FY26 Sustainability Basis of Preparation

This document summarises our approach to reporting and materiality, key methodologies, activity boundaries, and references used in the preparation of Transurban's reported sustainability metrics, as found in our Corporate Report and Sustainability Supplementary Data Pack.

Version tracking

Date	Version	Nature of change(s)
8/8/2024	1	First version, generally applicable for all preceding years FY19-FY24
20/8/2025	2	Updated for FY25 Corporate Report; with changes including but not limited to updates to scope 2 market-based methodology, noted changes to Scope 3 category 1 methodology, and additional sustainability information included beyond GHG (materiality approach)
13/8/2026	3	Updated for FY26 Corporate Report, with changes including but not limited to: the removal of Climate information, which is now included in the *Sustainability Report (Climate Statements),* as well as additional methodology information to be read with the FY26 Sustainability Supplementary Data Pack.

Disclaimer

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This document is intended to assist investors in understanding the basis of preparation for Transurban's sustainability disclosures. For information on GHG emissions and climate, please refer to the *Sustainability Report (Climate Statements)*, in the Corporate Report.

The information in this document is in summary form, does not purport to be complete, is of a general nature and does not take into account individual objectives, financial situations or particular needs and is not intended as investment or financial advice and must not be relied upon as such. Any person intending to deal in Transurban securities is recommended to obtain professional advice.

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The information contained in this document, including greenhouse gas emissions data presented in the Corporate Report, is based on assumptions, estimates and methodologies that are subject to change and involve inherent uncertainties. For example, GHG emissions, energy, water and waste figures are based on 9-12 months of data available as at the time of reporting and extrapolated to provide full year total which means all GHG emissions and operational energy consumption data or references to GHG emissions and operational energy consumption volumes (including ratios or percentages) in this document are estimates. While Transurban has taken reasonable steps to prepare and present this information, actual outcomes and future measurements may differ from those reflected in this document. Please see page 6 at 'Environmental data accuracy, estimates and assumptions' for more information.

This document contains certain forward-looking statements. The words "continue", "intend", "expect", "forecast", "potential", "estimated", "projected", "likely", "anticipate" and other similar expressions are intended to identify forward looking statements which discuss future expectations concerning climate change, sustainability and energy transition scenarios and outcomes. Indications of, and guidance on waste reduction targets are also forward-looking statements.

Any forward-looking statements are based on the information available as at the date of this document and/or the date of Transurban's planning processes or scenario analysis processes. Such forward looking statements are not guarantees of future performance and involve known and unknown risks, uncertainties and other factors , many of which are beyond the control of Transurban, its related bodies corporate, its affiliates, and their respective Directors, officers, employees, agents and advisors, that may cause actual results to differ materially from those expressed or implied in such statements.

There can be no assurance that actual outcomes will not differ materially from these forward-looking statements, opinions or estimates. A number of important factors may cause actual results or performance to differ materially from those expressed or implied in such forward-looking statements, opinions and estimates. These factors include, but are not limited to, general economic conditions, technological developments that may impact demand for Transurban's roads and the transition to lower-emissions transport systems, geopolitical events and developments, regulatory changes, customer behaviour, actions of third party contractors and suppliers, and the extent, nature and geographic location of the physical impacts of climate change.

Related documents and references

Transurban's Sustainability disclosures are produced in accordance with this document, and with reference to other related Transurban documents and legislation, standards and guidance, including but not limited to:

Transurban documents	External references
Transurban Corporate Report (public)	Global Reporting Initiative (GRI)
Transurban Sustainability Supplementary Data Pack (public)	International Integrated Reporting Framework (IIRC)
Transurban Sustainability Policy (public)	Sustainability Accounting Standards Board (SASB)
Modern Slavery Statement (public)	United Nations Sustainable Development Goals (UN SDGs)
National Community Engagement Framework (public)	IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
Corporate Governance Statement (public)	Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard
Transurban Sustainability Data Procedure	Australian Government National Greenhouse and Energy Reporting Scheme (NGERs)
Transurban Contractor Environmental Activity Data Collection Guide	Task Force on Climate-Related Financial Disclosures (TCFD)
Transurban Sustainability Strategy	

Contents

Section 1: Our approach to sustainability reporting and materiality

1.1. Overview of sustainability approach

At Transurban, our sustainability reporting is guided by globally recognised frameworks and standards to ensure transparency, comparability, and relevance. Our approach is informed by:

- International Integrated Reporting Framework (IIRC)
- Global Reporting Initiative (GRI)
- Sustainability Accounting Standards Board (SASB)
- United Nations Sustainable Development Goals (UN SDGs)
- International Sustainability Standards Board (ISSB)
- Australian Sustainability Reporting Standards (ASRS).

The governance of our sustainability reporting is directed by our Sustainability Strategy and Policy. Further detail on governance roles and oversight is provided in Section 4.

Materiality methodology

Beginning in FY24, and informed by the **IFRS ISSB S1 (General Sustainability Disclosures)** standard, Transurban adopted a double materiality approach to determine our sustainability reporting boundaries. This process assesses:

- **Impact materiality:** Transurban's impact on people, the planet, and the economy.
- **Financial materiality:** The potential for ESG issues to affect Transurban's ability to create or preserve enterprise value and financial performance.

This approach continues to evolve and aims to provide a holistic view of the interconnections between sustainability and its impacts on Transurban and our stakeholders.

To inform our assessment, we engage with representatives or proxies for our six key stakeholder groups: **customers, government and industry, investors, communities, our people, and business partners and suppliers**. Periodically we are supported by independent third-party consultants to ensure objectivity and rigour.

We review our material ESG topics annually to ensure they accurately reflect the priorities of our stakeholders and our business. While the high-level outcomes of this process – including key themes and stakeholder insights – are published in our annual corporate report, the technical scope of our reporting is defined by mapping these topics to our chosen reporting frameworks.

The table below outlines our current material topics, aligned to our strategic pillars, and demonstrates how they map to specific GRI Standards, SASB metrics, and the UN SDGs. This mapping forms the boundary for the metrics disclosed in our annual Sustainability Supplementary Data Pack.

Pillar	Topic	GRI	SASB	ASRS / TCFD	UN SDG
Customer experience	Customer safety and wellbeing	203-2	✓		3
		416-1			5
		416-2			9
	Customer experience and satisfaction	417-1			11
		417-2			17
		417-3			
Community engagement	Communities, stakeholder and First Nations engagement	2-29			5
		203-1			8
		411-1			11
		413-1			12
		413-2			17
Impactful partnerships	Government and industry relationships	201-4			5
		203-2			8
		204-1			9
	Responsible supply chain	308-1			11
		308-2			12
		414-1			17
		415-1			
Trust and transparency	Cyber security, artificial intelligence and data privacy	2-27	✓		11
	ESG governance and disclosure	418-1			12
Environmental stewardship	Climate change and low carbon transition	101	✓	✓	7
		201-2			8
		301-1			9
	Nature, biodiversity and ecological impact	305-1			11
		305-2			12
		305-3			13

1.2. Framework indices

To assist stakeholders in navigating our disclosures and locating specific data points, Transurban publishes detailed reporting indices in our annual Sustainability Supplementary Data Pack.

These indices provide a structured pathway to find our disclosures aligned with the following frameworks:

- GRI Standards
- Sustainability Accounting Standards Board (SASB) Standards (supporting sector-specific transparency)

(Note: Our contributions and alignment to the United Nations Sustainable Development Goals (UN SDGs) are mapped at the material topic level in Section 1, rather than as a standalone metric index).

Our indices are designed to help users efficiently locate information across our thematic areas – such as climate, governance, safety, customer experience, and environmental impact – ensuring our performance data is highly accessible and comparable for analysts, investors, and other stakeholders.

Section 2: Environmental disclosures

2.1. Consolidation and boundary approach for environmental disclosures

To establish the organisational and operational boundaries for all environmental disclosures (including GHG emissions, energy, water, and waste), Transurban primarily applies the operational control approach in accordance with the GHG Protocol. Where Transurban has an equity interest but does not have operational control, these assets may be reported separately for additional transparency.

The operational control approach is considered the most appropriate method for measuring the Group's environmental metrics, considering that there are entities and assets outside the Group's financial reporting group over which it has operational control and where it can directly influence environmental outcomes. Operational control assessments are consistent with the reporting boundary applied under Australian National Greenhouse and Energy Reporting (NGER) where applicable.

Transurban Group totals exclude major projects under the control of construction contractors, and assets in which Transurban has an equity interest but not direct management control (e.g., M7). Where data for these non-controlled assets and projects is available, it is reported separately on an individual basis. An up-to-date list of assets that Transurban owns or controls is maintained in the annual Sustainability Supplementary Data Pack.

Breakdowns in the Sustainability Supplementary Data Pack include the following:

Corporate/shared services	Environmental data reported on a Corporate basis represent shared services (controlled by Transurban) that are not associated with a specific facility, for example corporate offices and group travel.
Assets	Where environmental data is reported on an Operational Control - Facility Basis, all emissions associated with the facility and operations are reported as being controlled by Transurban. Aligned with Australian NGERs legislation, for Transurban an asset constitutes a facility.

GHG emissions and energy reporting

While our boundaries apply across all environmental metrics, the reporting of our climate-related data is structured as follows to align with the ASRS:

- Methodology and Group statements: Detailed methodologies for GHG emissions accounting, assumptions, and group-level climate statements are located in our standalone *Sustainability Report (Climate Statements)*, which forms part of our Corporate Report.
- Detailed inventories: Detailed facility-level (asset-basis) breakdowns and historical data inventories for GHG emissions and energy consumption are published in our Sustainability Supplementary Data Pack.

2.2. Environmental data accuracy, estimates and assumptions

Due to the time required to collect and review environmental data from third parties (such as utility providers and contractors), aligning with financial reporting timelines requires the use of partial estimates.

- Environmental data is typically based on nine to 12 months of actual data, with the remaining final months of the financial year extrapolated or forecast to provide a full-year total.
- It is not expected that these estimates will materially affect environmental data totals. Where material estimates occur, they are checked internally prior to inclusion.
- We rely on the accuracy of data provided by third parties, including major contractors, utility providers, and government entities.

Transurban updates datasets and replaces estimates with actuals in subsequent reporting periods when data becomes available. If actual figures vary materially from published estimates, a revision and restatement will be made in the following year's Sustainability Supplementary Data Pack.

Discrepancies in totals may be due to rounding.

2.3. Restatements

Transurban periodically reviews the materiality of its activities and calculation methodologies. We will restate prior-period environmental metrics where:

- A methodology change materially affects reported figures.
- Regulatory or standard changes require recalculation.
- There are significant changes to activity data, emissions factors, or calculation tools.
- Confirmed internal/external reviews indicate a material misstatement.

Restatement threshold

Prior-period figures are restated if the cumulative change is quantitatively or qualitatively material. The nature, rationale, magnitude, and affected periods of any restatement will be clearly disclosed in the reporting period's Sustainability Supplementary Data Pack, or elsewhere in the corporate reporting suite as appropriate.

2.4. Metric definitions and methodologies

Energy production and consumption

Energy production and consumption metrics are disclosed in the Sustainability Supplementary Data Pack in gigajoules (GJ) .

Total energy consumption includes all:

- Direct fuel: Fuels and gas used in Transurban controlled activities/facilities, including contractors, for road operations, maintenance, and incident response, as well as fuels and gas used in Transurban owned or operated plant and equipment. Includes natural gas, diesel, petrol and LPG.
- Electricity used in road operations, including but not limited to tunnel ventilation systems, roadside lighting and equipment, heating ventilation and cooling, control centres and corporate offices. Electricity classifications include:
  - Grid non-renewable (net): Electricity usage not covered by network or voluntary renewable energy arrangements.
  - Grid renewable: Renewable electricity included with grid supplied electricity as part of regulatory renewable energy targets.
  - Renewable electricity purchases: Electricity usage associated with voluntary large-scale Renewable Electricity Certificate (RECs) surrenders and/or accredited renewable energy purchases. RECs are typically surrendered in February and August each year. Some REC surrenders for FY26 reporting period will occur post-results publication date.
- Energy produced (onsite renewable electricity): Usage associated with behind the meter on-site solar photovoltaic (PV) systems.

Related information is included in the *Sustainability Report (Climate Statements)*, Metrics and Targets section including information regarding Scope 1 and 2 emissions.

Customer emissions saved

Customer travel savings are reported as emissions saved per workday (tCO2e / Workday). This represents the emissions saved per workday by using tolled routes as opposed to untolled routes. A "workday" is defined as Monday to Friday, excluding public holidays. Potential savings from trips completed on weekends and public holidays are not included in the Group's estimates.

The Group estimates customer emissions saved using toll roads compared to non-tolled alternative routes. Estimates are based on the actual trips taken on each Transurban road, using tolling data, compared with a scenario in which the same number of trips were taken on an alternative toll-free route. Tolled trips represent routes that incorporate one or more toll road(s) for all or part of the trip. Untolled trips, or hypothetical reference trips, refers to the best estimated available alternative route that avoids tolls and favours main roads.

To calculate emissions savings, estimated emissions generated by the tolled route are compared with those from the corresponding untolled route. Route-specific travel distance and average travel speed data for both tolled and alternative routes are obtained from TomTom and combined with emissions factors derived from the COPERT vehicle emissions model. Emissions are estimated for a representative mix of vehicle types consistent with the methodology used to calculate the Group's total customer emissions (refer to Appendix 2 of the *Sustainability Report (Climate Statements)* in the FY26 Corporate Report for description of customer emissions calculation methodology).

Average workday traffic volumes are apportioned across vehicle categories using available tolling data and relevant external data sources,[1] with customer emissions savings calculated as the difference between the estimated emissions outcomes for the tolled and untolled routes. The analysis is based on actual tolling transaction data used to calculate average workday traffic volumes across Transurban's road network, rather than a sample of customer trips.

The analysis assumes traffic conditions remain unchanged between the tolled and untolled route scenarios and does not model dynamic changes in travel demand, route choice behaviour or network conditions that may occur in the absence of the relevant toll road infrastructure. Vehicle classifications are estimated using available tolling categories and external data sources to create a distribution of vehicle and engine types. The vehicle types included in the analysis are limited to those available within the COPERT modelling framework. The methodology does not separately account for electric vehicle uptake due to limitations in the underlying vehicle classification and emissions datasets used in the analysis.

For reporting purposes, the customer GHG savings from the Group's US assets are included but proportionately estimated due to data limitations, rather than a calculation based on a set of traffic conditions.

[1] Federal Highway Administration, Highway Statistics, Bureau of Infrastructure Transport Research Economics Statistical Report.

Waste

Approach and targets

In line with our Sustainability Policy, Transurban works alongside our employees and supply chain partners to reduce waste generation, maximise the reuse of materials, and improve the proportion of waste diverted from landfill.

To drive these outcomes, we measure our performance against the following waste reduction targets:

Target(s)
80% operational and maintenance waste diverted from landfill
95% of major projects construction and demolition diverted from landfill (annual)
95% of major projects spoil waste diverted from landfill (annual)

Note: The waste diverted from landfill target only includes general and inert waste. The target was originally for 2025 and continues to apply. Prescribed, liquid and spoil waste is excluded from operational waste targets. Transurban engages third party contractors and suppliers to carry out activities such as development and construction, and to provide systems and services including operations and maintenance, and therefore Transurban's ability to meet stated waste targets may depend on such contractors and suppliers. Our annual performance and progress against these specific targets are published in the most recent Sustainability Supplementary Data Pack.

Categorisation and methodology

Waste data is collected from waste management providers and contractors, via invoices and operations and maintenance data reports, and is categorised as originating from three primary sources: assets, offices, and major projects. Waste sources on assets may include a wide variety of activities throughout the year from Transurban, operations and maintenance contractors, and subcontractors. In some cases full data from all sources is not available and is estimated or extrapolated to represent 12 months of data.

- Asset categorisation: Asset waste categorisation is determined by waste providers and our contractors, and Transurban relies on the accuracy of this categorisation for our reporting.
- Exclusions: Our reported "General inert" and "Recycled %" metrics explicitly exclude spoil, prescribed/classified, and liquid wastes. This is due to the nature of these waste streams, noting that prescribed waste has specific disposal requirements based on local regulations. Hazardous waste is captured within prescribed waste streams.
- Year-on-Year variability: Waste and recycling totals fluctuate significantly each year depending on the maintenance cycles of individual assets and major projects. Some waste-generating activities only occur every few years or once a decade on a specific asset, such as road surface re-sheeting, asphalt recycling, and maintenance works following extreme events (e.g. flooding).

Water

Approach

Transurban identifies and assesses potential water-related impacts and risks to water quality, use, and availability utilising subject matter experts. Monitoring of water management and usage is ongoing to provide oversight of changes in water use. Assessments can include water quality monitoring of discharges from water treatment plants. Internal and external stakeholders are informed, as required, on performance outcomes. Where practical, opportunities to reduce potable water use are investigated and alternative water supplies used, where permitted and feasible.

Categorisation and methodology

Water usage across our operations (including amenities, road cleaning, maintenance, and irrigation) is measured as withdrawals. For water sourced from outside of Transurban managed utilities accounts, categorisation of potable/recycled water is determined by contractors. In some cases full data from all sources is not available and is estimated or extrapolated to represent 12 months of data. NABERs guidance is used in office water estimations. Our reported water data is categorised into the following streams:

- Potable water: Municipal water that is supplied, metered, and quality-tested by the local water authority. Volumes are derived from utility provider invoices.
  - Estimation variance: Data included in invoices may be based on actual or estimated meter reads by the utility provider. Where actual data is unavailable, estimated readings are used. As a result, reported volumes may fluctuate between periods when a subsequent actual read corrects a prior over- or under-estimation.
- Recycled water: Harvested rainwater collected in on-site tanks and reused within our asset boundaries (e.g., for landscape maintenance). Volumes are recorded via data reports provided by our operations and maintenance contractors.
- Groundwater / Seepage water: Water that passively drains into our underground assets (predominantly tunnels). This water is not extracted for operational use. It is strictly measured to monitor inflows and outflows to ensure compliance with regulatory discharge limits.
  - Discharge: Data is based on inflow/outflow records or discharge calculations. This water is discharged to the environment (including aquifers or receiving water bodies), utility systems, or re-injected. It may undergo treatment prior to discharge in accordance with specific contractual and regulatory requirements regarding volume limits, quality, and flow rates.

Exclusions

- West Gate Tunnel water usage has been excluded in FY26, as sufficient data (invoices) is not yet available.
- Where a water meter falls outside of the lease boundary, water usage is excluded as it relates to water usage outside of our asset boundaries and control, and is managed by external parties.
- Stormwater: Stormwater is managed through standard stormwater management devices and is not measured or reported within our water withdrawal totals.

- Wastewater: Wastewater generated from operational activities is discharged to utility systems, treated to specification and released, or transported by accredited contractors. Detailed volumetric discharge data is not consolidated unless specifically required by local regulatory reporting.

Air quality management and incident reporting

Approach

Transurban is committed to managing air quality associated with its operations to support the health and wellbeing of the communities in which it operates. Air quality across all operational tunnel assets is managed in accordance with relevant state regulatory frameworks via environmental licences and contractual obligations.

Air quality monitoring is undertaken on a continuous basis and includes:

- In-tunnel air quality conditions
- Ventilation station outlet (VSO) emissions
- Local ambient air quality (for the West Gate Tunnel).

Monitoring is conducted through established sensor networks, to maintain operational control of in-tunnel ventilation systems. Data is also collected and managed by independent specialist contractors to report compliance with air quality limits. This includes contractors accredited by the National Association of Testing Authorities (NATA), as well as suitably qualified specialists in jurisdictions where NATA accreditation is not required. This approach ensures that monitoring activities are undertaken in accordance with regulatory requirements and recognised industry standards.

Transurban is responsible for the operation and performance of tunnel ventilation systems to maintain safe air quality conditions and compliance with licence requirements. The primary sources of monitored air pollutants in-tunnel are external to Transurban's operations and include vehicle emissions from road users, as well as broader environmental factors such as regional air quality and weather conditions. These sources of air emissions fall outside Transurban's control.

Air quality data is made publicly available and any air quality issues are reported directly to relevant state regulators in accordance with asset-specific licence conditions and/or as per our contractual obligations.

We provide transparent reporting of air quality data via our customer website www.linkt.com.au and via our reporting against SASB IF-EN-160a.1.

Nature and biodiversity

Approach

Transurban's approach to managing and reporting on nature, biodiversity and ecological impact is described in our annual Sustainability Supplementary Data Pack, in accordance with GRI 101: Biodiversity 2024. Nature and Biodiversity management is also captured under our Environmental Management System.

Section 3: Social disclosures

3.1. Stakeholder engagement

Every road we build and operate is a long-term investment in a city's future. The benefits our roads create go beyond travel-time savings, improved city connectivity and safer journeys. We strive to create value for all our stakeholders, which includes customers, government and industry, investors, communities, our people and business partners and suppliers.

As an organisation that operates multiple roads in various jurisdictions which have differing requirements, as well as building major road projects in partnership arrangements with governments and contractors, our stakeholder engagement program consists of multiple elements, with a mix of broad and targeted tools and programs. Our National Community Engagement Framework sets out our commitment to stakeholder and community engagement in Australia and provides a framework to ensure a consistent experience is delivered in all our interactions associated with our operations, projects and initiatives. Environment, social and health impact assessments are completed for major projects to identify key risks and opportunities for communities, and stakeholder engagement is also a component of the IS rating process in Australia, and Envision in North America, along with other social criteria.

3.2. Working with our stakeholders

	How we engage	What we heard was important	How we responded
Customers	• Customer listening program; customer research; customer panel. • Customer channels: apps; website; phone; social media; retail outlets. • Customer engagement campaigns; advertising; newsletters; social media.	• Customer value and experience. • Road safety and customer welfare. • Cybersecurity and data privacy. • Cost of living pressures and strengthening support for customers in financial hardship.	• **Customer value and experience:** personalised travel time savings and fuel saving features in Linkt app; 'Lex' AI customer service tool; special offers and discounts; expanded Linkt Rewards. • **Road safety and customer welfare:** road safety campaigns and education; car seat fittings; support for customers experiencing hardship including Linkt Assist. • **Cybersecurity and data privacy:** ongoing scam education information; AI-enabled fraud detection. • **Cost of living pressures:** exploring opportunities to improve enforcement processes; cost-of-living community grants.
Government and industry	• Official and regulator meetings; federal, state and local government submissions; agency submissions. • Industry partnerships; memberships; events. • Partnering on shared issues (e.g. road safety). • Engagement on initiatives and grants; asset milestones; events.	• Relationships and positive partnerships. • Customer experience and welfare. • Community engagement and investment, including being responsible custodians of our assets. • Customer value and cost of living.	• **Relationships and positive partnerships:** progressed major projects; minimised disruptions; future transport engagement initiatives. • **Customer experience and welfare:** progressed NSW toll reform; ongoing customer education. • **Community engagement and investment:** grants, partnership and donations; shared research insights; natural disaster relief efforts. • **Customer value and cost of living:** communicated relevant initiatives.
Investors	• Institutional and retail investor engagement; one-on-one meetings; twice-yearly surveys. • Results briefings (half and full year); AGM; quarterly traffic releases; investor centre website. • Proxy adviser and environmental, social and governance (ESG) engagement.	• Performance. • Strategy and sustainable growth. • Future and long-term value creation.	• **Performance:** maintained distribution growth; asset quality and diversification. • **Strategy and sustainable growth:** opened new assets, completed asset enhancements, invested in customer value and business efficiencies. • **Future and long-term value creation:** maintained balance sheet capacity to fund near-term growth opportunities; explored growth opportunities.

Communities	• Community surveys; corporate trust and mobility trends research. • Events; community liaison groups and consultative committees; information sessions; site tours. • Advertising; newsletters; social media; letter drops; door knocking; media coverage. • Partnerships; community grant programs; school and grassroots activities.	• Road works and construction. • Environmental performance. • Community education and investment. • Being a long-term partner to communities, and contributing to social, economic and environmental value.	• **Road works and construction:** engaged communities on project development and maintenance works impacts; minimised impacts on neighbours and environment. • **Environmental performance:** Road User Charging research; supported emergency response to extreme weather events. • **Being a long-term partner to communities:** major project consultation; renewed community partnerships; investment in community initiatives; learner driver initiatives.
Our people	• Employee listening program. • Internal communications: all-employee meetings; leadership forums; intranet and other digital forums. • HSE training and observations.	• Connecting work to strategic direction. • Open and direct leader communication. • Skills and career development.	• **Connecting work to strategic direction:** leader enablement to support strategic alignment conversations. • **Open and direct leader communication:** increased frequency of forums and access to senior leaders. • **Skills and career development:** AI skills development, on-demand professional learning courses, leader development.
Business partners and suppliers	• Annual supplier survey. • Shared-objective setting; pipeline and future works' scope engagement. • Decarbonisation and climate change mitigation actions.	• Sustainability and social procurement. • Industry engagement. • Strong relationships and partner engagement, including building strong and mutually beneficial relationships that create sustainable value.	• **Sustainability and social procurement:** sustainable procurement program; supporting social enterprises; active client contract management approach. • **Industry engagement: hosted contractor safety forum;** created opportunities to learn from others. • **Strong relationships and partner engagement:** improved supplier engagement processes; continued focus on potential modern slavery risks in our supply chain; continued focus on payment time compliance.

For more information see the Corporate Report.

3.3. Community insights

We conduct a range of activities, including surveys, focus groups and research, to gauge insights from our communities. A key tool is our Community Engagement survey, conducted every two years. This survey provides an opportunity for our community to tell us what they think and know about us, as well as where we should be focusing our efforts. This helps us to understand the needs of our community so we can contribute and respond in meaningful ways. The findings help us to deliver outcomes and demonstrate value.

Major projects conduct regular engagement and consultation with community members in the areas where those projects are being undertaken. For example, the Logan West Upgrade provided updates throughout the year to keep the community informed as project planning progresses.

For a full breakdown of our community investment methodology, including grants, partnerships, sponsorships and donations, see 'Community investment and partnerships' below

3.4. Our people

Transurban is committed to creating an environment where everyone is treated fairly and respectfully, underpinned by core principles of inclusion, safety and wellbeing. We work to ensure that all our people have equal access to opportunities, receive the support they need to succeed, and feel valued, respected and able to fully contribute their diverse perspectives and experiences.

Retirement and superannuation benefits

Transurban contributes the statutory requirements for superannuation in Australia of 12% for all employees. Transurban operates a voluntary 401(k) retirement plan for US employees with approximately 90% of US employees contributing. New employees are auto enrolled to contribute 3% and effective 1 January 2026, Transurban matches 100% of employee's contribution up to 4% of their gross salary (including any Short-Term Incentive payments) each pay period.

Benefits provided to eligible employees

- Short Term Incentive - permanent full time and part time employees (with at least five months service) may be eligible for a short term incentive each year.
- Group Salary Continuance Insurance – Cover is offered to all eligible permanent employees of Transurban Limited and available while employed by Transurban on a permanent basis for at least 15 hours per week.
- Employee share plans – Transurban's ShareLink programs provide eligible employees with the opportunity to hold equity in the company.
- Lifestyle Leave – Eligible employees can elect to purchase up to six weeks of extra leave in addition to existing leave entitlements (i.e. Annual Leave, Personal Leave).
- Parental Leave – 16 weeks paid parental leave to all new parents with no distinction between primary and secondary carers and no waiting period. Superannuation paid on up to 52 weeks leave (unpaid leave inclusive).
- Loyalty Leave – up to three extra days leave each financial year following three years' continuous service.
- Volunteer Leave – paid volunteer leave to give back to our communities.
- Other leave options to support a range of life scenarios including illness, caring responsibilities, family and domestic violence, bereavement, study and others.
- Flexible working arrangements – formal and informal flexible working arrangements are available to employees.
- Employee Assistance Program – provides free counselling, coaching and support services to employees and their family or household members to support all aspects of mental wellbeing, nutrition and lifestyle, financial wellbeing, career support and more.
- Headspace - access for employees and up to three family members or friends to the mindfulness app, providing resources and education to support mental and physical wellbeing.

Seniority level definitions

- CEO: Chief Executive Officer
- Direct reports to the CEO: typically Executive Committee members and include employees referred to as key management personnel (KMP) in the Group's Corporate Report.
- Senior Management / Specialist Leader: General Manager or equivalent. Typically manage a business unit or major project. In conjunction with Senior Executives, they either set or heavily contribute to the strategic directions/goals of the Group.
- Middle Manager / Specialist Partner: Typically report to Senior Management / Specialist Leader with employees reporting into them. Typically manage a business unit and are responsible for setting policies and procedures for their area.
- Manager / Specialist: Typically report to a Middle Manager and manage a functional area within a business unit, with employees reporting into them. Responsible for the operational results for their area.
- Team Leader / Advisor: Manage a functional team. Responsible for managing targets, budgets, service levels for teams.
- Entry Level / Support: Employees are typically in administration, coordination and business support roles.

Workforce definitions

The following definitions apply to people metrics reported in the Sustainability Supplementary Data Pack. They are provided to support consistent interpretation of data across headcount, workforce composition, roles, career movements, and remuneration and training metrics.

Headcount

The metrics below and reflected in the Sustainability Supplementary Data Pack, reflect different lenses through which Transurban's workforce can be viewed, ranging from direct employees to the broader total workforce. Understanding the scope of each definition is important when comparing figures across different data points. From FY26 Canada has been excluded from our Workforce metrics.[1]

- Headcount: Includes direct Transurban employees (permanent full/part time, fixed term, casuals) and position-managed contingents (supervised workers). Excludes non-executive directors and employees on leave/salary continuance.
- Employees: including casual, fixed term and permanent employees but excluding leave of absence and non-executive directors.
- Contingents: All active non-employee workers engaged on a contract basis, including position-managed contingent workers and those engaged under MSA/SOW arrangements (e.g., contingent – limited access, contingent – corporate systems, and independent contractors).
- Permanent Employees: Employees engaged on an ongoing basis with no predefined end date, typically working full-time or part-time and forming the core workforce.
- Fixed Term: Employees engaged for a specified period or until the completion of a particular project, with a defined end date in their employment contract.
- Casuals: Employees engaged on an as-needed basis with no guaranteed hours of work, paid hourly and without an ongoing commitment from the employer.
- Supervised workers or position managed contingents: contingent workers assigned to defined positions within the Transurban structure, with formal reporting lines and position-based control.
- Direct workforce: includes direct employees (including casual, fixed term and permanent employees but excluding leave of absence and non-executive directors), temporary workers and workers contracted through our partner organisations.

[1] In June 2026, Transurban sold its remaining 50% interest in the A25 concession, and subsequently ceased operational control of the A25 asset.

- Total workforce: includes casual, fixed term, permanent employees, employees on leave of absence, temporary workers, workers contracted through our partner organisations, Sub-contractors for Major projects and excludes non-executive directors.
- Gender representation: is the percentage breakdown of employees by gender, calculated using employee headcount only.
- FTE: Full Time Equivalent
- Paid interns are individuals who participate in a university-led internship program. These include Industry Based Learning (IBL) internships, project-based internships and summer internships.
- Graduates include any worker with the Graduate Leadership Program WD Job Profile. Metrics are taken as at the end of financial year.
- New Transurban employees include casual, permanent, fixed term and exclude any individual/independent/MSA contractors. New employee hire percentage is calculated using the Average Employee Headcount during the period and includes permanent, fixed term, casual, parental leave and salary continuance.

Roles and working

The following definitions clarify how employees are categorised by role type and working arrangement. These build on the seniority level definitions outlined above and are used to report workforce composition and flexibility data.

- Manager: Includes seniority levels Senior Executive, Senior Management / Specialist Leader, Middle Management / Specialist Partner and Manager / Specialist with direct reports.
- Non-manager: Includes seniority levels Manager / Specialist with no direct reports, Team Leader/Advisor, and Entry Level/Support.
- Formal flexible working: Defined as a part-time employee or a full-time employee with an agreed change to the standard working arrangements.

Career and turnover

The following definitions support interpretation of metrics related to employee movement, including exits, parental leave retention, and internal progression.

- Turnover: Number of permanent employee exits in the reporting period / Average of permanent employee headcount at the start and at the end of the reporting period.
- Retention rate: Calculated based on total employees who returned from parental leave and were still employed for the following 12 months.
- Promotion: Defined as anyone who has had an increase in compensation grade.

Remuneration and training

The following definitions clarify the scope of remuneration and training metrics as reported in the Sustainability Supplementary Data Pack.

- Total remuneration: Includes base salary, superannuation, allowances, incentive payments, and vested equity.
- Training: Only includes mandatory compliance learning, centrally delivered learning programs and LinkedIn Learning data.

3.5. Safety related metrics

Workplace health and safety

Our health and safety vision is to achieve zero life-changing injuries by providing healthy, safe and environmentally responsible places of work for employees, contractors, and visitors. Our continual focus on having a physically and psychologically safe workplace includes actions to reduce work-related injuries and to support non-work-related illness and injuries. Our management of Health, Safety and Environment (HSE) is supported by a data driven approach that utilises our corporate HSE reporting system to proactively analyse incidents, near misses, hazards and employee observations to drive continual improvement. Note: Transurban's HSE data relates to workplace activities only.

Workplace health and safety performance measures

Our Health and safety performance is monitored and reported against the following metrics:

- Employee Recordable Injury Frequency Rate (Employee RIFR)
- Contractor Recordable Injury Frequency Rate (Contractor RIFR)

Boundaries applied to workplace health and safety performance measures

For the purposes of health and safety reporting, Transurban applies a specific boundary approach that differs from the standard operational control methodology utilised for other sustainability and corporate metrics.

This approach ensures a comprehensive representation of health and safety performance across the broader network where Transurban actively participates in safety management for employees and contractors.

Employee RIFR methodology information

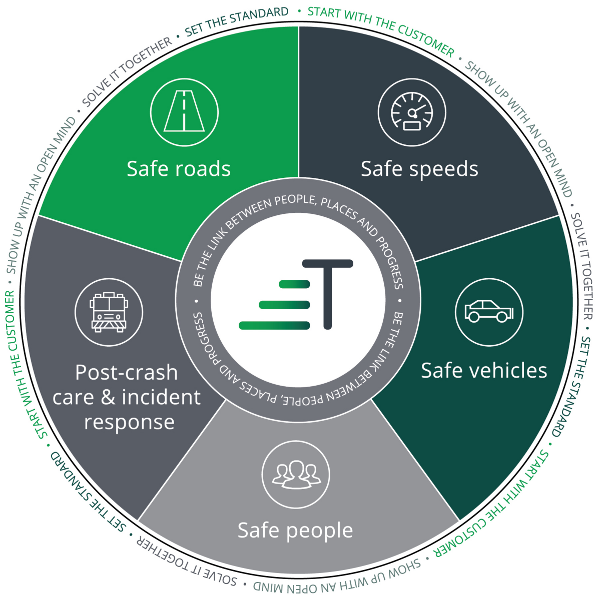
Definition	The number of employee recordable injuries (medical treatment injury (MTI), lost time injury (LTI) or fatality) per million hours worked by our Transurban employees. Medical treatment injury is defined by Transurban's HSE management System. It includes a work-related injury or illness, which requires treatment of an invasive nature under the order of a qualified medical physician. Lost time injury is also defined by Transurban's HSE management System. It includes a work-related injury or illness that results in a fatality, permanent disability or time lost from work being at least one full day/shift off from their next rostered workday, after an injury diagnosis under the written order of a qualified medical physician.
Activity Boundary	A recordable injury is a: medical treatment injury or lost time injury or fatality, and is work related. Work hours includes hours worked by employees
Exclusions	First aid injuries, non work related injuries or injuries that do not meet the definitions of a MTI or LTI, or fall outside the activity boundary, are excluded. Work hours exclude visitors and delivery person hours.
Calculation Methodology	# Employee Recordable Injuries X 1,000,000 / # Employee Work hours

Contractor RIFR methodology information

Definition	The number of contractor recordable injuries (medical treatment, lost time or fatality) per million hours worked by our contractors. Definitions for MTI and LTI are the same as those applied for Employee RIFR.
Activity Boundary	A recordable injury is a: MTI or LTI or fatality, and is directly connected with work being carried out for Transurban. Contractor hours worked is the total number of hours worked by Transurban contractors and their sub-contractor(s) that are: • directly related to the performance of work under a contract with Transurban; and • undertaken at a Transurban asset, office, project worksite, an office dedicated to a Transurban major project or function, or an alternative location as agreed under contract. **This does not include:** • Time spent travelling by contractors or sub-contractors outside of normal work hours. For the avoidance of doubt, any injuries arising during the performance of reported work hours must be reflected within Transurban's safety reporting system.
Exclusions	First aid injuries, non work related injuries or injuries that do not meet the definitions of a MTI or LTI, or fall outside the activity boundary, are excluded.
Calculation Methodology	# Contractor Recordable Injuries X 1,000,000 / # Contractor Work hours

Customer safety

Road safety is a significant focus for Transurban, from 24/7 monitoring and incident response to supporting partnerships like Kidsafe. We design, build and operate our roads using leading technology solutions that increase safety and improve travel efficiency. We adopted the safe system road safety approach in 2016. This approach, used by governments and peak road safety organisations internationally, considers the interactive nature of risk factors for crashes and advocates for integrated solutions that help create safe roads, vehicles, drivers, speeds and crash responses.



1. This diagram shows how our integrated road safety approach is guiding us in achieving our ultimate vision of zero fatalities and life-changing injuries on our roads.

We've set ourselves an ultimate goal of zero deaths and life-changing injuries on our roads and, recognising that everyone has a role to play in road safety, we're always looking for opportunities to improve safety on our roads and beyond.

We track our road safety performance using a Road Injury Crash Index (RICI), as well as through an enterprise Road Safety Action Plan, covering all assets across the Group. The Plan responds to both enterprise-wide and locally identified road safety issues.

Transurban completes regular road safety audits of our assets, in line with concession deed requirements, when there is a significant change to the asset that may affect road safety, or after a significant crash where it is deemed relevant. In addition to these audits, we have voluntarily had our network independently assessed under The International Road Assessment Programme (iRAP), which has assessed Transurban's network with 100% of roads (by travel) rated as three star or better, and Australia achieving 92% four star or better.

Transurban commissions the Monash University Accident Research Centre (MUARC) to analyse crashes on our Australian roads to determine their comparable safety. MUARC's 2025 analysis of data from FY17 to FY24 found that, compared to like roads in each state (that is, freeways or motorways), our roads are on average at least twice as safe.

All serious crashes on Transurban managed roads are reviewed by our Operations team (and other relevant parties) to identify improvement opportunities. Transurban employees participate in Road Safety education, including broad annual employee education sessions with internal and external speakers, targeted road safety training for relevant employees is also provided, as well as a Community of Practice to build further capability within the organisation.[1]

[1] See iRAP news article on their website: https://irap.org/2022/03/transurban-achieves-4-star-demonstrating-international-leadership-in-urban-toll-road-safety/

RICI methodology information

Definition	The number of serious injury crashes per 100 million vehicle kilometres travelled (VKT). A serious injury crash event is defined as: a crash originating on a Transurban asset involving a vehicle, motorised or unmotorised, tolled or untolled, that results in one or more person's being transported off asset by ambulance. A crash is defined as an unplanned event involving a vehicle that results in a safety-relevant consequence to a road system element, i.e. • injury or fatality to any road user; • or vehicle damage or impairment affecting safe or intended operation, or requiring repair • damage to a road asset or significant property. [1]
Activity Boundary	Boundary for RICI includes all assets where we have an ownership stake (including Westlink M7), as well as any assets we operate and maintain (ICB).
Exclusions	• Intentional violence, including self-inflicted harm. • Incidents where the person was transported for reasons unrelated to the crash, such as a post-crash altercation or unrelated medical issue. • Events not originating on a Transurban road. • Injury incidents that do not involve a vehicle.
Calculation Methodology	Transurban's traffic and tolling systems record information such as vehicle class and entry and exit points of vehicles, as well as vehicle type. Supplementary information on some assets includes TomTom vehicle origin-destination studies, independent travel time studies, and assumptions based on the physical dimensions of assets. This data is used to calculate the total Vehicle Kilometres Travelled (VKT) for each asset. The method for calculating the RICI is an internationally adopted method for calculating crash risk according to travel exposure.[2]
Change management	Any changes to RICI that occur post-reporting (e.g. a change in the number of confirmed serious injury crashes, or a change in VKT) will be reported as part of the next corporate reporting suite of materials.
Data Accuracy	Serious injury crashes are identified by observation of an ambulance transporting one or more people from the site of a crash. The main source of crash data is the Operations Management and Control System for each asset. Data is collected by Network Operators in control centres/rooms who primarily rely on CCTV footage. Other sources of incident data include members of the public calling the Linkt number or the number for the broader jurisdiction, Waze notifications (which are monitored in the control centre/room), police and regular patrols by Transurban maintenance and incident response. Information on crashes is also available from significant incident reports (including serious injury crashes). Crash reports are monitored daily, excluding M7 and A25 which are monitored monthly. The Road Safety Team reconcile counts of serious injury crashes provided by Operations on a monthly basis. Discrepancies are discussed and resolved with Operations.
Judgements and assumptions	Asset Boundary Events A crash near an asset boundary is included if the crash originated within the activity boundary. For multi-vehicle collisions (e.g. rear end crashes, lane change crashes), the origin is the location of the initial impact. For loss of control collisions, the location is the point where the vehicle was observed to lose control, for example, the vehicle beginning to spin and lose traction where control cannot be recovered. For example, if a loss of control crash occurs very close to our boundary with an asset operated by another authority, the video footage will be reviewed to determine if the vehicle lost control on our asset, or that of the other authority. If the vehicle clearly lost control on the other asset, the crash is not included in the RICI. If no video footage is available, the location of the crash is defined as the initial impact (e.g. with infrastructure or other vehicle). Exclusions Evidence for exclusion is based on judgement made according to information required to be from reliable and trustworthy sources, such as clear video footage (for example, footage of an altercation), and/or information from emergency services personnel or other relevant authorities (e.g. government transport departments). Judgement as to the appropriateness of the evidence is applied conservatively by the Road Safety Team; if there is any doubt as to whether the exclusion criteria apply, the crash is included. Only the Road Safety Team can approve the exclusion of an incident.

[1] For background on VKT see https://datahub.roadsafety.gov.au/reporting/international-comparisons#anchor-fatality-rate-per-100-million-vehicle-kilometres-travelled-vkt
[2] For example see definition of personal (individual) risk at ausrap.crashstats.com.au and austroads.gov.au/latest-news/safety-star-ratings-launched-for-australian-arterial-roads and movementandplace.nsw.gov.au/place-and-network/built-environment-indicators/road-safety#metricsindetail and irap.org/tools/crash-risk-mapping

Health and safety thresholds

Target(s) or thresholds *(subject to annual review)*	
Long-term vision of zero life changing injuries for employees, contractors and customers	
Road Injury Crash Index	4.00
Employee Recordable Injury Frequency Rate (RIFR)	0.6
Contractor RIFR	3.4

For company performance against targets see the most recent Sustainability Supplementary Data Pack.

3.6. Support for vulnerable customers

Sometimes life doesn't go to plan. If customers want to pay their tolls but can't manage payments right now, Transurban offers specialised services to customers. We have our ongoing Linkt Assist and Linkt Assist 360 (Australia), and First Time Forgiveness (US) programs for customers experiencing financial hardship. In Australia, we also support the One Stop One Story Hub which provides access to hardship support from multiple essential services.

3.7. Customer experience and satisfaction

We serve millions of customers in Australia and North America, and we're always working to improve our customers' experiences, both on and off the road. To succeed in this mission, we need to understand what our customers value and need from us. So, we ask them. We do this through our:

- Voice of Customer program that checks in with customers and collects feedback at key points in their journeys
- Online research panel where we test ideas, products and solutions with a diverse range of customers
- Linkt brand health tracking that helps us understand customer perceptions and attitudes.

Customer metric definitions and methodology

The following definitions apply to customer metrics reported in the Sustainability Supplementary Data Pack:

- Customer numbers: Australian customer numbers refer to the number of account and pass holders in each financial year. North American customer numbers refer to individual users each year; North American assets do not operate on an account/pass model.
- Customer interactions: Total inbound customer interactions received through calls answered, email, social and digital channels (Australia only). Excludes interactions via retail outlets and the Interactive Voice Response (IVR) system.
- Digital sessions: Total unique sessions across Transurban websites and app.
- Net Promoter Score (NPS): NPS® is a registered trademark of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld. Weighted NPS is the interactional NPS of Australian service channels (Linkt website, Linkt app, LinktGO, web chat and contact centre), weighted by the proportion of interactions occurring in each channel. NPS is measured through Transurban's Voice of Customer program.
- Customer Satisfaction (CSAT): Average customer satisfaction score from contact centre IVR and email for Australian customers, weighted by volume of responses.
- Complaints – Ombudsman: Refers to complaints submitted through an independent Ombudsman, where the complaint has first had the opportunity for investigation through the Linkt support team.
- Complaints – General: Refers to a customer who has expressed dissatisfaction and requires a response or action to be taken.
- Linkt Assist: Refers to the number of customers supported through the Linkt Assist team. Support can include more time to pay, fee reductions, fee and toll waivers, toll credits to cover essential travel, and referrals to free support services.
- One Stop One Story Hub: An online portal enabling service providers to connect people experiencing vulnerability to multiple support programs. Figures refer to the number of referrals sent and received by Linkt through the portal.
- Travel time savings: Average workday travel time savings across all regions.
- Cumulative rewards savings: refer to total value of partner discounts redeemed and competition winnings since the Linkt Rewards program commenced in FY19.

Customer promises

Our customer promise reflects what our customers say they expect from us: Make it easy | Deliver value | Do the right thing.

We have a number of ways we track customer sentiment, including surveys, online research panels and brand health tracking. Some of our key metrics are included in the Customer tab in the Sustainability Supplementary Data Pack, including Net Promoter Score (NPS) and target listed in the footnote.

3.8. Community investment and partnerships

Our partnerships are important to us and help to deliver safer roads; stronger communities; and empowered customers. Through our programs we aim to support the communities along the corridors of where we operate and contribute to improved social and economic inclusion. We partner with multiple road safety and driver training programs to remove barriers to licensing and enhance safety for all road users. We also run an annual community grants process, open to a wide range of organisations and initiatives, with a particular focus on strengthening the community.

The Community tab in the Sustainability Supplementary Data Pack contains our Community Investment Data. It is made up of activities conducted at a macro level in the states we operate in (e.g. road safety research benefits) and at a local community level (e.g. local community grants).

Community investment and volunteering hours are captured for all Transurban assets irrespective of Transurban's ownership share or operational control determination. Our total community investment amount is made up of a number of activities including:

- Community grants, which are one off payments awarded annually to organisations with Deductible Gift Receipt (DGR) status or who are a registered charity and in our Local Government Areas to create a community impact. DGR status, as defined by the Australian Taxation Office (ATO) and the Australian Charities and Not-for-profits Commission (ACNC), refers to a type of DGR endorsement that allows certain not-for-profit organisations to receive tax-deductible donations.
- Partnerships where Transurban provides a financial contribution to a not-for-profit organisation to achieve a mutually beneficial goal with direct impact to the community (not necessarily with DGR status), such as our driver training partnerships with KARI and ARTIE and our partnership with Thriving Communities Australia to deliver easier access to hardship support through the One Stop One Story Hub.
- Sponsorships which are defined as programs where Transurban will provide funding or access to our assets for a charitable purpose whilst also promoting our brand and community presence. These organisations are not necessarily with DGR status.
- Foregone revenue is the amount of money we have foregone to support a charitable cause. For example when we close roads for community fun-runs, we calculate the amount of revenue we have missed out on by doing this. This is estimated using similar data range historical revenue data and also forms part of the community investment amount.
- One way donations to charitable organisations (defined as DGR recipients as per the ACNC website/ register) are also included in the amount with examples including money provided to the Royal Children's Hospital Good Friday Appeal, and our donation to Legacy which is linked to trips on Legacy Way and is a requirement of our concession arrangement in Queensland (no other concession agreements have this requirement).
- In-kind amounts are also included in community investment. This is the value of any resources we have provided to a not-for-profit or community organisation. Examples include the cost we cover for advertising or promotional activities and materials, traffic control, or anything else that we do to facilitate community investment activity.
- Management costs are those costs incurred by Transurban to deliver community investment. They are made up of costs related to staffing, communication of programs, professional advice, and subscriptions. In FY26, Transurban refined its methodology for calculating these costs to more accurately reflect the resources dedicated to community investment. This included a shift to acknowledge that all staff in the Public Affairs and Communications (PAC) team contribute to community investment activities, and this contribution has been calculated at a rate of 10% of PAC team budget for the relevant period. Due to this refinement, direct comparisons of management costs to prior financial years should be made with caution.

Volunteering hours

Transurban employees are eligible to take one day per calendar year (7.6 hours, with the exception of shift workers who receive 12 hours) of paid volunteering leave. Volunteering hours are reported by financial year, and as such there may be instances where an employee has accessed their calendar leave allocation twice in the financial year. Employees can use their volunteering leave to work with a registered ACNC organisation approved by their people leader. The value of this time is not calculated nor included in the total community investment amount.

3.9. Sustainable supply chain

All suppliers are subject to relevant Transurban policies, including our Supplier Sustainability Code of Practice (SSCoP), which outlines our minimum requirements and leadership expectations. It encourages suppliers to go beyond legal compliance to advance social, environmental and economic outcomes in the communities we operate in.

Our Enterprise Supplier Onboarding process triggers a risk-based Self Assessment Questionnaire regardless of spend to assess supplier policies, controls, relevant qualifications and certifications, which may include environmental and social requirements to screen high risk goods and services. Suppliers responding to tenders, managed by our central Procurement team, are required to complete 'returnable schedules' which include questions regarding their environmental, social and governance performance in mitigating and accounting for any adverse impacts, as well as outlining opportunities for positive contributions.

Suppliers are assessed for known risks through digital risk platforms, desktop assessments and compliance checks. Where required, suppliers must demonstrate relevant certifications to show evidence of their capabilities to effectively manage potential risks (eg. EMS certifications). Ongoing supplier assessments are completed to monitor capabilities and any changes in supplier risks.

3.10. Grievances and feedback

Stakeholders can get in touch with us via email, phone and our website, with dedicated channels also set up for project-specific queries.

We support capacity building with our local stakeholders by running community liaison groups and forums where information and resources are shared and discussed to support better understanding and ways to engage and influence decisions. Information about and minutes of meetings are available on project websites, for example WestConnex Air Quality Community Consultative Committees and West Gate Tunnel community liaison group. Our community liaison groups also provide evidence of one way we engage with local stakeholders to identify emerging concerns. We also run information sessions which are published in local newspapers or communicated through local letter drops to residents, for example as advertised in the M7-M12 Integration Project community update. Following the announcement of Transurban's proposed Logan West Upgrade Project in Brisbane, an initial nine week stakeholder consultation program was held commencing in September 2024, seeking feedback from the community and road users on the current design of the Logan Motorway and the proposed upgrade project. Feedback received will be used to help shape the project's design and delivery.

We encourage our employees and stakeholders to speak to and provide both internal and external channels for our employees, contractors and supply chain personnel to raise concerns on issues including potential or actual instances of modern slavery and adverse human rights impacts, as well as fraud, conflicts of interest, bribery and corruption. A global confidential, anonymous external toll free and online whistleblower reporting service is also available and detailed on Transurban's intranet and corporate website and is available to employees and third parties.

Section 4: Governance disclosures

Transurban's approach to ESG governance – including the roles of the Board, Audit and Risk Committee, Sustainability Steering Committee, and specialist ESG teams in overseeing sustainability strategy and performance – is documented in full in our annual Corporate Report and Corporate Governance Statement, available at www.transurban.com/corporate-governance. The Corporate Governance statement and website are the primary source of truth for governance structure, accountability and relevant corporate policies.

Sustainability reporting governance

This Basis of Preparation is reviewed and approved prior to publication as part of Transurban's annual sustainability reporting process. The sustainability metrics disclosed in our Corporate Report and Sustainability Supplementary Data Pack are subject to internal review by the relevant subject matter teams prior to publication.

Assurance

Transurban engages an independent third-party assurance provider annually to provide external assurance over select sustainability metrics. The assurance engagement is conducted in accordance with the Australian Standard on Sustainability Assurance (ASSA 5000). The full scope of assured metrics, the level of assurance applied, and the assurer's conclusions are set out in the Independent Assurance Statement, published within the annual Corporate Report. Where a metric in the Sustainability Supplementary Data Pack is subject to assurance, this is indicated in that document.

Transurban

Reporting suite

FY26 Sustainability Basis of Preparation

(this report)

Description of the key boundaries, methodologies, and references used in the preparation of a selection of sustainability metrics and climate disclosures.

FY26 Corporate Report

Transurban's holistic performance for the financial year, including our financial statements and sustainability report (climate statements).

FY26 Results Presentation

Management presentation of financial and non-financial results, including non-statutory analysis.

FY26 Corporate Governance Statement

Statement made in accordance with the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (4th Edition).

FY26 Sustainability Supplementary Data Pack

Data sets for sustainability metrics, including Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI) and our alignment with the United Nations (UN) Sustainable Development Goals (SDGs).

FY26 Modern Slavery Statement

Overview of how we identify, manage and mitigate the specific risks of modern slavery in our operations and supply chains – available late 2026.

FY25 Tax Transparency Report

Overview of our corporate structure, approach to tax and tax position for the financial year.

All available on our website transurban.com