



# Independent Limited Assurance Report to the Directors of Downer EDI Ltd

## Conclusion

Based on the procedures performed, and the evidence obtained, for the year ended 30 June 2021, we are not aware of any material misstatements in the Selected Sustainability Information in the Sustainability Report, which have been prepared in accordance with Downer's policies and procedures, and the GRI Core Standards.

### Information subject to assurance

The Selected Sustainability Information, as presented in the Downer EDI Ltd (Downer) Sustainability Report 2021 and available on Downer's website, comprised the following:

Selected Sustainability Information	Value assured FY21
<b>GHG Emissions</b>	
Scope 1 Emissions (t CO <sub>2</sub> e)	414,375
Scope 2 Emissions (t CO <sub>2</sub> e)	91,749
Energy consumed (terajoules)	6,657,004
Energy produced (terajoules)	236,366,077
Number of significant environmental incidents	0
Number of environmental fines and prosecutions	2
Value of environmental fines or prosecutions (\$)	14,617
<b>Zero Harm</b>	
Number of safety fines and prosecutions	2
Value of safety fines or prosecutions (\$)	30,000
<b>Downer Group</b>	
Lost Time Injury Frequency Rate (LTIFR)	0.99
Total Recordable Injury Frequency Rate (TRIFR)	2.6
<b>SLL</b>	
Science Based Target (SBT) Scope 1 & 2 Greenhouse Gas Emissions Intensity (t CO <sub>2</sub> e/AU\$m)	41.37
Indigenous Cultural Awareness Training, Te Ara Whanake & Te Ara Maramatanga Training (hours delivered)	5,713
Mental Health First Aid Training (employees trained annually)	318

### Criteria used as the basis of reporting



The criteria used in relation to the Sustainability Report are the Global Reporting Initiative (GRI) Core Standards and Downer's policies, procedures and methodologies.

### **Basis for conclusion**

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000 and ASAE 3410 (Standards). In accordance with the Standards we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that the Selected Sustainability Information is free from material misstatement, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

### **Summary of procedures performed**

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- enquiries with relevant Downer staff, and review of selected documentation, to assess the appropriateness of Downer's process for the application of GRI Core Standards;
- enquiries with relevant Downer personnel to understand the internal controls, governance structure and reporting process of the Selected Sustainability Information;
- review and challenge of Downer's materiality assessment process;
- analytical procedures over the Selected Sustainability Information;
- site visits to LWIA, Commodore Mine, Meandu Mine, Archerfield and remote site review of Hawkins;
- walkthroughs of the Selected Sustainability Information to source documentation; and
- review of the Downer Sustainability Report 2021 in its entirety to ensure it is consistent with our assurance work.

### **How the Standard defines limited assurance and material misstatement**

The procedures performed in a limited assurance 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 limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Misstatements, including omissions, within the Selected Sustainability Information are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of Downer.

### **Use of this Assurance Report**

This report has been prepared for the Directors of Downer for the purpose of providing an assurance conclusion on the Selected Sustainability Information and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Downer, or for any other purpose than that for which it was prepared.

### **Management responsibility**

Management are responsible for:

- determining that the criteria is appropriate to meet their needs;
- preparing and presenting the Selected Sustainability Information in accordance with the criteria;
- determination of Downer's GRI level of disclosures in accordance with the GRI Standards; and
- establishing internal controls that enable the preparation and presentation of the Selected Sustainability Information that is free from material misstatement, whether due to fraud or error; and maintaining integrity of the website.

### **Our responsibility**

Our responsibility is to perform a limited assurance engagement in relation to the Selected Sustainability Information for the year ended 30 June 2021, and to issue an assurance report that includes our conclusion.



## Our independence and quality control

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Australian Professional and Ethical Standards Board, and complied with the applicable requirements of Australian Standard on Quality Control 1 to maintain a comprehensive system of quality control.

KPMG

KPMG

Sydney

11 August 2021

Adrian V. King

Adrian King

KPMG

Sydney

11 August