

08 March 2024

# Basis of Preparation

## Overview

**Reporting period:** 1 January to 31 December 2023

**Organisational boundary:** DBP and its controlled entities for the reporting period (1 January 2023 to 31 December 2023), unless otherwise specified.

### Operations

Key Definitions	<p><b>Gas Delivered:</b> Gas delivered (TJ), sourced from the meters measuring gas delivered for each pipeline as this represents the physical gas transported to end use. Pipelines in scope for this metric are the Dampier Bunbury Natural Gas Pipeline (DBNGP) and Pluto North-West Interconnector (PNI).</p> <p><b>Gas Storage:</b> Maximum gas storage capacity (TJ) at the Tubridgi Facility.</p> <p><b>Customer Numbers:</b> Total number of customers for the reporting period, across the following pipelines: DBNGP (Dampier Bunbury Natural Gas Pipeline), AOGP (Ashburton Onslow Gas Pipeline), WAWP (Wheatstone Ashburton West Pipeline), PNI (Pluto North-West Interconnector), FRGP (Fortescue River Gas Pipeline), TNP (Tanami Pipeline).</p>
Metrics	<ul style="list-style-type: none"> <li>Total Gas Delivered</li> <li>Gas Storage (Physical Reservoir Capacity)</li> <li>Customer Numbers</li> </ul>

### Supply Chain

Key Definitions	<p><b>Active supplier:</b> a vendor within DBP's Enterprise Resource Planning system (SAP).</p> <p><b>Tier 1 supplier:</b> direct supplier of a product or service, with purchases during the reporting period.</p> <p><b>Continent:</b> the continent of the supplier's location, as shown by the address on the supplier's invoice.</p> <p><b>Geographical location:</b> the country of the supplier's location, as shown by the address on the supplier's invoice.</p> <p><b>Purchases:</b> purchases made during the reporting period, for which an invoice has been received and processed by DBP.</p> <p><b>Local suppliers:</b> suppliers with an Australian address, as shown on the supplier's invoice.</p>
Metrics	<ul style="list-style-type: none"> <li>The number of active Tier 1 suppliers by geographical location</li> <li>Proportion of spend of active Tier 1 local suppliers</li> </ul>

Governance

Key Definitions	<p><b>Corruption practices:</b> are circumstances or activities amounting to fraud, corruption, misconduct or improper states of affairs or circumstances, including conduct that could result in a contravention of laws applicable to DBP, and is considered "Reportable Conduct" in accordance with the DBP Fraud Corruption Misconduct Prevention and Whistleblowing Policy (version 05).</p> <p><b>Whistleblower reports:</b> A whistleblowing report, submitted to Grant Thornton, or otherwise to DBP using any of the methods outlined in DBP's Fraud Corruption Misconduct Prevention and Whistleblowing Policy (version 05) to report any suspected impropriety, misconduct, corruption or malpractice on a confidential basis.</p> <p><b>Grant Thornton:</b> independent provider of DBP's confidential whistleblowing hotline.</p> <p><b>Incident:</b> an incident of corruption reported during the reporting period.</p> <p><b>Legal cases:</b> formal dispute resolution processes, to be resolved by a court or tribunal, commenced during the reporting period, between DBP and another person or entity.</p>
Metrics	<ul style="list-style-type: none"> <li>• The total number of whistleblower reports made during the reporting period</li> <li>• The total number of whistleblower reports relating to bribery and/or corruption practices made during the reporting period</li> <li>• Confirmed incidents of corruption and actions taken</li> <li>• Legal cases relating to corruption practices</li> </ul>
Assumptions, estimates and judgements	<p>This metric is based on shareholder reporting and covers the period 1 January to 24 November 2023.</p>

Key Definitions	<p><b>Cybersecurity breaches:</b> A confirmed data or cyber breach resulting in unauthorised access to, modification, disclosure, or other misuse of DBP data or technology systems.</p> <p><b>Significant notifiable breaches:</b> Breach that impacts customers, employees and contractors and is reportable to one or more relevant regulators in compliance with legislative or regulatory requirements applicable to DBP including: Australian Privacy Legislation, Security of Critical Infrastructure (SOCI) Legislation, Foreign Investment Review Board (FIRB) requirements.</p> <p><b>Breach (data):</b> When data is lost or subjected to unauthorised access, modification, disclosure, or other misuse or interference. Also referred to as a 'data spill'.</p> <p><b>Breach (security):</b> A cyber security incident that results in unauthorised access to data, applications, services, networks and/or devices by bypassing their underlying security mechanisms.</p>
Metrics	<ul style="list-style-type: none"> <li>• The total number of significant notifiable cyber security breaches identified during the reporting period</li> </ul>

Employee Reporting Criteria

**Workforce by employment type:** The distribution of employees by employment type as at the end of the reporting period (31 December 2023). Employment types are full-time, part-time, and casual employees. For the purposes of these metrics, employees exclude contractors.

**Full time employee:** an employee who is employed on a full-time basis by DBP, and works 38 hours per week, as outlined in their employment contract.

**Part-time employee:** an employee who is employed on a part-time basis by DBP, who works less than 38 hours per week, as outlined in their employment contract.

**Casual employee:** an employee who is employed on a casual basis by DBP, in line with the definitions of a casual employee under the Fair Work Act 2009.

**Workforce by gender:** The percentage of employees by gender as at the end of the reporting period (31 December 2023) as disclosed by the employee at the time of their onboarding. An employee will self-nominate as either male, female or choose not to disclose (undisclosed category). For the purposes of this metric, employees include only full-time employees, and excludes part-time employees, casual employees, and contractors.

**Workforce by employment category:** The distribution of employees by employment category as at the end of the reporting period (31 December 2023). Employment categories are managers and non-managers. Managers are defined as employees who hold the positions with the Executive Leadership Team (ELT) and Director only. For the purposes of this metric, employees include only full-time employees, and excludes part-time employees, casual employees, and contractors.

**Workforce by region:** The distribution of employees by region as at the end of the reporting period (31 December 2023). Location of the employee is extracted from the DBP payroll system and is based on the state at which the employee performs the majority of their DBP related work. For the purposes of this metric workforce data includes full-time, part-time and casual employees and excludes contractors.

**Workforce by age group:** The distribution of employees by age group as at the end of the reporting period (31 December 2023). The age of employees is determined from the date of birth recorded at the time of the employee's onboarding. For the purposes of this metric, employees include only full-time employees, and excludes part-time employees, casual employees, and contractors.

**Basic salary:** refers to the fixed, minimum amount paid to an employee.

**Total remuneration:** refers to basic salary plus additional amounts paid to an employee, which can include longevity pay, bonuses (cash / equity), benefit payments, overtime, and any additional allowances. Short-term incentive payment (STIP) is estimated at 80% for reporting.

Key Definitions

Metrics

- Employment type (Full, Part, Casual)
- Gender
- Employment category (Manager, non-manager)
- Region (States)
- Age Group
- Turnover rate (by gender and age-group)

- New hires for reporting period, includes active, non-active, full-time, part-time and casual
- Internal hires by Employee Category (full-time only)

Key Definitions	<p><b>Training modules:</b> Voluntary and mandatory training, as required as part of individual roles.</p> <p><b>Mandatory training:</b> training required to be completed by employees.</p> <p><b>Learning Management System (LMS):</b> The system used to record the completion of training by employees.</p> <p><b>Anti-corruption/ethics and integrity training:</b> The learning module 'Anti-bribery and Corruption' in the LMS.</p> <p><b>Modern slavery training:</b> The learning module 'Modern Slavery in the LMS.</p> <p><b>Total training hours:</b> total training hours recorded in LMS/Training and Development Booking Sheet during the reporting period for active employees, based on the expected module completion time per LMS.</p>
Metrics	<ul style="list-style-type: none"> <li>• The percentage of employees that completed training on anti-corruption and ethics and integrity during the reporting period</li> <li>• The total number of hours of modern slavery training employees completed during the reporting period</li> <li>• The total number of hours of training completed by DBP full-time employees and split by gender during the reporting period</li> <li>• The percentage of DBP full-time employees and split by gender who completed a training module on LMS during the reporting period</li> <li>• The total number of hours of training completed by DBP full-time employees, split by employment category, who completed a training module on LMS during the reporting period</li> <li>• The percentage of DBP full-time employees, split by employment category, who completed a training module on LMS/Training and Development Booking Sheet during the reporting period</li> </ul>

Safety

Key Definitions

**Total Recordable Injury Frequency Rate (TRIFR):** reports the number of Total Recordable Injuries (TRI) per million hours worked. TRIFR includes work related injuries that relate to an AGN workplace or AGN activity undertaken by an AGN employee or contractor that resulted in: Fatalities, Lost Time Injuries, Medical Treated Injuries and Restricted Work Injuries. It excludes First Aid Incidents and High Potential Incidents.

**Lost Time Injury Frequency Rate (LTIFR):** reports the number of Lost Time Injuries (LTI) per million hours worked.

**Total hours worked:** - includes hours worked by AGN full-time employees and contractors. The number of total hours worked excludes paid leave of absence from work (paid vacations, paid sick leave, public holidays

Metrics

- Total Recordable Injury Frequency Rate (TRIFR)
- Lost Time Injury Frequency Rate (LTIFR)