



## Appendices

This performance data reflects the annual disclosure of our sustainability performance at operations and joint ventures where Australian Gas Infrastructure Group is the majority owner and operator. Development projects have not been included within the data disclosed unless clearly specified.

Any restatements of this data set will be noted in italics with an explanation for the restatement.

**About the data:** figures, rounding, and intensity-based denominators

**Currencies:** All financial figures are quoted in AUD dollars unless otherwise noted.

**Rounding:** Some figures and percentages may not add up to the total figure or 100 percent due to rounding.

We welcome feedback on this data set, our annual ESG report or any other aspect of our ESG performance.



# Operational Data

## Delivering profitable growth

### Gas Delivered (TJ)

|              | 2022          |                | 2021           |                | 2020           |                | 2019          |                | 2018          |                |
|--------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|
|              | <10 TJ        | Total          | <10 TJ         | Total          | <10 TJ         | Total          | <10 TJ        | Total          | <10 TJ        | Total          |
| WA           |               | 453,622        | -              | 375,507        | -              | 380,122        | -             | 373,379        | -             | 370,268        |
| VIC (AGN)    | 39,097        | 55,641         | 39,990         | 56,951         | 40,032         | 56,709         | 38,573        | 55,975         | 37,014        | 54,865         |
| VIC (MGN)    | 43,682        | 54,558         | 45,089         | 56,123         | 43,772         | 54,577         | 44,555        | 56,100         | 44,928        | 56,922         |
| SA           | 11,165        | 30,195         | 11,282         | 31,219         | 10,999         | 31,334         | 10,715        | 30,615         | 10,670        | 31,952         |
| QLD          | 2,734         | 6,011          | 2,575          | 5,672          | 2,485          | 5,602          | 2,611         | 5,968          | 2,595         | 6,488          |
| NSW          | 2,920         | 5,634          | 2,925          | 5,475          | 2,833          | 5,430          | 2,792         | 6,640          | 2,674         | 6,647          |
| NT           | 64            | 3,301          | 60             | 928            | 54             | 1,338          | 66            | 1,625          | 64            | 2,083          |
| <b>Total</b> | <b>99,662</b> | <b>608,962</b> | <b>101,921</b> | <b>531,875</b> | <b>100,175</b> | <b>535,112</b> | <b>99,312</b> | <b>530,302</b> | <b>97,945</b> | <b>529,225</b> |

### Gas Storage (PJ)

|                   | 2022 | 2021 | 2020 | 2019 | 2018 |
|-------------------|------|------|------|------|------|
| Western Australia | 60   | 60   | 60   | 57   | 42   |

### Customer Numbers

|              | 2022             | 2021             | 2020             | 2019             | 2018             |
|--------------|------------------|------------------|------------------|------------------|------------------|
| WA           | 55               | 51               | 37               | 37               | 36               |
| VIC (AGN)    | 736,349          | 725,260          | 712,063          | 697,609          | 682,170          |
| VIC (MGN)    | 719,790          | 719,436          | 717,604          | 711,484          | 705,047          |
| SA           | 474,627          | 469,451          | 463,983          | 458,020          | 451,718          |
| QLD          | 110,128          | 108,966          | 107,517          | 105,878          | 104,098          |
| NSW          | 62,991           | 61,968           | 60,885           | 59,942           | 59,087           |
| NT           | 1,166            | 1,164            | 1,156            | 1,149            | 1,138            |
| <b>Total</b> | <b>2,105,106</b> | <b>2,086,296</b> | <b>2,063,245</b> | <b>2,034,119</b> | <b>2,003,294</b> |

### Assets (km)

|                        | WA     |       | VIC    |        | SA    |       | QLD   |       | NSW   |       | NT   |      | Total  |        |
|------------------------|--------|-------|--------|--------|-------|-------|-------|-------|-------|-------|------|------|--------|--------|
|                        | 2022   | 2021  | 2022   | 2021   | 2022  | 2021  | 2022  | 2021  | 2022  | 2021  | 2022 | 2021 | 2022   | 2021   |
| Replacement mains      | N/A    | N/A   | 156    | 194    | 171   | 182   | 5     | 17    | 11    | 10    | N/A  | N/A  | 343    | 402    |
| Total mains            | N/A    | N/A   | 22,110 | 21,664 | 8,348 | 8,295 | 3,234 | 3,194 | 2,119 | 2,019 | 39   | 39   | 35,850 | 35,211 |
| Transmission pipelines | 2,337* | 2,337 | 501    | 501    | 480   | 480   | 314   | 314   | 84    | 84    | 601  | 601  | 4,317  | 4,317  |

\* Unlooped pipe length, loop is an additional 1,252km for the DBNGP and 87km for the Wheatstone Asburton West Pipeline

### Reliability

|   | 2022 |     |        | 2021 |     |       |
|---|------|-----|--------|------|-----|-------|
|   | AGN  | MGN | DBP    | AGN  | MGN | DBP   |
| Number of unplanned interruptions affecting 5+ customers      | 33   | 45  | N/A    | 26   | 34  | N/A   |
| Number of customers having 3+ interruptions within 12 months* | 10   | 233 | N/A    | 19   | 165 | N/A   |
| DBNGP system reliability                                      | N/A  | N/A | 100 %  | N/A  | N/A | 100%  |
| DBNGP - Compressor Station                                    | N/A  | N/A | 95.5 % | N/A  | N/A | 99.4% |

# Environmental Data

## Greenhouse Gas (GHG) Emissions

|                    | 2022           | 2021           |
|--------------------|----------------|----------------|
| GHG – Scope 1      | 757,887        | 839,666        |
| GHG – Scope 2      | 3,801          | 3,756          |
| <b>GHG – Total</b> | <b>761,688</b> | <b>843,422</b> |

|   | 2022           |                |                | 2021           |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | AGN            | DBP            | MGN            | AGN            | DBP            | MGN            |
| Greenhouse gas emissions – Scope 1 (tCO <sub>2</sub> -e)    | 328,080        | 225,094        | 204,713        | 381,173        | 243,269        | 215,224        |
| Greenhouse gas emissions – Scope 2 (tCO <sub>2</sub> -e)    | 601            | 1,519          | 1,681          | 724            | 1,191          | 1,841          |
| <b>Greenhouse gas emissions – Total (tCO<sub>2</sub>-e)</b> | <b>328,681</b> | <b>226,613</b> | <b>206,394</b> | <b>381,897</b> | <b>244,460</b> | <b>217,065</b> |

Greenhouse gas data is reported in line with the National Greenhouse and Energy Reporting (NGER) scheme. NGER Technical Guidelines have been developed by the Australian Government Department of the Environment and Energy, based on Australian Financial Year reporting

## Reportable Environmental Incidents

|  | 2022 | 2021 |
|--|------|------|
| Total reportable environmental incidents | 0    | 0    |

For this report, data is reported at an AGIG level, however responsibility of environmental compliance is held by the legal entities.

## Waste Produced by Type (tonnes)

|                     | 2022         | 2021         |
|---------------------|--------------|--------------|
| Hazardous waste     | 1,122        | 1,063        |
| Non-hazardous waste | 470          | 441          |
| <b>Total waste</b>  | <b>1,592</b> | <b>1,504</b> |

Waste data is not collected at all AGIG sites. This data represents DBP sites and AGN & MGN offices only

## Recycling (tonnes)

|           | 2022 | 2021 |
|-----------|------|------|
| Recycling | 59   | 17   |

Recycling has been a focus for our business in 2022, however no baseline is available for comparison purposes

# Employment Data

## Workforce by Employment Type

|                     | 2022      |            |           | 2021      |            |           |
|---------------------|-----------|------------|-----------|-----------|------------|-----------|
|                     | AGN       | DBP        | MGN       | AGN       | DBP        | MGN       |
| Full-time staff     | 96.8%     | 92.8%      | 91.5%     | 97.1%     | 92.1%      | 92.1%     |
| Part-time staff*    | 3.2%      | 7.2%       | 8.5%      | 2.9%      | 7.9%       | 7.9%      |
| <b>Total number</b> | <b>93</b> | <b>251</b> | <b>71</b> | <b>69</b> | <b>240</b> | <b>76</b> |

## Workforce by Gender

|                     | 2022      |            |           | 2021      |            |           |
|---------------------|-----------|------------|-----------|-----------|------------|-----------|
|                     | AGN       | DBP        | MGN       | AGN       | DBP        | MGN       |
| Male                | 55.6%     | 79.0%      | 61.5%     | 55.2%     | 79.6%      | 65.7%     |
| Female              | 44.4%     | 21.0%      | 38.5%     | 44.8%     | 20.4%      | 34.3%     |
| Undisclosed         | 0.0%      | 0.0%       | 0.0%      | 0.0%      | 0.0%       | 0.0%      |
| <b>Total number</b> | <b>90</b> | <b>233</b> | <b>65</b> | <b>67</b> | <b>221</b> | <b>70</b> |

Statistics below are based on full-time staff only.

## Workforce by Employment Category (percentage)

|                     | 2022      |            |           | 2021      |            |           |
|---------------------|-----------|------------|-----------|-----------|------------|-----------|
|                     | AGN       | DBP        | MGN       | AGN       | DBP        | MGN       |
| Managers*           | 8.9%      | 1.3%       | 1.5%      | 17.9%     | 10.0%      | 14.3%     |
| Non-managers        | 91.1%     | 98.7%      | 98.5%     | 82.1%     | 90.0%      | 85.7%     |
| <b>Total number</b> | <b>90</b> | <b>233</b> | <b>65</b> | <b>67</b> | <b>221</b> | <b>70</b> |

\* The decrease in 2022 Managers compared to 2021 relates to re-classification in 2022 to define Managers as Executive General Managers and Directors only.

## Workforce by Age Group (number)

|                     | 2022      |            |           | 2021      |            |           |
|---------------------|-----------|------------|-----------|-----------|------------|-----------|
|                     | AGN       | DBP        | MGN       | AGN       | DBP        | MGN       |
| <19                 | 0.0%      | 0.0%       | 0.0%      | 0.0%      | 0.4%       | 0.0%      |
| 20-29               | 3.3%      | 4.7%       | 7.7%      | 1.7%      | 4.9%       | 5.7%      |
| 30-39               | 21.1%     | 25.3%      | 24.6%     | 15.3%     | 23.1%      | 25.7%     |
| 40-49               | 27.8%     | 27.5%      | 20.0%     | 39.0%     | 34.0%      | 20.0%     |
| 50-59               | 32.2%     | 27.5%      | 33.8%     | 30.5%     | 24.9%      | 35.7%     |
| >60                 | 15.6%     | 15%        | 13.8%     | 13.5%     | 12.7%      | 12.9%     |
| <b>Total number</b> | <b>90</b> | <b>233</b> | <b>65</b> | <b>67</b> | <b>221</b> | <b>70</b> |

## Workforce Turnover Rate by Gender

|        | 2022 |       |     | 2021  |       |      |
|--------|------|-------|-----|-------|-------|------|
|        | AGN  | DBP   | MGN | AGN   | DBP   | MGN  |
| Male   | 8%   | 18.5% | 35% | 21.7% | 13.1% | 4.4% |
| Female | 7.5% | 40.8% | 12% | 13.3% | 22.2% | 4.2% |

Note: Gender turnover data shown in the above table should be read with the context of some business units having a smaller headcount. AGIG's total gender turnover during 2022 was 17.9% for males and 18.4% for females with voluntary turnover for males at 12.7% and females 18.4%.

## Workforce Turnover Rate by Age Group

|       | 2022  |       |       | 2021  |       |       |
|-------|-------|-------|-------|-------|-------|-------|
|       | AGN   | DBP   | MGN   | AGN   | DBP   | MGN   |
| <19   | 0.0%  | 100%  | 0.0%  | 0.0%  | 0.0%  | 0.0%  |
| 20-29 | 0.0%  | 54.5% | 80%   | 0.0%  | 45.5% | 50.0% |
| 30-39 | 10.5% | 23.7% | 31.3% | 7.1%  | 23.5% | 0.0%  |
| 40-49 | 4.0%  | 26.6% | 15.4% | 25.0% | 6.7%  | 0%    |
| 50-59 | 13.8% | 15.6% | 18.2% | 13.0% | 9.1%  | 4.0%  |
| >60   | 0.0%  | 17.1% | 22.2% | 42.9% | 21.4% | 0.0%  |

## Trained Full-time Employees by Gender

|              | 2022          |               |               | 2021          |               |               |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
|              | AGN           | DBP           | MGN           | AGN           | DBP           | MGN           |
| Male         | 55.6%         | 79.0%         | 69.2%         | 55.2%         | 74.8%         | 65.7%         |
| Female       | 44.4%         | 21.0%         | 30.8%         | 44.8%         | 25.2%         | 34.3%         |
| <b>Total</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |

## Trained Full-time Employees by Employment Category

|              | 2022          |               |               | 2021          |               |               |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
|              | AGN           | DBP           | MGN           | AGN           | DBP           | MGN           |
| Managers     | 8.9%          | 1.3%          | 0.0%          | 17.9%         | 1.2%          | 14.3%         |
| Non-managers | 91.1%         | 98.7%         | 100.0%        | 82.1%         | 98.8%         | 85.7%         |
| <b>Total</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |

## Training Completed by Employees by Gender (hours)

|              | 2022       |              |            | 2021       |              |            |
|--------------|------------|--------------|------------|------------|--------------|------------|
|              | AGN        | DBP          | MGN        | AGN        | DBP          | MGN        |
| Male         | 136        | 5,184        | 130        | 137        | 2,640        | 481        |
| Female       | 141        | 679          | 83         | 111        | 772          | 251        |
| <b>Total</b> | <b>277</b> | <b>5,863</b> | <b>212</b> | <b>248</b> | <b>3,412</b> | <b>732</b> |

## Training Completed by Employees by Employment Category (hours)

|              | 2022       |              |            | 2021       |              |            |
|--------------|------------|--------------|------------|------------|--------------|------------|
|              | AGN        | DBP          | MGN        | AGN        | DBP          | MGN        |
| Managers     | 12         | 44           | -          | 44         | 47           | 73         |
| Non-managers | 265        | 5,820        | 212        | 204        | 3,365        | 659        |
| <b>Total</b> | <b>277</b> | <b>5,864</b> | <b>212</b> | <b>248</b> | <b>3,412</b> | <b>732</b> |

## Safety Data

### Injury Statistics

|   | 2022 | 2021 |
|---|------|------|
| Total recordable injury frequency rate (TRIFR)                | 3.1  | 6.7  |
| Lost time injury frequency rate (LTIFR)                       | 0.2  | 0.8  |
| Total number of fatalities as a result of work-related injury | 0    | 0    |

### Safety Incident Statistics

|  | 2022 | 2021 |
|--|------|------|
| Total number of Tier 1 and Tier 2 safety incidents   | 0    | 0    |
| Total number of Tier 3 and Tier 4 safety incidents % | 82%  | 83%  |
| % of public leak reports responded in 2 hours        | 99%  | 99%  |
| % of Leak Management Plan leak surveys compliance    | 100% | 100% |

### Public Safety

|   |              | 2022 |     |     | 2021 |       |     |
|---|--------------|------|-----|-----|------|-------|-----|
|   |              | AGN  | MGN | DBP | AGN  | MGN   | DBP |
| % of public leak reports responded in 2 hours (1 hour MGN)                    | Distribution | 99%  | 99% | N/A | 99%  | 98.0% | N/A |
| LMP Class 1 and Class 2 leak repair - % performance with LMP target timeframe | Distribution | 99%  | 99% | N/A | 100% | 97.0% | N/A |

## Communities

### Community Partnership Program

|                                     | 2022 | 2021 |
|-------------------------------------|------|------|
| Community Investment (\$ thousands) | 503  | 457  |
| Volunteer Hours                     | 359  | 76   |

### Community and anti-corruption data

|  | 2022 | 2021 |
|--|------|------|
| Legal Cases Relating to Corruption Practices | 0    | 0    |

## Supply Chain Data

### Number of Tier 1 Suppliers by Location

|   | 2022        | 2021        |
|---|-------------|-------------|
| Australia                                 | 1,631       | 1,464       |
| Hong Kong                                 | 5           | 7           |
| Mainland China                            | 1           | -           |
| Asia (excl. Hong Kong and Mainland China) | 3           | 2           |
| United Kingdom                            | 5           | 3           |
| Europe                                    | 8           | 9           |
| Canada                                    | 2           | 1           |
| United States of America                  | 17          | 13          |
| New Zealand                               | 1           | 4           |
| Other Regions                             | 2           | 3           |
| <b>Total</b>                              | <b>1675</b> | <b>1506</b> |

### Responsible supply chain

|  | 2022 |
|--|------|
| Proportion of spending on local suppliers (percentage) | 98%  |

Note: this is a new metric for 2022 reporting

### Total Service Complaints

|              | 2022         | 2021         |
|--------------|--------------|--------------|
| <b>Total</b> | <b>1,023</b> | <b>1,278</b> |

## Governance

|  | 2022 | 2021 |
|--|------|------|
| Confirmed Incidents of corruption and actions taken                                    | 0    | 0    |
| Percentage of employees that received training on anti-corruption/ethics and integrity | 10   | 37   |
| Whistle-blower reports   | 1    | 0    |
| Whistle-blower reports involving bribery/corruption                                    | 1    | 0    |

\* AGIG's anti-corruption training is mandatory upon commencement, training is refreshed every three years

### Cyber Security

|  |   |   |
|--|---|---|
| Significant notifiable cyber security breaches | 0 | 0 |
|--|---|---|

# Global Reporting Initiative (GRI) Standards Index

AGIG has chosen to voluntarily begin alignment with the GRI Standards Index. At this stage, we have only partial alignment or are considering disclosure in the future.

| Universal Standards | Disclosure Title | Reference to Disclosure |
|---------------------|------------------|-------------------------|
|---------------------|------------------|-------------------------|

## General Disclosures

### 2-1 Organisation details

|                                       |   |
|---------------------------------------|---|
| a) Legal Name                         | Australian Gas Infrastructure Group Dampier Bunbury Pipeline, Multinet Gas Networks and Australian Gas Networks Page 3  |
| b) Nature of ownership and legal form | About Australian Gas Infrastructure Group Page 3<br>Our role and business page 6-9<br>AGIG Website <a href="http://www.agig.com.au">www.agig.com.au</a>   |
| c) Location of headquarters           | Level 6, 400 King William Street, Adelaide SA 5000  |
| d) Countries of operations            | Our Business, page 8<br>AGIG Website<br>Australian Gas Infrastructure Group is owned by a various consortia of private sector entities listed on the Hong Kong Stock Exchange. This includes CK Asset Holdings Ltd (CKA), CK Infrastructure Holdings Ltd (CKI), Power Assets Holdings Ltd (PAH) and CK Hutchinson Holdings Ltd (CKH), all part of the CK Group - a leading global investor in energy and infrastructure in the UK, Australia and other developed countries.<br>Entity reporting is outlined in the Data Tables, Appendices pages 02 to 03 |

|     |   |   |
|-----|---|---|
| 2-2 | Entities included in our sustainability reporting | Australian Gas Infrastructure Group Dampier Bunbury Pipeline, Multinet Gas Networks and Australian Gas Networks pages 3 |
|     | Location of headquarters                          | Level 6, 400 King William Street, Adelaide SA 5000  |

|     |                                   |   |
|-----|-----------------------------------|---|
| 2-3 | Reporting details                 |   |
|     | a) Reporting period and frequency | 2022, Annual, refer to the Governance section |
|     | b) Financial reporting period     | 2022, Annual, refer to the Governance section |
|     | c) Publication date of report     | 24 March 2023                                 |
|     | d) Contact point for questions    | Mediaenquiries@agig.com.au                    |

|     |                             |   |
|-----|-----------------------------|---|
| 2-4 | Restatements of information | AGIG has not made any restatement in the reporting period |
|-----|-----------------------------|---|

|     |                    |  |
|-----|--------------------|--|
| 2-5 | External assurance | AGIG's 2022 ESG report has limited assurance performed. Details of the assurance performed and relationship between AGIG and the provider is outlined at page 20 |
|-----|--------------------|--|

### 2-6 Activities and workers

|  |  |
|--|--|
| a) Sectors we are active                                   | About AGIG (page 3)<br>Our Role (page 6)<br>Our Business (page 8)<br>AGIG Website <a href="http://www.agig.com.au/who-we-are">www.agig.com.au/who-we-are</a> |
| b) Describe AGIG's value chain                             | Sustainable Procurement Statement ( <a href="http://www.agig.com.au/publications">www.agig.com.au/publications</a> )   |
| c) Report other relevant business relationships            | AGIG is the Manager of the Fortescue River Gas Pipeline Joint Venture with TEC Pilbara Pty Ltd   |
| d) Describe changes (to above) since last reporting period | There have been no changes to data reported in our 2021 ESG report   |

### 2-7 Employees

|   |  |
|---|--|
| a) Total number of employees (by gender and region)   | Data Tables, Employment Data Appendices page 04-05   |
| b) Number of employees by, permanent, temporary, non-guaranteed hours/casual, full-time employees and part-time employees | Data Tables, Employment Data page 04. AGIG provides employee breakdown by type but not region. Region reporting is being considered for future disclosures.                  |
| c) Methodology and assumptions used to compile the data   | All employee types as at 31st December 2022 is outlined on in our Appendices on page 4 Total number of employees as at 31st December 2022                                    |
| d) Report contextual information to understand data at a & b  | Data provided is based on all employees as at 31st December 2022.  |
| e) Describe significant fluctuations in the number of employees during the reporting period and between reporting periods | There are no significant fluctuations in the number of employees during the reporting period or between reporting periods.<br>Metric being considered for future disclosure. |

|     |                               |  |
|-----|-------------------------------|--|
| 2-8 | Workers who are not employees | AGIG has contractors and sub-contractors that perform work on our distribution and transmission pipelines that are not employees. Sub-category disclosures for 2-8 are not applicable. |
|-----|-------------------------------|--|

## Governance

|     |  |   |
|-----|--|---|
| 2-9 | Governance structure and composition   |   |
|     | a) Describe AGIG's governance structure, including committees of the highest governance body | Refer to the Governance section pages 14-16 |
|     | b) List the committees of the highest governance today                                       | Refer to the Governance section pages 14-16 |

|      |   |   |
|------|---|---|
|      | c) Describe the composition of the highest governance body and it's committees by:                                | Refer to the Governance section pages 14-16   |
|      | i. executive and non-executive members  | Metric being considered for future disclosure   |
|      | ii. independence  | Metric being considered for future disclosure   |
|      | iii. tenure of members on the governance body   | Metric being considered for future disclosure   |
|      | iv. number of other significant positions and commitments held by each member, and the nature of the commitments; | Metric being considered for future disclosure   |
|      | v. gender;  | Metric being considered for future disclosure   |
|      | vi. under-represented social groups   | Metric being considered for future disclosure   |
|      | vii. competencies relevant to the impacts of the organisation;  | Metric being considered for future disclosure   |
|      | viii. stakeholder representation  | Metric being considered for future disclosure   |
| 2-10 | Nomination and selection of the highest governance body   | Metric being considered for future disclosure   |
| 2-11 | Chair of the highest governance body  | Data Tables, Governance page 14-16  |
| 2-12 | Role of the highest governance body in overseeing the management of impacts                                       | AGIG's ESG Committee assists the Board in fulfilling oversight responsibilities and duties relating to developing, approving and updating the purpose, strategy and policy goals in relation to sustainability. For sub-disclosures, refer to the Governance info-graphic on page 14. |
| 2-13 | Delegation of responsibility for managing impacts   | Risk and Compliance Committee, refer to Governance Section page 14-15   |
| 2-14 | Role of the highest governance body in sustainability reporting   | ESG Committee, refer to Governance Section page 14  |
| 2-15 | Conflicts of interest   | Metric being considered for future disclosure   |
| 2-16 | Communication of critical concerns  | Metric being considered for future disclosure   |
| 2-17 | Collective knowledge of the highest governance body   | Metric being considered for future disclosure   |
| 2-18 | Evaluation of the performance of the highest governance body  | Metric being considered for future disclosure   |
| 2-19 | Remuneration policies   | Metric being considered for future disclosure   |
| 2-20 | Process to determine remuneration   | Metric being considered for future disclosure   |
| 2-21 | Annual total compensation ratio   | Metric being considered for future disclosure   |

## Strategy, policies and practices

|      |   |  |
|------|---|--|
| 2-22 | Statement on sustainable development strategy     | Metric being considered for future disclosure  |
| 2-23 | Policy commitments                                | Metric being considered for future disclosure  |
| 2-24 | Embedding policy commitments                      | Metric being considered for future disclosure  |
| 2-25 | Processes to remediate negative impacts           | Metric being considered for future disclosure  |
| 2-26 | Mechanism for seeking advice and raising concerns | Metric being considered for future disclosure  |
| 2-27 | Compliance with laws and regulations              | Australian Gas Infrastructure Group commits to abiding by all applicable laws and regulations in the places we conduct our activities and operations. ESG Principles we subscribe to include those outlined in the vision, goals and principles of the UN Sustainable Development Goals, and the associations we are a member of, as listed in GRI 102-13. We also have a number of external legislative, regulatory and voluntary ESG frameworks we adhere to, as described on our website. AGIG has no significant instances of non-compliance with laws and regulations to report during this period. |

|      |                         |   |
|------|-------------------------|---|
| 2-28 | Membership associations | Australian Hydrogen Council<br>Australian Pipelines and Gas Association<br>BIOenergy Australia<br>Clean Energy Council<br>Energy Networks Association (ENA)<br>Energy Charter - #bettertogether<br>Future Fuels Cooperative Research Centre |
|------|-------------------------|---|

|      |                                  |   |
|------|----------------------------------|---|
| 2-30 | Collective bargaining agreements | AGIG requires that employees' and contractor remuneration complies with statutory and regulatory requirements, and does not have any employees whose compensation is subject to Collective bargaining agreements. |
|------|----------------------------------|---|

## Material Topics

|     |                                      |   |
|-----|--------------------------------------|---|
| 3-1 | Process to determine material topics | Risk and Compliance Committee, refer to Governance Section page 14-16 |
| 3-2 | List of material topics              | Metric being considered for future disclosure                         |
| 3-3 | Management of material topics        | Metric being considered for future disclosure                         |

## Industry Specific Standards GRI 11: Oil and Gas Sector 2021

### Material Topics

#### 11-1 GHG Emissions

|        |   |  |
|--------|---|--|
|        | Disclosure 3-3 Management of material topics  |  |
| 11-1-1 | Describe actions taken to manage flaring and venting and the effectiveness of actions taken | Partial disclosure - AGIG minimises the use of venting wherever possible by ensuring the lowest volume/pressure prior to venting. We also have our end of life valve replacement program that replaces older valves with no leak valves. |

|        |  |   |
|--------|--|---|
| 11-1-2 | Energy consumption within the organisation     | We do not report against GRI 11-1-2 as information is currently unavailable.  |
| 11-1-3 | Energy consumption outside of the organisation | We do not report against GRI 11-1-3 as information is currently unavailable.  |
| 11-1-4 | Energy Intensity                               | We do not report against GRI 11-1-4 as information is currently unavailable.  |
| 11-1-5 | Direct (Scope 1) GHG Emissions                 | Partial disclosure - Data tables, Environmental Data page xx<br>Detailed information on Scope 1 emissions is currently unavailable. |
| 11-1-6 | Energy Indirect (Scope 2) GHG Emissions        | We do not report against GRI 11-1-6 as information is currently unavailable.  |
| 11-1-7 | Other indirect (Scope 3) GHG Emissions         | We do not report against GRI 11-1-7 as information is currently unavailable.  |
| 11-1-8 | GHG Emissions intensity                        | We do not report against GRI 11-1-8 as information is currently unavailable.  |
| 11-1-9 | Other indirect (Scope 3) GHG Emissions         | We do not report against GRI 11-1-9 as information is currently unavailable.  |

## 11-2 Climate adaption, resilience, and transition

|        |  |  |
|--------|--|--|
| 11-2-1 | <p>Management of material topics -</p> <p>Describe policies, commitments, and actions of the organisation to prevent or mitigate the impacts of the transition to a low-carbon economy on workers and local communities</p> <p>Report the level and function within the organisation that has been assigned responsibility for managing risks and opportunities due to climate change.</p> <p>Describe the board's oversight in managing risks and opportunities due to climate change.</p> <p>Report whether responsibility to manage climate change-related impacts is linked to performance assessments or incentive mechanisms, including the remuneration policies for highest governance body members and senior executives.</p> <p>Describe the climate change-related scenarios used to assess the resilience of the organisations strategy, including a 2c or lower scenario.</p>   | We do not report against GRI 11-2-1 as information is currently unavailable.   |
| 11-2-2 | <p>Financial Implications and other risk and opportunities due to climate change-</p> <p>Report the emissions potential for proven and probable reserves.</p> <p>Report the internal carbon-pricing and oil and gas pricing assumptions that have informed the identification of risks and opportunities due to climate change.</p> <p>Describe how climate change-related risks and opportunities affect or could affect the organisations operations or revenue, including:</p> <ul style="list-style-type: none"> <li>development of currently proven and probable reserves;</li> <li>potential write-offs and early closure of existing assets;</li> <li>oil and gas production volumes for the current reporting period and projected volumes for the next five years.</li> </ul> <p>Report the percentage of capital expenditure (CapEX) that is allocated to investments in:</p> <ul style="list-style-type: none"> <li>prospection, exploration, and development of new reserves;</li> <li>energy from renewable sources (by type of source);</li> <li>technologies to remove CO2 from the atmosphere and nature-based solutions to mitigate climate change.</li> <li>other research and development initiatives that can address the organisations risks related to climate change.</li> </ul> <p>Report net mass of CO2 in metric tons captured and removed from the atmosphere (CO2 stored less than GHG emitted in the process).</p> | We do not report against GRI 11-2-2 as information is currently unavailable.   |
| 11-2-3 | <p>Reduction of GHG emissions</p> <p>Report how the goals and targets for GHG emissions are set, specify whether they are informed by scientific consensus, and list any authoritative intergovernmental instruments or mandatory legislation the goals and targets are aligned with.</p> <p>Report the Scopes (1, 2, 3) of GHG emissions, activities, and business relationships to which the goals and targets apply. Report the baseline for the goals and targets and the timeline for achieving them.</p>   | We do not report against GRI 11-2-3 as we do not yet have reduction target. We are setting interim Scope 1 and 2 targets by end of 2023. |

## 11-3 Air emissions

|        |  |   |
|--------|--|---|
| 11-3-1 | Management of material topics  |   |
| 11-3-2 | Disclosure of Nitrogen oxides (Nox), sulfur oxides (SOx), and other significant air emissions  | We do not report against GRI 11-3-2 as we do not have complete information available. We plan to progress our disclosures in this area in the coming years. |
| 11-3-3 | <p>Assessment of the health and safety impacts of product and service categories</p> <ul style="list-style-type: none"> <li>Describe actions taken to improve product quality to reduce air emissions</li> </ul> | We do not report against GRI 11-3-2 as we do not have complete information available. We plan to progress our disclosures in this area in the coming years. |

## 11-4 Biodiversity

|        |   |   |
|--------|---|---|
| 11-4-1 | <p>Management of material topics</p> <ul style="list-style-type: none"> <li>Describe policies and commitments to achieving no net loss or a net gain to biodiversity on operational sites; and whetherf these commitments apply to existing and future operations and to operations beyond areas of high biodiversity value.</li> <li>Report whether application of the mitigation hierachy has informed actions to manage biodiversity-related impacts.</li> </ul> |   |
| 11-4-2 | Operational sies owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.   |   |
| 11-4-3 | <p>Significant impacts of activities, products and services on biodiversity</p> <ul style="list-style-type: none"> <li>Report significant impacts on biodiversity with reference to affected habitats and ecosystems.</li> </ul>  |   |
| 11-4-4 | <p>Habitats protected or restored</p> <ul style="list-style-type: none"> <li>Describe how the application of the mitigation hierarchy, if applicable, has resulted in: <ul style="list-style-type: none"> <li>areas protected through avoidance measures or offset measures;</li> <li>areas restored through on-site restoration measures or offset measures.</li> </ul> </li> </ul>  | We do not currently report against GRI 11-4 however we have committed to reviewing our environmental footprint with a view of setting biodiversity targets by 2025. Refer to Progress Against our Targets, page 20-21 |
| 11-4-5 | Red List species and national conservation list species with habitats in areas affected by operations   |   |

## 11-5 Waste

|        |  |  |
|--------|--|--|
| 11-5-1 | Management of material topics  |  |
| 11-5-2 | Waste generation and significant waste-related impacts   |  |
| 11-5-3 | Management of significant waste-related impacts  |  |
| 11-5-4 | <p>Waste generated</p> <p>When reporting the composition of the waste generated, include a breakdown of the following waste streams, if applicable:</p> <ul style="list-style-type: none"> <li>Drilling waste (mud and cuttings)</li> <li>Scale and sludges</li> <li>Tailings</li> </ul> |  |

## 11-6 Water and effluents

|        |   |   |
|--------|---|---|
| 11-6-1 | Management of material topics   |   |
| 11-6-2 | Interactions with water as a shared resource  |   |
| 11-6-3 | Management of water discharge-related impacts   |   |
| 11-6-4 | Water withdrawal  |   |
| 11-6-5 | <p>Water discharge</p> <ul style="list-style-type: none"> <li>Report volume in megaliters of produced water and process wastewater discharged.</li> <li>Report the concentration (mg/L) of hydrocarbons discharged in produced water and process wastewater.</li> </ul> | We do not currently report against GR 11-6 as the topic is not material and information is not available. |
| 11-6-6 | Water consumption   |   |

## 11-7 Closure and rehabilitation

|        |  |  |
|--------|--|--|
| 11-7-1 | Management of material topics  |  |
| 11-7-2 | <p>Minimum notice periods regarding operational changes</p> <ul style="list-style-type: none"> <li>Describe approach to engagign workers in advance of significant operational changes</li> </ul>              |  |
| 11-7-3 | Programs for upgrading employee skills and transition assistance programs  |  |
| 11-7-4 | <p>Additional sector disclosures</p> <ul style="list-style-type: none"> <li>have closure and rehabilitation plans in place;</li> <li>have been closed;</li> <li>are in the process of being closed.</li> </ul> | We do not currently report against 11-7 as the topic is not material and information is not available. |
| 11-7-5 | List the decommissioned structures left in place and describe the rationale for leaving them in place.   |  |
| 11-7-6 | Report the total monetary value of financial provisions for closure and rehabilitation made by the organisation, including post-closure monitoring and aftercare for operational sites.                        |  |



### 11-8 Reporting on asset integrity and critical incident management

|        |   |   |
|--------|---|---|
| 11-8-1 | Management of material topics   |   |
| 11-8-2 | Significant spills  | We do not report against GRI 11-8-2.  |
| 11-8-3 | Report the total number of Tier 1 and 2 process safety events, and a breakdown of this total by business activity | Decent work and Economic Growth and Appendix Safety Data page 06              |
| 11-8-4 | The following additional sector disclosures are for organisations with oil sands mining operations                | We do not report against GRI 11-8-4 as this is not applicable to our business |

### Occupational health and safety

|         |   |  |
|---------|---|--|
| 11-9-1  | Management of material topics   |  |
| 11-9-2  | Occupational health and safety management system  | AGIG has an OHS Management System in place that covers the following elements, <ul style="list-style-type: none"> <li>OHS risk and hazard assessments to identify what could cause harm in the workplace;</li> <li>Prioritisation and integration of action plans with quantified targets to address those risks;</li> <li>Integration of actions to prepare for and respond to emergency situations;</li> <li>Evaluation of progress in reducing/preventing health issues/risks against targets;</li> <li>Procedures to investigate work-related injuries, ill health, diseases and incidents;</li> <li>OHS training provided to employees and/or other relevant parties to raise awareness and reduce operational health and safety incidents</li> </ul> Refer to AGIG's website for our Health and Safety Policy<br>OHS is an Australian legal requirement. |
| 11-9-3  | Hazard identification, risk assessment, and incident investigation  | We plan to progress our disclosures in this area in future years.  |
| 11-9-4  | Occupational health services  | Refer to 11-9-2  |
| 11-9-5  | Worker participation, consultation, and communication on occupational health and safety                       | Decent work and Economic Growth and Appendix Safety Data page 29-36 and Appendices page 6 AGIG's Health and Safety Policy, supported by a set of Zero Harm Principles that target work activities where there is an inherent risk or injury.   |
| 11-9-6  | Worker training on occupational health and safety   | Compliance with AGIG's Zero Harm principles is a mandatory requirement for all employees and contractors AGIG's Zero Harm Principles can be found here: <a href="https://www.agig.com.au/">https://www.agig.com.au/</a>  |
| 11-9-7  | Promotion of worker health  | AGIG's Health and Wellbeing program offers all employees access to our Employee Assistance Program, Flu Vaccinations, monthly events (via our Health and Wellbeing Calendar) to participate in events supporting wellbeing and inclusion) and health and skin checks.  |
| 11-9-8  | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | HSE plans are developed, documented and integrated into the overall AGIG business planning process. HSE plan details the HSE Vision, Objectives, Key Performance Indicators (KPIs), resources required and timeframes to drive continuous improvement initiatives. A variety of inputs are considered during HSE planning including: Executive directives, key stakeholder input, risk framework, incidents, legal requirements, HSE management system and beyond compliance opportunities.  |
| 11-9-9  | Workers covered by an occupational health and safety management system  | Refer to 11-9-2  |
| 11-9-10 | Work-related injuries   | Refer to Data Tables, Safety Data Page Appendices page 6   |
| 11-9-11 | Work-related ill health   | Refer to 11-9-2  |

### Employment Practices

|         |  |  |
|---------|--|--|
| 11-10-1 | Management of material topics  |  |
| 11-10-2 | New employee hires and employee turnover   | AGIG does not yet report on number and rate of new employee hires during the reporting period. We will consider this metric for future disclosure. Employee rate and turnover metrics are available here (link to Data Tables, Employment Data, Appendices page 4-5)   |
| 11-10-3 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | Employee benefits are provided to all full-time (permanent and contract) and part-time employees as outlined in the Decent Work and Economic Growth, page 30-37  |
| 11-10-4 | Parental Leave   | We plan to progress our disclosures in this area in future years.  |
| 11-10-5 | Minimum notice periods regarding operational changes   | AGIG complies with Australian Law in relation to minimum notice period required to employees regarding operational changes.  |
| 11-10-6 | Average hours of training per year per employee  | Refer to Data Tables, Employee Data Appendices page 4-5  |
| 11-10-7 | Programs for upgrading employee skills and transition assistance programs                          | AGIG offers a number of programs for Career development and recognition via our Employee Benefits program, including professional development, study leave and education assistance policy. At this stage we do not offer any transition assistance programs, this is an area we are considering for future reporting periods. |

|         |   |   |
|---------|---|---|
| 11-10-8 | New suppliers that were screened using social criteria        | We do not report against GRI 11-10-8 and 11-10-9 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years. |
| 11-10-9 | Negative social impacts in the supply chain and actions taken | We do not report against GRI 11-10-8 and 11-10-9 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years. |

### Non-discrimination and equal opportunity

|         |  |   |
|---------|--|---|
| 11-11-1 | Management of material topics                                  | We do not report against GRI 11-10-8 and 11-10-9 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years. |
| 11-11-2 | Proportion of senior management hired from the local community | We do not report against GR 11-11-2 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years.              |
| 11-11-3 | Parental Leave   | Refer to GRI 11-10-4  |
| 11-11-4 | Average hours of training per year per employee                | Refer to GRI 11-10-6  |
| 11-11-5 | Diversity of governance bodies and employees                   | We do not report against GRI 11-11-5 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years.             |
| 11-11-6 | Ratio of basic salary and remuneration                         | We do not report against GRI 11-11-6 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years.             |
| 11-11-7 | Incidents of discrimination and corrective actions taken       | We do not report against GRI 11-11-7 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years.             |

### Forced labor and modern slavery

|         |  |   |
|---------|--|---|
| 11-12-1 | Management of material topics  | We do not report against GRI 11-12-1 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years. |
| 11-12-2 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | Refer to AGIG's Modern Slavery Statement (provide link to our Website)  |
| 11-12-3 | New suppliers that were screened using social criteria                                   | We do not report against GRI 11-12-13 as information is currently unavailable.  |

### Reporting on freedom of association and collective bargaining

|         |  |   |
|---------|--|---|
| 11-13-1 | Management of material topics  |   |
| 11-13-2 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | We do not report against GRI 11-13 as information is currently unavailable. |

### Economic impacts

|         |  |  |
|---------|--|--|
| 11-14-1 | Management of material topics                                  |  |
| 11-14-2 | Direct economic value generated and distributed                |  |
| 11-14-3 | Proportion of senior management hired from the local community | We do not report against GRI 11-14-1 to GRI 11-14-5 as information is currently unavailable. |
| 11-14-4 | Infrastructure investments and services supported              |  |
| 11-14-5 | Significant indirect economic impacts                          |  |
| 11-14-6 | Proportion of spending on local suppliers                      | Refer to Data Tables, Supply Chain Data Appendices page 7                                    |

## Local communities

|         |  |  |
|---------|--|--|
| 11-15-1 | <p>Management of material topics</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>Describe the approach to identifying stakeholders within local communities and to engage with them.</li> <li>List the vulnerable groups that the organisation has indentified within the local communities.</li> <li>List any collective or individual rights that the organisation has identified that are of particular concern for local communities.</li> <li>Describe the approach to engaging with vulnerable groups, including: <ul style="list-style-type: none"> <li>how it seeks to ensure meaningful engagement; and</li> <li>how it seeks to ensure safe and equitable gender participation</li> </ul> </li> </ul> | <p>AGIG has partial alignment as detailed below. Refer to section Affordable and Clean Energy page 22-29</p> <p>Further information on our Stakeholder Engagement activities can be found here (<a href="http://www.agig.com.au/stakeholder-engagement">www.agig.com.au/stakeholder-engagement</a>)</p> <p>Energy Charter (<a href="http://www.agig.com.au/publications">www.agig.com.au/publications</a>)</p> |
| 11-15-2 | Operations with local community engagement, impact assessments, and development programs   |  |
| 11-15-3 | Operations with significant actual and potential negative impacts on local communities   | We do not report against GRI 11-15-3 as information is currently unavailable.  |
| 11-15-4 | <p>Additional sector disclosures:</p> <p>Report the number and type of grievances from local communities identified, including:</p> <ul style="list-style-type: none"> <li>percentage of grievances that were addressed and resolved;</li> <li>percentage of grievances that were resolved through remediation</li> </ul>  | We do not report against GRI 11-15-4 as information is currently unavailable.  |

## Land and resource rights

|         |  |   |
|---------|--|---|
| 11-16-1 | <p>Management of material topics</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>Describe the approach to engaging with affected vulnerable groups, including: <ul style="list-style-type: none"> <li>how the organisation seeks to ensure engagement is meaningful;</li> <li>how the organisation seeks to ensure safe and equitable gender participation</li> </ul> </li> </ul> | We do not report against GRI 11-16-1 as information is currently unavailable. |
| 11-16-2 | <p>Additional sector disclosures:</p> <p>List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.</p>  | We do not report against GRI 11-16-2 as information is currently unavailable. |

## 11-17 Rights of indigenous peoples

|         |  |  |
|---------|--|--|
| 11-17-1 | <p>Management of material topics</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>Describe the community development programmes that are intended to enhance positive impacts for indigenous peoples, including the approach to providing employment, procurement, and training opportunities.</li> <li>Describe the approach of engaging with indigeous peoples, including: <ul style="list-style-type: none"> <li>how the organisation seeks to ensure engagement is meaningful;</li> <li>how the organisation seeks to ensure indigenous women can participate safely and equitably.</li> </ul> </li> </ul> | <p>We do no report against GRI 11-17-1 to 11-17-4 as information is currently unavailable.</p> <p>AGIG is developing our "Reflect" Reconciliation Action Plan (RAP) in 2023. As part of this process, we are reflecting on our engagement with indigenous communities and setting appropriate actions.</p> |
| 11-17-2 | <p>Incidents of violations involving the rights of indigenous peoples</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>Describe the identified incidents of violations involving the rights of indigenous peoples.</li> </ul>  | AGIG is developing our "Reflect" Reconciliation Action Plan (RAP) in 2023. As part of this process, we are reflecting on our engagement with indigenous communities and setting appropriate actions.   |
| 11-17-3 | List the locations of operations where indigenous peoples are present or affected by activities of the organisation  |  |
| 11-17-4 | <p>Report if the organisation has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organisation's activities, including, in each case:</p> <ul style="list-style-type: none"> <li>whether the process has been mutually accepted by the organisation and the affected indigenous peoples;</li> <li>whether an agreement has been reached, and if so, if the agreement is publicly available.</li> </ul>  |  |

## Conflict and security

|         |   |   |
|---------|---|---|
| 11-18-1 | <p>Management of material topics</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>List the locations of operations in areas of conflict.</li> <li>Describe the approach to ensuring respect for human rights by public and private security providers.</li> </ul> | We do not report against GRI 11-18-1 as information is currently unavailable. |
| 11-18-2 | Security personnel trained in human rights policies or procedures.  |   |

## Anti-competitive behaviour

|                              |   |  |
|------------------------------|---|--|
| 11-19-1                      | Management of material topics   | We do not report against GRI 11-19-1 and 11-19-2 as information is currently unavailable   |
| 11-19-2                      | Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices  |  |
| <b>11-20 Anti-corruption</b> |   |  |
| 11-20-1                      | <p>Management of material topics</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>Describe how potential impacts of corruption or risks of corruption are managed in the organisation's supply chain</li> <li>Describe the whistleblowing and other mechanisms in place for individuals to raise concerns about corruption.</li> </ul>              | Refer to Governance section page 14-16   |
| 11-20-2                      | Operations assessed for risks related to corruption   | <p>Partial disclosure -</p> <p>For the Executive Management Team and Senior Management Team, Procurement and Finance Teams Anti-corruption Training is mandatory. Training is refreshed every three years. We plan to progress our disclosures in this area in coming years.</p> |
| 11-20-3                      | Communication and training about anti-corruption policies and procedures  | <p>Partial disclosure -</p> <p>For the Executive Management Team and Senior Management Team, Procurement and Finance Teams Anti-corruption Training is mandatory. Training is refreshed every three years. We plan to progress our disclosures in this area in coming years.</p> |
| 11-20-4                      | Confirmed incidents of corruption and actions taken   | Refer to Data Tables, Communities and Human Rights Data Appendices page 6  |
| 11-20-5                      | <p>Additional sector disclosures:</p> <p>Describe the approach to contract transparency, including:</p> <ul style="list-style-type: none"> <li>whether contracts and licenses are made publicly and, if so, where they are published;</li> <li>if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.</li> </ul> | We do not report against GRI 11-20-5 as information is currently unavailable.  |

## 11-21 Payments to governments

|         |  |  |
|---------|--|--|
| 11-21-1 | Management of material topics                                    | We do not report against GRI 11-21-1 to GRI 11-21-18 as information is currently unavailable, however we plan to progress our disclosures in this area in coming years |
| 11-21-2 | Direct economic value generated and distributed                  |  |
| 11-21-3 | Financial assistance received from government                    |  |
| 11-21-4 | Approach to tax  |  |
| 11-21-5 | Tax governance, control, and risk management                     |  |
| 11-21-6 | Stakeholder engagement and management of concerns related to tax |  |
| 11-21-7 | Country-by-country reporting                                     |  |
| 11-21-8 | Additional sector disclosures (not relevant to AGIG)             |  |

## 11-22 Reporting on public policy

|         |  |   |
|---------|--|---|
| 11-22-1 | <p>Management of material topics</p> <p>Additional sector recommendations:</p> <ul style="list-style-type: none"> <li>Describe the organisation's stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions.</li> <li>Report whether the organisation is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying, including: <ul style="list-style-type: none"> <li>the nature of this contribution</li> <li>any differences between the organisation's stated policies, goals, or other public positions on significant issues related to climate change, and the positions of the representative associations or committees.</li> </ul> </li> </ul> | We do not report against GRI 11-22-1 and GRI 11-22-2 as information is currently unavailable. |
| 11-22-2 | Political contributions  |   |



# Task Force On Climate-Related Financial Disclosures (TCFD)

Summary of AGIG’s approach and key plans in relation to climate change related governance, strategy, risk management and metrics and targets.

| TCFD category     | Recommended Disclosures   | Current approach and 2022 actions  | Future actions and considerations   |
|-------------------|---|--|---|
| <b>Governance</b> | Describe the board’s oversight of climate-related risks and opportunities.                    | <p>Board and ESG committee oversees management of climate-related risks. The ESG Committee was formed in 2022 and is informed on climate-related matters through consultation with the Executive Management Team (EMT) and ESG Working Group on a regular basis. The ESG Committee meets at least three times annually to assist the Board’s oversight responsibilities including:</p> <ul style="list-style-type: none"> <li>AGIG’s climate related risks and opportunities, through AGIG’s Corporate Risk Management Framework</li> <li>Integrating ESG into AGIG’s strategy</li> <li>Development of ESG related objectives and policies.</li> <li>Ensuring that AGIG has appropriate ESG commitments in place, supported by adequate plans and resources to deliver against these ESG commitments.</li> </ul> | <p>Review our governance approach to climate-related risks and opportunities</p> <p>Continue to build employee capability in relation to climate-related risk</p> |
|                   | Describe management’s role in assessing and managing climate-related risks and opportunities. | <p>The Boards approve policies and procedures implemented for the ongoing identification and management of risks.</p> <p>During 2022, the EMT provided regular reports to the Risk and Compliance Committee showcasing performance against identified risks for AGIG.</p>  |   |

| TCFD category   | Recommended Disclosures   | Current approach and 2022 actions   | Future actions and considerations  |
|-----------------|---|---|--|
| <b>Strategy</b> | Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.                               | <p>In 2022 we took our first steps towards full alignment with the TCFD recommendations. We reviewed our existing Strategic Risk Register (SRR) for overlaps with climate change related risks.</p> <p>We have identified climate risks and opportunities over the short (2030), medium (2050) and long term (2070) for both our distribution and transmissions businesses.</p> <p>A number of these risks and opportunities have been selected for future scenario analysis. This analysis will assist us in evaluating the materiality of these risks and direct our strategic response to navigate the disruption of climate change.</p> | <p>We will undertake a Climate Risk and Opportunity Assessment to understand our transition and physical climate-related risks so that we can identify preventative and mitigating controls.</p> <p>We will align with TCFD framework and financial disclosures by end of 2024.</p> <p>We will undertake Climate-related scenario analysis by using a combination of the Network for Greening the Financial System (NGFS) and the Australian Energy Market Operator (AEMO) models.</p> |
|                 | Describe the impact of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning.                        | <p>We acknowledge that we are exposed to both the physical and transitional risks of climate change.</p> <p>Being predominately underground, our infrastructure has inherent climate resilience. External influences, such as extreme temperatures, sea-level rise, bushfires or severe wind conditions, typically have a minimal impact on our assets.</p>   |  |
|                 | Describe the resilience of the organisation’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | <p>For our distribution businesses, we are implementing AGIG’s Low Carbon Strategy by maintaining network reliability and taking meaningful steps towards decarbonising our network.</p> <p>For our transmission businesses, we have committed to feasibility studies on blending hydrogen on the DBNGP.</p> <p>AGIG’s Low Carbon Strategy underpins our target to transition our distribution networks to deliver 10% renewable gas by volume by 2030 and fully decarbonise by 2040, or no later than 2050.</p>  |  |

| TCFD category | Recommended Disclosures   | Current approach and 2022 actions  | Future actions and considerations   |
|---------------|---|--|---|
| <b>Risk</b>   | Describe the organisation's processes for identifying and assessing climate-related risks.  | We are continuing to evolve how we view climate change and understand that scenario analysis will provide us with the opportunity to assess the potential likelihood and magnitude of climate change related risks.  | We will use the results of the Climate Scenario analysis to inform responses for how best to adapt to and mitigate risks. |
|               | Describe the organisation's processes for managing climate-related risks.   | A Risk Management Annual Programme is outlined in the Corporate Risk Management Framework which timetables the interactions between the ESG Committee and EMT. Six monthly management reviews are conducted with EMT, an update of these reviews is provided to the Committee. |   |
|               | Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management. | The AGIG Corporate Risk Management Framework guides and standardises our risk management process. Risk identification and assessment is undertaken by risk owners, with assistance from the Assurance and Risk team.   |   |

| TCFD category              | Recommended Disclosures  | Current approach and 2022 actions  | Future actions and considerations  |
|----------------------------|--|--|--|
| <b>Metrics and Targets</b> | Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process. | AGIG is committed to the decarbonisation of the energy sector and the reduction of our greenhouse gas emissions. In 2022, the Board approved a list of primary ESG targets, that are mapped to the United Nations Sustainable Development Goals (SDG). | We have committed to full alignment with the recommendations of the TCFD by end of 2024. We will set Interim Scope 1 and Scope 2 emissions reductions targets by the end of 2023. We will review our environmental footprint with a view of setting targets by 2025. |
|                            | Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.   | AGIG's Low Carbon Strategy outlines our commitment to achieving net zero Scope 1 and 2 Greenhouse Gas Emissions by 2050. We have committed to setting interim Scope 1 and 2 emissions targets by end of 2023.  |  |
|                            | Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.                       | We report on Scope 1 and 2 emissions by business unit annually. AGIG wide targets, and the low carbon strategy, are aligned to the Gas Vision 2050 (provide link)  |  |

# TCFD Roadmap

## Stage 1

### 2022

**Stage 1**  
Roadmap and Gap Analysis  
*Completed in 2022*

**Inaugural TCFD Report**

**Gap Analysis** against TCFD recommendations

**TCFD Roadmap** highlights steps AGIG can action for full TCFD adoption by 2024

**Stage 2**  
Climate Scenario Analysis  
*Completed in 2022*

Assessment of financial impact of climate change for selected hypotheses

Consideration of how to build resilience

### 2023

**Stage 3**  
Governance and Risk Management Integration

Upskilling business (e.g training), updating policies and responsibility matrices etc.

Formal integration into enterprise risk management, including approach to emerging risk and mitigation activities (controls)

Consider climate linked remuneration KPIs

### 2024

**Stage 4**  
Uplift Metrics and Targets

Uplifting the monitoring of progress towards our targets;

Scope 3 emissions

Considering new metrics (examples only)

- Share of revenues from fossil/renewable fuels

- Investments in climate adaption and mitigation

## TCFD Alignment



**Independent Limited Assurance Statement to the Management and Directors of Australian Gas Infrastructure Group**

**Our Conclusion:**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that suggests that the disclosures within Australian Gas Infrastructure Group's Environmental, Social & Governance Report (the 'Report') have not been prepared, in all material respects in accordance with the Criteria outlined below.

**Scope**

We have been engaged by Australian Gas Infrastructure Group (AGIG) including the companies Australian Gas Networks, Dampier Bunbury Pipeline and Multinet Gas Networks to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on AGIG's selected metrics (the "Subject Matter") for the year ended 31 December 22 for the period from 01/01/22 to 31/12/22.

**Subject Matter:**

The Subject Matter for our limited assurance engagement included the following selected non-financial disclosures reported in the 2022 Sustainability Report, for the year ended 31 December 2022.

| Select disclosures                                       | Value       |
|--|-------------|
| Gas delivered (TJ)                                       | 608,962     |
| Total Recordable Injury Frequency Rate (TRIFR)           | 3.1         |
| Lost Time Injury Frequency Rate (LTIFR)                  | 0.2         |
| Community investments (\$)                               | 503,340     |
| Number of customers                                      | 2,105,106   |
| Workforce by gender (Male/Female %)                      | 70.6%/29.4% |
| Workforce by employment category (Manager/Non-Manager %) | 3.1%/96.9%  |

Other than as described in the first paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Environmental, Social and Governance (ESG) Report, and accordingly, we do not express a conclusion on this information.

**Criteria applied by Australian Gas Infrastructure Group**

In preparing the Subject Matter, AGIG applied the 2021 Global Reporting Initiative standards and

Australian Gas Infrastructure Group's internally developed Criteria (Criteria). Such Criteria were specifically designed for the ESG report. As a result, the subject matter information may not be suitable for another purpose.

**Australian Gas Infrastructure Group's responsibilities**

AGIG'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 responsibilities**

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

We were also responsible for maintaining our independence and confirm that we have met the requirements of the *APES 110 Code of Ethics for Professional Accountants* including independence, and have the required competencies and experience to conduct this assurance engagement.

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, 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.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of*



**Independent Limited Assurance Statement to the Management and Directors of Australian Gas Infrastructure Group**

*Historical Financial Information* ('ISAE 3000', and the terms of reference for this engagement as agreed with Australian Gas Infrastructure Group on 11 January 2023. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

**Description of procedures performed**

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. 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.

Although 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 checking aggregation or calculation of data within IT systems.

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

**Our procedures included:**

1. Conducting interviews with key personnel to understand AGIG's process for collecting, collating and reporting the selected disclosures during the reporting period

2. Checking that the Criteria has been reasonably applied in preparing the selected disclosures
3. Inquiring of personnel to identify risks of underreporting and quality controls
4. Undertaking data analytics to check the reasonableness of the data supporting disclosures, such as analysis of month-on-month changes
5. Performing recalculations of metrics to confirm quantities stated were replicable, such as performing a recalculation of Total Recordable Injury Frequency Rate and Lost Time Injury Frequency Rate
6. Assessing evidence on a sample basis, such as selecting a sample of community investments and assessing whether the reported amounts aligned with the support provided
7. Checking aggregation of selected disclosures and transcription to the Report
8. Checking the appropriateness of the presentation relating to the selected disclosures in the Report.
9. We also performed such other procedures as we considered necessary in the circumstances.

**Conclusion**

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to AGIG's ESG report for the year ended 31 December 2022, in order for it to be in accordance with the Criteria.

**Restricted use**

This report is intended solely for the information and use of AGIG and is not intended to be and should not be used by anyone other than those specified parties.

Ernst & Young  
Fiona Hancock  
22 March 2023  
Adelaide