

Table 1 – Australian Entities

|    | Name of the Entity       | Name of the Document                           | Link                                                                                                                                                                                                                                                                                      | Disclosure on Scope 3 and Value Chain                                                                                                                                                                                                                                                                                                                                                                                                 | Assurance Provided | Assurance provider | Level of Assurance                                                                                                                                                                                                                               |
|----|--------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | BHP                      | BHP GHG Emissions Calculation Methodology 2024 | <a href="#">BHP GHG Emissions Calculation Methodology 2024</a>                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Value chain GHG emissions (Scope 3 emissions) – see pages 15-45</li> </ul>                                                                                                                                                                                                                                                                                                                     | Yes                | EY                 | <p>Reasonable Assurance over Scope 1 and 2 emissions – see page 4</p> <p>Limited Assurance over Scope 3 emissions – see page 4</p>                                                                                                               |
| 2. | Rio Tinto                | Annual Report 2024                             | <a href="https://www.aspecthuntley.com.au/asxdata/20250220/pdf/02914897.pdf">https://www.aspecthuntley.com.au/asxdata/20250220/pdf/02914897.pdf</a>                                                                                                                                       | <ul style="list-style-type: none"> <li>Scope 3 emissions: Partner to decarbonise our value chains – see pages 5862</li> <li>Scope 3 GHG emissions: Climate-related metrics and targets – see pages 71-74</li> </ul>                                                                                                                                                                                                                   | Yes                | KPMG               | <p>Reasonable Assurance over Scope 1 and 2 GHG emissions – see page 324</p> <p>Limited Assurance on Group 3 emissions – see page 324</p>                                                                                                         |
| 3. | Qantas                   | Sustainability Report 2024                     | <a href="https://investor.qantas.com/FormBuilder/Resource/module/doLLG5ufYkCyEPiF1tpgyw/file/annual-reports/QAN_2024_Sustainability_Report.pdf">https://investor.qantas.com/FormBuilder/Resource/module/doLLG5ufYkCyEPiF1tpgyw/file/annual-reports/QAN_2024_Sustainability_Report.pdf</a> | <ul style="list-style-type: none"> <li>Scope 3 emissions – see pages 35, 88, 90</li> <li>Value chain –see pages 35,46,47,77,88</li> </ul>                                                                                                                                                                                                                                                                                             | Yes                | KPMG               | <p>Reasonable Assurance over Scope 1 and 2 GHG Emissions – see page 91</p> <p>Limited Assurance over Selected Sustainability Information (including Scope 3 emissions – see page 91</p>                                                          |
| 4. | Commonwealth Bank        | 2024 Climate Report                            | <a href="https://www.commbank.com.au/content/dam/commbank-assets/investors/docs/results/fy24/CBA-2024-Climate-Report.pdf">https://www.commbank.com.au/content/dam/commbank-assets/investors/docs/results/fy24/CBA-2024-Climate-Report.pdf</a>                                             | <ul style="list-style-type: none"> <li>Organisational boundaries, calculations and emissions factors– see page 109</li> <li>Scope 3 emissions – see page 111</li> <li>For a reconciliation between the Scope 3 operational emissions reported in the <a href="#">Annual Report</a> and those within CBA’s Scope 3 target – see page 113</li> <li>For information on CBA’s financed emissions methodology – see pages 78-85</li> </ul> | Yes                | PwC                | <p>Reasonable Assurance for Scope 1 and 2 operational emissions – see page 109</p> <p>Limited Assurance for selected Scope 3 operational emissions over point-in-time performance – see page 109</p>                                             |
| 5. | Woolworths Group Limited | 2024 Sustainability Report                     | <a href="https://www.woolworthsgroup.com.au/content/dam/www/investors/reports/f24/f24/Woolworths%20Group%202024%20Sustainability%20Report.pdf">https://www.woolworthsgroup.com.au/content/dam/www/investors/reports/f24/f24/Woolworths%20Group%202024%20Sustainability%20Report.pdf</a>   | <ul style="list-style-type: none"> <li>Scope 3 and value chain strategy, strategic initiatives and plan targets (see pages 36-39, 44- 46, 68–69)</li> </ul>                                                                                                                                                                                                                                                                           | Yes                | Deloitte           | <p>Reasonable Assurance over Scope 1 and 2 emissions – see page 2 of <a href="#">the Sustainability Assurance Report</a></p> <p>Limited Assurance over Scope 3 emissions – See page 1 of <a href="#">the Sustainability Assurance Report</a></p> |

|     | Name of the Entity      | Name of the Document                                              | Link                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Disclosure on Scope 3 and Value Chain                                                                                                                                                                    | Assurance Provided | Assurance provider | Level of Assurance                                                                                                                                              |
|-----|-------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6.  | Coles Group             | 2024 Sustainability Report                                        | <a href="https://www.colesgroup.com.au/FormBuilder/Resource/module/ir5sKeTxxEOndzdh00hWJw/file/Sustainability_Report.pdf">https://www.colesgroup.com.au/FormBuilder/Resource/module/ir5sKeTxxEOndzdh00hWJw/file/Sustainability_Report.pdf</a>                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Scope 3 emissions – see page 16</li> </ul>                                                                                                                        | Yes                | EY                 | <p>Reasonable Assurance over Scope 1 and 2 emissions – see page 65</p> <p>Limited Assurance over Scope 3 emissions – see page 64</p>                            |
| 7.  | Wesfarmers              | 2024 Annual Report                                                | <a href="https://www.wesfarmers.com.au/docs/default-source/reports/2024-wesfarmers-annual-report---interactive.pdf?sfvrsn=1bc5e4bb_3">https://www.wesfarmers.com.au/docs/default-source/reports/2024-wesfarmers-annual-report---interactive.pdf?sfvrsn=1bc5e4bb_3</a>                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Value chain emissions – see pages 81- 82</li> </ul>                                                                                                               | Yes                | EY                 | Limited Assurance of the Group's sustainability reporting (including Scope 1, 2 and 3 emissions) – see page 85                                                  |
| 8.  | Fortescue Ltd           | 2024 Annual Report                                                | <a href="https://cdn.fortescue.com/docs/default-source/uncategorised/fy24-annual-report.pdf">https://cdn.fortescue.com/docs/default-source/uncategorised/fy24-annual-report.pdf</a>                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Decarbonising our value chain – see pages 74-75</li> <li>Metrics for Greenhouse Gas Emissions, including Scope 3 emissions – see pages 94 -97</li> </ul>          | Yes                | KPMG               | <p>Reasonable Assurance for Group Scope 1, Scope 2 location-based and Scope 2 market-based – see page 67</p> <p>Limited Assurance for Scope 3 – see page 67</p> |
| 9.  | Macquarie Group Limited | 2025 Annual Report                                                | <a href="https://www.macquarie.com/assets/macq/investor/reports/2025/macquarie-group-fy25-annual-report.pdf">https://www.macquarie.com/assets/macq/investor/reports/2025/macquarie-group-fy25-annual-report.pdf</a>                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Value chain and Group 3 emissions – see pages 6872</li> </ul>                                                                                                     | Yes                | PwC                | Limited Assurance on identified Subject Matter Information in Macquarie Group Limited's Sustainability Report and Basis of Preparation – see page 62            |
| 10. | BlueScope Steel Limited | 2024 Sustainability Report<br>2024 Sustainability Data Supplement | <a href="https://www.bluescope.com/content/dam/bluescope/corporate/bluescope-com/sustainability/documents/FY2024_Sustainability_Report_web.pdf">https://www.bluescope.com/content/dam/bluescope/corporate/bluescope-com/sustainability/documents/FY2024_Sustainability_Report_web.pdf</a><br><br><a href="https://www.bluescope.com/content/dam/bluescope/corporate/bluescope-com/sustainability/docum">https://www.bluescope.com/content/dam/bluescope/corporate/bluescope-com/sustainability/docum</a> | <ul style="list-style-type: none"> <li>Emissions performance – see pages 22, 30</li> <li>Scope 3 emissions disclosed in <a href="#">Sustainability Data Supplement</a>- see pages 14,18,19,23</li> </ul> | Yes                | PwC                | Limited Assurance on FY2024 Sustainability Data Supplement – see page 8 of the Sustainability Data Supplement.                                                  |

|  | Name of the Entity | Name of the Document | Link                                                               | Disclosure on Scope 3 and Value Chain | Assurance Provided | Assurance provider | Level of Assurance |
|--|--------------------|----------------------|--------------------------------------------------------------------|---------------------------------------|--------------------|--------------------|--------------------|
|  |                    |                      | <a href="#">ents/FY2024 Sustainability Data Supplement web.pdf</a> |                                       |                    |                    |                    |

Table 2 – European Entities

|    | Name of the Entity         | Name of the Document                 | Link                                                                                                                                                                                                                                                                                                | Disclosure on Scope 3 and Value Chain                                                                                                                                                                                                                                                                                                                                                                                | Assurance Provided | Assurance provider | Level of Assurance                                                                                                                                                                                                                                                                                                          |
|----|----------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Nestle - Switzerland       | Non-Financial Statement 2024         | <a href="https://www.nestle.com/sites/default/files/2025-02/non-financial-statement-2024.pdf">https://www.nestle.com/sites/default/files/2025-02/non-financial-statement-2024.pdf</a>                                                                                                               | <ul style="list-style-type: none"> <li>Gross Scopes 1, 2, 3 and total GHG emissions – see pages 38-39, 44,109-110, 151-152 and 166</li> <li>Nestlé net GHG footprint breakdown by value chain steps – see pages 39-40</li> <li>Upstream value chain – see pages 45,153,160</li> </ul>                                                                                                                                | Yes                | EY                 | Limited Assurance on the selected environmental, social and governance KPIs and non-financial information (including GHG emissions) – see page 192                                                                                                                                                                          |
| 2. | Unilever - Netherlands     | Annual Report - 2024                 | <a href="https://www.unilever.com/files/unilever-annual-report-and-accounts-2024.pdf">https://www.unilever.com/files/unilever-annual-report-and-accounts-2024.pdf</a>                                                                                                                               | <ul style="list-style-type: none"> <li>Scope 3 targets – see pages 233-234</li> <li>Value chain (Scope 3) – see pages 243</li> <li>Metrics and Targets – see pages 242-247</li> </ul>                                                                                                                                                                                                                                | Yes                | KPMG               | Limited Assurance on Group Sustainability Statement (including Scope 1,2,3 emissions) – see pages 293-295                                                                                                                                                                                                                   |
| 3. | Volkswagen Group – Germany | Annual Report 2024                   | <a href="https://uploads.vw-mms.de/system/production/documents/cws/002/931/file_en/953dcbb8e57270df70ca288218092dba4721fd63/Y_2024_e.pdf?1742480062">https://uploads.vw-mms.de/system/production/documents/cws/002/931/file_en/953dcbb8e57270df70ca288218092dba4721fd63/Y_2024_e.pdf?1742480062</a> | <ul style="list-style-type: none"> <li>Metrics on Scope 3 GHG emissions – see pages 290-296</li> <li>Business model, value chain and strategy – see pages 230-234</li> </ul>                                                                                                                                                                                                                                         | Yes                | EY                 | <p>Limited Assurance on the group's sustainability statement included in the "Sustainability Report" section of the group management report – see page 661</p> <p>Reasonable Assurance on the disclosures on the EU Taxonomy included in the "EU Taxonomy" section of the group sustainability statement – see page 661</p> |
| 4. | Henkel - Germany           | Sustainability Assurance Report 2024 | <a href="https://www.henkel.com/resource/blob/2043310/8e58944556950ebb78141bf6a86b58a9/data/2024-sustainability-report.pdf">https://www.henkel.com/resource/blob/2043310/8e58944556950ebb78141bf6a86b58a9/data/2024-sustainability-report.pdf</a>                                                   | <ul style="list-style-type: none"> <li>Value chain estimation and Scope 3 emissions – see pages 12-22</li> <li>Potential Scope 3 emissions – see pages 139, 144,145,147</li> <li>Contributions of the Scope 3 levers to achieving emission reduction target – see pages 148, 150,152</li> <li>Gross Scopes 1, 2, 3 and total GHG emissions, including methodologies, significant assumptions and emission</li> </ul> | Yes                | PwC                | Limited Assurance on the Sustainability Report – see pages 314-319                                                                                                                                                                                                                                                          |

|    | Name of the Entity         | Name of the Document                 | Link                                                                                                                                                                                                                                                                                                                                                                                                                    | Disclosure on Scope 3 and Value Chain                                                                                                                                                                                                                                                                                        | Assurance Provided | Assurance provider | Level of Assurance                                                                                                                                                                                                                                                                                 |
|----|----------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                            |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                         | factors – see pages 159-169                                                                                                                                                                                                                                                                                                  |                    |                    |                                                                                                                                                                                                                                                                                                    |
| 5. | Siemens Group - Germany    | Sustainability Assurance Report 2024 | <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:32a7154d-edba-47bc-8e9b-9761617ba774/sustainability-report.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:32a7154d-edba-47bc-8e9b-9761617ba774/sustainability-report.pdf</a>                                                                                                                                                               | <ul style="list-style-type: none"> <li>• Scope 3 emissions – see pages 65-66,67,69,70</li> <li>• Greenhouse gas emissions KPIs for Scope 3 – see page 121</li> <li>• Scope 3 supply chain emissions- see page 137</li> <li>• Customer Avoided Emissions and Scope 3 downstream reporting guideline – see page 139</li> </ul> | Yes                | PwC                | Limited Assurance on the Sustainability Report – see pages 166-167                                                                                                                                                                                                                                 |
| 6. | Shell Plc – UK/Netherlands | Annual Report and Accounts – 2024    | <a href="https://www.shell.com/sustainability/reporting-centre/jcr_content/root/main/section_597740108/promo.multi.stream/1742873115632/6c20b8111738b9a590ba145f0d1c4fa0e530dae0/shell-annual-report-2024.pdf">https://www.shell.com/sustainability/reporting-centre/jcr_content/root/main/section_597740108/promo.multi.stream/1742873115632/6c20b8111738b9a590ba145f0d1c4fa0e530dae0/shell-annual-report-2024.pdf</a> | <ul style="list-style-type: none"> <li>• Value chain – see page 9</li> <li>• Scope 3 and NCI – see pages 96-101</li> <li>• Basis of preparation – Scope 3 emissions – see page 374</li> </ul>                                                                                                                                | Yes                | EY                 | Limited Assurance on the Sustainability Statements – see pages 438-440                                                                                                                                                                                                                             |
| 7. | TotalEnergies - France     | Annual Report 2024                   | <a href="https://totalenergies.com/system/files/documents/totalenergies_universal-registration-document-2024_2025_en.pdf">https://totalenergies.com/system/files/documents/totalenergies_universal-registration-document-2024_2025_en.pdf</a>                                                                                                                                                                           | <ul style="list-style-type: none"> <li>• How TotalEnergies' 2030 targets compare to the IEA scenarios – Scope 3 – see page 321</li> <li>• Significant Scope 3 GHG emissions – see pages 334-336, 338-339</li> </ul>                                                                                                          | Yes                | EY and PwC         | <p>Reasonable Assurance on certain sustainability performance indicators, including Scope 1 and Scope 2 emissions – see page 419 (para. 5.5.2)</p> <p>Limited Assurance on certification of sustainability reporting and verification of disclosure requirements – see pages 416 (para. 5.5.1)</p> |

Note: Refer to Agenda Item 6 (c) of the June 2025 APESB Board meeting. Technical Staff have compiled a table that reflects the sustainability reporting, assurance, ethics and independence requirements in Australia, taking into account the Group 1, 2 and 3 entities.