

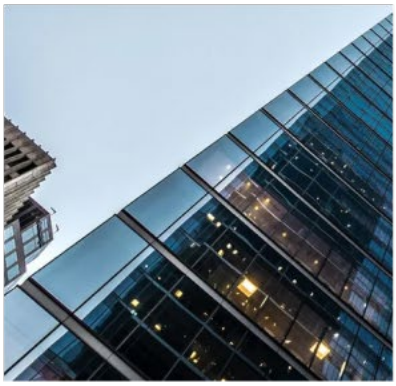



FY26

Sustainability Report

Climate-related disclosures of ATI Global Limited for the period ending 30 June 2026.

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Welcome

Welcome to our first climate disclosure report

Our business

ATI Global Limited and its subsidiaries (the Group) provide digital technology platforms and services to professional services clients, primarily law firms, replacing paper-based processes with online workflows. The Group operates in Australia, the United Kingdom, Ireland, Canada, and the United States, through its consolidated operations.

The Group's operating model is capital-light, office-based and cloud-enabled. The Group does not own or operate manufacturing or other heavy-asset facilities; its principal resources are its people, its software platforms, and the third-party cloud and data centre infrastructure on which those platforms are hosted. This shapes the Group's climate profile: emissions and climate exposure arise primarily from purchased electricity in leased offices, third-party cloud and hosting services, and business travel, rather than from production processes.

This report

This report complies with the with Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures and any further requirements determined under section 296C (2) of the Corporations Act 2001.

Emissions are assessed using the operational control approach, which assigns responsibility for emissions from activities the Group directly manages. This boundary includes all consolidated operations as well as joint ventures where the Group has authority to set and enforce operational policies. Although the Group operates with multiple currencies, where currency is mentioned in this report, it is in AUD. The Group has applied the transition relief to not report Scope 3 in its first reporting year; we have started the process to measure this for our next report in FY27. The Group is aware that Scope 3 is a significant part of our footprint and opportunity to lower our footprint. The Group has also applied transitional relief to not report comparatives to FY26 emissions.

Our value chain

Upstream: third-party cloud hosting and data centre providers, software and technology vendors, other purchased goods and services, and leased office premises together with the electricity purchased for them.

Own operations: software development, platform operations and client support delivered from leased offices across the Group's five operating regions, together with associated energy use and business travel.

Downstream: client law firms and other professional services users who access the Group's platforms digitally. Because delivery is electronic, the Group has no physical distribution network, and digitisation of client workflows reduces paper-based consumption downstream.

This report was authorised for issue in accordance with a resolution of the directors on 23 October 2026.

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Directors' declaration

In the opinion of the directors of ATI Global Limited (the Company), I state that the Company has taken reasonable steps to ensure that the substantive provisions of the Sustainability Report of the Company and its subsidiaries (collectively the Group) for the year ended 30 June 2026, as presented on pages 1 to 30, are in accordance with the Corporations Act 2001, including:

a) Complying with Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures and any further requirements determined under section 296C (2) of the Corporations Act 2001; and
b) Containing the climate statement disclosures required by section 296D of the Corporations Act 2001.

Made in accordance with a resolution of the directors of ATI Global Limited pursuant to section 296A (6) of the Corporations Act 2001, as modified by section 1707C (2) of the Corporations Act 2001.

On behalf of the board,

Stephen Paul Wood

Director

Stephen Wood

CHRISTIAN MACKIE BECK

Director

Christian Beck

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Strategy

Scenario Analysis

The Group conducted a forward-looking scenario analysis and risk assessments on 20 March and 10 April 2025 for the reporting period ending 30 June 2026 with representatives from across the Group, including Chief Risk Officer, Chief Accounting Officer and representatives from Finance, Legal, Risk and Operations. The sessions identified Climate-related risks and opportunities (CRROs) under various plausible futures and corresponding temperature scenarios and then rated the CRROs using the Group's organisational Risk Matrix.

This process was guided by the following question:

"What climate-related risks and opportunities are affecting the Group now, and what could plausibly affect our business and our value chain in the short (1–3 years), medium (3–5 years), and long-term (>5 years)?"

Time horizons

Time horizons associated with strategic business planning and investment were considered and matched to a short, medium or long-term timescale.

	Short-term	Medium-term	Long-term
ATI Global business planning time horizons	1-3 yrs	3-5 yrs	5+ yrs

There is significant uncertainty around the scale and timing of global action to reduce Greenhouse Gas (GHG) emissions, making it difficult to predict future warming levels, timelines, and related climate impacts. The pathways to net zero are highly varied, as countries and industries are likely to progress at different rates and in different ways. A significant challenge when generating this first sustainability report was aligning business and financial planning time horizons with climate science. This was particularly true when trying to consider the impacts of a physically changing climate in the long-term.

To develop a resilient strategy, the Group created architectures for two plausible futures based on varying global responses to the climate change issue, the resultant pace of transition to a low carbon economy and resultant changes to the physical environment.

The starting point for creating the plausible futures were scenario architectures. These were developed using information from global models from the Inter-governmental Panel on Climate Change (IPCC), the Network for Greening the Financial System (NGFS) and the International Energy Agency (IEA), as well as relevant transitional risk categories from the International Sustainability Standards Board (ISSB).

They are summarised in the following table.

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Climate scenario architecture

Aspect	1.5°C Scenario (Low warming scenario)	>2°C Scenario (Intermediate warming scenario)
Warming outcome	Global temperature rise limited to 1.5°C	Warming exceeds 2°C by 2100
Policy response	Fast, coordinated government action on climate	Delayed action, with stronger policies introduced post-2030
Technology shift	Rapid uptake of clean and low-emissions technologies	Slower uptake at first, then sharp increase from 2030 onward
Business risks	Moderate physical risks, low-to-moderate transition risks	Higher physical and transition risks
Market and customer impact	Predictable high demand for low-impact products and technologies	High but volatile demand, high competition, risk of supply chain disruption
Energy mix	Strong shift to renewables and net zero by 2050	Delayed transition; fossil fuels still play a larger role
Social and political stability	More stable and coordinated global response	Higher instability, increased pressure for change after delays

Emissions reduction pathways will vary widely across regions and sectors, each progressing toward net zero at different paces.

The Group's transition strategy and the Group's most plausible view is aligned to a 1.5°C Paris-aligned pathway consistent with RCP 1.9, assuming strong coordinated climate policy and rapid decarbonisation achieving global net zero by 2050. We also assess resilience against a delayed-transition scenario aligned with RCP 4.5 (>2°C), which reflects a slower and more disorderly transition with significantly higher physical and transition risks. The narratives for climate scenario analysis have been added to appendix 1.

To manage these compounding complexities, the Group's strategy and business planning considers the above expectation for a global GHG emissions pathway. This forecast pathway has been used for the purposes of assessing the Group's CRROs as well as the potential financial implications. Scenario analysis has then been undertaken to stress test the risks, opportunities and financial implications.

The architectures were then used to create scenario narratives, a description of a plausible future and how it may impact the Group over the short, medium and long-term.

Scenario Analysis and Sensitivity Testing

The Group has undertaken climate scenario analysis for the purpose of supporting its identification and assessment of CRROs, in addition to assessing the resilience of the Group's business model and strategy. As noted, the outcomes of this scenario analysis are also being considered in forming the Group's Transition Strategy. The assessment considered all reasonable and supportable information available to the entity at reporting date, and considered two climate scenarios from global reference datasets, alongside policy projections from the Group's key operating regions - Australia, the United Kingdom, the United States, Canada and Ireland.

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Types of risks and opportunities

The Group considered two types of climate-related risks and opportunities which could reasonably be expected to affect prospects, including:

→ Physical impacts

Physical impacts result from extreme weather events and gradual changes in climate. They can be acute (more frequent, severe weather events) or chronic (longer-term shifts in climate patterns).

→ Transitional impacts

Transitional impacts result from moving to a low carbon economy. They include impacts related to the markets the Group serves, the technology the Group uses, policies, legal position and reputations.

Each risk and opportunity were analysed for its impact on our:

→ Operations and sites
→ non-operational subsidiaries
→ Business model and strategy
→ Upstream sourcing
→ Downstream distribution models

This work allowed the Group to map out the critical drivers of change - such as the availability of insurance, access to finance, technology uptake, and weather volatility - and to understand how these drivers might evolve across the scenarios and business planning timeframes. Potential physical impacts on customers, data warehousing and access to offices to enable development and use of products were considered.

How risks and opportunities are rated

Refer to the Risk Matrix section on page 21.

Climate-related risks and opportunities

The table below sets out the climate-related risks that could reasonably be expected to affect the Group's prospects. All identified risks are considered within the Group's transition planning. These risks were rated using ATI's risk assessment matrix (as explained further on page 21) using a likelihood and impact scoring approach. This included analysing potential financial impacts, in which, all were identified as having a minor financial impact equivalent to >2% to 5% of EBITDA. All CRROs were assessed over short, medium and long-term. For transition planning purposes all fell into to medium to long-term as no significant and material impact was anticipated in the next three years.

In identifying climate-related risks and opportunities that may reasonably impact the Group's prospects, all reasonable and supportable information available as at the reporting date has been considered. This includes relevant data on past events, current conditions, and forecasts of future climate-related developments, where accessible without incurring undue cost or effort.

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Risk/Impact	Anticipated Finance Impact	Current Direct & Indirect Mitigation/Adaptation Action	Short-Term Actions (1–3 yrs)	Medium & Long-Term Actions (3–10 yrs)
Increasing severity and frequency of physical climate change events (e.g. higher temperatures, storms, etc.) may disrupt operations, such as limiting staff access, causing downtime in energy supply and IT systems, which may impact the group's reputation and reduce revenue. - Physical risk - Time horizon M-L	Minor impact on EBITDA. Teams can work from offices or home currently.	**Direct mitigation:** Strengthen business continuity planning and climate resilient data centre hosting. **Indirect mitigation:** Improve distributed workforce enablement to maintain productivity during disruptions. **Direct mitigation:** Energy-efficient IT hardware; cloud optimisation. **Direct adaptation:** Remote access continuity, future tenancy reviews for climate-resilient buildings.	Provide at-home equipment, remote-access tools & safe working support. Renewable energy procurement Supplier decarbonisation, ESG procurement scoring.	Review office utilisation and consider footprint optimisation as leases renew
Increasing severity and frequency of physical climate-related events may disrupt cloud systems, critical suppliers and supporting infrastructure, affecting access to data, business operations, client service delivery and revenue. - Physical risk - Time horizon M-L	Minor impact on EBITDA. Cloud infrastructure resilience is considered high and will continue to be monitored	**Direct**: Evaluate fail-over and redundancy options. **Indirect:** diversify hosting providers geographically and transition to climate-resilient data centres	Conduct cloud-resilience audit; negotiate hosting redundancy	Transition providers toward net-zero and renewable energy sourcing
Climate-related impacts on energy systems and resource availability may increase the indirect costs of cloud services and data storage, resulting in higher operating costs and potential impacts on profitability. - Physical risk - Time horizon M-L	Minor impact on EBITDA. Will continue monitoring costs and efficiencies	**Direct:** Optimise data storage, compute efficiency & AI load scheduling.	Cloud hygiene & compute efficiency assessment. Establish sustainable procurement agreements.	Adopt renewable-backed cloud procurement
Increasing frequency and severity of climate-related events may cause damage to business assets and vehicle fleets, resulting in higher operating costs. These impacts may also increase insurance premiums and reduce access to insurance coverage, negatively affecting profitability. - Physical risk - Time horizon S-L	Minor impact on EBITDA. Will continue monitoring costs.	**Indirect:** long-term insurance and financial risk review	Review insurance posture & value proposition annually	Restructure insurance products and purchasing strategy

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Risk/Impact	Anticipated Finance Impact	Current Direct & Indirect Mitigation/Adaptation Action	Short-Term Actions (1–3 yrs)	Medium & Long-Term Actions (3–10 yrs)
Changing consumer preferences and increasing sustainability expectations may create reputational risks related to environmental performance and technology-related energy use, potentially impacting demand for products and services, client retention and revenue. - Transitional risk - Time horizon S-L	Minor impact on EBITDA. Will continue monitoring the market and expectations.	**Indirect:** Transparent disclosure of AI usage, carbon-related considerations. governance in product design.	Publish sustainability commitments	Increase disclosure alignment with global benchmarks and digital carbon reduction.
Change in energy market and technology to a low carbon model - Transitional risk - Time horizon S-L	Minor impact on EBITDA. Will continue monitoring costs and efficiencies	**Indirect:** Review of energy providers and carbon footprint	Purchase renewable energy where possible and partner with low carbon suppliers	Increase reporting and capabilities to reduce footprint

Climate resilience

The Group conducted scenario analysis across two plausible climate futures to assess climate-related risks and opportunities (CRROs) over the short, medium and long term. The analysis confirmed that the Group's office-based and cloud-enabled business model remains resilient to foreseeable climate developments, with all identified CRROs rated low across both scenarios. CRROs are informing strategic decisions and planning for transition.

While no material changes to the Group's core strategy are currently required, the transition-related risks will be addressed through ongoing forward planning and supplier engagement. The Group's capital-light, low-carbon operating model and reliance on digital infrastructure support adaptability to evolving policy, technology and physical-climate conditions. This assessment informs the Group's next phase of transition planning and target refinement.

→ In a Low-Warming World (High Transition Scenario), the Group may:
- Accelerate investment in sustainable software development (e.g. low-energy coding, carbon-aware scheduling, and efficient compute usage).
- Increase procurement of renewable electricity, including through Power Purchase Agreements (PPAs), and deepen partnerships with low-carbon data centre providers.
- Expand green product offerings, such as climate reporting tools and ESG analytics for clients.

→ In a High-Warming World (High Physical Risk Scenario), the Group may:
- Strengthen business continuity through investment in geographically diverse hosting and climate-resilient data centre infrastructure.
- Enhance flexible working capabilities to reduce exposure to physical climate risks.
- Diversify supplier networks to mitigate potential climate-related supply chain disruptions.

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Strategy for transitional change



By integrating the outputs from scenario analysis into the broader risk management framework, the Group are building a clearer picture of the challenges ahead - and how they can be converted into opportunities for impact.

After considering direct and indirect mitigation and adaptation efforts that the group has in place (or intends to put in place), the Group considers it is resilient to the impacts of climate change and has the systems in place to manage the identified CRROs, now and into the future.

That said, scenario analysis is expected to continue providing insights which are anticipated to support the Group:

→ Strengthen climate resilience in products and operations
→ Prioritise emissions reductions and resource efficiency
→ Inform strategy and investment decisions
→ Prepare robust, decision-useful disclosures for stakeholders

Transition Planning and Assumptions

Analysis indicates that the Group's capital-light, cloud-enabled operating model remains resilient, with low to very low exposure to both physical and transition risks. This resilience is supported by the ability to redeploy, repurpose, upgrade or decommission assets where needed, including technology infrastructure, cloud hosting arrangements and office-based facilities.

Key uncertainties and assumptions relate to policy timing, energy cost trajectories, carbon-price uplift post-2030 and cloud-compute intensity linked to AI adoption. These uncertainties may influence medium- to long-term financial outcomes and will be monitored as external conditions evolve.

The Group has developed its transition planning based on a set of operational, technology, regulatory and market assumptions that are expected to influence strategic decision-making over the short, medium and long term. These assumptions reflect publicly available climate, technology and policy projections and are reviewed annually.

Key assumptions include:

→ Increasing electricity and cloud-compute demand driven by AI adoption and software innovation.
→ Progressive decarbonisation of cloud-service and data-centre providers, creating opportunities for efficiency gains.
→ Growth in customer expectations for ESG-aligned products and services.
→ Increasing volatility of utility, insurance and infrastructure costs linked to physical climate impacts.
→ Continued access to renewable-electricity supply and sustainability-linked financing to support transition initiatives.

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Transition Dependencies

Delivery of the Group's transition actions is subject to several external and internal dependencies that may influence timing, cost and feasibility. Key dependencies include supplier decarbonisation progress, access to renewable electricity, stability of cloud and telecommunications infrastructure, data availability for Scope 3 measurement, evolving regulatory requirements and continued investment in digital capability. These dependencies are monitored through the Group's risk-management processes and may trigger review of materiality assessments where conditions change.

Transition Plan

The Group monitors climate-related risks and opportunities through its Enterprise Risk Management Framework. Each climate-related risk has a designated responsible executive, measurable indicators and triggers for reassessment. Trigger events include major weather-related business disruption, material supplier interruption, significant insurance pricing change, and shifts in regulatory expectations.

Current and anticipated effects to prospects, strategy and business model

The financial effects of the CRROs identified were deemed to not to be material. Based on the current assessment, the Group does not anticipate any material adjustment to the FY27 financial results. Further, the Group does not anticipate more than a minor impact across the short-, medium- and long-term. The Group has no disclosable capital investment, divestment, or business transformation plans that are materially affected by or will affect CRROs in FY26. Financial impacts have been assessed using the Group's Risk Matrix, with the highest risk rating determined as "low" likelihood and "minor" financial impact. Refer to page 21 for the Risk Matrix.

CRROs are concentrated in the regions where our largest employee bases are located, which are Australia, United Kingdom and United States. Physical risks could be considered higher in Australia and the United States with how prone those regions are currently to bush fire, extreme storms and anticipating that this will worsen in either warming pathway. The Group acknowledges that this transition risk is imminent for all regions as global policy strengthens. Opportunities are equally spread across our regions and particularly within our United Kingdom and Australian products.

The Group can redeploy, consolidate or decommission office real-estate assets aligned to lease expiry contracts, and to shift digital workloads across cloud regions to minimise climate-related physical or transition risks. Software platforms can be progressively upgraded for energy efficiency and legacy systems decommissioned as part of digital transformation cycles.

Impact of climate strategy on financial position, performance and cash flows

At present, climate-related risks have no material impact on the Group's FY26 financial results, and no anticipated adjustments to asset valuations, provisions, or impairment assessments in the next reporting period. No material changes to cashflows or access to financing are expected in the short term (1-3 years).

Overall, the Group's strategy to manage climate-related risks is expected to result in a short-term increase in compliance and systems costs, followed by medium-term efficiencies and supplier decarbonisation, and long-term opportunities from lower energy-intensity operations and AI-driven product innovation. The Group is well positioned to adjust or adapt the strategy and business model to climate change over all time horizons with minimal impact to EBITDA.

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As this is the first year that the Group is measuring climate impact and facing various uncertainties and variables until the Scope 3 emissions profile is determined and mapped with our value chain and associated CRROs, the level of measurement involved in estimating those effects is so high that the resulting quantitative information would not be useful.

Developing a Climate Strategy

Vulnerability of assets and business activities to climate-related transition risks

The Group has assessed the assets and business activities and deemed that no amount or percentage are vulnerable to material physical and transition climate-related risks in the short to medium-term. Annual review will be performed as it may identify some assets and business units at a higher risk over time which will enable a percentage figure to be disclosed in future.

Strategic Response and Resourcing

The entity is resourcing its climate-related activities through both operational and financial commitments. Current investment totals A$100,000 for external training, facilitation and consultancy support on climate reporting and climate related risk and opportunities workshops, and in FY25 an office relocation to a more sustainable building was finalised. These investments reflect the Group's approach to building internal capability, accessing external expertise, and progressing operational decarbonisation. Planned sources of funding will be Cash EBITDA from operations or cash on balance sheet.

Future Financial Position

Over the short, medium, and long-term, the Group expects its financial position to reflect the benefits of improved climate governance, reduced reliance on fossil-fuel energy, and stronger compliance with regulatory reporting standards. The entity's current investments into training & consultancy, represent both risk management measures and opportunities for operational efficiency.

Investment, Disposal, and Funding Plans

At present, the entity is funding these activities from operational budgets approved by the Board, with future options for investment through internal reinvestment of operational savings and external funding as needed.

Availability of Financial Resources

The Group has assessed that its existing financial resources are sufficient and flexible enough to respond to the effects identified in climate-related scenario analysis, including addressing risks and capturing opportunities. The Board regularly reviews available funding sources to ensure ongoing support for climate-related initiatives and compliance with evolving regulatory requirements.

Decarbonisation Measures

To reduce GHG emissions, the Group will implement practical measures, such as:

→ Scope 1 and 2 Emissions (Direct and Energy Use):

- Limiting carbon emissions from consumed electricity, business travel, and waste.
- Transitioning to renewable energy sources (e.g. solar, wind) (likely result in higher energy cost).
- Electrifying vehicle fleets and machinery (investment in new assets)

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- Improving energy efficiency in operations and buildings (the cost of more modern and energy efficient buildings is usually higher).

Assumptions: Scope 2 purchased energy within leased assets will be improved where operational control is present. For yet to be measured Scope 3, Category 8 – Upstream leased assets, the assumption is that this energy consumption is outside of the Group's operational control and cannot be affected.

Policy and Operational Changes

- Adopted a Group ESG Policy to guide decisions.
- Revising procurement policies to include emissions and sustainability criteria.

Assumptions: Policy change became effective during FY26 and was phased as the reporting periods progress and the Group's emissions measurement matures. Policies will be dependent on refinement of the strategy as the Group developed a baseline of emissions generated and adjusts targets and metrics to achieve net-zero by 2050.

Performance Monitoring and Reporting

- Regularly measuring and verifying GHG emissions using recognised protocols (e.g. GHG Protocol).
- Reporting progress through:
  - Annual sustainability report.
  - Disclosures aligned with AASB S2, and GHG Protocol frameworks
- Conducting third-party assurance of emissions data.
- Conducting annual climate-related scenario analysis to stress test the business strategy, risk exposure and scale of opportunities under different climate scenarios. The Group risk matrix facilitates the categorisation of climate-related risks.

At this stage the Group has chosen not to establish an internal carbon price to promote low-carbon investments and change internal behaviours as strategy and governance provide a robust framework for those investments and behaviours to evolve.

Employee and Stakeholder Engagement

- Providing climate training to employees and leadership.
- Engaging with investors, customers, and communities about climate commitments and performance.
- Participating in industry coalitions or voluntary programs that promote climate action.

Offset and Residual Emissions Strategy

→ Use of Carbon Credits to achieve Targets

The Group's primary goal in the short to medium-term is to reduce operational GHG emissions through renewable energy usage, and energy efficiency improvements with no current plans to use carbon credits.

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Governance

Strong governance underpins the Group's approach to sustainability and climate resilience. It ensures integrity, accountability, and transparency as the Group advances its environmental and climate objectives. Oversight of CRROs is integrated into the Group's enterprise-risk management framework and embedded within strategic planning, capital allocation, and performance monitoring.

Board of Directors

The Board provides oversight of climate-related risks and opportunities as part of its responsibilities for the Group's long-term strategy and resilience. The Board brings diverse expertise across sectors and geographies and received quarterly updates within FY26 through the Group's integrated business and operational risk reporting framework. These updates cover progress for the identified Group CRROs that could reasonably affect the Group's cash flows, access to finance, or cost of capital over the short, medium, or long term. This structured reporting enables the Board to monitor how climate considerations are embedded in strategic planning, assess implications for the business model, and review progress toward climate-related targets. The ESG Policy reflect these responsibilities.

Audit, Risk and Sustainability Committee (ARSC)

The ARSC assists the Board by overseeing the governance, management, and disclosure of climate-related risks and opportunities. Meeting four times in FY26, the ARSC:

- → Reviews CRROs status.
- → Approves the Group's climate scenario analysis and transition-planning assumptions.
- → Oversees the effectiveness of internal controls and assurance processes for climate-related data.
- → Reviews progress against climate-related targets, including progress toward the Group's net-zero strategy.

The Chief Risk Officer (CRO) and Chief Accounting Officer (CAO) attend each meeting to provide updates on transition and physical risk assessments, progress against emissions targets, and alignment with regulatory disclosure requirements. All ARSC meeting minutes are tabled for Board review.

Remuneration Committee

The Remuneration committee is responsible for ensuring climate related objectives are part of the consideration in the executive annual short-term incentives review process for the Group Executive Chair and Group CFO with an impact of 3-5%, if GHG emissions do not reduce, year on year.

Management's Role

The Board delegates day-to-day implementation and governance (risk monitoring and controls) of climate-related strategy to management, supported by clearly defined mandates and oversight from the ARSC. Executive management is responsible for embedding climate considerations into operations, financial management, and reporting, and for monitoring performance against strategic objectives.

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Key roles include:

Title	Description
Group Executive Chairman	Champions climate oversight at Board level, ensuring the Board has the expertise, information, and structure to evaluate CRROs and integrate them into strategic decision-making.
Group Chief Financial Officer (GCFO)	Leads sustainable-finance strategy, integrating climate considerations into capital allocation, investment decisions, and financial risk management; oversees issuance of sustainable financial instruments and compliance with evolving regulatory frameworks.
Chief Risk Officer (CRO)	Integrates climate-related risks into the enterprise risk management (ERM) framework, including risk appetite, policy development.
Chief Accounting Officer (CAO)	Embeds climate considerations into budgeting, forecasting, and capital planning; ensures the consistency and reliability of climate-related financial data and disclosures prepared under AASB S2.
Group Sustainability Officer	Leads implementation of climate strategy within the Group's broader ESG framework; coordinates cross-functional initiatives on emissions reduction, energy efficiency, supplier engagement, and stakeholder reporting; integrates climate data into the Group's sustainability and investor disclosures.

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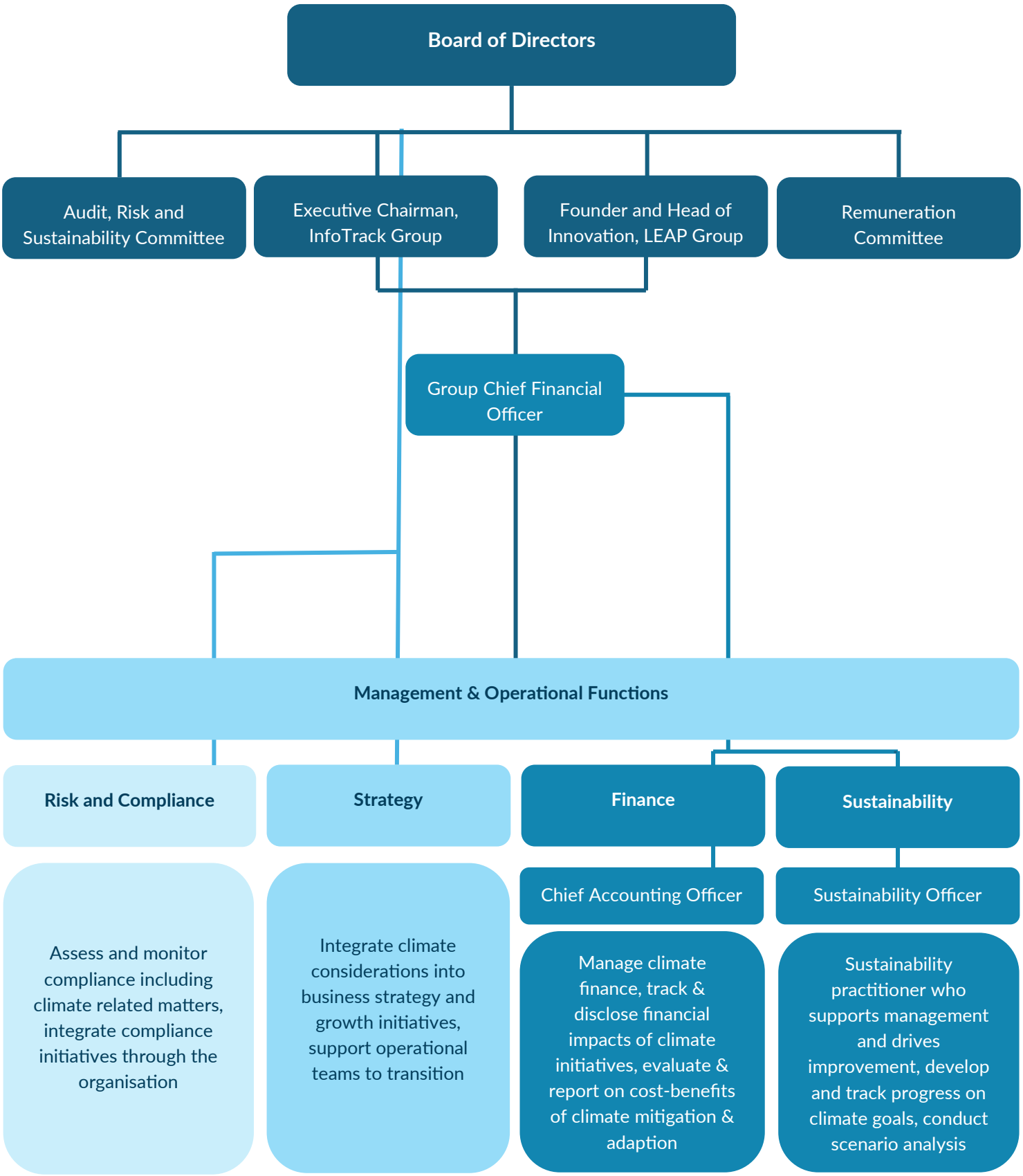

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Governance Reporting and Oversight

Reporting Body / Role	Frequency	Purpose of Reporting and Oversight Function	Key Climate-Related Content Covered	Outputs / Escalation Pathway
Sustainability Working Group	Four times in FY26	Operational delivery of climate strategy, execution oversight and risk monitoring	Emissions reduction progress, adaptation plans, transition activities, carbon accounting data quality, operational climate indicators, emerging issues	Issues escalated to CAO/GCFO; consolidated update prepared for ARSC
Sustainability Officer	Fulltime role	Coordinates delivery of climate initiatives across functions; integrates finance, sustainability, risk and operations	Data integrity, transition progress, regulatory readiness, controls performance, reporting processes	Summary reporting to Executive Management & CAO
Group Chief Finance Officer and Chief Accounting Officer	Four times in FY26	Consolidate risk and financial insights for governance oversight	Transition and physical risk assessments, scenario analysis insights, financial exposure and capital allocation impacts, emissions performance, Scope 1–3 data progress	Papers submitted to ARSC prior to each meeting
Audit, Risk and Sustainability Committee (ARSC)	Four times in FY26	Primary governance oversight of climate-related risks and opportunities (CRROs) under Board-approved charter	Review enterprise-wide risk exposures including CRROs Approve scenario analysis and transition-planning assumptions Monitor implementation of climate risk assessments, carbon accounting, and AASB S2 disclosure readiness Review adequacy of controls across the value chain (Scope 1-3) Monitor KPIs and performance against climate targets Approve Risk Management Policy and Risk Appetite Statement incorporating climate tolerances Commission assurance reviews (internal audit/third-party)	ARSC minutes and recommendations escalated to Board; material CRROs escalated when exposure exceeds tolerance thresholds
Remuneration Committee	Once in FY26	Align executive incentives with climate strategy	Climate-linked KPIs related to emissions reduction, sustainable finance and regulatory compliance	Recommendations escalated to Board for approval
Board of Directors	Four times in FY26	Ultimate oversight and accountability of CRROs, strategy, resilience, capital allocation and performance monitoring	Strategic climate implications, scenario impacts on cost of capital, regulatory developments, long-term risk and opportunity outlook. Climate insights inform Board decisions relating to strategy, capital allocation and risk appetite.	Strategic decisions cascade to management; approval of climate-linked investment and risk appetite settings

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Controls & Procedures

Management has established initial controls and procedures to support the oversight of climate-related risks and opportunities. These early-stage processes are integrated with existing internal functions to ensure consistency in how climate considerations are incorporated into operational and risk activities.

Specifically, climate-related risk identification and reporting processes have been aligned with our existing enterprise risk management framework, enabling climate-related risks to be assessed using the same criteria applied to strategic, operational and compliance risks.

Management also works with the Finance, Technology, and Risk functions to ensure that emerging climate-related considerations (such as cloud infrastructure emissions, energy use, and potential cost exposures) are reflected in operational planning, budgeting and system architecture discussions.

The controls and procedures remain foundational. They focused on supporting the development of Scope 1 and Scope 2 emissions data, preliminary climate-risk identification, and early integration into existing governance processes.

Trade Offs

The Executive Management, the Board and ARSC consider the CRROs in alignment with all other business risks and the implication of trade-offs between CRROs, business continuity and financial performance. During FY26 the Group did not undertake any major changes or decisions that required a trade-off evaluation or disclosure in this report.

Governance of climate strategy and targets

The Board holds ultimate responsibility for climate-related leadership across the Group. This includes setting and overseeing strategic responses to climate-related risks and opportunities, approving emissions reduction targets prepared by the ARSC, and ensuring effective risk management. The Board monitors progress against these targets through monthly meetings, quarterly EGS reporting to various Board sub-committees, annual internal and external auditing and regular reviews. Revisions to targets are proposed by the Chief Accounting Officer where relevant and considered at least annually, with final approval resting with the Board.

At year-end, the ARSC evaluates all submitted climate risk assessments to determine the policy's effectiveness and recommend updates where required.

Climate-related skills and experience

Consideration is given to experience, qualifications, background and skills to oversee and manage CRROs. Each year, Directors including the Chair self-assess their individual skills and experience. The self-assessment ratings inform the Board's Skills and Experience matrix, which is developed and maintained by the ARSC. The Skills and Experience Matrix identify the skills and experience needed to oversee strategies designed to respond to CRROs, that the Board either has or aims to acquire from new appointments. The matrix is considered in the context of the Group's strategic priorities and the external environment within which the Group operates.

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Continuous Improvement and re-assessment

Ongoing training initiatives aim to equip employees with the knowledge and skills to identify and respond to climate risks and opportunity effectively, fostering a culture of sustainability throughout the organisation.

Understanding of climate-related issues is important for the Group and for its primary users. It reassesses climate-related risks and opportunities on the occurrence of a significant event or changes in circumstances.

In FY26, four sessions of board and executive level training were provided by external specialists Thinkstep, covering climate governance and fiduciary duty, understanding climate-related financial risks, scenario analysis and climate resilience, emissions and target setting, climate metrics and disclosures (AASB S2 compliance), stakeholder and market expectations.

This training will assist with board members self-assessing their skills and understanding of climate reporting and sustainability each year.

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Risk Management

The Group's identification and management of all risks is performed in accordance with the Risk Management Framework (RMF).

Policies

The Group's climate-related risk management process operates in alignment with its overarching Risk Management Framework and ESG policies. CRROs are identified through scenario analysis assessed for financial and operational impact and evaluated against the Group's Risk Appetite. Risks are quantified using metrics such as EBITDA thresholds and emissions data, and managed through a range of policies covering ESG, continuity planning, and governance. These risks are monitored regularly, with governance oversight provided by the Board and ARSC. The Group's processes ensure that climate-related risks are assessed and addressed systematically, with appropriate alignment to strategic and operational planning.

Policy and Procedure activation

→ CRRO Identification

- **What Happens:** Climate-related risks and opportunities are identified using scenario analysis, stakeholder input, and expert insights (e.g., IPCC, IEA).
- **Key Inputs:** Climate scenario modelling, ESG materiality assessments, workshops with SMEs, regulatory developments.
- **Policies that Support This:**
  - Group Risk Management Policy
  - Group ESG Framework
  - Group ESG Policy
  - Group Risk Evaluation Matrix

→ Risk Assessment and Analysis

- **What Happens:** Risks are assessed as per the Groups Risk Matrix, for likelihood, severity, and time horizon, including potential financial impact on EBITDA.
- **Approach:** Aligned with the Risk Matrix and assessed under ≥1.5°C and >2°C scenarios and qualitative factors such as regulatory landscape and stakeholder sentiment.
- **Policies that Support This:**
  - Group Risk Appetite Statement
  - Group Risk Management Framework
  - Group Risk Management Policy
  - Remuneration Policy (alignment of performance incentives with risk metrics)
  - Climate Risk Financial Impact Assessment Procedure
  - Group Sustainability Reporting Materiality Statement
  - Group Risk Matrix

→ Quantification and Metrics

- **What Happens:** Risks are monetised or estimated using thresholds aligned to % of EBITDA and other financial proxies.
- **Metric Used:** Scope 1, 2 emissions, physical risk exposure by location, etc.
- **Policies that Support This:**

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- Group ESG Policy

→ Mitigation / Management

- **What Happens:** Mitigation actions are identified and resourced; monitored through governance channels.
- **Examples:** Transition planning, cloud redundancy upgrades, supplier due diligence.
- **Policies that Support This:**
  - Business Continuity Policy
  - Group Code of Conduct
  - Board Charter
  - ESG Policy & Framework

→ Monitoring and Reporting

- **What Happens:** Risk owners track changes in CRROs and escalate through Risk Committees. Annual review feeds back into strategy.
- **Touchpoints:** Board, Audit, Risk and Sustainability Committee, Climate Working Group
- **Policies that Support This:**
  - Board Skills Matrix
  - Group Risk Management Framework
  - Group ESG Policy

The Group has a structured, group-wide approach for identifying, assessing, treating, monitoring, and communicating risks that could affect the achievement of the Group's strategic, operational, financial, legal, and reputational objectives. By embedding climate oversight into its core responsibilities, the ARSC strengthens the Group's climate governance, enhances resilience, and ensures the Group is well-positioned to manage and disclose CRROs in accordance with evolving global expectations.

The Group actively tracks climate-related opportunities by evaluating the long-term performance and tangible impact of initiatives already in place. Through the governance and reporting framework, the Group continuously monitors emissions outcomes and evaluates adjustment to changing market dynamics.

Risk Matrix

When assessing climate-related risks, alongside all risks identified through the Group's Risk Management Framework, the Group evaluates the nature, likelihood, and potential magnitude of impact on its digital operations, strategic objectives, and financial performance. These impacts may include increased operating costs (e.g. rising energy prices or cloud infrastructure fees), capital expenditure (e.g. data centre resilience), shifts in revenue (e.g. from changing customer preferences), or reputational consequences linked to climate expectations from stakeholders. Likelihood is determined using internal estimates, along with external forecasts and industry trend analysis. Likelihood is the possibility of the event happening in the time horizon being assessed. In areas with elevated uncertainty, a "risk premium" may be considered to reflect the inherent variability in climate projections.

Climate-related opportunities are evaluated using the Group's structured project assessment process. This incorporates financial viability, alignment with climate and ESG goals, stakeholder expectations, and compliance with emerging regulations (such as AASB S2 and international climate disclosure standards). Project evaluations include a cost-benefit analysis, assessment of emissions impact of energy consumption, particularly in areas such as cloud computing, software development environments, or

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client-facing products. Environmental and social considerations are also assessed to ensure alignment with the Group's net-zero strategy.

Climate scenario analysis is used to support these assessments, particularly to estimate the potential impact of both transition risks (e.g. carbon policy shifts, evolving client ESG needs) and chronic physical risks (e.g. increased energy demand for cooling, or disruptions to workforce availability due to extreme heat). These insights may feed into forecasts, business cases, and strategic planning. Where applicable, the Group reflects quantified risks or mitigation costs in operating budgets, investment decisions, or changes to return thresholds. Acute physical risks, such as data centre disruptions or connectivity failures, are typically assessed using directional metrics. In certain cases, such as decisions about whether to insure versus self-insure cloud or physical infrastructure, more detailed quantitative assessments may be conducted.

Risk and opportunity prioritisation

The Group prioritises climate-related risks in line with the risk tolerance levels established by the Board and are not separated or prioritised any differently than other risks. To embed climate considerations into decision-making, the Group's Risk Appetite Statement explicitly includes carbon emissions as a factor across business operations. Any risks that exceed defined tolerance thresholds are escalated to the Group's risk register for ongoing monitoring and management.

Priority is given to risks with the potential to impact the Group's performance and future cash flows within the upcoming strategic planning cycle, whether through direct consequences or the costs of related mitigation or adaptation measures. Climate-related risks are treated the same as other business risks and action is based on their potential operational and financial impact. The Group's risk matrix, integrating both likelihood and severity, ensures that attention and resources are directed to the most material risks across short, medium, and long-term horizons.

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Metrics and targets

The Group's carbon footprint

Greenhouse gas (GHG) emissions in carbon dioxide equivalents (t CO_2-e), covering two types of emissions are measured:

→ Scope 1 emissions - Direct emissions from sources owned or controlled, such as fuel used in operations and company vehicles.

→ Scope 2 emissions - Indirect emissions from purchased electricity, steam, heating, and cooling used in operations.

ATI Global has applied transitional relief for Scope 3 GHG measurement in this first report.

Methodology for emissions calculations

Industry Classifications and External Guidance Applied

The following emissions calculations are based on data collected for the period of the financial year ending 30 June 2026.

The Group's Scope 1 and 2 greenhouse gas (GHG) emissions are calculated in line with methodologies outlined in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (GHG Protocol) factoring in uncertainty in measurement and data quality. Emissions are assessed using the operational control approach, whereby the Group has operational control over an operation if it has the full authority to introduce and implement its operating policies, this boundary includes all consolidated operations. The Group believes that the use of the operational control approach is the most appropriate method to measure the Group's GHG emissions, considering the Group's ability to dictate changes in their emissions if under operational control.

The Group currently measures Scope 1 and Scope 2 greenhouse gas (GHG) emissions using an activity-based calculation methodology, consistent with the GHG Protocol Corporate Standard and the guidance in AASB S2 B26–B29. Emissions are calculated using actual energy usage data collected from domestic and international office utility bills, fuel consumption records and electricity usage data, combined with jurisdiction-appropriate emissions factors sourced from relevant international databases. These inputs reflect real activity in the reporting period, and the technology and energy mix applicable to each location.

Assumptions and Limitations of the Scope 1 and Scope 2 Emissions

Significant assumptions

→ Where metered electricity data is unavailable, estimated consumption is derived using building benchmarks or landlord-provided apportionment.

→ Refrigerant emissions are based on assumed leakage rate of a medium-size air-conditioning units and government provided sources since actual gas and leakage rate has not been measured.

→ Organisational boundaries are assumed to remain stable, and any future acquisitions or divestments may require an adjustment to the baseline or recalculation of progress.

Limitations of the method

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→ As the Group leases office spaces, electricity consumption data quality can vary, and some locations rely on estimates rather than direct metering.

→ Scope 1 emissions are predominantly derived from refrigerant estimates, which carry inherent uncertainty due to variations in service reporting and leakage measurement.

Emissions data for FY26 ending 30 June 2026

GHG emission	Unit	
Scope 1 emissions	t CO_2-e	50.13
Scope 2 emissions (location based)	t CO_2-e	357.45
Total emissions	t CO_2-e	407.58

Note: Within the Group's operational control there are 13 offices in Australia, 2 in the Americas and 6 in Europe

Note: For entities acquired during the reporting period, emissions data reflects emissions from the date ATI Global obtained operational control.

At this stage, the Group has not identified any contractual instruments that are necessary to inform users' understanding of its Scope 2 greenhouse gas emissions.

Scope 1 emissions refer to the direct GHG emissions that result from sources owned or controlled by the Group – primarily owned vehicles. Scope 2 emissions are measured using the location-based method which reflects the average emissions factors of the electricity grids on which the Group consumes electricity.

Below are the emissions factors used for calculation:

Scope	Emission category	Data Source	GWP and EF Source	Methodology, data quality and uncertainty
Scope 1	ICE Motor vehicle emissions	Mileage	Australian Government Green Vehicle Guide Carbon Counter website	Scope 1 emissions have been using recorded mileage from drivers of vehicles. Data quality is high based on vehicle model EF's and actual mileage for each vehicle
Scope 1	Refrigerant emissions	Office area	Based on Australian Government Cold Hard facts 2022 report	Based on area of office and assumed gas and leakage rate based on government reports. Data quality is low as the Group don't have the specific gas or leakage for each unit, but have provided office area and assumed leakage rate
Scope 1	Natural gas	Invoices, utility reports	Australian Government National Greenhouse Factors 2025	Measurement of gas use from utility invoices multiplied by the emission factor. Data quality is high as based on measurement.

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Scope 2	Purchased electricity	Invoices	Australia is based on Australian Government National Greenhouse Factors 2025 Ireland is based on SEAI conversion and emission factors. UK is based on UK Government GHG conversion factors 2026 US is based on United States EPA, 2025/6 GHG emission factors hub	Scope 2 emissions have been calculated using the location-based approach, relying on supplier-provided emissions data and electricity consumption volumes from energy invoices. This reflects contractual arrangements and energy sourcing decisions. Medium data quality due to varying frameworks for measuring grid intensity across regions and low uncertainty due to complete invoice sets. A small number of invoices have not been received by measurement, so YTD average for office has been used.
Scope 2	Electric Vehicle	Mileage	Australian Government Green Vehicle Guide	Emissions have been using recorded mileage from drivers of vehicles. Data quality is high based on vehicle model EF's and actual mileage for each vehicle

Note: Global Warming Potential (GWP) and Emissions Factor (EF)

Targets

The Group's near-term GHG emissions target is a 42% absolute reduction in Scope 1 and Scope 2 emissions by 2035, from a 2026 baseline year. The target is based on GHG Protocol activity-based emissions measurement and will be reviewed annually by the GCFO with findings presented to the ARSC and Board. The Group intends to assess alignment with Science Based Targets initiative (SBTi) pathways following completion of Scope 3 emissions quantification by FY27.

	Net-zero GHG emissions by 2050
Metric	Portfolio-wide emissions (carbon dioxide) reduction to net zero for Scope 1 and 2 emissions by 2050 with reference to the base line year 2026, measured in tCO2-e
Objective	Mitigation of Scope 1 and Scope 2 GHG emissions**
Scope	Applies cross the portfolio within the reporting entity's operational control
Period	2026 – 2050
Base Period	2026
Milestones and interim targets	~42% by 2035 gross
Target type (absolute or intensity)	Absolute quantitative target, total reduction regardless of business growth, not utilising offsets or carbon credits.
Carbon credits	For the 2050 long-term target, there is no planned use of carbon credits to achieve this target. This approach is discussed further in the next section.
Alignment with jurisdictional commitment	Informed by regional jurisdictions long term commitments
Validation	Targeted for FY28

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Review Process	This target is reviewed annually by the ARSC and follows the escalation process of the ESG targets as set out in the Governance section
Metrics for monitoring progress	~42% Portfolio-wide emissions reduction by 2035 with actual Scope 1 and Scope 2 reduction to emissions (annually)
Revision	Any revision to the target will be disclosed and explained in the annual climate related report.

**GHG Emissions include: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur hexafluoride (SF_6), Nitrogen trifluoride (NF_3).

Sectoral Decarbonisation Approach

The Group's Scope 1 and Scope 2 emissions reduction targets - a 42% absolute reduction by 2035 and achievement of net-zero emissions by 2050 - have not been derived using a sectoral decarbonisation approach (such as Science Based Targets initiative sector pathways or industry-specific decarbonisation curves).

Instead, these targets have been developed internally, informed by:

- the Group's low-emissions profile as a software and technology services organisation.
- the maturity of climate-related data available across the business.
- expected decarbonisation of the electricity grid in the jurisdictions in which the Group operates; and
- anticipated opportunities to reduce energy consumption and improve operational efficiency over time.

	Transition to renewable energy
Metric	Improve the energy efficiency of all leased offices with independently chosen energy providers* within the Group's operational control to 100% (net) renewable electricity (e.g. Greenpower or Power Purchase Agreements)
Objective	Mitigation of Scope 2 GHG emissions
Scope	Applies cross the portfolio within the reporting entity's operational control
Period	2028 – 2045
Base Period	2026
Milestones and interim targets	40% of offices within the Group's operational control transitioned to 100% renewable electricity by 2035
Target type (absolute or intensity)	Absolute quantitative target, total reduction based on entities within the Group's operational control as at the baseline year. Target is set as a gross figure and not intending to use offsets or carbon credits to achieve this.
Alignment with jurisdictional commitment	Jurisdictional mandates vary across regions according to formalisation and enforceability, however, are targets aligned by a net-zero target by 2050. Europe has partially legally binding requirements, New Zealand is legally bound to 100% renewable, and Canada have planned regulations. This target is reflective of the Australian national target (non-binding) of 40% renewable electricity by 2035
Validation	Targeted for FY28

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Review Process	This target is reviewed annually by the ARSC and follows the escalation process of the ESG targets as set out in the Governance section
Metrics for monitoring progress	• Percentage of offices converted and to be converted (annually) • Actual Scope 2 emission reduction (annually)
Revision	Any revision to the target will be disclosed and explained in the annual climate related report.

*Where leased offices have agency over energy supply, the energy efficiency via selection of Greenpower or Power Purchase Agreements will be improved. Whereby commitment within a lease agreement for a serviced office where influence over energy supplier is not possible, the Group will pursue other energy efficiency measures until such time as leasing agreements change.

Target alignment with international and jurisdictional climate commitments

The Group's target to reduce Scope 1 and Scope 2 greenhouse-gas emissions by 42% by 2035 (from an FY 2026 baseline) is informed by the jurisdictional policies applicable to the regions in which the Group operates. The Group's reduction trajectory and 2035 milestone were established using regional transition assumptions that reflect:

Australia: The Federal Government's legislated 43 % reduction target by 2030 (vs 2005 levels) and commitment to net-zero by 2050; National Greenhouse and Energy Reporting Scheme and Safeguard Mechanism settings.

United Kingdom: The statutory net-zero by 2050 target under the Climate Change Act (2008) and the Carbon Budgets 6 (2033–2037).

United States: Federal and sub-national commitments under the Inflation Reduction Act (2022), targeting a 50–52 % emissions reduction by 2030 vs 2005 levels.

Canada: The Canadian Net-Zero Emissions Accountability Act (2021) and 2030 Emissions Reduction Plan targeting 40–45 % below 2005 levels by 2030.

Ireland: The Climate Action and Low Carbon Development (Amendment) Act 2021, committing to 51% emissions reduction by 2030 and net-zero by 2050.

These jurisdictional commitments informed the calibration of the Group's internal abatement curve, marginal cost of carbon modelling, and sequencing of decarbonisation initiatives across operations and data-centre supply chain. The Group reviewed these international and regional policy pathways annually as part of its scenario-analysis process, ensuring consistency between external policy expectations and the Group's transition plan.

Target setting process and review approach

The Group conducts reviews of its climate targets annually. These reviews involve a comprehensive assessment by the ARSC, which includes both internal experts and external advisors.

Progress towards climate targets is monitored using a set of key performance indicators (KPIs), including renewable energy usage, and energy efficiency improvements.

Any revisions to the targets are made based on the outcomes of the reviews annually. For instance, if a target is found to be either too ambitious or not ambitious enough, adjustments are made accordingly. Each revision is accompanied by a detailed explanation and approval by the Board, highlighting the rationale behind the change.

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Monitoring progress

Progress against climate-related targets will be monitored through the Group's governance framework and management review processes. Each target is overseen by an assigned accountable owner, who is responsible for tracking implementation progress and reporting performance updates to the Executive Leadership Team on a basis of four times a year. Monitoring will be informed by key indicators including energy usage, emissions intensity, supplier decarbonisation commitments, and regulatory and assurance outcomes. Progress will be reviewed annually by the ARSC as part of the Group's risk management and sustainability reporting processes in FY27.

For transition actions, progress will be monitored through defined "monitor" and "trigger" criteria within the Group's transition plan, enabling reassessment of risk materiality if external or internal conditions change. Future reporting cycles will incorporate additional Scope 3 performance indicators and quantitative emissions tracking once the GHG data management system is implemented.

Metric/Target	Accountable Role	Monitoring Method	Reporting Frequency	Escalation Trigger
Scope 1 and 2 emissions reduction	CAO / GCFO	Energy and emissions data review	Four times a year (ARSC)	Variance against pathway or efficiency constraints
Renewable electricity procurement	GCFO	Supplier contract status, pricing, renewable match	Every 2 years	Inability to procure RE or unexpected cost escalation

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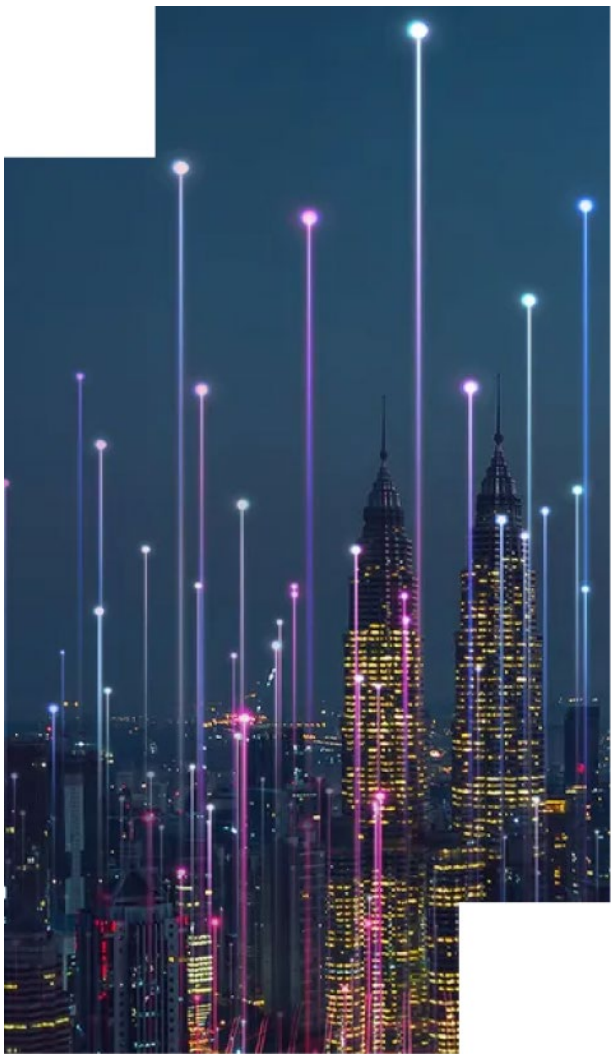
Appendix 1



Climate scenario narratives

A low warming scenario, RCP 1.9, 1.5°C

This scenario represents a rapid and globally coordinated transition to a low-carbon economy, consistent with limiting warming to around 1.5°C above pre-industrial levels by 2100. There is widespread global adoption of strong and effective climate policies that drive sustained emissions reductions across all major sectors. Decarbonisation of the energy system and transport sector progresses rapidly, achieving near-zero emissions by 2050.

Policy changes are clearly signalled from 2024/25 and are aligned with the ambitions reflected in RCP 1.9, with increasing national and sectoral targets that strengthen over time to achieve net-zero emissions by 2050. A global emissions trading scheme (ETS) provides strong, stable price incentives that stimulate large-scale investment in renewable energy, accelerate the build-out of low-carbon infrastructure and support ongoing decarbonisation of carbon-intensive industries through dedicated funding and innovation initiatives.

Complementary policies enable the widespread adoption of electric vehicles and ensure equitable access to affordable energy. Rapid transformation begins with the electrification of the light passenger vehicle fleet, with heavy transport following over a longer period through a mix of electrification and low-carbon fuels.

Under this scenario, physical climate risk remains present but more moderate relative to higher-warming pathways. Annual rainfall patterns are expected to shift, with moderate increases in the frequency and intensity of river flooding, drought conditions and fire-weather events. While adaptation demands remain significant, the pace of transition and coordinated action limit the severity of physical impacts.

Key scenario assumptions

→ There is global adoption of strong and effective climate policies and existing policy settings are strengthened to meet more stringent targets.

→ There is a global shift to wind, solar and geothermal energy and a rapid deployment of distributed energy generation, storage and load management.

→ There is widespread and rapid adoption of electric transportation.

→ Seasonal climate patterns change leading to storm intensity and river flooding increases.

→ Seasonal climate patterns change leading to drought severity, and fire weather increases.

→ Development of sustainability focussed technology across industries moves rapidly and is readily available and accessible.

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An intermediate warming scenario, RCP 4.5, >2°C

RCP 4.5 is an intermediate pathway associated with global warming between 2°C and 3°C by 2100. RCP 4.5 is the closest pathway that would result if current Nationally Determined Contribution commitments (NDCs) are met and continue beyond 2100.

Globally, climate policies are expedited after 2030 with limited time for consultation. As a result, the cost of decarbonisation increases significantly. Global ETS settings are aligned to emissions budgets reaching out to mid-century. This reduces incentives to invest in low-carbon technology, renewable energy and low carbon infrastructure, until the late-2030's.

Consumer confidence in transport electrification takes much longer to generate, uptake of electric vehicles is slow, but increases beyond 2030. Appetite to decarbonise varies, creating a gap between industry leaders and those who wait for low carbon technologies to become more affordable. Extreme weather events increase in frequency and severity and further intensify after 2040. This causes significant supply chain disruption and damage to those assets exposed to a high risk of physical climate impacts such as storm damage, fire conditions and flooding.

Key scenario assumptions

➜ Climate policy timing: Global and national decarbonisation policies (Australia, UK, US, Canada, Ireland) remain broadly unchanged to 2030, tightening thereafter to meet 2050 net-zero commitments.

➜ Macroeconomic conditions: Moderate GDP growth (1.5 – 2.0% p.a.), mild energy-driven inflation, and carbon prices < A$50 / t CO_2-e until 2030, rising sharply beyond 2035.

➜ Energy usage and mix: Renewables supply ≈ 40 % of grid electricity by 2030 and >80% by 2040. Distributed generation, storage and load-management scale gradually before 2030; electrification of transport and heat accelerates thereafter.

➜ National and regional variables:

- Grid resilience and renewable access improve progressively post-2030 through modernisation and investment.
- Water-stress risk increases in Australia and the western US, affecting data-centre cooling and building operations
- Infrastructure vulnerability varies; drought / bushfire (Australia, western US), storm / flood (UK, Ireland), wetter winters (Canada).

➜ Physical-climate conditions: Continued intensification of storms, floods, drought and fire weather to 2030, moderating gradually after 2040 as adaptation measures mature.

➜ Demographics and land use: Modest workforce and population shift from high-risk regions; urban expansion continues in line with current planning frameworks.

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Independent auditor's review report to the members of ATI Global Limited

Conclusion

We have conducted a review of the following information in the Sustainability Report of ATI Global Limited (the Company) and its subsidiaries (collectively the Group) for the year ended 30 June 2026 the 'selective sustainability information') as required by Australian Standard on Sustainability Assurance ASSA 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001* issued by the Auditing and Assurance Standards Board (AUASB):

Selective sustainability information	Criteria: Reporting requirement of AASB S2 Climate-related Disclosures (AASB S2) (including related general disclosures required by Appendix D)	Location in Sustainability Report
Governance	Paragraph 6	'*Governance*' section on pages 14 to 19
Strategy (risk and opportunities)	Subparagraphs 9(a), 10(a) and 10(b)	'*Climate-related risks and opportunities*' section, specifically "Risk/impact" description and "Physical/Transitional" categorisation on Pages 8 and 9
Scope 1 and 2 emissions	Subparagraphs 29(a)(i)(1) to (2) and 29(a)(ii) to (v)	Sections: '*The Group's carbon footprint*', '*Methodology for emissions calculations*' and '*Emissions data for FY26 ending 30 June 2026*' on pages 23 to 26

The requirements of AASB S2 identified in the table above form the criteria relevant to the selective sustainability information and apply under Division 1 of Part 2M.3 of the *Corporations Act 2001* (the Act).

We have not become aware of any matter in the course of our review that makes us believe that the selective sustainability information specified in the table above does not comply with Division 1 of Part 2M.3 of the *Corporations Act 2001*.

Basis for conclusion

Our review has been conducted in accordance with Australian Standard on Sustainability Assurance ASSA 5000 *General Requirements for Sustainability Assurance Engagements* (ASSA 5000) issued by the AUASB. Our review includes obtaining limited assurance about whether the selective sustainability information is free from material misstatement.

In applying the relevant criteria, we note that subsection 296C(1) of the Act includes a requirement to comply with AASB S2.

Our conclusion is based on the procedures we have performed and the evidence we have obtained in accordance with ASSA 5000. The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See the *Summary of the Work performed* section of our report.

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Our responsibilities under ASSA 5000 are further described in the *Auditor's responsibilities* section of our report.

We are independent of the Group in accordance with the auditor independence requirements of the Act and the ethical requirements of *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code) that are relevant to our review of the selective sustainability information in Australia. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the Code.

Our firm applies Australian Standard on Quality Management ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

The directors of the Company are responsible for the other information. The other information comprises the Financial Report, the Directors' Report and the Sustainability Report, but does not include the selective sustainability information and our review report thereon.

Our conclusion on the selective sustainability information does not cover the other information and we do not express any form of assurance conclusion thereon in this review report. We have issued a separate auditor's report on the Financial Report.

In connection with our review of the selective sustainability information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the selective sustainability information, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities for the selective sustainability information

The directors of the Company are responsible for:

- The preparation of the selective sustainability information in accordance with the Act; and
- Designing, implementing and maintaining such internal control necessary to enable the preparation of the selective sustainability information, in accordance with the Act that is free from material misstatement, whether due to fraud or error.

Inherent limitations

As discussed on pages 20 to 22 of the Report, climate-related risk management is an emerging area, and often uses data and methodologies that are developing and uncertain. The Report contains forward looking statements, including climate-related scenarios, targets, assumptions, climate

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projections, forecasts, statements of future intentions and estimates and judgements that have not yet occurred and may never occur. We do not provide assurance on the achievability of this prospective information.

Greenhouse gas emissions quantification is subject to significant measurement uncertainty, which arises because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. The comparability of sustainability information between entities and over time may be affected by inconsistencies in the methods to estimate or measure those emissions, due to different, but acceptable, methods applied.

Auditor's responsibilities

Our objectives are to plan and perform the review to obtain limited assurance about whether the selective sustainability information, defined in the *Conclusion* section of our report, is free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the selective sustainability information.

As part of a review in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.

- Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the selective sustainability information. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

In conducting our review, the procedures we performed included, but were not limited to:

- Considered the completeness of Group's assessment of climate-related risks and opportunities

- Conducted interviews with key personnel to understand the process for collecting, collating and reporting the selective sustainability information during the reporting period

- Read minutes of relevant committees to understand matters discussed and decisions made with respect to climate-related disclosures

- Assessed the appropriateness of the reporting boundaries applied

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- Undertook analytical review procedures to support the reasonableness of the selective sustainability information
- Evaluated the appropriateness of emission factors applied in the greenhouse gas emission processes
- Agreed the selective sustainability information disclosures made in the report with the underlying records
- Evaluated the presentation and disclosure of the selective sustainability information against the requirements of AASB S2

Ernst & Young

John Robinson
Partner
Sydney
23 October 2026

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