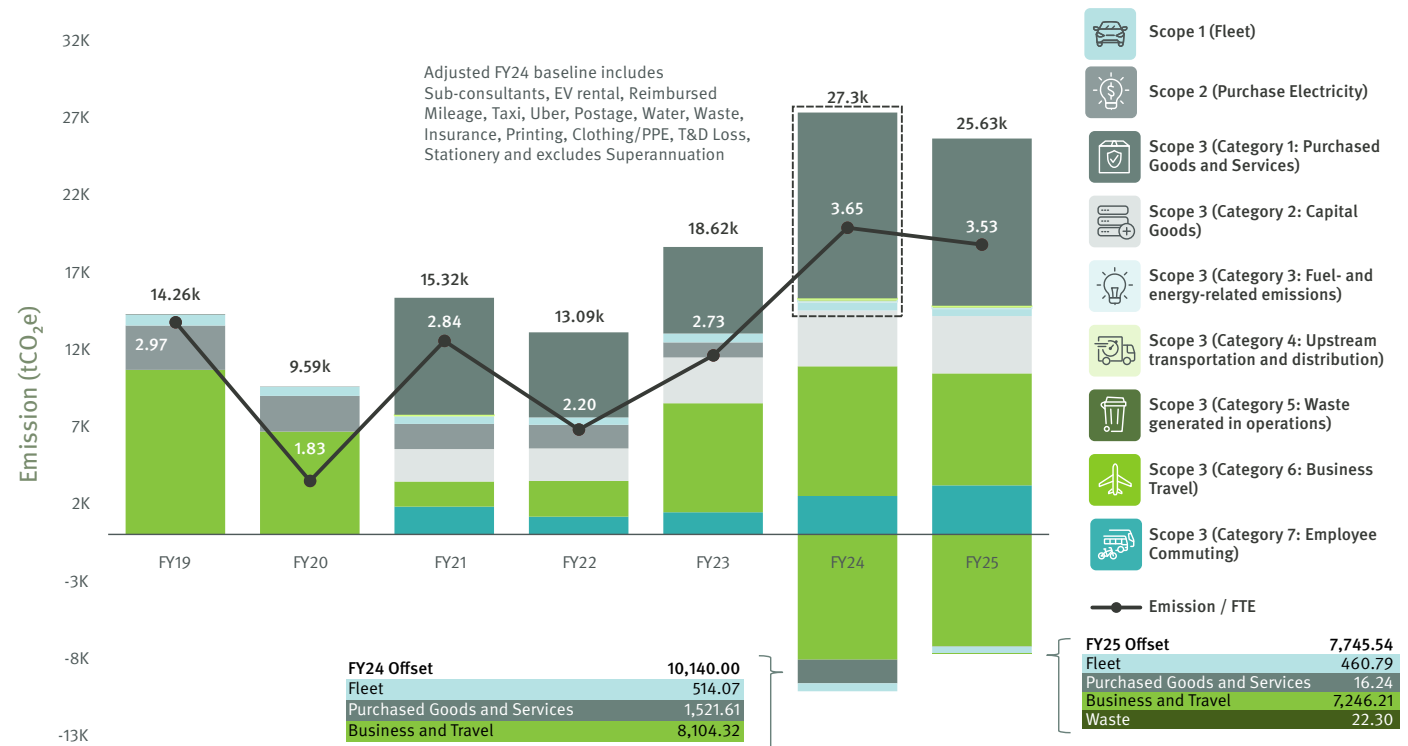


## OUR PERFORMANCE

As shown in Figure 2 and Table 2, our overall emissions in FY25 (considering market-based electricity) decreased by 6.09% from our adjusted FY24 baseline (27,302 tCO<sub>2</sub>e to 25,639 tCO<sub>2</sub>e).

When factoring in employee numbers (Full-time Equivalent) of 7,472.58 for FY24 and 7,264.60 for FY25, our FY25 emissions per FTE is 3.53 tCO<sub>2</sub>e which is a decrease of 3.40% compared with FY24.

Our total GHG emissions as annual trends across Australia, New Zealand and Asia since FY19 is shown in Figure 2, and a breakdown of our GHG emissions by scope and the offset boundary is shown as Table 2.



**Figure 2:** Absolute tCO<sub>2</sub>e emissions across Australia, New Zealand and Asia—annual trends with adjusted data for FY24



**Table 2:** Aurecon's total greenhouse gas emissions and offset boundary

	Offset boundary		FY25	FY24 (adjusted)	change FY24-25
<b>Total emissions (tCO<sub>2</sub>e)</b>	30.21%	7,745.54	25,638.97	27,302.27	-6.09%
<b>Total Scope 1 emissions (tCO<sub>2</sub>e) - fleet</b>	100.00%	460.79	460.79	514.07	-10.36%
<b>Total Scope 2 emissions (tCO<sub>2</sub>e) - market-based electricity</b>	0	0	0	0	0
<b>Total Scope 3 emissions (tCO<sub>2</sub>e) - indirect emissions</b>	28.93%	7,284.75	25,178.18	26,788.20	-6.01%
<b>Category 1: Purchased goods &amp; services</b>	0.15% <sup>1</sup>	16.24	10,829.45	12,015.38	-9.87%
<b>Category 2: Capital goods</b>	0	0	3,696.21	3,603.53	2.57%
<b>Category 3: Fuel-and energy-related emissions</b>	0	0	159.64	191.21	-16.51%
<b>Category 4: Upstream transportation and distribution</b>	0	0	35.08	35.20	-0.35%
<b>Category 5: Waste generated in operations (ANZ only)</b>	100.00%	22.30	22.30	50.65	-55.97%
<b>Category 6: Business travel</b>	100.00%	7,246.21	7,246.21	8,401.22	-13.75%
<b>Category 7: Employee commuting</b>	0	0	3,189.29	2,491.01	28.03%

1. Offsets applied to Category 1 are limited to water and paper related emissions



For FY25, we purchased and surrendered 7,746 Australian Carbon Credit Units (ACCUs) that were evaluated and verified for performance and quality in accordance with our Carbon Offsets Evaluation Framework. The exposure included in our offset boundary totalled 7,745.56 tCO<sub>2</sub>e which represents around 30% of our total known exposure.

These ACCUs were procured from three projects that included:

- Tiwi Islands Savanna Burning for Greenhouse Gas Abatement.
- Wilinggin Fire Project.
- Gindalbie Station Regeneration Project.

The projects we selected all meet Aurecon's Carbon Offsets Evaluation Framework. We continued our support of two Savanna Burning Projects, which we have previously purchased due to their strong standing and credible Indigenous co-benefits. Additionally, our in-house **carbon market team** conducted due diligence on the Gindalbie project, including extensive geospatial analysis to verify project performance to-date. We are confident in the integrity of all projects selected.





## Scopes 1 and 2

### Scope 1

Our Scope 1 emissions are generated from our fleet of pool and project vehicles. We are transitioning our fleet vehicles to hybrid and battery electric vehicles (EVs) and this has contributed to reducing our total FY25 Scope 1 emissions by 10%, as shown in Table 3. We have supported the transition with initiatives include optimising driving practices, regular maintenance, rightsizing of vehicles, installing charging infrastructure at our offices, and supporting our people to adopt new practices and switching to driving EVs.

This shift aligns with our broader mission to drive positive change and create a more sustainable future for the communities we work within.

### Scope 2

Aurecon's Scope 2 emissions are generated from the electricity used in our offices and we have achieved an overall reduction in consumption of almost 11% in FY25. Our location-based and market-based emissions by region are provided in Table 5, and our electricity consumption is provided in Table 4.

The reduction in electricity use and associated emissions can be attributed to a consolidation in office space in Perth, Sydney, Jakarta, Bangkok and Hong Kong during the year. When calculating our emissions using the location-based methodology, our emissions reduced in Australia and Asia due to this reduced consumption. However, emissions in Aotearoa New Zealand increased, despite a reduction in consumption, due to an increase in the relevant location-based emissions factor.

**Table 3:** Aurecon's scope 1 and 2 greenhouse gas emissions

	FY25	FY24	% change FY24-25
<b>Scope 1 emissions (tCO<sub>2</sub>e) - fleet</b>	461	514	-10.36%
<b>Australia</b>	348	396	-12.12%
<b>Aotearoa New Zealand</b>	107	108	-0.72%
<b>Asia</b>	6	10	-44.32%

**Table 4:** Aurecon's electricity consumption

	FY25	FY24	% change FY24-25
<b>Scope 2 electricity (kWh)</b>	3,050,170	3,419,520	-10.80%
<b>Australia</b>	1,632,983	1,794,162	-8.98%
<b>Aotearoa New Zealand</b>	612,258	651,922	-6.08%
<b>Asia</b>	804,929	973,436	-17.31%



## Scopes 1 and 2

As part of a commitment to decarbonise our operations, Aurecon continued to purchase renewable energy for our operations in FY25. Our approach was developed by renewable energy experts in our business and involved adopting the highest integrity option available in each location.

- **Australia:** we purchased Australian renewable energy certificates (RECs) to the equivalent volume of electricity consumed in our Australian office tenancies through an accredited Greenpower Provider that surrendered them on our behalf to the Australian Government Clean Energy Regulator.
- **Asia:** we purchased international renewable energy certificates (I-RECs) to the equivalent volume of electricity consumed in our Asia office tenancies through an accredited third-party registrant. Our partners purchased RE100 compliant unbundled certificates and retired them on our behalf. All renewable energy generated under these certificates originated in the same country as the office location and were generated using solar technology, except the Philippines where only hydro or geothermal is available.
- **Aotearoa New Zealand:** all electricity consumed in our office tenancies is purchased from an in-country based Climate Positive certified electricity provider that provides 100% renewable energy from wind, hydro and solar. Climate Positive certification follows strict Greenhouse Gas Protocols, is internationally recognised, and prepared in accordance with the requirements of ISO14067:2018 for product and ISO14064- 1:2018 for the organisation.

These purchases enable Aurecon to report zero emissions for our Scope 2 market-based emissions, as every megawatt-hour of electricity that we consumed in our office tenancies in FY25 has been matched with renewable energy or a renewable energy certificate. Our overall reduction in electricity usage resulted in fewer RECs or I-RECs required in FY25 to reach zero market-based Scope 2 emissions compared with FY24.

**Table 5:** Aurecon's location-based and market-based emissions by region

		FY25	FY24	% change FY24-25
Scope 2 emissions (tCO <sub>2</sub> e) - electricity	Location-based	1,578	1,746	-9.61%
	Market-based	0	0	
Australia	Location-based	1,066	1,177	-9.39%
	Market-based	0	0	
Aotearoa New Zealand	Location-based	62	48	30.28%
	Market-based	0	0	
Asia	Location-based	450	522	-13.75%
	Market-based	0	0	



## Scope 3

Our focus for our Scope 3 emissions this year has been to establish and restate our baseline, improve data quality, and begin engaging with our supply chain (suppliers and subconsultants/contractors). We have restated our FY24 baseline in line with updated process utilising the GHG Protocol Corporate Value Chain (Scope 3) Standard to better reflect our emissions profile and remain fit-for-purpose for future compliance-based reporting. We are now including all applicable Scope categories in our GHG Inventory.

Our most material emissions source is Purchased Products and Services, and the largest contribution to this comes from products and services purchased from external subconsultants. Emissions from subconsultants have not been included in our boundary previously, but will be a required inclusion under the new disclosure requirements in the ASRS S2. As we are collecting and reporting this data for the first time in FY25, we have not set a reduction target or considered it in our offset boundary. Once we have determined a baseline and reduction pathway, we may consider including it in future years.

Aurecon's FY25 Scope 3 emissions reflect a reduction of 6.01% compared with our adjusted FY24 baseline, as shown in Table 6. The key drivers of reduction are decreases in Purchased Products and Services and Business Travel due to market and business changes.

**Table 6:** Aurecon's Scope 3 greenhouse gas emissions

	FY25	FY24	% change FY24-25
<b>Total emissions (scope 3) tCO<sub>2</sub>e</b>	25,178.18	26,788.20	-6.01%
<b>Category 1: Purchased goods and services</b>	10,829.45	12,015.38	-9.87%
<b>Category 2: Capital goods</b>	3,696.21	3,603.53	2.57%
<b>Category 3: Fuel- and energy-related emissions</b>	159.64	191.21	-16.51%
<b>Category 4: Upstream transportation and distribution</b>	35.08	35.20	-0.35%
<b>Category 5: Waste generated in operations (ANZ only)</b>	22.30	50.65	-55.97%
<b>Category 6: Business travel</b>	7,246.21	8,401.22	-13.75%
<b>Category 7: Employee commuting</b>	3,189.29	2,491.01	28.03%





## Appendix A: Greenhouse gas emissions methodology

### SCOPE 1 AND 2 METHODOLOGY

**Table 7:** Scope 1 & 2 Methodology

GHG Protocol Scope	Evaluation status	Emissions calculation methodology	Sources of data	Inclusions
Scope 1 (direct emissions)	Relevant, calculated	Transport emissions that occur from vehicles leased and controlled by the Group, have been calculated using the Fuel-based method as described in the GHG Protocol.	<p>Hong Kong: Aurecon obtains fuel invoices from supplier through our finance system.</p> <p>ANZ: Reports from our lease provider detailing the fuel usage in litres purchased for our ANZ operations.</p> <p>Fuel is categorised into petrol and diesel prior to any calculations being applied. Aurecon uses the emission factor (EF) and calculation methodology from the respective country that the fuel was used in.</p>	Scope 1 (direct emissions) from fuel consumed by petrol or diesel internal combustion engine (ICE) vehicles leased to Aurecon in Australia, New Zealand and Hong Kong.
Scope 2 (indirect emissions from purchased electricity)	Relevant, calculated	Stationary energy (electricity) based emissions have been calculated using both the location-based and market-based Scope 2 calculation methods described in the GHG Protocol.	<p>Invoices are obtained from suppliers through our finance system and supplier's own system.</p> <p>For location-based: Aurecon uses the EF from the respective national or regional grids where the electricity was used.</p> <p>For market-based: Aurecon uses the contractual instruments.</p>	<p>Scope 2 (indirect emissions from purchased electricity)</p> <p>The Toowoomba office in Queensland, Australia, was excluded because it is a co-working space and does not have its own utility bills.</p>



## SCOPE 3 METHODOLOGY

**Table 8:** Scope 3 Methodology

GHG Protocol scope 3 category	Evaluation status	Emissions calculation methodology	Sources of data	Inclusions
Category 1: Purchased goods and services	Relevant, calculated	<p>Scope 3 emissions associated with Aurecon's purchase of goods and services have been assessed and calculated using various methods as described in the GHG Protocol below:</p> <ol style="list-style-type: none"><li>1. Average-data method: paper, water</li><li>2. Supplier-specific method: communication (Microsoft)</li><li>3. Spend-based method: subconsultants, insurance, stationery, communication (data not including Microsoft), office occupancy, clothing/PPE, finance, interests, costs, kitchen supplies/meals/food, legal &amp; consultants, recruitment, training/subscriptions/membership</li></ol>	<p>Reports are extracted from Aurecon's financial system to obtain the data under the spend-based method. For subconsultants' data, journal lines are extracted from our finance system to obtain ledger amounts. The Thinkstep tool was used as source of updated and inflation-adjusted emission factors.</p> <p>Aurecon extracts report from our finance system for paper and water. For communication, the Aurecon Information Technology department extracts annual summary from Microsoft reporting dashboard which summarises Aurecon's data usage and corresponding emissions. For insurance, Aurecon extracts global insurance spent on our finance system.</p>	Includes procurement spend categories related to operating expenses across corporate, Information Technology, and project spend.



GHG Protocol scope 3 category	Evaluation status	Emissions calculation methodology	Sources of data	Inclusions
Category 2: Capital goods	Relevant, calculated	Scope 3 emissions associated with Aurecon's purchase of capital goods have been assessed and calculated using various methods as described in the GHG protocol below:  1. Supplier-specific method: Information Technology (IT) hardware (Dell)  2. Spend-based method: Other IT equipment not provided by Dell	Reports are extracted from Aurecon's financial system to obtain the data under the Spend-based method. For IT hardware (Dell), business asset report is extracted from our finance system.	Includes procurement spend categories related to operating expenses across corporate, IT and project spend.
Category 3: Fuel- and energy-related emissions	Relevant, calculated	Stationary energy (electricity) emissions from transmission and distribution losses have been calculated using the location-based Scope 2 calculation methods described in the GHG Protocol.	Invoices are obtained from suppliers through our finance system and the systems of our suppliers.  For location-based: Aurecon uses the EF from the respective national or regional grids where the electricity was used.	Includes transmission and distribution losses from purchased electricity
Category 4: Upstream transportation and distribution	Relevant, calculated	Spend-based method. Calculation is the same as other emission sources in Aurecon's purchase of goods and services (Category 1) under spend-based method.	Reports are extracted from Aurecon's financial system to obtain the spend-based data. This includes all postal or other courier services used and paid by Aurecon to receive or send parcels, packages.	Includes postal and courier services availed by the Aurecon.



GHG Protocol scope 3 category	Evaluation status	Emissions calculation methodology	Sources of data	Inclusions
Category 5: Waste generated in operations	Relevant, calculated	Average-data method. Data from offices with available waste disposed to landfill in terms of weight (kg). The available data is used to extrapolate data of other offices of Aurecon using FTE (Full-time Equivalent).	Reports are received from offices' supplier with available data on amount of waste disposed to landfill.	Includes total waste generated from Aurecon's operations.
Category 6: Business travel	Relevant, calculated	<p>Scope 3 emissions associated with employee air travel are calculated using distance-based method, where flights are categorised by haul type (short, medium or long) and emission factors are sourced from DEFRA (tCO<sub>2</sub>e /pax.km). Distance-based method is also applied to electric vehicle (EV) rentals in Aotearoa New Zealand, Uber use, and car rentals from Avis and Budget (suppliers).</p> <p>Spend-based method is used for emissions associated with car rentals in Asia and global reimbursed mileage and taxi.</p> <p>Hybrid-data method is used for car rental where the only available activity data is car rental days. Average daily emissions from Avis and Budget data are applied to the car rental days under FCM Travel and Asia invoices.</p> <p>For hotel/accommodation: number of nights and hotel country is used to calculate the emissions as described in the GHG Protocol.</p>	Business travel reports are obtained from the travel team through Aurecon's suppliers. For spend-based data and Asia's car rental invoices, reports are extracted from our finance system.	Includes Aurecon's employee's business-related air travel, accommodation, reimburse mileage, rental vehicles, taxis and ride-share.





GHG Protocol scope 3 category	Evaluation status	Emissions calculation methodology	Sources of data	Inclusions
Category 8: Upstream leased assets	Not relevant	N/A	N/A	Not applicable as we do not operate any leased assets that are not included in Scope 1 or 2 emissions.
Category 9: Downstream transportation and distribution	Not relevant	N/A	N/A	Not applicable as we do not sell products that require transportation and distribution.
Category 10: Processing of sold products	Not relevant	N/A	N/A	Not applicable as we do not sell products for the purposes of further processing.
Category 11: Use of sold products	Not relevant	N/A	N/A	Not applicable as we do not sell physical products to end users.
Category 12: End-of-life treatment of sold products	Not relevant	N/A	N/A	Not applicable as we do not sell physical products to end users.
Category 13: Downstream leased assets	Not relevant	N/A	N/A	Not applicable as we do not lease downstream assets.
Category 14: Franchises	Not relevant	N/A	N/A	Not applicable as we do not operate franchises.
Category 15: Investments	Not relevant	N/A	N/A	Not applicable as all equity investments included in our Scope 1 & 2 boundary.



## GHG EMISSIONS SOURCES EXCLUSIONS

**Table 9:** GHG emissions exclusions

Scope	Exclusion	Description	Rationale	Business Unit Associated
1	HVAC systems	Refrigerants stored and used in heating, ventilation, and cooling systems in Aurecon offices. This includes office fridges.	None of the locations report having access to these data records as all offices are leased, i.e. operation and maintenance of these HVAC systems are outside of Aurecon's operational control.	All sites/units
1	Fleet refrigerants	Emissions from the use of refrigerants in the operation and maintenance of the fleet's air conditioning systems.	A data collection methodology has not yet been established to capture necessary activity data.	All sites/units
1	Fleet Electric Vehicles (EVs)	Leased electric vehicles from Australia and New Zealand (ANZ).	A data collection methodology has not yet been established to capture necessary activity data.	ANZ
2	Electricity (shared spaces)	Electricity consumed for shared spaces (such as lobbies, elevators, HVAC systems, stairways).	None of the locations report owning buildings, hence data on shared spaces were excluded.  The operation and maintenance of these shared spaces systems are outside of Aurecon's operational control.	All sites/units
3	Business travel booked outside the Aurecon Travel Booking System	Any air travel, accommodation, or other business travel booked outside the Aurecon Travel Booking System.	This could happen in some exceptional or urgent situations, which are rare and not easily traceable.	All sites/units
3	Boat rentals	These are few boat rentals used by Hong Kong office for field work.	The data collection methodology is not yet established to capture necessary activity data for the computation of emissions.	Hong Kong



Scope	Exclusion	Description	Rationale	Business Unit Associated
3	Public transport (expense claims)	These are expense claims of staff using public transport for business travel.	As of now, the reporting template does not allow breakdown of expense claims to distinguish parking, tolls, and types of public transport used.	All sites/units
3	Asia offices' waste	Waste audits.	Systems are not in place to sufficiently collect this data for Asia offices.	Asia sites/offices
3	Water	Water used in Australia and New Zealand (ANZ) offices.	None of our ANZ offices have water meters. In all ANZ locations, we are one of several tenants in buildings that do not have separate water meters for each tenant. The monthly rent covers our water usage costs, which means we are unable to reliably estimate our water consumption. We have therefore excluded ANZ water data from our GHG Inventory.	ANZ



## Appendix B: Glossary and references

### GLOSSARY

**Table 10**

Term	Definition
Australian Carbon Credit Units (ACCUs)	A tradable unit issued by the Australian Government representing one tonne of carbon dioxide equivalent (CO <sub>2</sub> e) emissions avoided or removed from the atmosphere through approved projects under Australia's Carbon Farming Initiative.
Australian Sustainability Reporting Standards	A comprehensive set of standards developed by the Australian Accounting Standards Board (AASB) and Australian Sustainability Standards Board (ASSB) to guide organisations in consistent, transparent reporting of sustainability-related financial and non-financial information.
Australian Sustainability Reporting Standard S2 – Climate-related Disclosures	A reporting standard issued by the Australian Sustainability Standards Board (ASSB) that requires organisations to disclose climate-related financial information. Standard S2 aligns with international frameworks such as the Taskforce on Climate-related Financial Disclosures (TCFD) and mandates transparent reporting on governance, strategy, risk management, and metrics related to climate change impacts and risks. This standard supports investors and stakeholders in understanding how companies identify, assess, and manage climate-related risks and opportunities.
Carbon dioxide equivalent (CO <sub>2</sub> e)	A metric measure used to compare the emissions of various greenhouse gases based on their global warming potential, expressed as the amount of CO <sub>2</sub> that would have the same warming effect over a specified time period.
Carbon offsets	Credits purchased to compensate for emissions produced elsewhere, usually by funding projects that avoid, reduce, or remove greenhouse gas emissions, such as renewable energy, reforestation, or methane capture initiatives.
Climate Positive	A New Zealand-based initiative and certification framework aimed at enabling organisations, projects, or products to go beyond net zero carbon emissions by actively removing or offsetting more greenhouse gases than they emit. This approach focuses on creating a positive climate impact through credible carbon reduction, removal, and sustainability practices that contribute to New Zealand's broader climate goals.





Term	Definition
Greenhouse Gas (GHG) emissions	Emissions of gases that trap heat in the atmosphere and contribute to global warming, primarily including carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ), nitrous oxide (N <sub>2</sub> O), and fluorinated gases.
Greenhouse Gas Protocol	An internationally recognised framework for measuring and managing greenhouse gas emissions, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), providing standardised methodologies for corporate and project-level reporting.
International Renewable Energy Certificates (I-RECs)	A globally recognised certification system that represents proof that one megawatt-hour (MWh) of renewable electricity has been generated and added to the grid. I-RECs enable organisations operating in countries without domestic renewable energy certificate markets to demonstrate their renewable electricity consumption and support the development of renewable energy.
RE100	A global corporate leadership initiative bringing together influential companies committed to sourcing 100% of their electricity from renewable energy. Members of RE100 set ambitious renewable energy targets and publicly report progress, driving demand for renewable electricity and encouraging broader market transformation.
Renewable Energy Certificates (RECs)	A market-based instrument that represents proof that one megawatt-hour (MWh) of renewable electricity has been generated and fed into the grid, used by organizations to claim use of renewable energy.
Science-aligned targets	Greenhouse gas emission reduction goals that are consistent with the level of decarbonisation required to keep global temperature increase within limits recommended by climate science, such as those outlined by the Intergovernmental Panel on Climate Change (IPCC).
Scope 1 emissions	Direct GHG emissions from sources owned or controlled by an organisation. Aurecon's Scope 1 emissions include fuel consumption in company leased pool or project vehicles.



Term	Definition
Scope 2 emissions	Indirect GHG emissions resulting from the generation of purchased electricity, heat, or steam consumed by an organisation. Aurecon's Scope 2 emissions result from the generation of purchased electricity for our leased offices.
Scope 3 emissions	All other indirect emissions that occur in a company's value chain. Aurecon's Scope 3 emissions include upstream and downstream activities such as purchased goods and services, capital goods, fuel and energy, upstream transportation and distribution, business travel, waste disposal and employee commuting.
Sustainable Development Goals (SDGs)	A set of 17 global goals established by the United Nations in 2015 to address social, economic, and environmental challenges by 2030, including goals such as climate action, clean energy, and responsible consumption.
Tonne of carbon dioxide equivalent (tCO <sub>2</sub> e)	A standard unit of measurement that expresses the global warming potential of one metric tonne (1,000 kilograms) of greenhouse gases, converted into the equivalent amount of carbon dioxide (CO <sub>2</sub> ) based on their relative impact on climate change over a specified time period. It enables comparison and aggregation of different greenhouse gases into a single common metric.
United Nations Global Compact	A voluntary initiative encouraging companies worldwide to adopt sustainable and socially responsible policies across human rights, labour, environment, and anti-corruption principles and publicly report on their progress.



## REFERENCES

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United Nations Global Compact, 31 July 2025, Aurecon – Communication on Progress | UN Global Compact, <https://unglobalcompact.org/what-is-gc/participants/138532>.



# Appendix C: Assurance Statement



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## Independent Limited Assurance Report to the Management and Directors of Aurecon Limited

### Our Conclusion:

Ernst & Young ('EY', 'we') were engaged by Aurecon Limited ('Aurecon') to undertake a limited assurance engagement as defined by Australian Auditing Standards over the Subject Matter (defined below) for the year ended 30 June 2025.

Our conclusion is as follows:

- ▶ **Limited Assurance:** Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe the Limited Assurance Subject Matter for the year ended 30 June 2025 has not been prepared, in all material respects, in accordance with the Criteria (as defined below).

### What we assured

EY was engaged by Aurecon Limited ('Aurecon') to provide limited assurance over certain sustainability data (the 'Subject Matter') in Aurecon's Carbon Footprint Report ('the Report') for the year ended 30 June 2025 in accordance with the noted Criteria, as defined in the following table below:

What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
<p>Aurecon's reported performance of:</p> <ul style="list-style-type: none"><li>▶ Scope 1 greenhouse gas emissions ('GHG') of 461 tonnes of carbon dioxide equivalent ('t CO<sub>2</sub>-e')</li><li>▶ Scope 2 GHG emissions:<ul style="list-style-type: none"><li>▶ Market based: 0 t CO<sub>2</sub>-e</li><li>▶ Location based: 1,578 t CO<sub>2</sub>-e</li></ul></li><li>▶ Scope 3 GHG emissions of 25,178 t CO<sub>2</sub>-e</li><li>▶ Disaggregated Scope 2 GHG emissions related to Aurecon's Australia and New Zealand business:<ul style="list-style-type: none"><li>▶ Market based: 0 t CO<sub>2</sub>-e</li><li>▶ Location based: 1,128 t CO<sub>2</sub>-e</li></ul></li><li>▶ Aggregate scope 1 and scope 3 (category 6) GHG related to Aurecon's rental vehicle usage of 655 t CO<sub>2</sub>-e</li></ul>	<p>Management's own criteria as reported in the Carbon Footprint Report, as informed by:</p> <ul style="list-style-type: none"><li>▶ Select requirements of The Australian Sustainability Reporting Standards AASB S2 <i>Climate-related Disclosures</i> for scope 1, scope 2, and scope 3 emissions, as applicable</li><li>▶ The World Resource Institute/World Business Council for Sustainable Development <i>Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</i>, including the <i>Greenhouse Gas Protocol: Scope 2 Guidance</i></li><li>▶ The World Resource Institute/World Business Council for Sustainable Development <i>Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard</i></li></ul>

Other than as described in the preceding paragraphs, which set out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express an opinion or conclusion on this information.

### Key responsibilities

#### Aurecon Limited's responsibility

Aurecon Limited's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

#### EY's responsibility and independence

Our responsibility is to express a conclusion on the Subject Matter based on our review.

We have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Our approach to conducting the review

We conducted this review in accordance with the Australian Auditing and Assurance Standards Board's *Australian Standard on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ASAE 3000') and the *Assurance Engagements on Greenhouse Gas Statements* ('ASAE 3410') and the terms of reference for this engagement as agreed with Aurecon Limited on 23 June 2025. That standard requires that we plan and perform our





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engagement to express a conclusion on whether anything has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Criteria, and to issue a report.

#### Summary of review procedures performed

A review consists of making enquiries, primarily of persons responsible for preparing the subject matter and related information and applying analytical and other review procedures.

The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. The procedures we performed included, but were not limited to:

- ▶ Gaining an understanding of the basis for calculating, measuring, and reporting the Subject Matter during the reporting period, including through conducting interviews with key personnel involved in for collecting, collating and reporting the Subject Matter
- ▶ Undertaking analytical review procedures to support the reasonableness of the Subject Matter
- ▶ Checking that calculation criteria had been applied in accordance with the methodologies outlined in Aurecon's self-declared Criteria and the assurance Criteria
- ▶ Checking emissions factors to consider their consistency with the assurance Criteria
- ▶ Testing, on a sample basis, underlying source information to consider the completeness and accuracy of the Subject Matter disclosures
- ▶ Reviewing the presentation of the Subject Matter in the Report to ensure it is consistent with our understanding

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our review conclusion.

#### Inherent limitations

Procedures performed in a review engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to assessing aggregation or calculation of data within IT systems.

The greenhouse gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of greenhouse gases. Additionally, greenhouse gas procedures are subject to estimation and measurement uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

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#### Other matters

We have not performed assurance procedures in respect of any information relating to prior reporting periods, including those presented in the Subject Matter. Our report does not extend to any disclosures or assertions made by Aurecon Limited relating to future performance plans and/or strategies disclosed in Aurecon Limited's 2025 Carbon Footprint Report and supporting disclosures online.

#### Use of our Assurance Report

We disclaim any assumption of responsibility for any reliance on this assurance report to any persons other than management and the directors of Aurecon Limited, or for any purpose other than that for which it was prepared.

Our review included web-based information that was available via web links as of the date of this statement. We provide no assurance over changes to the content of this web-based information after the date of this assurance statement.

*Ernst & Young*

Ernst & Young  
Melbourne, Australia  
12 September 2025

## About Aurecon

Aurecon is a design, engineering and advisory company. Our purpose is bringing ideas to life, to imagine and co-create with our clients a better future for people and the planet.

For more information, please visit  
**[www.aurecongroup.com](http://www.aurecongroup.com)**

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