DYNO NOBEL®

# GRI INDEX AND DATA SUPPLEMENT

2026



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DYNO NOBEL

Dyno Nobel is a global leader in blasting technology, commercial explosives and services to the mining, quarry and construction sectors and is committed to helping create a sustainable and decarbonised world.





## ABOUT THIS GRI INDEX AND DATA SUPPLEMENT

This Dyno Nobel Global Reporting Initiative (GRI) Index and Data Supplement is an appendix to our **2026 Sustainability Review,** which has been prepared with reference to the GRI Universal Standards 2021. The GRI Index indicates the sections of our **2026 Sustainability Review, 2026 Dyno Nobel Annual Report, 2026 Dyno Nobel Corporate Governance Statement** and other public disclosures that specifically address our disclosure against the GRI Standards.

An SASB indicators table is also included on pages 30-35.

Data relevant to these disclosures is also included in this document.

At Dyno Nobel, we are committed to transparency and continuously improving the sustainability of our business. By integrating innovation and responsible practices, and focusing on long-term value creation across our operations and supply chain, we strive to deliver safer and more sustainable outcomes for our customers, people, communities and the environment.



## GRI Index

Dyno Nobel's 2026 Sustainability Review was prepared with reference to the Global Reporting Initiative Universal Standards. To view the 2026 Dyno Nobel Sustainability Review click here.

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| GRI 2: GENERAL DISCLOSURES 2021 | | |
| THE ORGANISATION AND ITS REPORTING PRACTICES | | |
| GRI 2-1 | Legal name of the organisation | Dyno Nobel Limited, ABN 42 004 080 264. |
| | Nature of ownership and legal form | Dyno Nobel Limited is an Australian Securities Exchange (ASX) listed company. See the **2026 Dyno Nobel Annual Report,** page 162. |
| | Location of headquarters | Our headquarters are located in Level 12, 515 St Pauls Terrace, Fortitude Valley, Brisbane, Australia. See also the '**Contact Us**' section of our website. |
| | Countries of operation | **2026 Dyno Nobel Annual Report,** pages 4-5. |
| GRI 2-2 | Entities included in sustainability reporting | The entities included in our sustainability reporting are those wholly owned and operated by Dyno Nobel during the reporting period. See the **2026 Dyno Nobel Annual Report,** page 135. |
| GRI 2-3 | Reporting period, frequency and contact point | See 'About this Report', on page 3 of the **2026 Dyno Nobel Sustainability Review.** |
| GRI 2-4 | Restatements of information | See 'About the data' on page 40 of this document. |
| GRI 2-5 | External assurance | See 'About the Data' on page 40 of this document. |
| ACTIVITIES AND WORKERS | | |
| GRI 2-6 | Activities, products, services, markets served | See the **About Dyno Nobel** section on our website. |
| | Supply chain | See the **2025 Dyno Nobel Modern Slavery Statement**, pages 10-11.<br>For risk management strategies associated with gas supply see the **2026 Dyno Nobel Annual Report**, page 27 under 'Production & Operations'. |
| | Downstream entities | The entities downstream of Dyno Nobel include mining, quarry and construction customers to whom we provide explosives products and services. See **'Segment Report' on page 116 of the 2026 Annual Report.** |
| | Significant changes since previous report | See 'About the Data' on page 40 of this document. |
| GRI 2-7 | Employees | See 'Relevant Data' on page 18 of this document. |
| GRI 2-8 | Workers who are not employees | The most common type of Dyno Nobel worker who is not an employee is a contractor. While Dyno Nobel tracks contractor hours worked and contractor incidents and injuries, our data systems do not presently allow for the reporting of other information on contractors, such as accurate breakdowns of contractors by contractor type or contractors by region.<br>Workers who are legally recognised as 'self-employed' do not perform a substantial proportion of Dyno Nobel's work. Individuals other than employees or supervised workers, including employees and supervised workers of contractors, do not perform a substantial proportion of Dyno Nobel's work. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| **GOVERNANCE** | | |
| GRI 2-9 | Governance structure and composition | See the **2026 Dyno Nobel Corporate Governance Statement** pages 4-10. |
| GRI 2-10 | Nomination and selection of the highest governance body | See the Dyno Nobel **'Charter for the Nominations Committee'**. |
| GRI 2-11 | Chair of the highest governance body | See the **2026 Dyno Nobel Corporate Governance Statement,** page 7. |
| GRI 2-12 | Describe the role of the highest governance body and of senior executives in developing, approving and updating the organisation's purpose, value or mission statements, strategies, policies and goals related to sustainable development. | See the **2026 Dyno Nobel Sustainability Review**, pages 14-19.<br>See the **2026 Dyno Nobel Corporate Governance Statement,** pages 4-6 and 11-19. |
| | Describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment and people. | See **2026 Dyno Nobel Sustainability Review**, pages 14-17.<br>See the **2026 Dyno Nobel Corporate Governance Statement,** pages 4-6 and 11-19.<br>The Board met regularly during the year to review the effectiveness of the organisation's strategy, business plans and processes with respect to its impacts on the economy, environment and people, including holding its annual strategic business review. The Board regularly considers and provides opportunities for investor feedback through its investor relations program, which includes both regular investor roadshows in Australia, Asia, North America and Europe, and ad hoc investor meetings and conference calls with institutional investors, private investors and sell-side analysts. Feedback from investors is regularly considered at Board meetings. In addition, the Audit and Risk Management Committee of the Board received briefings during FY26 on Dyno Nobel's identified ESG risks and provided direction and feedback to management regarding the management of these ESG risks. |
| GRI 2-13 | Delegation of responsibility for managing impacts: Senior executives | The Board has delegated the day-to-day management of Dyno Nobel, and the implementation of approved business plans and corporate strategies, including those to manage impacts, to the Chief Executive Officer and Managing Director (CEO & MD), who in turn may further delegate to senior management.<br>Relevant senior executives during the 2026 reporting period included the Chief Development and Sustainability Officer (who retired during FY26 and transferred responsibility for sustainability-related activities to the Chief Financial Officer), the Group Technology Officer, the Chief Financial Officer, the Chief People Officer and Business Unit Presidents.<br>See also the **2026 Dyno Nobel Annual Report,** pages 34-35. |
| | Delegation of responsibility for managing impacts: Other employees | See the **2026 Dyno Nobel Sustainability Review**, pages 14-17. |
| | Process and frequency for senior executives or other employees to report back to the highest governance body. | See the **2026 Dyno Nobel Sustainability Review**, pages 14-17.<br>See also the **2026 Dyno Nobel Corporate Governance Statement,** pages 10 and 14-17. |
| GRI 2-14 | Role of the highest governance body in sustainability reporting, including identification of material topics. | See the **2026 Dyno Nobel Sustainability Review**, pages 10-17.<br>The Board, supported by each of its Committees, including its Safety and Sustainability Committee (SSC) and Audit and Risk Management Committee, has an annual work plan which includes the review of material topics and oversight of sustainability-related matters. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| GRI 2-15 | Conflicts of interest, including processes for prevention and mitigation and whether conflicts of interest are disclosed to stakeholders, including those relating to cross-board membership, cross-shareholding with suppliers and other stakeholders, the existence of controlling shareholders and related parties, their relationships, transactions, and outstanding balances. | As referenced in the **Dyno Nobel Code of Conduct** on pages 17-18, we have a Global Conflicts of Interest Policy which applies to all Dyno Nobel Group employees and full-time contractors engaged for a term of at least six months. Directors of Dyno Nobel must comply with the Dyno Nobel Code of Conduct and the terms of their letter of appointment which includes obligations in relation to conflicts and ongoing disclosure of interests. Directors are also bound by Corporations Act requirements in relation to conflicts of interest and duty. Once identified, the conflict and relevant controls must be recorded in the Dyno Nobel Conflicts of Interest Register. Controls may include segregation of duties, separation of supervision, control of information, refusal of gifts and entertainment, or refusal of business dealing.<br><br>Conflicts of interest relating to the following are disclosed to shareholders:<br><br>i. other board membership;<br><br>ii. interest or shareholding in suppliers and other stakeholder organisations;<br><br>iii. the existence of controlling shareholders; and<br><br>iv. related parties, the nature of their relationships, the kind of transactions, and whether the arrangement is ongoing. |
| GRI 2-16 | Describe how critical concerns are communicated to the highest governance body. Critical concerns include concerns about the organisation's potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes. They also include concerns identified through other mechanisms about the organisation's business conduct in its operations and its business relationships. | Critical concerns as defined by the GRI include concerns about the organisation's potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes. They also include concerns identified through other mechanisms about the organisation's business conduct in its operations and its business relationships.<br><br>The CEO & MD, through the VP's Report, provides an update at Board meetings on critical concerns. The VP HSE and Ops Excellence provides an update on health and safety, environmental and community issues to the Safety and Sustainability Committee of the Board, which meets four times per year, at each of its meetings. The Safety and Sustainability Committee reports on the conduct of its proceedings at the following Board meeting to the Board. The VP Risk and Insurance provides an update on Whistleblower issues to the Audit and Risk Management Committee of the Board twice a year. The Audit and Risk Management Committee reports on the conduct of its proceedings at the following Board meeting to the Board. |
| | Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period. | During the year, 80 critical concerns were communicated to the Dyno Nobel Board. Of these, 28 were complaints referred to HR and 52 were notifications through our third-party Whistleblower system, with allegations of inappropriate behaviour being received from a number of the jurisdictions in which we operate.<br><br>In total, three whistleblower reports and 18 HR complaints were substantiated or partially substantiated in FY26. Reports received included allegations relating to employee relations issues; wage/hour issues; bullying; harassment including sexual harassment; safety issues and sanitation; substance abuse; conflict of interest; discrimination, fraud; theft of goods; and policy issues.<br><br>Where allegations were substantiated, specific actions were taken to address the issue/s, including formal written warnings and terminations. |
| GRI 2-17 | Measures taken to advance the collective knowledge, skills and experience of the highest governance body on sustainable development. | See the **2026 Dyno Nobel Corporate Governance Statement** page 8 under 'Director induction, training and continuing education' and page 6 under 'Board skills and experience'. The Board received a number of external presentations through the year and held its annual strategic review, during which it examined existing and emerging sustainability megatrends. |
| GRI 2-18 | Evaluation of the performance of the highest governance body. | Refer to the **2026 Dyno Nobel Corporate Governance Statement,** page 9. |
| GRI 2-19 | Remuneration Policies including fixed pay and variable pay; sign-on bonuses or recruitment incentive payments; termination payments; clawbacks; and retirement benefits. | Refer to Dyno Nobel's 2026 Remuneration Report in the **2026 Dyno Nobel Annual Report,** pages 84-105, for details of remuneration policies, including fixed and variable remuneration, recruitment incentives, termination arrangements, clawback provisions and retirement benefits. |
| | How the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment and people. | See Dyno Nobel's 2026 Remuneration Report located in the **2026 Dyno Nobel Annual Report,** pages 88-90, for information on how remuneration outcomes for Non-Executive Directors and senior executives are aligned with Company performance, strategic objectives, and the management of economic, environmental and social impacts. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
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| GRI 2-20 | The process for designing its remuneration policies and for determining remuneration, including:<br>i. whether independent highest governance body members or an independent remuneration committee oversee the process for determining remuneration; | Information on the process for designing remuneration policies and determining remuneration, including the role of the People and Remuneration Committee and the Board in overseeing remuneration decisions, is provided in the **2026 Dyno Nobel Corporate Governance Statement** under **'Remuneration of Directors and Senior Executives'** and **'People and Remuneration Committee'**, pages 9 and 10. |
| | ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; and | The Dyno Nobel Annual General Meeting (AGM) includes resolutions for shareholder voting on the adoption of the annual Remuneration Report and the granting of performance rights to the CEO & MD. **The outcomes of these resolutions are announced to the Australian Securities Exchange (ASX)** and provide an opportunity for shareholders to express their views on executive remuneration. |
| | iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organisation, its highest governance body and senior executives. | Information on the use of external remuneration advisers in the remuneration review process is provided in the 2026 Remuneration Report under **'3.2 Executive Remuneration Governance'** in the **2026 Dyno Nobel Annual Report,** page 93. The report explains that the Board, through the People and Remuneration Committee, may engage independent external advisers to provide market and benchmarking data to support remuneration decisions. Any external advisers engaged are independent of Dyno Nobel, the Board and senior executives. Information provided by external advisers during FY26 did not constitute a remuneration recommendation for the purposes of the *Corporations Act 2001* (Cth).<br>Further information regarding the oversight responsibilities of the Board and the People and Remuneration Committee is provided in the **2026 Dyno Nobel Corporate Governance Statement** under **'Remuneration of Directors and Senior Executives'** and **'People and Remuneration Committee'**, pages 9 and 10. |
| | The results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable. | The Dyno Nobel Annual General Meeting (AGM) included resolutions relating to the adoption of the 2026 Remuneration Report and the grant of performance rights to the CEO & MD. The voting outcomes for these resolutions are disclosed in the 2026 AGM Results announcement lodged with the Australian Securities Exchange (ASX) and are available on the **Dyno Nobel website.** |
| GRI 2-21 | Annual total compensation ratio | See 'Annual Total Compensation Ratio' on page 18 of this document. |
| GRI 2-22 | Statement from most senior executive | See the **2026 Dyno Nobel Sustainability Review**, page 5. |
| GRI 2-23 | Policy Commitments | Many of Dyno Nobel's policy commitments are available for download on our **Corporate Governance** and **Sustainability in Action** web pages. Each policy references the relevant intergovernmental instruments and states the principles by which its actions are to be governed, including due diligence where required. For example, the **Dyno Nobel Human Rights Policy** articulates the fundamental elements of the Group's approach to human rights and how the Group demonstrates its commitment to respect human rights in line with the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. It describes other Dyno Nobel policies and procedures in which our commitments to human rights are integrated, and Dyno Nobel's commitment to the use of due diligence as a means to identify and prevent human rights risks to people in our business and supply chain, and to undertaking audits as a means of checking compliance with human rights requirements. Specific categories of stakeholders are included, as well as guidance and means of reporting for employees. While the Human Rights Policy does not reference the precautionary principle, a statement is made regarding this principle below. |
| | Statement on the Precautionary Principle | The Precautionary Principle provides advice on what to do when an activity raises threats of harm to the environment or human health. Precautionary measures should be taken even if some cause-and-effect relationships are not fully established scientifically. Dyno Nobel recognises that there are risks and opportunities associated with climate change, and our risk management procedures associated with these are reported in our **CDP responses**, and our **2026 Dyno Nobel Annual Report.** |
| GRI 2-24 | How Dyno Nobel embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:<br>i. how it allocates responsibility to implement the commitments across different levels within the organisation;<br>ii. how it integrates the commitments into organisational strategies, operational policies, and operational procedures;<br>iii. how it implements its commitments with and through its business relationships; and<br>iv. training that the organisation provides on implementing the commitments. | The most senior level with oversight of, or accountability for, the implementation of Dyno Nobel's policy commitments is the Board. The Board has delegated the day-to-day management of Dyno Nobel, including the day-to-day responsibility for implementing each of its policy commitments, to the CEO & MD, who in turn may further delegate to his direct reports, who form the Executive Leadership Team, and who are responsible for the implementation of policies relating to their role.<br>As a values-based organisation, Dyno Nobel's values and policies are reflected in its strategic decision making, business plans, procedures and processes consistent with its values and policies. These commitments are integrated into its business relationships through Dyno Nobel's Code of Conduct and Supplier Code of Conduct as well as through various due diligence measures and regular risk assessments.<br>Regular training is provided to Dyno Nobel's employees and some contractors and suppliers on its Codes of Conduct, Zero Harm, health and safety, modern slavery, equal opportunity, discrimination and harassment, as well as role-specific training. |

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| GRI 2-25 | Our commitments to provide for, or cooperate in, the remediation of negative impacts that we identify as having caused or contributed to, including approach to identifying and addressing grievances, how stakeholders are involved in the design, review, operation and improvement of these mechanisms, how we track the effectiveness of the grievance mechanisms and other remediation processes, and an example of their effectiveness, including stakeholder feedback. | Dyno Nobel has a range of internal grievance mechanisms including those in its collective Enterprise Agreements, identified in a range of its policies such as health and safety, harassment or discrimination, modern slavery, anti-bribery and corruption, and Dyno Nobel's Code of Conduct and Supplier Code of Conduct.<br><br>Dyno Nobel personnel or a third party may report grievances to Dyno Nobel's Whistleblower Protection Officer via email or on an anonymous basis through its Whistleblower reporting system, which is externally managed, confidential and available in all Dyno Nobel operational languages. The Chief Legal and Corporate Affairs Officer manages investigations subject to whistleblower protections or legal professional privilege. Where allegations are substantiated, targeted and specific actions are taken to address the issues highlighted, including disciplinary action up to and including termination of employment or in the case of a contractor or supplier, termination of contract. Where practicable and feasible in those circumstances, Dyno Nobel will work with affected stakeholders to remediate the negative impacts of the conduct.<br><br>Where grievances are reported to external bodies, such as courts or tribunals like the Human Rights and Equal Opportunity Commission, Dyno Nobel follows the procedures set down by that judicial body and in the event of an adverse finding against it, acts to prevent a similar occurrence and provides restitution to the individual or organisation that raised the grievance.<br><br>Dyno Nobel's policies, procedures and processes are developed through a process of stakeholder engagement and consultation which enables input to their design, operation and improvement. This process is also followed for policies, procedures and processes review. Dyno Nobel's collective Enterprise Agreements provide processes for consultation with employees regarding substantive changes to working conditions, including the implementation of policies, processes and procedures. In addition, Dyno Nobel has change management procedures that include consultation and change management communications throughout the change process which provide avenues for employees to raise any concerns they may have in relation to the proposed changes.<br><br>Dyno Nobel maintains records of each grievance, its outcome, any actions taken to address the subject of the grievance and progress against those actions. It provides reports on these instances to the Audit and Risk Management Committee, the Safety and Sustainability Committee or People and Remuneration Committee of the Board as determined by the respective committee's terms of reference. Individual instances may also be the subject of specific Board papers. |
| GRI 2-26 | Mechanisms for seeking advice and raising concerns regarding business conduct. | Dyno Nobel is committed to a culture of compliance, ethical behaviour and good corporate governance that encourages the reporting of improper, illegal and unethical behaviour. Employees are encouraged to raise any concerns, including those arising out of activities or behaviour that may not be in accordance with Dyno Nobel's Code of Conduct, any of its other policies, or any other regulatory requirements, with management, the human resources team or the legal and compliance team.<br><br>Employees can also raise concerns about breaches of the Company's regulatory obligations or internal policies or procedures with their Line Management, Dyno Nobel's Whisleblower Protection Officer, Dyno Nobel's Chief Legal and Corporate Affairs Officer, Dyno Nobel's VP Risk and Insurance and on an anonymous basis through its Whistleblower reporting system. The Group Whistleblower Protection Policy and Australian Whistleblower Protection Policy both provide protection for employees who raise concerns about suspected breaches of Dyno Nobel's Code of Conduct, policies or the law. Reports on the operation of the Whistleblower system and any material incidents reported under the Whistleblower Policy are made to the Audit and Risk Management Committee. See GRI 2-16 above. |

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| GRI 2-27 | Dyno Nobel shall:<br>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:<br>i. instances for which fines were incurred;<br>ii. instances for which non-monetary sanctions were incurred;<br>b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:<br>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;<br>ii. fines (served in this reporting period) for instances of non-compliance with laws and regulations that occurred in previous reporting periods;<br>c. describe the significant instances of non-compliance; and<br>d. describe how it has determined significant instances of non-compliance. | During the 2026 financial year, Dyno Nobel had no significant instances of environmental non-compliance with environmental laws or regulations for which fines or non-monetary sanctions were incurred. (We define a 'Significant Environmental Incident' as a Category 5 environmental non-compliance events as per Dyno Nobel's Risk Matrix. A Category 5 environmental event is a major event or repeat non-compliance with regulatory, licence or permit conditions leading to prosecution or restriction of operations.)<br>**Regulatory infringements – Dyno Nobel**<br>During the FY26, Dyno Nobel paid five infringement notices (one fine and four violations) for a total of US$32,800.<br>1. Soma, Türkiye was issued a fine for deficiencies identified during the Health & Safety regulation audit, TRY$160,000 (US$3,300).<br>2. Cheyenne, WY – Federal Railroad Administration (FRA) violation issued for a railcar shipped with incorrect car specification marking for the commodity for a total of US$2,500.<br>3. Cheyenne, WY – Federal Railroad Administration (FRA) violation issued for gasket missing from the manway, resulting in a release of ANSol for a total of US$10,000.<br>4. Cheyenne, WY – Wyoming Department of Environmental Quality issued a violation of Wyoming Air Quality Regulations and facility Title V Air permit for nitrogen oxides continuous emissions monitor downtime at the Nitric Acid Plant #4 during 3rd and 4th quarter of 2025. Pending issuance of Consent Agreement and US$7,000 penalty.<br>5. Louisiana, MO – Federal Railroad Administration (FRA) violation issued for BOV cap less than tool tight resulting in a release of ANSOL for a total of US$10,000. |
| GRI 2-28 | Memberships of Associations | See 'Membership and Climate Review of Industry Associations' on pages 36-40 of this document. |
| GRI 2-29 | Approach to stakeholder engagement | See 'Our stakeholders and engagement strategies' on page 29 of this document. |
| GRI 2-30 | Percentage of employees covered by collective bargaining agreements. | See under 'Relevant data' on page 19 of this document. |
| | For employees not covered by collective bargaining agreements, report whether the organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations. | Employees' minimum working conditions and terms of employment are established in accordance with relevant legislation and, where applicable, industrial instruments such as Awards. Where a collective bargaining agreement exists, its terms and conditions apply to the employees covered by that agreement. Employees who are not covered by collective bargaining agreements have their working conditions and terms of employment determined through their individual employment contracts, which are negotiated with regard to market conditions. These conditions are not based on collective bargaining agreements covering other employees within the organisation or on collective bargaining agreements from other organisations. See the **Dyno Nobel Human Rights Policy** under 'Labour Relations' and 'Freedom of Association and Collective Bargaining'. |
| **GRI 3: MATERIAL TOPICS** | | |
| **MATERIAL ISSUE: NAVIGATING THE DECARBONISATION TRANSITION AND REDUCING GHG** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review**, pages 40-47.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report.** |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review**, pages 40-47.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report.** |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review**, pages 40-47.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report.** |
| **GRI 201: ECONOMIC PERFORMANCE 2016 STANDARD** | | |
| GRI 201-1 | Direct economic value generated and distributed | See under 'Relevant data' on page 18 of this document.<br>For external assurance statement see the **2026 Dyno Nobel Annual Report,** pages 74-76 and 153-157. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| GRI 201-2 | Financial implications and other risks and opportunities due to climate change | **2026 Dyno Nobel Annual Report,** pages 51-61.<br>**Dyno Nobel CDP Reports** |
| **GRI 202: MARKET PRESENCE 2016 STANDARD** | | |
| GRI 202-1 | Ratios of standard entry level wage to local minimum wage, by gender:<br>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.<br>b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.<br>c. Report whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.<br>d. Report the definition used for 'significant locations of operation'. | A significant proportion of employees are compensated based on wages subject to minimum wage rules.<br>See 'Ratios of standard entry level wage to local minimum wage, by gender' on page 22 of this document.<br>Across all regions, Dyno Nobel's contingent labour providers are required to comply with applicable employment, labour and wage legislation through contractual obligations embedded within supplier and labour hire agreements. Contract provisions require contractors to comply with all applicable laws and, where requested, provide evidence of compliance.<br>Dyno Nobel also communicates expectations regarding responsible labour practices through its Modern Slavery Policy and related supplier requirements. These expectations support Dyno Nobel's commitment to lawful employment practices, fair treatment of workers and compliance with applicable labour and employment legislation.<br>Compliance with these requirements may be supported through procurement due diligence, supplier qualification activities, contractual compliance processes and risk-based supplier reviews. The extent of these activities varies based on supplier risk, service type, geography and applicable legislative requirements.<br>For selected suppliers and labour providers, Dyno Nobel may undertake additional assurance activities, including independent third-party assessments. These assessments may include reviews of payroll records, timesheets, employment contracts, wage calculations and worker interviews to verify compliance with statutory wage requirements and broader labour standards.<br>Indonesia is a significant location of operation where statutory minimum wage rates vary by region. For the purposes of the calculation under GRI 202-1(a), the statutory minimum wage applicable to the region with the lowest rate was used.<br>All other significant locations of operation have an established local minimum wage that does not vary by region.<br>For the purpose of reporting under GRI 202-1, 'significant locations of operation' are defined as the regions that collectively represent approximately 97% of our global workforce (Australia, Canada, Mexico, Türkiye, France, Indonesia, Chile and the United States). |
| GRI 202-2 | Proportion of senior management hired from the local community | In FY26, 93% of senior managers were hired from the local community. For the purposes of this reporting: Senior managers are defined as senior roles graded 19 or above, positioned one to two levels below the Executive Team. Local is defined as individuals who were either born in the relevant country or hold the legal right to reside there indefinitely, including naturalised citizens and permanent visa holders. Global data was reviewed to inform the response to this question. |
| **GRI 302: ENERGY 2016 STANDARD** | | |
| GRI 302-1 | Energy consumption within the organisation | See under 'SASB Index' on pages 30-35 of this document.<br>See also under 'FY24-FY26 energy and GHG data' on page 23 of this document.<br>**Dyno Nobel CDP Reports** |
| GRI 302-2 | Energy consumption outside of the organisation (i.e. energy consumption related to upstream and downstream activities in the supply chain) | Dyno Nobel's energy consumption outside of the organisation is estimated to be 31,380,565 GJ. This figure was estimated using a back calculation of energy use from the cradle to gate Scope 3 GHG emission factors used for purchased products. This figure is much lower than in FY25 because no fertiliser products were purchased during FY26 due to sale of the fertilisers distribution business. Since our explosives and fertiliser products are consumed during their use, no energy has been included for sold products. |
| GRI 302-3 | Energy Intensity | See under 'Relevant data' on page 19 of this document. |
| GRI 302-4 | Reduction of energy consumption | **Dyno Nobel CDP Reports** |
| GRI 302-5 | Reductions in energy requirements of products and services | See the **2026 Dyno Nobel Sustainability Review**, page 54 under 'Products that reduce GHG emissions' and page 60 under 'Extending Drill to Mill customer partnerships to quarry customers to meet the triple bottom line of sustainability'.<br>See also the case study 'Reducing customer GHG with DeltaE' on page 61 of the **2026 Dyno Nobel Sustainability Review.** |
| **GRI 305: EMISSIONS 2016 STANDARD** | | |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| GRI 305-1 | Direct (scope 1) GHG emissions | See under 'FY24-FY26 Energy and GHG data' on page 23 of this document.<br>**Dyno Nobel CDP Reports** |
| GRI 305-2 | Energy indirect (scope 2) GHG emissions | See 'FY24-FY26 Energy and GHG data' on page 23 of this document.<br>**Dyno Nobel CDP Reports** |
| GRI 305-3 | Other indirect (scope 3) GHG emissions | **2026 Dyno Nobel Sustainability Review**, pages 45-47, and 'FY24-FY26 Energy and GHG data' on page 23 of this document.<br>**Dyno Nobel CDP Reports** |
| GRI 305-4 | GHG emissions intensity | GHG per tonne of ammonia manufactured is reported on page 19 of this document. The calculation includes scope 1 and 2 emissions of all relevant GHG, including $CO_2$, $CH_4$ and $N_2O$ from the burning of fuels, and tiny amounts of $SF_6$ leakage at two sites which use $SF_6$ in on-site gas-fired power plant switch gear as an insulation gas. |
| GRI 305-5 | Reduction of GHG emissions | **Dyno Nobel CDP Reports** |
| GRI 305-6 | Production, imports and exports of ODS in metric tonnes of CFC-11 (trichlorofluoromethane) equivalent | Dyno Nobel does not produce, import or export ozone depleting substances (ODS). |
| GRI 305-7 | NOx, SOx, and other significant air emissions | See under 'Relevant data' on page 19 of this document. |
| **MATERIAL ISSUE: REGULATORY RISK MANAGEMENT** | | |
| GRI 103-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 16-17 and 50-52. |
| GRI 103-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 16-17 and 50-52. |
| GRI 103-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 16-17 and 50-52. |
| **MATERIAL ISSUE: INNOVATION IN RESPONSIBLE AND SUSTAINABLE PRODUCTS AND SERVICES** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 47, 52-54, 60 and 95. |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 47, 52-54, and 60. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 47, 52-54, and 60. |
| **GRI 416: CUSTOMER HEALTH AND SAFETY 2016 STANDARD** | | |
| GRI 416-1 | Assessment of the health and safety impacts of product and service categories | 100% of our product categories have been assessed for health and safety impacts. New or modified explosives products are typically developed by our research and development team in conjunction with specific customers as directed by the North America and Asia Pacific Product Management Teams. As such, the life cycle stages in which health and safety impacts of those products are assessed and are dependent upon the customers' requirements. For explosives products, typically this would be focused on the product life-cycle (shelf-life), impact of product transport, storage and use, with the assessment included in trials.<br>Dyno Nobel's product development protocol requires assessment of the dangerous good's classification of the product to ensure safe transport and storage of our products. The safety data sheets for all our products are also reviewed for new or modifications to our explosive products to provide customers with information on the health and safety impacts of our products.<br>Furthermore, products are tested to ensure that when they are used, they meet customer requirements including blasting performance, pumpability, post-blast fume resistance (e.g. water resistance, oxidiser and fuel composition, etc), sensitisation (where applicable) and reactive ground product selection testing (where applicable). New or modified explosive products are verified for these parameters at our R&D facilities prior to use at a customer's site. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| GRI 416-2 | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services | **DNA:**<br>In FY26 there were two transportation related incidents/inspections that resulted in violations with monetary fines and two violations issued related to environment:<br>1. Cheyenne, WY – Federal Railroad Administration (FRA) violation issued for a railcar shipped with incorrect car specification marking for the commodity for a total of US$2,500.<br>2. Cheyenne, WY – Federal Railroad Administration (FRA) violation issued for gasket missing from the manway, resulting in a release of ANSol for a total of US$10,000.<br>3. Cheyenne, WY – Wyoming Department of Environmental Quality issued a violation of Wyoming Air Quality Regulations and facility Title V Air permit for nitrogen oxides continuous emissions monitor downtime at the Nitric Acid Plant #4 during the 3rd and 4th quarter of 2025. Pending issuance of Consent Agreement and US$7,000 penalty.<br>4. Louisiana, MO – Federal Railroad Administration (FRA) violation issued for BOV cap less than tool tight resulting in a release of ANSOL for a total of US$10,000.<br><br>**DNAP:**<br>Nil<br><br>**DNEL:**<br>1. Soma, Türkiye was issued a fine for deficiencies identified during the Health & Safety regulation audit, TRY$160,000 (US$3,300). |
| **MATERIAL ISSUE: CUSTOMER PARTNERSHIPS** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 54 and 58-61. |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 54 and 58-61. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 54 and 58-61. |
| **GRI 203: INDIRECT ECONOMIC IMPACTS 2016 STANDARD** | | |
| GRI 203-2 | Significant indirect economic impacts | **2026 Dyno Nobel Sustainability Review,** pages 58-61. |
| **GRI 417: MARKETING AND LABELING 2016 STANDARD** | | |
| GRI 417-1 | Requirements for product and service information and labelling | Our Australian Safety Data Sheets (SDS) comply with the requirements of Globally Harmonised System of Classification and Labelling of Chemicals (GHS 7). The Globally Harmonised System (GHS) of Classification and Labelling of Chemicals is used in Australia to classify chemicals based on defined criteria.<br><br>Dyno Nobel is an importer, supplier and manufacturer of chemicals. SDS are available for all products and raw materials that are hazardous and non-hazardous and include advice on the safe use, storage and handling of the product, and its disposal.<br><br>Dyno Nobel provides training and education to employees, contractors and customers to enhance their awareness and understanding of occupational health and safety risks of chemicals, raw materials and products. A robust product development process is utilised that follows a management of change process, including risk assessments for manufacture and end use.<br><br>Our North American labelling meets the requirements of the Globally Harmonised System of Classification and Labelling of Chemicals (GHS) and our North American SDS comply with the Mine Safety and Health Administration (MSHA) for products destined for the mining industry.<br><br>We provide support to our explosives customers to assist them in choosing the right product and blast plan to minimise environmental impacts and our Dyno Consult team regularly conduct audits at customer sites to ensure that drill and blast procedures, standards and product application are safe and follow best practices. In addition to providing information about the technical aspects of the use of our explosives products, our technical support teams and our Dyno Consult business provide documentation and advice to our customers about:<br>• Product content, particularly with regard to substances that might produce an environmental or social impact;<br>• Safe use, storage and handling of the product; and<br>• Disposal of the product as required by applicable law.<br><br>This advice is supplied on our websites, on the product label, in the Safety Data Sheet (SDS) or directly to the customer via training sessions. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| **MATERIAL ISSUE: COMMUNITY SAFETY, RELATIONSHIPS THAT BUILD TRUST AND RESILIENCE** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 37-39. |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 37-39. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 20 and 37-39. |
| **GRI 413: LOCAL COMMUNITIES 2016 STANDARD** | | |
| GRI 413-1 | Operations with local community engagement, impact assessments and development programs, including the use of social impact assessments, environmental impact assessments, local community development programs based on local communities' needs, stakeholder engagement plans based on stakeholder mapping, community consultation committees, works councils, occupational health and safety committees, other worker representation bodies to deal with impacts and formal local community grievance processes. | Our most recent survey of all sites with more than 30 employees was conducted some years ago, and we will conduct this survey again in FY27. The former survey found that:<br>• 74% of sites give time and/or financial support to local schools or charities (50% regularly and 24% occasionally).<br>• 32% of sites have a specific community engagement budget.<br>• 12% of sites have a formal committee which oversees their community engagement plan.<br>• 12% of sites have a formal (written or annually reviewed) community engagement plan and 44% have an informal community engagement plan.<br>• Of the 56% of sites with a formal or informal community engagement plan:<br>– No sites conducted social impact assessments, but 68% discussed and considered the social issues in their local communities when planning their community engagement activities;<br>– 5% of sites conducted a formal environmental impact assessment and an additional 47% of sites discussed environmental issues in their local area when planning their community engagement activities; and<br>– 5% of sites formally mapped their stakeholders.<br>In FY26, we reviewed our Community Investment Framework and launched the Global Community Projects Fund, which aims to finance local projects that support communities near our operations across our priority investment areas: Climate Change, Community Development, Health, and Education. |
| GRI 413-2 | Percentage of operations with significant actual and potential negative impacts on local communities | **2026 Dyno Nobel Sustainability Review,** page 38 under 'Key policies and systems for keeping our communities safe'. |
| **MATERIAL ISSUE: BIODIVERSITY** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** page 51 under 'Expanding our TNFD assessment'.<br>Dyno Nobel recognises that its operations and activities could impact on areas important to biodiversity. |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** page 51 under 'Expanding our TNFD assessment'.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report**. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 20 and 51 under 'Expanding our TNFD assessment'. |
| **GRI 304: BIODIVERSITY 2016 STANDARD** | | |
| GRI 304-2 | Significant impacts of activities, products and services on biodiversity | In FY25, we assess the biodiversity risks of our DNAP BU, completing the first step in the TNFD's recommended four-phase 'LEAP' process: Locate. In FY26, we conducted deep dive analysis to the sites that were identified as high-risk locations for biodiversity in our LEAP assessment in FY25. See the results in the **2026 Dyno Nobel Sustainability Review** on page 51. |
| **MATERIAL ISSUE: SUSTAINABLE SUPPLY CHAINS** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 62-64. |
| GRI 3-2 | Management approach and its components, including grievance mechanisms relating to human rights | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 62-64.<br>See also the **2025 Dyno Nobel Modern Slavery Statement** and GRI 2-25 and GRI 413-1 in this document. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 20 and 62-64. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| **GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016 STANDARD** | | |
| GRI 308-1 | New suppliers that were screened using environmental criteria | During FY26, 57% (420) of new suppliers were screened against environmental criteria during the sourcing process. |
| GRI 308-2 | Negative environmental impacts in the supply chain and actions taken, including the number of suppliers assessed for environmental impacts, those identified as having significant actual and potential negative environmental impacts, those with which improvements were agreed upon as a result of assessment, and any relationships terminated. | We track the environmental performance of our suppliers in the delivery of their products and services to us. In FY26, a total of 10,596 suppliers were scanned through the EiQ platform with 147 suppliers flagged for environmental incidents. In our DNAP business, no supplier relationships were terminated as a result of environmental impact assessments during FY26. |
| **GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016 STANDARD** | | |
| GRI 411-1 | Incidents of violations involving rights of Indigenous peoples | No incidents of violations involving rights of Indigenous peoples were identified in our operations or supply chains. |
| **GRI 2-24 (PREVIOUSLY GRI 412): ASSESSMENT AND TRAINING SPECIFIC TO HUMAN RIGHTS** | | |
| GRI 2-24 | Operations that have been subject to human rights reviews or impact assessments, by country | The Dyno Nobel Human Rights Working Group has been established to collaborate across the business to manage human rights issues, increase awareness of our human rights commitments and encourage better representation from different departments across the business. During FY26, no confirmed human rights reviews or impact assessments were carried out on Dyno Nobel's own operations. |
| GRI 2-24 | Employee training on human rights policies or procedures | During FY26, 663 employees completed the Dyno Nobel online Modern Slavery Training Module. |
| GRI 2-24 | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | In FY26, one significant agreement came before the Board, and it contained clauses relating to compliance with human rights obligations. |
| **GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016** | | |
| GRI 414-1 | New suppliers that were screened using social criteria | During FY26, 68.6% (505) of new suppliers were screened against social criteria during the sourcing process. |
| GRI 414-2 | Negative social impacts in the supply chain and actions taken | **2025 Dyno Nobel Modern Slavery Statement.** |
| **MATERIAL ISSUE: DECARBONISING OUR PORTFOLIO AND GREEN AMMONIA AND HYDROGEN STRATEGY** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 40-47.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report.** |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 40-47.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report.** |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 20 and 40-47.<br>See also the Sustainability Report within the **2026 Dyno Nobel Annual Report.** |
| **MATERIAL ISSUE: ENSURING ETHICAL CONDUCT AND BUSINESS PRACTICES** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 23-25. |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 23-25. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 20 and 23-25. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| **GRI 205: ANTI-CORRUPTION 2016 STANDARD** | | |
| GRI 205-3 | Confirmed incidents of corruption and actions taken | There were no incidents of corruption identified in FY26. There were no incidents of contracts terminated or not renewed due to corruption in FY26. |
| **GRI 415: PUBLIC POLICY 2016 STANDARD** | | |
| GRI 415-1 | Political contributions | The total monetary value of financial and in-kind political contributions made directly and indirectly by Dyno Nobel in FY26 was zero.<br>The Dyno Nobel Political Engagement and Donations Policy prohibits the Group making any political donations, whether in cash or in kind, to:<br>• any political party or organisation, party official;<br>• individual politicians;<br>• any political candidate for public office; or<br>• any third-party organisation that may make political donations, (collectively referred to in the policy as 'political persons') in any country. |
| MATERIAL ISSUE: DYNO NOBEL ZERO HARM AMBITION – SAFETY AND WELLBEING | | |
| **GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018** | | |
| GRI 403-1 | Occupational health and safety management system | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 26-31.<br>See also 'Our commitment to zero harm' on pages 24-28 of this document. |
| GRI 403-2 | Hazard identification, risk assessment and incident investigation | **2026 Dyno Nobel Sustainability Review,** pages 26-31.<br>See also under 'GRI 403-2 Hazard identification, risk assessment and incident investigation' on page 24 of this document. |
| GRI 403-3 | Occupational health services | See pages 24-25 of this document. |
| GRI 403-4 | Worker participation, consultation and communication on occupational health and safety | 100% of our workers and contractors are represented in formal joint management-worker health and safety committees which operate at a site-based level in the organisation. At large sites, these may also operate at a plant level, with monthly all worker meetings.<br>In addition, Significant Event lessons learned bulletins and hazard alerts are distributed locally, regionally and globally, depending on the nature of the incident. Monthly site safety meeting packs are distributed across each Business Unit. |
| GRI 403-5 | Worker training on occupational health and safety | **2026 Dyno Nobel Sustainability Review,** page 26-31.<br>See also 'Our commitment to zero harm' on pages 24-25 of this document. |
| GRI 403-6 | Promotion of worker health | See page 25 of this document. |
| GRI 403-7 | Approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services | **2026 Dyno Nobel Sustainability Review,** pages 26-31.<br>See also 'Our commitment to zero harm' on pages 26-28 of this document and the disclosures in this table under GRI 416: Customer Health and Safety and GRI 417: Marketing and Labelling. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| **GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018** | | |
| GRI 403-8 | Workers covered by an occupational health and safety management system | 100% of our employees and contractors are covered under our Health, Safety, Environment and Community Management System (HSECMS). A global, layered assurance process is applied to assess compliance with HSECMS standards, incorporating Self-assessments, Functional assurance, and Internal audits.<br><br>Where operations occur on customer sites using their own HSEC management system, a mapping process is conducted to confirm alignment with the minimum requirements of the Dyno Nobel Limited HSECMS. Minimum training requirements are addressed through the Dyno Nobel Explosives Training (DET) program. Critical Control Verification (CCV), site verifications and quality audits form part of Layer 1 assurance at the business unit level. Layer 2 are completed by the BU and Layer 3 audits are carried out centrally through the Risk & Insurance Global team. HSECMS audit activity is reviewed by the Executive Leadership Team and Board, which also monitors broader HSE performance and metrics.<br><br>DNEL (Türkiye): Internal and External Audits: External audits are carried out by the General Directorate of Security, Provincial Police Department, Ministry of Labour and Social Security and Ministry of Environmental, which have the authority to inspect, measure and investigate workplace conditions. International certifications such as ISO 9001-14001 and 45001 are voluntarily adopted by Dyno Nobel Türkiye.<br><br>DNEL (France): In France, the French Labor Code establishes a legal framework for employers regarding occupational health and safety (OHS) for all their employees. These internal services are provided by certified professionals, including occupational health and safety experts. Local occupational health services regularly monitor employee health and may impose measures. External support services also exist. External audits are conducted by the labour inspectorate regarding working conditions and regulatory compliance. Internal audits are conducted annually at each site by the HSEQ team. Dyno Nobel Fr is ISO9001 certified and is aiming for ISO 14001 and 45001 certifications in the medium term. |
| GRI 403-9 | Work-related injuries | See pages 28-30 of this document. |
| GRI 403-10 | Work-related ill health | See pages 28-30 of this document. |
| **MATERIAL ISSUE: SAFE, INCLUSIVE AND HIGH-PERFORMANCE CULTURE** | | |
| GRI 103-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 32-36. |
| GRI 103-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19 and 32-36. |
| GRI 103-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 32-36. |
| **GRI 401: EMPLOYMENT 2016 STANDARD** | | |
| GRI 401-1 | New employee hires and employee turnover | See page 19 of this document. |
| GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | Any difference in benefits provided to full-time employees that are not provided to temporary or part-time employees is done so in accordance with legislation. There are no benefits provided to full-time employees that are not provided to temporary or part-time employees. There is an exception in the Americas region, where, subject to legislative requirements, part-time employees are not eligible for the health and welfare benefits program, parental leave or vacation. |
| GRI 401-3 | Parental leave | See page 20 of this document. Dyno Nobel does not have a global standard for parental leave. At a minimum, Dyno Nobel provides paid parental leave in accordance with the legal requirements of the countries in which it operates. The minimum amount of fully paid primary parental leave offered is eight weeks. The minimum amount of fully paid secondary parental leave offered is three days. |
| **GRI 404: TRAINING AND DEVELOPMENT 2016 STANDARD** | | |
| GRI 404-1 | Average hours of training per year per employee, by gender and employee category | See page 20 of this document. |

| DISCLOSURE | DISCLOSURE TITLE | LOCATION OF DISCLOSURE/DISCLOSURE |
|---|---|---|
| GRI 404-2 | Programs for upgrading employee skills and transition assistance programs | Training and development programs to support the upgrading of employee skills are provided across the organisation and cover compliance and job-specific skills, professional development and leadership development.<br><br>Employees are assigned job-based learning curricula relevant to their roles and have access to development planning tools, learning activities and development programs to support their individual development goals. The organisation maintains a broad range of job-based curricula designed to address the specific requirements of different roles across the Company. At a minimum, our training is conducted in accordance with all relevant legislation. |
| GRI 404-3 | Percentage of employees receiving regular performance and career development reviews | See page 20 of this document. The gender pay ratios reported have not been adjusted. |
| **GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016 STANDARD** | | |
| GRI 405-1 | Diversity of governance bodies and employees | See page 21 of this document. |
| GRI 405-2 | Ratio of basic salary and remuneration of women to men | See page 21 of this document. |
| **GRI 406: NON-DISCRIMINATION 2016** | | |
| GRI 406-1 | Incidents of discrimination and corrective actions taken | During FY26, Dyno Nobel received 11 complaints of alleged discrimination. Three complaints were substantiated, three complaints were unsubstantiated, and five complaints remained under investigation at the time of reporting. |
| **MATERIAL ISSUE: SUSTAINABLE USE OF WATER** | | |
| GRI 3-1 | Explanation of the material topic and its boundary | **2026 Dyno Nobel Sustainability Review,** pages 12-13, 18-19, 55 and 57. |
| GRI 3-2 | Management approach and its components | **2026 Dyno Nobel Sustainability Review,** pages 2-13, 18-19, 55 and 57. |
| GRI 3-3 | Evaluation of the management approach | **2026 Dyno Nobel Sustainability Review,** pages 20, 55 and 57. |
| **GRI 303: WATER AND EFFLUENTS 2018 STANDARD** | | |
| GRI 303-1 | Interactions with water as a shared resource | **2026 Dyno Nobel Sustainability Review,** pages 2-13, 18-19, 55 and 57.<br>**Dyno Nobel CDP Reports** |
| GRI 303-2 | Management of water discharge-related impacts | **2026 Dyno Nobel Sustainability Review,** pages 55 and 57.<br>**Dyno Nobel CDP Reports** |
| GRI 303-3 | Water withdrawal | **2026 Dyno Nobel Sustainability Review,** pages 55 and 57.<br>**Dyno Nobel CDP Reports** |
| GRI 303-4 | Water discharge | **2026 Dyno Nobel Sustainability Review,** pages 55 and 57.<br>**Dyno Nobel CDP Reports** |
| GRI 303-5 | Water consumption | **2026 Dyno Nobel Sustainability Review,** pages 55 and 57.<br>**Dyno Nobel CDP Reports** |

# Relevant Data

### GRI 2-7: INFORMATION ON EMPLOYEES BY GENDER, REGION AND EMPLOYEE STATUS

| EMPLOYEES BY GENDER (% FEMALE) | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Global Workforce** | **19.2%** | **19.1%** | **17.8%** |
| Board[1] | 28.6% | 28.6% | 25% |
| Executive Leadership Team[1] | 20.0% | 10.0% | 14.3% |
| Senior Management | 21.6% | 23.6% | 27.5% |
| Management | 20.3% | 18.1% | 26% |
| Professional Roles | 24.3% | 26.5% | 24.6% |

1. The CEO & MD is included in both Board and Executive Leadership Team numbers.

| EMPLOYEES BY LOCATION | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Global Workforce** | **5,672** | **5,532** | **4,877[1]** |
| Americas | 2,742 | 2,709 | 2,800 |
| Asia Pacific | 2,245 | 2,139 | 1,419 |
| Europe | 629 | 647 | 593 |
| Africa | 56 | 37 | 65 |

1. Reduction in workforce since FY25 is largely attributable to fertiliser business divestments, primarily within Asia Pacific.

| PERCENTAGE OF PERMANENT EMPLOYEES BY GENDER | 2024 | 2025 | 2026 |
|---|---|---|---|
| Male – % permanent | 98.5% | 99.0% | 99.8% |
| Female – % permanent | 98.3% | 98.1% | 98.5% |
| Non-binary – % permanent | 0.0% | 0.0% | 0.0% |

| PERCENTAGE OF PERMANENT EMPLOYEES BY LOCATION | 2024 | 2025 | 2026 |
|---|---|---|---|
| Americas – % permanent | 99.0% | 99.0% | 100% |
| Asia Pacific – % permanent | 98.9% | 99.0% | 98.9% |
| Europe – % permanent | 95.4% | 97.8% | 100% |
| Africa – % permanent | 87.5% | 97.3% | 100% |

| PERCENTAGE OF PART-TIME EMPLOYEES BY GENDER | 2024 | 2025 | 2026 |
|---|---|---|---|
| Male – % part-time | 0.4% | 0.3% | 1.9% |
| Female – % part-time | 6.1% | 6.3% | 4.7% |
| Non-binary – % part-time | 0.0% | 0.0% | 0.0% |

| PERCENTAGE OF PART-TIME EMPLOYEES BY LOCATION | 2024 | 2025 | 2026 |
|---|---|---|---|
| Americas – % part-time | 0.0% | 0.0% | 0.5% |
| Asia Pacific – % part-time | 3.5% | 3.3% | 5.2% |
| Europe – % part-time | 1.1% | 1.6% | 2.5% |
| Africa – % part-time | 0.0% | 0.0% | 0.0% |

### GRI 2-21: ANNUAL TOTAL COMPENSATION RATIOS

| TOTAL COMPENSATION RATIOS[1] | 2024 | 2025 | 2026 |
|---|---|---|---|
| CEO: Median employee | 1:12 | 1:15 | 1:25 |
| Highest Paid Employee: Median employee[2] | 1:20 | 1:22 | 1:15 |
| Highest paid employee % increase: Median employee % increase[2] | 19:1 | 3:1 | 6:1 |

1. Includes bonus payments made within the actual reporting period.
2. Median employee figures were calculated excluding the highest earner.

### GRI 201-1: DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

| DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED | 2024 | 2025 | 2026 |
|---|---|---|---|
| **A. Direct economic value generated (A$Mil)** | | | |
| Total Sales Revenues | **5,364.9** | **5,345.2** | **3,940.9** |
| **B. Economic value distributed** | **6,848.1** | **6,201.3** | **3,940.9** |
| Operating costs | 5,217.6 | 4,260.4 | 2,964.5 |
| Employee wages and benefits | 975.1 | 1,068.8 | 862.4 |
| Payment to providers of capital | 378.2 | 162.3 | 250.8 |
| Government taxes | 276.3 | 708.8 | 460.9 |
| Voluntary community investments | 0.9 | 1.0 | 0.5 |
| **C. Economic value retained (A-B)** | **(1,406.3)** | **(782.7)** | **(504.9)** |

| GOVERNMENT TAXES PAID PER COUNTRY (A$MIL) | 2024 | 2025 | 2026 |
|---|---|---|---|
| Australia[1] | 2.6 | 123.3 | 127.4 |
| United States | 232.1 | 414.9 | 217.5 |
| Mexico | 0.8 | 4.2 | 1.9 |
| Canada | 31.3 | 89.1 | 57.1 |
| Chile | 0.4 | 19.9 | 3.8 |
| Peru | 0 | 0.3 | 0.2 |
| Hong Kong | 0 | 0 | 0 |
| Tϋrkiye | 4.7 | 7.2 | 6.4 |
| Indonesia | 2.6 | 5.5 | 5.7 |
| Papua New Guinea | 0.5 | 0.9 | 0 |
| Benin | 0 | 0.2 | 0 |
| Cameroon | 0 | 0.3 | 0 |
| France | 0.3 | 35.6 | 39.3 |
| New Caledonia | 0.2 | 5.2 | 0 |
| Senegal | 0.3 | 1.5 | 0.6 |
| Singapore | 0.5 | 0.7 | 0.8 |
| South Africa | 0 | 0 | 0 |
| Switzerland | 0 | 0 | 0.2 |

1. Year-on-year tax payments can be volatile depending on business earnings.

### GRI 2-30: % EMPLOYEES COVERED BY CBAS

| COLLECTIVE BARGAINING AGREEMENTS (CBAs) | 2024 | 2025 | 2026 |
|---|---|---|---|
| % Total Workforce Covered by CBAs | 34.2% | 29.3% | 29.1% |

### GRI 302-3: ENERGY INTENSITY AND GRI 305-4 GHG INTENSITY PER TONNE AMMONIA MANUFACTURED

| INTENSITY PER TONNE $NH_3$ | 2024 | 2025 | 2026 |
|---|---|---|---|
| Energy use[1] per tonne $NH_3$ (GJ) | 46.2 | 51.1 | 55.5 |
| GHG per tonne $NH_3$ ($tCO_2e$) | 2.09 | 2.66 | 2.79 |

1. Includes all energy consumed at Dyno Nobel ammonia manufacturing sites (including natural gas, purchased kWh and purchased steam), including at ammonia manufacturing sites where ammonia is not the only product produced.

### GRI 305-7: NOx, SOx, AND OTHER SIGNIFICANT AIR EMISSIONS

| EMISSIONS TO AIR[1] | 2024 | 2025 | 2026 |
|---|---|---|---|
| NOx | 4,163 | 1,754 | 1,326 |
| SOx | 22,612 | 18,491 | 9,214 |
| VOCs | 106 | 93 | 76.6 |
| HAPs | 49 | 18 | 8 |

1. Derived from calculations based on site-specific data including those used to report to the National Pollution Inventory (NPI) in Australia, and to USEPA Emissions Inventory in the US. Dyno Nobel manufactures inorganic chemicals including ammonia, ammonium nitrate, ammonium phosphate and single super phosphate. For this reason, its operations do not release material amounts of Persistent Organic Pollutants (POPs).

### GRI 401-1: NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER RATES BY AGE GROUP, GENDER AND REGION

| RATE OF NEW EMPLOYEE HIRES | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Workforce** | **16.0%** | **17.2%** | **16%** |
| **% Rate of New Hires by Age Group** | | | |
| Employees under 30 | 30.4% | 49.7% | 33.1% |
| Employees 30-50 | 13.9% | 13.2% | 13.9% |
| Employees 50+ | 13.1% | 7.0% | 7.6% |
| **% Rate of New Hires by Gender** | | | |
| Male | 15.2% | 15.8% | 15.7% |
| Female | 19.2% | 20.3% | 17.3% |
| **% Rate of New Hires by Region** | | | |
| Americas | 15.6% | 18.9% | 16.5% |
| Asia Pacific | 17.0% | 13.7% | 13.3% |
| Europe | 13.9% | 13.3% | 4.9% |
| Africa | 15.9% | 0.0% | 44.2% |

The terms '2024', '2025' and '2026' refer to the Dyno Nobel financial year ending 30 September in each year.

% Rate of New Hires for 2026 has been calculated by dividing the total number of new hires in each category by the total average headcount for 2025 and 2026 for each category as at 30 September each year.

Previous years have been calculated using the same methodology.

| HIRING AND PROMOTIONS | 2024 | 2025 | 2026 |
|---|---|---|---|
| Open positions filled by internal candidates (%) | 44.0% | 50.9% | 30.9% |
| Promotions filled by women (%) | 21.0% | 24.1% | 20.6% |
| Average hiring cost/FTE (AUD)[1] | $2,913 | $3,300 | $3,700 |
| Total number of employee hires | 918 | 890 | 977 |

1. Average hiring cost/FTE is for Australia, Canada and United States of America due to data available.

| TOTAL TURNOVER RATE | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Global Turnover Rate** | **18.9%** | **18.9%** | **25.8%[2]** |
| Male Global Turnover Rate | 19.0% | 18.0% | 24.1% |
| Female Global Turnover Rate | 18.6% | 22.9% | 33.4% |

2. The increase in overall turnover since FY25 was mostly driven by fertiliser business divestments in Asia Pacific.

| VOLUNTARY TURNOVER RATES | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Workforce** | **11.2%** | **10.1%** | **7.7%** |
| **% Voluntary Turnover Rates by Age Group** | | | |
| Employees under 30 | 13.3% | 16.4% | 7.6% |
| Employees 30-50 | 10.2% | 8.7% | 6.1% |
| Employees 50+ | 12.2% | 9.8% | 6.9% |
| **% Voluntary Turnover Rates by Gender** | | | |
| Male | 10.8% | 9.2% | 6.4% |
| Female | 13.0% | 13.8% | 8.7% |
| **% Voluntary Turnover Rates by Region** | | | |
| Americas | 11.1% | 10.4% | 6.6% |
| Asia Pacific | 12.8% | 11.0% | 8.4% |
| Europe | 6.2% | 11.2% | 3.7% |
| Africa | 12.4% | 0.0% | 0.0% |

The terms '2024', '2025', and '2026' refer to the Dyno Nobel financial year ending 30 September in each year.

% Voluntary Turnover for 2026 has been calculated by dividing the total number of new hires in each category by the total average headcount for 2025 and 2026 for each category as at 30 September each year.

| HUMAN CAPITAL RETURN ON INVESTMENT | 2024 | 2025 | 2026 |
|---|---|---|---|
| HC ROI* | 1.72 | 1.82 | 1.75 |

* HC ROI is calculated as (Total revenue – (Total operating expenses – Total employee-related expenses) / Total employee-related expenses.

| INVOLUNTARY TURNOVER RATES | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Workforce** | 7.7% | 8.8% | 13.2%[1] |
| **% Involuntary Turnover Rates by Age Group** | | | |
| Employees under 30 | 8.6% | 13.9% | 9.6% |
| Employees 30-50 | 7.5% | 7.3% | 11.4% |
| Employees 50+ | 7.6% | 9.2% | 16.3% |
| **% Involuntary Turnover Rates by Gender** | | | |
| Males | 8.1% | 8.7% | 12.1% |
| Females | 5.6% | 9.0% | 16.8% |
| **% Involuntary Turnover Rates by Region** | | | |
| Americas | 9.5% | 10.3% | 8.6% |
| Asia Pacific | 5.8% | 7.6% | 22.6%[1] |
| Europe | 6.5% | 6.8% | 6.8% |
| Africa | 5.3% | 43.6% | 1.3% |

1. The increase in turnover since FY25 was mostly driven by fertiliser business divestments in Asia Pacific.

The terms '2024', '2025' and '2026' refer to the Dyno Nobel financial year ending 30 September in each year.

% Involuntary Turnover for 2026 has been calculated by dividing the total number of new hires in each category by the total average headcount for 2025 and 2026 for each category as at 30 September each year.

### GRI 401-3: PARENTAL LEAVE

| PARENTAL LEAVE[2] | 2024 | 2025 | 2026 |
|---|---|---|---|
| Minimum primary parental leave offered[3] | 8 weeks | 8 weeks | 8 weeks |
| Minimum secondary parental leave offered[3] | 3 days | 3 days | 3 days |
| Males entitled to parental leave | 4,341 | 4,429 | 3,648 |
| Females entitled to parental leave | 951 | 1,033 | 791 |
| Males who took parental leave | 95 | 129 | 81 |
| Females who took parental leave | 46 | 53 | 21 |
| Males who returned from parental leave | 93 | 115 | 75 |
| Females who returned from parental leave | 42 | 49 | 16 |
| Males return to work rate | 98% | 89% | 100% |
| Females return to work rate | 91% | 92% | 100% |
| Retention Rate for males 12 months following leave | 84% | 78% | 96% |
| Retention Rate for females 12 months following leave | 89% | 73% | 100% |

2. In some jurisdictions, the parental leave entitlements are mandated by the government and there is no Dyno Nobel policy for parental leave.
3. Paid parental leave entitlement is dependent on the country in which we operate, considering legislation and market practices. The entitlement listed above reflects the minimum entitlement across our major locations globally.

### GRI 404-1: EMPLOYEE TRAINING HOURS BY GENDER AND LEVEL

| AVERAGE HOURS OF TRAINING PER FULL-TIME EMPLOYEE | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Global Workforce** | **125** | **137** | **142** |
| Male (permanent) | 133 | 140 | 145 |
| Female (permanent) | 89 | 127 | 129 |
| Non-binary (permanent) | 23 | 0 | 0 |
| Board | 95 | 74 | 75 |
| Executive Leadership Team | 10 | 16 | 10 |
| Senior Management | 30 | 21 | 14 |
| Management | 29.5 | 31 | 44 |
| Non-management | 143 | 174 | 177 |
| Average cost of training and development per FTE | $1,081.71 | $1,074.29 | $905.82 |

### GRI 404-3: EMPLOYEE PERFORMANCE AND CAREER DEVELOPMENT REVIEWS BY GENDER, LEVEL AND STATUS

| PERFORMANCE REVIEWS BY GENDER | 2024 | 2025 | 2026 |
|---|---|---|---|
| **% Employees Receiving Performance Reviews** | | | |
| Total Workforce | 71.7% | 79.6% | 72.2% |
| Total Male Employees | 68.4% | 77.7% | 69.5% |
| Total Female Employees | 85.4% | 87.5% | 84.5% |
| **% Board Receiving Reviews** | | | |
| Male | 100.0% | 100.0% | 100.0% |
| Female | 100.0% | 100.0% | 100.0% |
| **% Management Receiving Performance Reviews** | | | |
| Male | 98.2% | 97.5% | 84.7% |
| Female | 86.4% | 98.0% | 96.6% |
| **% Non-Management Receiving Performance Reviews** | | | |
| Male | 65.6% | 75.9% | 65.5% |
| Female | 84.0% | 86.5% | 79.3% |
| Non-binary | 0.0 | 0.0 | 0.0 |

| PERFORMANCE REVIEWS BY STATUS | 2024 | 2025 | 2026 |
|---|---|---|---|
| **% Full-time and Part-time Receiving Performance Reviews** | | | |
| Total Workforce | 71.7% | 79.6% | 72.2% |
| Full-time Employees | 71.5% | 79.4% | 72.4% |
| Part-time Employees | 83.7% | 90.1% | 53.4% |

Percentages in the table above were calculated by dividing the number of employees in each category who received an annual performance review by the total number of employees in that category.

Performance reviews are conducted twice a year, with half-year performance and full-year performance reviews conducted against a range of objectives as determined for each employee by the employee's manager in consultation with the employee.

## GRI 405-1: DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

| WORKFORCE DIVERSITY | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Gender diversity (% female)** | | | |
| Board[1] | 28.6% | 28.6% | 25.0% |
| Executive Leadership Team[1] | 20.0% | 10.0% | 14.3% |
| Senior Management[2] | 21.6% | 23.6% | 27.0% |
| Global | 19.2% | 19.1% | 17.8% |
| **Gender Diversity by Management Level (% female)** | | | |
| All Management[3] | 18.8% | 18.7% | 26.0% |
| Junior Management[4] | 18.1% | 18.7% | 17.7% |
| Middle Management[5] | 18.2% | 16.5% | 22.6% |
| Top Management[6] | 28.4% | 27.9% | 27.5% |
| Women in non-managerial positions | 19.3% | 19.2% | 17.7% |
| Revenue Generating Management[7] | 0.0% | 9.1% | 8.3% |
| STEM positions[8] | 26.1% | 20.5% | 18.2% |
| IT/Engineering | 23.5% | 19.6% | 14.6% |
| **First Nations Australians[9] (% Australian workforce)** | 3.1% | 3.2% | 2.9% |
| **Percentage of US employees by race** | | | |
| Percentage of US employees as they choose to identify by ethnicity and race as a percentage of total US workforce | | | |
| Asian | 1.7% | 1.9% | 1.8% |
| African American | 4.7% | 4.5% | 4.8% |
| Hispanic or Latino | 8.4% | 10.6% | 10.1% |
| European/Caucasian | 79.5% | 79.1% | 78.2% |
| Indigenous or Native American | 0.8% | 0.6% | 0.6% |
| Employees who identify as two or more races | 1.6% | 1.4% | 1.4% |
| Employees who choose not to disclose their race | 3.4% | 1.5% | 1.7% |
| **Age Diversity: Total Workforce** | | | |
| % employees under 30 | 13.8% | 14.1% | 15.1% |
| % employees 30-50 | 54.4% | 57.2% | 50.0% |
| % employees 50+ | 31.9% | 28.8% | 35.0% |
| **Age Diversity: Board** | **2024** | **2025** | **2026** |
| % employees under 30 | 0.0% | 0.0% | 0.0% |
| % employees 30-50 | 14.3% | 0.0% | 0.0% |
| % employees 50+ | 85.7% | 100% | 100% |
| **Age Diversity: Executive Leadership Team** | | | |
| % employees under 30 | 0.0% | 0.0% | 0.0% |
| % employees 30-50 | 30.0% | 50.0% | 37.5% |
| % employees 50+ | 70.0% | 50.0% | 62.5% |
| **Age Diversity: Management[10]** | | | |
| % employees under 30 | 0.7% | 0.8% | 6.5% |
| % employees 30-50 | 55.7% | 57.5% | 58.3% |
| % employees 50+ | 43.6% | 41.7% | 35.2% |
| **Age Diversity: Non-Management** | | | |
| % employees under 30 | 15.1% | 15.4% | 17.4% |
| % employees 30-50 | 54.5% | 57.1% | 47.6% |
| % employees 50+ | 30.4% | 27.5% | 35.0% |

1. CEO & MD is included in both Board and Executive Leadership Team.
2. Defined as senior roles which are 1-2 levels below the Executive Leadership Team.
3. Percentage of women in all management positions, including junior, middle and top management (as % of total management positions). This has been restated in 2024 to incorporate middle management, which has been missing in previous years.
4. Percentage of women in junior management positions, i.e. first level of management (as % of total junior management positions).
5. Percentage of women in middle management positions, i.e. leaders of leaders who are at least two levels below the Executive Leadership Team, plus individual contributors above a defined Hay level (as a percentage of total middle management positions).
6. Percentage of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions).
7. Percentage of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers.
8. Percentage of women in roles relating to science, technology, engineering and mathematics.
9. Due to our commitment to First Nations Australians employment in Australia, Australian-based employees may voluntarily identify themselves as Aboriginal and/or Torres Strait Islander. Dyno Nobel does not currently store broader ethnicity data in the HR Information System in Australia.
10. Management is defined here as all employees above a defined pay level.

## GRI 405-2: EQUAL REMUNERATION FOR WOMEN AND MEN

The gender pay ratios reported below have not been adjusted.

| SALARY EQUITY (MALE:FEMALE) | 2024 | 2025 | 2026 |
|---|---|---|---|
| **Total Workforce** | 1:1.01 | 1:1.05 | 1:1 |
| Full-time Employees | 1:1 | 1:0.99 | 1:1 |
| Part-time Employees | 1:1.02 | 1:1 | 1:1 |
| Executive level (base salary only) | 1:0.66 | 1:0.62 | 1:0.77 |
| Executive level (base salary + other cash incentives) | 1:0.59 | 1:0.63 | 1:0.80 |
| Management level[1] (base salary only) | 1:0.96 | 1:0.94 | 1:0.92 |
| Management level (base salary + other cash incentives) | 1:0.92 | 1:0.93 | 1:0.94 |
| Non-management level (base salary only) | 1:1.02 | 1:1.017 | 1:1.05 |

1. Management is defined here as all employees above a defined Hay level.

All salaries were converted to AUD at spot rate (at 30 September for each year). It is important to note that because salary levels and gender percentages differ significantly in different regions, this may skew average salary ratios by level.

## DISCLOSURE 202-1 RATIOS OF STANDARD ENTRY LEVEL WAGE BY GENDER COMPARED TO LOCAL MINIMUM WAGE[1]

| RATIO OF AVERAGE MINIMUM ENTRY LEVEL WAGE AT SIGNIFICANT OPERATIONS[1] TO AVERAGE MINIMUM WAGE: | MALE | FEMALE |
|---|---|---|
| Australia | 1:1.09 | 1:1.09 |
| Canada | 1:1.27 | 1:1.48 |
| Mexico | 1:1.72 | 1:2.25 |
| Türkiye | 1:1.61 | 1:1.90 |
| USA | 1:2.62 | 1:2.76 |
| France | 1:1.14 | 1:1.13 |
| Indonesia[2] | 1:1.21 | 1:1.21 |
| Chile | 1:1.03 | 1:1.03 |

1. Based on significant locations of our operations which include all employees in Australia, Canada, Mexico, Türkiye, France, Indonesia, Chile and the United States, which represent approximately 97% of our global employees.
2. Indonesia's minimum wage varies by region; the region with the lowest minimum wage was used for the purposes of this calculation.

## ADDITIONAL BLOOMBERG DEI INDICATORS

### Gender Diversity Targets

The organisation's Diversity, Equity and Inclusion (DEI) strategy has a focus on increasing diversity in leadership positions and targets have been set to support this. Targets related to increasing representation of women in leadership positions are as follows:

- **Executive leaders:** Gender balance (no less than 40% female and 40% male) by 2028
- **Senior Management:** Year on year (YOY) improvement

### Time-bound action plan with targets to increase the representation of women in leadership positions[3]

To meet the targets, the organisation has established DEI action plans across the organisation's three key focus areas:

1. **People:** Increasing diverse representation through deliberate, fit for purpose actions that enhance recruitment and retention outcomes.
2. **Leaders:** Equipping our leaders to lead DEI by having clear expectations, holding them accountable for outcomes and building their capability.
3. **Culture:** Leveraging the diversity of our workforce through an equitable and inclusive culture where we align behaviours, systems of work and symbols.

### Targets and time-bound action plan with targets to increase the representation of women in the Company[3]

The organisation has set time-bound targets to increase the representation of women across the Company for both Business Units and Functions as set out below:

- **Business Units:** Target 2% YOY improvement | Stretch 4% YOY improvement.
- **Functions:** Maintain gender balance (no less than 40% female and 40% male).

To meet the targets, leaders have established Diversity, Equity and Inclusion (DEI) action plans for their teams across the organisation's three key focus areas:

1. **People:** Increasing diverse representation through deliberate, fit for purpose actions that enhance recruitment and retention outcomes.
2. **Leaders:** Equipping our leaders to lead DEI by having clear expectations, holding them accountable for outcomes and building their capability.
3. **Culture:** Leveraging the diversity of our workforce through an equitable and inclusive culture where we align behaviours, systems of work and symbols.

### Time-bound action plan to close gender pay gap[3]

Dyno Nobel's annual audit of gender pay equity has consistently found no systemic gender pay differences exist when comparing like-for-like roles. What the review does find, however, is that there is disproportionately lower female representation at higher paid senior levels of the organisation.

The organisation has set targets to increase female representation at the senior levels of the organisation, which is anticipated to reduce the gender pay gap. The targets related to increasing representation at the senior level are as follows:

- **Executive leaders:** Gender balance (no less than 40% female and 40% male) by 2028
- **Senior Management:** Year on year (YOY) improvement

A range of initiatives are underway to support these goals, including targeted talent and succession planning and a development program designed specifically for women to progress through the organisation.

### Flexible work policy

Dyno Nobel's Flexible Work Policy enables collaboration between leaders and employees to determine flexibility that works for the business and the employee. Flexibility can include, but is not limited to, remote work, change to working hours or start and finish times, part-time, job redesign and job share.

### Employee resource groups for women

Dyno Nobel has a global DEI steerco focused on tracking progress on targets and actions related to recruitment and retention of diversity, including women. The Company also has an Employee Resource Group (ERG) for women in the Americas region, which provides a forum to support women's growth and development, the removal of barriers and the escalation of improvements.

### Unconscious bias training

Dyno Nobel's 'Respect in the Workplace' training program is provided to all Americas employees and includes training to address unconscious bias. Our 'Upstander' program is currently being rolled out to employees in Australia and includes training on tools and strategies to reduce discriminatory behaviours.

### Annual anti-sexual harassment training

Dyno Nobel requires all employees to complete workplace behaviour training annually, which includes anti-sexual harassment training.

## PROGRAMS TO MANAGE LABOUR PRACTICES

In line with our values, Dyno Nobel is committed to upholding high labour standards. We have established comprehensive programs and policies to manage key areas of labour practices, ensuring fair wages, reasonable working hours, and meaningful engagement with employees.

### Wages

Salaries and salary increases consider relevant benchmarking information to ensure that our employees are compensated at industry and market standards. Benchmarking includes industry, market and cost of living data.

### Working hours and overtime management

We monitor working hours closely to prevent excessive workloads, support the safety of our people, and comply with all relevant labour regulations. Overtime work is managed in line with legislation and our safety standards.

### Engagement and consultation

We seek to engage directly with our people to better understand and respond to employees' needs, as well as to foster a culture of transparency and trust within our organisation. We also liaise with applicable employee representatives as appropriate. Mechanisms for engaging employees and, where applicable, their representatives, are dependent on the relevant cohort, but include direct leader engagement, site consultation committees, enterprise agreement bargaining committees, people surveys, toolbox talks and psychosocial risk assessments.

3. Excludes the US, where DEI targets and principles are unlawful.

## FY24-FY26 Energy and GHG Data

| ENERGY USE (GJ) | | | | | |
|---|---|---|---|---|---|
| | | **FY20 (baseline)** | **FY24** | **FY25** | **FY26** |
| Energy Use (GJ) | | 70,071,149 | 34,811,846 | 26,066,582 | 22,441,618 |
| **OPERATIONAL GHG EMISSIONS ($tCO_2e$)** | | **FY20** | **FY24** | **FY25** | **FY26** |
| Scope 1 emissions ($tCO_2e$) | | 3,646,215 | 2,247,427 | 1,524,926 | 1,114,319 |
| Scope 2 emissions ($tCO_2e$) | | 345,181 | 220,033 | 174,600 | 122,853 |
| Operational GHG Emissions | | 3,991,396 | 2,467,461 | 1,699,526 | 1,237,172 |
| **VALUE CHAIN GHG EMISSIONS ($CO_2e$)** | | **FY20** | **FY24** | **FY25** | **FY26** |
| **Total scope 3 emissions ($CO_2e$)** | | 9,994,326 | 8,460,484 | 8,610,713 | 3,721,327 |
| Category 1. | Purchased goods and services | 3,150,864 | 3,447,582 | 3,674,092 | 1,609,823 |
| Category 2. | Capital goods | | Not material. Not calculated. | | |
| Category 3. | Fuel and energy related activities | 656,942 | 320,132 | 246,779 | 194,533 |
| Category 4. | Upstream transportation and distribution | 413,144 | 340,301 | 458,299 | 184,933 |
| Category 5. | Waste generated in operations | 6,000 | 7,323 | 15,145 | 6,097 |
| Category 6. | Business travel | 6,953 | 7,847 | 5,968 | 5,823 |
| Category 7. | Employee commuting | 658 | 658 | 1,658 | 2,802 |
| Category 8. | Upstream leased assets | | Not applicable. | | |
| Category 9. | Downstream transportation and distribution | | Included in Category 4. | | |
| Category 10. | Processing of sold products | | Not material. Not calculated. | | |
| Category 11. | Use of sold products | | | | |
| | Fertilisers | 5,204,192 | 3,801,629 | 3,691,007 | 849,267 |
| | Explosives | 303,478 | 305,387 | 294,721 | 535,740 |
| | Industrial Chemicals | 142,430 | 130,522 | 121,144 | 119,309 |
| Category 12. | End of life treatment of sold products | | Not applicable. | | |
| Category 13. | Downstream leased assets | | Not applicable. | | |
| Category 14. | Franchises | | Not applicable. | | |
| Category 15. | Investments | 109,665 | 99,762 | 101,901 | 213,000 |

# Our Commitment to Zero Harm

### OUR HEALTH, SAFETY, ENVIRONMENT AND COMMUNITY MANAGEMENT SYSTEM

Our Zero Harm ambition is supported by Dyno Nobel's integrated Health, Safety, Environment and Community Management System (HSECMS). The system includes 18 global HSEC standards, aligned to ISO 14001, ISO 45001, ISO 31000 and AS 4801 international standards. 100% of our workers and contractors are covered by our HSECMS and the disclosures in this section cover 100% of our employees and contractors, with no workers excluded.

To monitor our HSE performance and continuously improve, we use a global reporting system, Evotix. By recording and investigating incidents, hazards and near misses to establish root causes, we gain insights through this system into the hazards faced by our people and take action based on what we have learned across all sites.

### ZERO HARM GOVERNANCE

We have a governance structure in place to ensure a strong Zero Harm focus across the organisation. Data extracted from Evotix is reported to the Board and Executive Leadership Team regularly. The Board's Safety & Sustainability Committee assists the Board in its oversight of health, safety and environment matters arising out of our activities as they may affect employees, contractors and the local communities in which we operate.

The Chief People Officer together with the Vice President Health, Safety and Environment Global are accountable for advising the CEO and Executive Leadership Team on best practice strategies for health, safety and environmental improvement. The Vice President Health, Safety and Environment Global supports our organisation in developing and delivering the Zero Harm strategy and works with a Group-wide network of safety and environmental professionals, as well as operational leaders, to achieve our goals and support line management in improving our performance. Regional safety professionals provide advice and support to line management by sharing best practices, and standardising, simplifying, coaching and coordinating health and safety activities across≈the Group.

100% of our workers and contractors are represented in formal joint management-worker health and safety committees which operate at a site-based level in the organisation. At large sites, these may also operate at a plant level, with monthly all-worker meetings.

The Executive Leadership Team meetings, chaired by our CEO & MD and consisting of all members of the Executive Leadership Team and the Vice President Health, Safety and Environment Global, oversee the Group's execution of the Zero Harm Strategy and reviewing health, safety and environmental performance. On a day-to-day operational level, our leaders are expected to consistently demonstrate and communicate high standards of behaviour and operating discipline and promotion of our Zero Harm Value. They must take proactive action to continuously improve our safety performance and use both leading and lagging indicators to monitor that performance. Personal responsibility at all levels is integral to promoting continuous health and safety improvement across the Group.

We lead, engage, empower and develop, and expect everyone to be leaders in Zero Harm. We are embedding this culture through specific training field leadership activities and supplementing this with the use of techniques such as safety observations, GEMBAs, personal risk assessments and incident and near miss investigations to share learnings. By creating 'SafeGround' through our behavioral safety SafeTEAMS training, we are driving a culture where everyone feels safe and empowered to speak up and contribute, with the authority to stop work further enabling us to be a learning organisation.

### ENVIRONMENTAL RISK MANAGEMENT AND TRAINING

Our commitment to Zero Harm extends to the environment. Environmental laws, regulations and voluntary binding agreements with regulatory authorities are ever-present in markets across the world and have the potential to impact on our businesses. In accordance with Standard 16 of Dyno Nobel's Global Health, Safety, Environment and Community Management System (HSECMS), all environmental incidents, including near misses, are reported immediately to the Manager of the Site and are investigated; as is any other incident reported.

Environmental risks are identified, assessed and managed in accordance with Standard 6 of the HSECMS and associated procedures in line with the Operations Risk Management described in next section below.

During FY26, Dyno Nobel held a Global World Safety and Environment Day campaign with the theme of 'Every Choice Counts' focused on activities to increase awareness around the environmental impacts of our choices.

Australian employees complete online environmental awareness training. In addition, those involved with chemical or product handling and storage are trained on the identification of associated risks, and response to potential spills and releases to the environment.

### 403-2: HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION

Each Business Unit and Function assigns accountabilities and responsibilities for managing hazards and risks associated with processes and activities at each location. This includes:

- Developing and maintaining a risk register for all material risks
- Identifying, managing and verifying critical controls for all material risks
- Completing regular reviews of the risk register conforming to Dyno Nobel's Risk and Opportunity Management Framework (RMOF)
- Conforming to authority level to accept residual risk as part of the risk escalation process
- Allocating resourcing to conform to Training Needs Analysis (TNA) requirements for HSEC risk training for workers, including hazard identification, tools (Job Step Analysis, Take5, formal risk assessments) and risk escalation.

Line Managers use the HSEC risk management tools and process to identify hazards and control all risks. This includes:

- Prioritising, and managing risks for new and existing processes and activities
- Applying the hierarchy of controls to treat risk
- Consulting and communicating information about the risk to workers involved in the process or activity
- Applying effective in-field control management including PTW, isolation and training competencies for high-risk activities
- Applying control review requirements so controls remain applicable and effective, and risk remains as low as reasonably practicable.

All employees and contractors are empowered to refuse to work or to follow a direction that they feel may be unsafe or may negatively impact on the health and safety of themself or others or will breach the Rules to Live By.

Dyno Nobel reports, investigates and analyses all events to identify the root cause and corrective and preventative actions so the event does not reoccur. We also share relevant information across the business and industries.

All Business Units and Functions use Evotix to report and investigate relevant events or to comply with local legislation.

All workers who identify an event take reasonable action to control the event and report the event to their Line Manager as soon as reasonably practicable.

Line Managers take immediate action to make the scene safe after an incident, control access to the scene and preserve evidence. All actions must comply with local legislation but not prevent or interfere with any local emergency response or the safety of personnel. The Line Manager is also responsible for completing applicable internal, and any required external, notification of an event (or incident), relevant to the type of event.

The Line Manager investigates the event based on the type and category of the event. The Line Manager also identifies investigation training and awareness for workers relevant to their role, to include in the Business Unit Training Needs Analysis (TNA).

All investigations:

- Utilise approved Dyno Nobel Investigation tools and investigation technique.
- Identify and prioritise corrective and preventative actions to eliminate or reduce the risk of the incident recurring.
- Analyse data to identify key learnings and potential trends.
- Include a report and recommendations, and a management review of significant events through appropriate forums.
- Identify key learnings to share across the business and externally, where relevant; and embed learnings back into management systems.

### GRI 403-5: WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY

| NUMBER OF WORKERS TRAINED IN SAFETY | 2024 | 2025 | 2026 |
|---|---|---|---|
| Workers trained in safety | 6,490[1] | 6,074[1] | 5,514 |
| Workers receiving general training that includes safety | 6,490[1] | 6,074[1] | 5,514 |

1. Restated in 2026 post review of training content classification of 'Safety Training' and review of count methodology.

In addition to our safety inductions completed at Sites delivered practically before the employee starts work, covering the specific tasks, equipment to be used, and workplace-specific risks, our globally distributed training curriculum focuses on Hazard Awareness and Personal Risk Assessment tools including our Take5, Safe Act Observation, Rules to Live By and Risk Management.

#### Mental Health Training

Mental health and wellbeing are an important part of how Dyno Nobel cares for its people and creates safe, supportive workplaces. We take a proactive approach to identifying and managing psychosocial risks, supported by our mental health framework, early intervention and employee assistance programs. Targeted training helps leaders and employees recognise psychosocial risks, respond appropriately and build confidence in having conversations about mental health, strengthening a culture where people feel supported and able to speak up.

The DNA HR department has implemented the new psychosocial observation procedure, enhancing our safety observation practices by incorporating psychosocial risk factors that may arise or intensify during periods of business change.

DNA is using a SafeGROUND Survey with all DNA employees to help leaders better understand areas for improvement. DNA has implemented a new monthly safety meeting that is broadcast to all employees where keynote speakers present on mental health.

DNAP piloted the external MATES in Mining program at Curragh Mine, an industry-led initiative focused on mental health awareness, suicide prevention and peer support in mining workplaces. A total of 119 workers completed MATES Awareness training and 39 workers were trained as Connectors, equipping them to recognise when colleagues may be struggling, provide initial support and connect them with appropriate assistance. ASIST suicide intervention training is scheduled for roll-out in November 2026.

#### Safety Cultural Program – SafeTEAMS

SafeTEAMS remains a core component of Dyno Nobel's safety culture and continues to be delivered to new employees globally. As Dyno Nobel's behavioural safety culture program, SafeTEAMS has been implemented across the organisation for more than six years, supporting the development of a strong safety culture and shared commitment to safe work practices.

In FY26, the program continued to be delivered to new starters across the business, with a particular focus on supporting workforce integration and cultural alignment within expanding operations in Australian Hard Rock and Underground operations, Africa and Latin America.

#### Dyno Nobel – Frontline Leadership

In FY26, Dyno Nobel consolidated a number of leadership development programs into a single enterprise-wide program, The Way We Lead. Developed, piloted and evaluated during FY26, the program integrates the key components of the former Leadership Foundations, SafeLEADER, and Inclusive Leader programs into a unified leadership framework.

The program provides leaders with clear guidance on Dyno Nobel's leadership expectations, behaviours and standards, while creating a consistent learning experience across the organisation.

Through this consolidated approach, leaders are equipped to effectively lead people, foster an inclusive culture, and reinforce Dyno Nobel's commitment to safety, performance and accountability.

#### Operator Training

Training on regionally specific work-related hazards and risks is embedded into our Dyno Nobel Explosives Training (DET) and Operator and Blaster Training Academy, as well as our Plant Operations training materials. All employees operating machinery, equipment or plant have specific training requirements assigned to them, relevant to their role and location. This training includes:

- Product awareness, such as Ammonia Awareness and Storage and Handling of Explosives for our Dyno Nobel business, and Ammonia Awareness and Sulphuric Acid Hazard Awareness.
- Site inductions highlight specific site hazards and risks, including Storage and Handling of Products, mobile equipment hazards and emergency procedures.
- Plant and mobile equipment training and competency such as Confined Space Entry, Working Safely at Heights, Process Isolations Training, Emulsion Plant Operations, Hazardous Material Handling, and Mobile Processing Unit Operations.

#### General Occupational Health and Safety Training

Covers general occupational health and safety topics. Provided as soon as possible after employment begins and refreshed regularly.

- **Return-to-Work Training:** Given to employees returning to work after a work accident, occupational disease, or an absence of more than six months.
- **Job Change Training:** Provided when there is a change in the workplace, equipment, or technology, to address new risks.
- **Training for Special Groups:** Tailored training is provided for groups requiring special policies, such as young, elderly, disabled, pregnant or breastfeeding employees.

### GRI 403-3 AND 403-6: OCCUPATIONAL HEALTH SERVICES AND PROMOTION OF WORKER HEALTH

#### Employee Health and Wellness Assessments

Occupational health assessments are offered to employees across the business. The assessments ensure that the controls in place are effective in preventing adverse health effects from occupational exposures.

#### Occupational Health and Hygiene Program

The Global Occupational Health and Hygiene Procedure is implemented and defines the minimum performance requirements for occupational health and hygiene including risk management. The Occupational Health and Hygiene Programs are continuously reviewed in each BU to align any upcoming Occupational Hygiene regulatory changes and address any gaps identified.

#### EAP Services

EAP services are available to all employees, and the use of these services is continually encouraged. We also engaged with our providers to mobilise on-site rapid response services during critical incidents if required.

#### Psychological Health & Safety

**Mental Health Framework:** is aligned to best practice in workplace psychological health and safety and provides the basis of our strategy and implementation plans. The framework's elements demonstrate our commitment to Zero Harm and underpin our wholistic and collaborative approach to mental health and wellbeing. Throughout 2026, BUs have implemented actions that support the operationalisation of the framework.

**Psychosocial Risk Management:** In FY26, we continued to embed psychosocial risk management into our existing safety and risk systems. Psychosocial risk assessments and reviews remain ongoing across all regions to ensure compliance with regulatory standards and to support mentally healthy and safe workplaces.

**Behavioural Safety Training:** SafeTEAMS is our Company-wide behavioural safety training initiative, designed to foster a culture grounded in psychological safety and the creation of 'SafeGround'. This program is delivered to all employees.

#### Health and Wellbeing

**Annual Flu Vaccination Program:** On-site and off-site annual flu vaccination programs were promoted for workers and their families across all business units.

**Giving Up Smoking:** We promote and run a smoking cessation program in the US that supports employees who wish to quit smoking.

**R U OK? Day** was promoted in Australia via a month-long campaign across our global business and was focused on our people's mental health and wellbeing. Events were held to promote R U OK? Day, raise suicide risk awareness, and communicate that there are no formal qualifications required when it comes to having a conversation with someone that could save a life.

**Wellbeing Committee:** Parts of the Australian business created a Health

and Wellbeing committee to focus on monthly topics and events. The events this year have included:

- Yoga and meditation along with coping with change.
- Mental Health First Aid: Roll-out of Mental Health First Aid training across the business.
- Hazardous Manual Tasks: DNA has completed multiple hazardous manual task assessments, established a multi-year action plan, and is systematically addressing ergonomic issues across most of the sites.
- Sleep and Driver Safety: All commercial drivers in North America have access to Company-provided screening for obstructive sleep apnea (OSA). Dyno Nobel Americas has also partnered with Circadian Health to electronically monitor continuous positive airway pressure (CPAP) compliance among identified employees. Further details are provided under RT-CH-410b.2, on page 33 of this document.

### GRI 403-7: PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED BY BUSINESS RELATIONSHIPS

Many of the products we manufacture and distribute are classified as security sensitive and/or dangerous goods and as such, their storage, distribution and sale is regulated by Federal, State and sometimes local governments around the world. We meet our regulatory compliance and licensing obligations surrounding those products, with internal procedures and training in place for our employees. We keep abreast of regulatory developments in this area and are committed to working with government and key stakeholders to ensure ongoing security.

During FY26, Dyno Nobel continued global critical control verification (CCV) Group-wide assurance completion demonstrating critical controls are in place and effective.

Our Dyno Nobel business in North America has worked closely with the Institute of Makers of Explosives (IME) on the Safety and Security Guidelines for Ammonium Nitrate, promoting best industry practices for minimising security and safety risk. Our Dyno Nobel business in Asia Pacific is a founding member of the Australian Explosives Industry and Safety Group (AEISG), which is an associate member of the IME. The Group produces Codes of Practice that promote best industry practices regarding safety and security and has a seat as an NGO at the Committee of Experts on the Transport of Dangerous Goods of the United Nations Economic and Social Council (ECOSOC). Our sites are also managed under our own strict health, safety and environmental management system.

Our Dyno Nobel Transportation and Distribution business in North America screens drivers for Obstructive Sleep Apnea (OSA). Dyno Nobel has partnered with Sleep Well to electronically monitor Continuous Positive Airway Pressure (CPAP) compliance.

Dyno Nobel is also a member of SAFEX, which is a group formed by worldwide explosives companies working together to eliminate the harmful effects of explosives on People, Property and the Planet (Environment) by encouraging learnings from each other's experiences.

Dyno Nobel Asia Pacific is quality assured for manufacturing of product (ISO 9001).

Dyno Nobel has an Occupational Hygiene management system which includes qualitative and quantitative risk assessments and risk exposure monitoring across all operations.

DNEL (Türkiye): The manufacturing, sales, marketing, transportation, and other operations involving explosives intended for civil use are regulated under the Explosives Regulation issued by the government of Türkiye. The implementation and oversight of these regulations are carried out by the General Directorate of Security. All activities related to the manufacturing, storage and transportation of explosives must be conducted with prior authorisation obtained from the relevant provincial or district police departments. All deliveries are subject to road permits issued by the provincial police department. The transportation and shipment of explosives are carried out in compliance with the ADR Agreement (European Agreement concerning the International Carriage of Dangerous Goods by Road). These operations are specialised vehicles designed and certified for the safe transport of explosives.

DNEL France: The manufacture, storage, sale, marketing, transportation, and other operations involving explosives intended for civilian use are governed by the French Environmental Code and the Defence Code, as defined by the French government. Their implementation and monitoring are carried out by various State agencies. Provincial government departments are informed of all delivery routes. The transportation and shipping of explosives are carried out in accordance with the ADR Agreement (European Agreement concerning the International Carriage of Dangerous Goods by Road). These operations are carried out using specialised vehicles designed and certified for the safe transport of explosives.

### GRI 403-9: WORK-RELATED INJURIES BY EMPLOYEES AND CONTRACTORS

| WORK-RELATED INJURIES – EMPLOYEES | 2024 | 2025 | 2026 |
|---|---|---|---|
| Number of work-related fatalities | 1 | 0 | 0 |
| Rate of work-related fatalities[1] | 0.02 | 0 | 0 |
| Number of high-consequence work-related injuries | 4 | 3 | 5 |
| Rate of recordable high-consequence work-related injuries[1] | 0.06 | 0.05 | 0.09 |
| Number of recordable work-related injuries | 63 | 58[4] | 58 |
| TRIFR[2] | 1.01 | 0.94[4] | 1.04 |
| LTIFR[3] | 2.66 | 2.20[4] | 1.89 |
| Number of hours worked | 12,417,442 | 12,295,966[5] | 11,131,538 |

| TYPES OF WORK-RELATED INJURIES – EMPLOYEES | 2024 | 2025 | 2026 |
|---|---|---|---|
| Amputations and enucleations | 0 | 0 | 0 |
| Burns | 2 | 0 | 2 |
| Chemical exposure/poisoning | 1 | 1 | 1 |
| Contusions/crushing/bruising | 8 | 2 | 6 |
| Cumulative trauma (CTS) | 0 | 3 | 0 |
| Dislocation[6] | 0 | 0 | 2 |
| Foreign body/object | 1 | 1 | 1 |
| Fractures/broken bones | 8 | 6 | 4 |
| Heat related | 2 | 0 | 0 |
| Internal Injuries[6] | 0 | 0 | 1 |
| Lacerations and open wounds | 9 | 11 | 16 |
| Nerve related | 0 | 0 | 0 |
| Psychological | 2 | 0 | 0 |
| Rash/skin reaction | 0 | 0 | 0 |
| Respiratory/Inhalation Exposure | 1 | 0 | 0 |
| Sprains and strains | 29 | 34[4] | 22 |
| Superficial Injuries[6] | 0 | 0 | 3 |

1. High-consequence injury refers to a recordable injury with a potential consequence rating of 5 or 6 on Dyno Nobel's internal six-point scale. Rates have been calculated per 200,000 hours worked.
2. TRIFR is the number of recordable incidents per 200,000 hours worked.
3. LTIFR is the number of lost time incidents per one million hours.
4. Restated in 2026 due to injury reclassifications since publishing of the 2025 report.
5. Restated in 2026 due to review of hours worked data since publishing of the 2025 report.
6. Categories have been reviewed and updated for consistency across employee types.

| WORK-RELATED INJURIES – CONTRACTORS | 2024 | 2025 | 2026 |
|---|---|---|---|
| Number of work-related fatalities | 0 | 0 | 0 |
| Rate of work-related fatalities[1] | 0 | 0 | 0 |
| Number of high-consequence work-related injuries | 1 | 0 | 0 |
| Rate of recordable high-consequence work-related injuries[1] | 0.08 | 0 | 0 |
| Number of recordable work-related injuries | 20 | 13[4] | 8 |
| TRIFR[2] | 1.52 | 0.97[5] | 0.82 |
| LTIFR[3] | 2.28 | 1.86[5] | 2.57 |
| Number of hours worked | 2,635,071 | 2,682,186[6] | 1,942,882 |

| TYPES OF WORK-RELATED INJURIES – CONTRACTORS | 2024 | 2025 | 2026 |
|---|---|---|---|
| Amputations and enucleations | 0 | 0 | 1 |
| Burns | 0 | 0 | 0 |
| Chemical exposure/poisoning | 0 | 0 | 0 |
| Contusions/crushing/bruising | 3 | 2 | 1 |
| Cumulative trauma (CTS) | 0 | 0 | 0 |
| Dislocation[7] | 0 | 0 | 0 |
| Foreign body/object | 3 | 1 | 1 |
| Fractures/broken bones | 1 | 2 | 3 |
| Heat related | 0 | 0 | 0 |
| Internal Injuries[7] | 0 | 0 | 0 |
| Lacerations and open wounds | 6 | 2 | 1 |
| Nerve related | 0 | 0 | 0 |
| Psychological | 0 | 0 | 0 |
| Rash/skin reaction | 0 | 0 | 0 |
| Respiratory/Inhalation Exposure[7] | 0 | 0 | 0 |
| Sprains and strains | 6 | 6[4] | 1 |
| Superficial injuries | 1 | 0 | 0 |

1. High-consequence injury refers to a recordable injury with a potential consequence rating of 5 or 6 on Dyno Nobel's internal six-point scale. Rates have been calculated per 200,000 hours worked.
2. TRIFR is the number of recordable incidents per 200,000 hours worked.
3. LTIFR is the number of lost time incidents per one million hours.
4. Restated in 2026 due to injury reclassifications since publishing of the 2025 report.
5. Restated in 2026 due to injury reclassifications and review of hours worked data since publishing of the 2025 report.
6. Restated in 2026 due to additional hours worked being submitted after publishing of the 2025 report.
7. Categories have been reviewed and updated for consistency across employee types.

**Main Hazards contributing to injury**

Dyno Nobel's 10 Rules to Live By are included in our HSEC Management System and address the most common hazardous risks across our Company. These hazards pose a risk of high-consequence injury. Those which have caused or contributed to high-consequence injuries during the reporting period include falls from heights and line of fire hazards. Line of fire hazards refers to any potential exposure to injury resulting from the release of energy during the operation of plant, equipment or machinery.

These common high hazard activities are identified by the Hazard Identification process for each site/region. Dyno Nobel uses a comprehensive risk management system and processes to minimise specific high hazard risks including the following:

- Fully visible (online) site-specific hazard registers.
- Contractor management including appropriate reporting, escalation processes and withdrawal of services provided if Dyno Nobel standards are unable to be met.
- Competency standards, including review of these for specific roles post incident.
- A focus on improved reporting of hazards through establishing psychological safety, or SafeGround.
- Operating discipline for investigations of significant events.
- Management of specific process safety risks including continued consequence modelling and emergency pre-planning.
- Identification of critical controls and development of critical control dashboards.
- Critical control verifications (CCVs), bowtie management and standardisation of global CCVs and critical controls for common risks.
- Global Operations Risk and Control management minimum performance requirements defined in our procedures including new global material risk dashboards.
- Continued hazard identification and risk analysis.

**GRI 403-10: WORK-RELATED ILL HEALTH**

| WORK-RELATED ILL HEALTH – EMPLOYEES[1] | 2024 | 2025 | 2026 |
|---|---|---|---|
| Number of fatalities due to work-related ill health | 0 | 0 | 0 |
| Number of cases of work-related ill health | 4 | 2 | 5 |
| Types of work-related ill health | Heat-related Stress, Psychological, Respiratory | Repetitive Trauma (CTS), Respiratory | Post Traumatic Stress Disorder (PTSD), Hearing Loss (NIHL), Respiratory*, Herniated Disk* |

* Please note that this is under review by local authorities, which can take up to 24 months.

| WORK-RELATED ILL HEALTH – CONTRACTORS | 2024 | 2025 | 2026 |
|---|---|---|---|
| Number of fatalities due to work-related ill health | 0 | 0 | 0 |
| Number of cases of work-related ill health | 0 | 0 | 0 |
| Types of work-related ill health | – | – | – |

**Main Hazards contributing to ill health**

The main hazards with the potential to contribute to ill health include occupational noise, dust exposure, heat exposure and exposure to corrosive chemicals. These were determined through professional judgement and the mandatory documentation of site Qualitative Exposure Risk Assessments (QERA).

Specific actions undertaken in FY26 included:

- Continued review of learnings from internal and external events to identify, share and embed systemic learnings into processes and systems.
- Strengthened Significant Event Hazard reporting and reinforced visible leadership in the field.
- Monitored the Significant Event Hazard/Near Miss plus Incident Ratio as a leading indicator of proactive hazard reporting. A higher ratio reflects stronger identification and reporting of hazards and near misses relative to incidents.
- Embedded the use of the Velocity EHS-Humantech tool in the US to assess HMT/MSD risks through ergonomic assessments of work tasks.
- Delivered mandatory training, including toolbox talks addressing specific workplace risks such as chemicals, noise and confined spaces, with a continued focus on the appropriate use of personal protective equipment (PPE).

**Assessing, monitoring and reducing exposure of employees and contract workers to long-term (chronic) health risks**

All key workplace health risk exposures are identified, quantified through personal and workplace monitoring, and risk-assessed. Where exposure risks are identified, control management plans are developed, work practices are reviewed and appropriate controls are implemented, and all workers are trained to understand the associated health risks.

In addition to risk management, our occupational exposure management processes and programmes meet local regulatory requirements and are regularly reviewed. A process is in place to manage exceedances, including investigations, corrective actions and regulatory reporting where required. The ultimate aim is to measure and monitor hazardous occupational exposures to ensure they are managed within the Company's risk appetite and to identify workers who require health surveillance.

**Health Surveillance and Medical Examinations**

Employees undergo pre-employment and periodic medical check-ups.

In FY26, Dyno Nobel Americas continued to prioritise the prevention of occupational health risks through comprehensive exposure assessment, monitoring, and control initiatives. Qualitative and quantitative evaluations were conducted across multiple sites, focusing on hazards such as noise, respirable and total particulates, and hydrocarbons. A significant area of focus was the development of site-specific IH/OH risk control plans, leveraging assessment and monitoring data to better manage identified risks, strengthen exposure controls, and support sustainable health protection for employees and contractors. In 2027, the Americas commercial business will continue to focus on occupational health risk management through targeted noise exposure monitoring and increased baseline audiometric testing. A key priority will be ensuring the implementation and consistent application of site-specific IH/OH risk control plans, supported by ongoing exposure monitoring and health surveillance activities to validate control effectiveness and drive continuous improvement in worker health protection.

In Dyno Nobel Asia Pacific, full-shift personal exposure assessments were completed in 2025 to ensure exposures are less than the action level. Agents assessed included coal dust/crystalline silica/fluoride/sulphur dioxide/fertiliser dust/chromium VI/welding fume and noise. In addition to air monitoring, biological monitoring is conducted for fluoride and lead.

## Our Commitment to Cyber Security

Cyber security and resilience remain a strategic priority for Dyno Nobel and are overseen by the Board through the Audit and Risk Management Committee. Cyber risk is managed within Dyno Nobel's enterprise risk framework, with executive oversight provided by the CFO and CIO, supported by the Global Cyber Security & Governance function.

During FY26, Dyno Nobel continued the execution of its multi-year Cyber Acceleration Program to strengthen cyber resilience, reduce enterprise cyber risk, and improve cyber maturity. Independent assessments aligned with the NIST Cybersecurity Framework are used to measure progress and identify improvement opportunities.

Dyno Nobel maintains a layered cyber security approach that includes:

- Policies, standards and procedures governing the secure use of information, technology assets and industrial control systems.
- Cyber monitoring, threat intelligence, vulnerability management and incident response capabilities designed to detect, respond to and recover from cyber threats.
- Resilience and recovery capabilities for critical technology services and business operations.
- Secure-by-design principles embedded within technology initiatives and major change programs.
- Regular cyber risk assessments, audits, testing and awareness activities to strengthen organisational preparedness.
- Risk-based management of third-party cyber security risks and external digital exposure.

Dyno Nobel remains committed to continuously strengthening its cyber security capabilities to protect its people, operations, information and stakeholders.

For more details about the risks and the management actions we are taking, see the Principal Risks section of our **2026 Dyno Nobel Annual Report.**

## Our Stakeholders and Engagement Strategies

| STAKEHOLDER GROUP | STAKEHOLDERS | CONCERNS AND INTERESTS | ENGAGEMENT STRATEGIES |
|---|---|---|---|
| **Employees and contractors** | Our employees and contractors include a wide range of language speakers and cultural groups | Health, safety and working conditions; economic performance of Dyno Nobel; ethical, environmental and social performance of Dyno Nobel; career and development opportunities; remuneration; performance management; senior leadership/ corporate strategy. | Direct engagement at Dyno Nobel sites, including leadership as coaching; direct participation and/or representation on site-based Zero Harm Committees; collective bargaining agreements; real-time 'Safety Alerts' via internal email; 'The Hub' intranet communications, including a range of newsletters, external HSE Alerts and links for employee feedback; interactive/collaborative annual employee performance management process; Indigenous Engagement Strategy (Australia); internal workshops and conferences; global Company-wide employee surveys. |
| **Customers – mining** | Large companies and distributors in the mining, quarrying, seismic and construction industries | Cost; reliability of supply; product quality; access to specialist advice; technical innovation; sustainable products and services; workforce diversity at Dyno Nobel; climate change; alignment of Dyno Nobel's sustainability strategy with customers. | Direct engagement at customer sites; collaborative problem solving to meet customer needs; participation in EcoVadis and Inlight customer sustainability questionnaires; customer technical workshops; dedicated Customer Relationship Managers; collaborative product research and development; interviews during materiality assessment. |
| **Suppliers and business partners** | From local businesses to large international organisations and joint venture partners | Supply agreements; reliable payment processes; health and safety performance; Dyno Nobel's social, environmental and governance performance, including modern slavery processes. | Direct engagement; supplier questionnaires; supplier audits; supplier meetings; supplier Performance Scorecards; conditions of contracts; regular meetings with joint venture partners; interviews during materiality assessment. |
| **Shareholders and the investment community** | Retail, institutional and individual shareholders | Economic performance of Dyno Nobel; governance; investor sustainability ratings (CDP, DJSI, FTSE4Good); management of water (Australia); raw materials sourcing; safety; diversity; management of climate change related issues. | ASX announcements; Annual General Meeting; Sustainability Investor Briefings; half-year and end-of-year results presentations and webcasts; direct shareholder engagement including calls and meetings, with feedback to the Board where appropriate; shareholders may also write to the Chairman of the Board; interviews during materiality assessment. |
| **Community and local residents** | Individuals and groups local to our operations | Employment opportunities; business development; sponsorship and donations; local operational impacts; Company environmental compliance; cultural heritage; transparency; managing climate change. | Site-specific programs for community contact, Dyno Nobel Innovative Reconciliation Action Plan, Cultural Heritage Management Plans, information sharing and community investment; employment opportunities via the Dyno Nobel website; direct engagement with individuals; systems to register, investigate and promptly respond to community complaints; transparent reporting. |
| **Research partners** | University and government research institutions, as well as customers (addressed above) | Mining safety; reducing NOx emissions; reducing GHG emissions; climate change. | Direct engagement in collaborative research projects. |
| **Government** | Local, State and national regulators and government agencies | Regulatory compliance; energy policy; climate change policy; research and development; local community issues. | Direct engagement with government and regulatory agencies in the countries in which we operate; written submissions regarding regulatory impact either directly or via professional groups or industry associations. |
| **Industry Associations** | A range of associations relevant to our industry on pages 36-39 of this document | Health and safety; diversity; security; public policy; international trade; agriculture; minerals; energy; transportation; environmental protection; sustainable development; climate change. | Direct engagement with industry associations through policy meetings, industry advocacy, delegations and input into government submissions. |

**RESEARCH INSTITUTIONS AND PROJECTS FUNDED DURING FY26**

| ORGANISATION AND PROJECT FUNDED – DYNO NOBEL | PERIOD OF FUNDING | TOTAL FUNDING COMMITTED |
|---|---|---|
| UNIVERSITY OF SYDNEY | | |
| Safe Emulsion Explosives for High Temperature Deep Level Mining. | 2023 to 2026 | A$0.6 million |

## SASB Index

**Chemicals:** sustainability disclosure topics and accounting metrics.

| | | | DISCLOSURE OR LOCATION OF DISCLOSURE | | |
|---|---|---|---|---|---|
| TOPIC | CODE | ACCOUNTING METRIC | 2024 | 2025 | 2026 |
| **Greenhouse Gas Emissions** | RT-CH-110a.1 | Gross global scope 1 emissions (metric $tCO_2e$) | 2,247,427 | 1,524,926 | 1,114,319 |
| | | Percentage of global scope 1 emissions covered under emissions-limiting regulations | 38% | 63% | 56% |
| | RT-CH-110a.2 | Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | 2024 IPL Climate Change Report | 2025 Dyno Nobel Climate Change Report | 2026 Dyno Nobel Annual Report |
| **Air Quality** | RT-CH-120a.1 | Air emissions of the following pollutants (metric tonnes):<br>(1) NOx (excludes $N_2O$) | 1,463 | 1,754 | 1,326 |
| | | (2) SOx | 22,612 | 18,491 | 9,214 |
| | | (3) Volatile organic compounds (VOCs) | 106 | 93 | 77 |
| | | (4) Hazardous air pollutants (HAPs) | 49 | 18 | 8 |
| **Energy Management** | RT-CH-130a.1 | (1) Total energy consumed (GJ) | 34,811,846 | 26,066,582 | 22,441,618 |
| | | (2) Renewable energy consumed (GJ) | 696,237 | 390,999 | 336,624 |
| | | (3) Percentage grid electricity | 4% | 5% | 4% |
| | | (4) Percentage renewable | 2% | 1.6% | 1.5% |
| | | (5) Total self-generated energy (GJ) | 191,723 | 154,339 | 262,206 |
| | | The entity shall discuss its efforts to reduce energy consumption and/or improve energy efficiency throughout the production processes. | | Dyno Nobel CDP Reports | |
| **Water Management** | RT-CH-140a.1 | (1) Total water withdrawn (thousand $m^3$) | 44,061 | 43,900 | 14,207 |
| | | (2) Total water consumed (thousand $m^3$) | 18,270 | 17,071 | 11,165 |
| | | Percentage of withdrawal in regions with High or Extremely High Baseline Water Stress | 0.6% | 0.2% | 0.05% |
| | | Percentage of consumption in regions with High or Extremely High Baseline Water Stress | 0.2% | 0.4% | 0.1% |
| | RT-CH-140a.2 | Number of incidents of non-compliance associated with water quality permits, standards and regulations | 0 | 0 | 0 |
| | RT-CH-140a.3 | Description of water management risks and discussion of strategies and practices to mitigate those risks | Dyno Nobel CDP Reports<br>2026 Dyno Nobel Sustainability Review, pages 55 and 57. | | |
| **Non-hazardous Waste Management** | | (1) Solid waste (t) | 4,185 | 5,012 | 4,861 |
| | | (2) Solid waste recycled (t) | 1,534 | 1,516 | 1,380 |

| | | | DISCLOSURE OR LOCATION OF DISCLOSURE | | |
|---|---|---|---|---|---|
| **TOPIC** | **CODE** | **ACCOUNTING METRIC** | **2024** | **2025** | **2026** |
| **Hazardous Waste Management** | RT-CH-150a.1 | Amount of phosphogypsum hazardous waste generated and stockpiled for dewatering and capping (metric tonnes) | 3,241,880 | 2,754,021 | 2,071,262 |
| | | Amount of non-phosphogypsum hazardous waste generated (metric tonnes) | 969* | 1,143* | 213* |
| | | Percentage of non-phosphogypsum hazardous waste recycled | 18%* | 1.5%* | 2.7% |
| | | | * The tonnes of non-phosphogypsum hazardous waste, and the percentage of non-phosphogypsum hazardous waste recycled varies with the sites at which manufacturing shutdowns held in any year, and therefore the nature of the hazardous waste at those sites. | | |
| | | Legal or regulatory framework(s) used to define hazardous waste and recycled hazardous waste, and the amounts of waste defined in accordance with each applicable framework | For US sites, 'hazardous waste' is defined using the Federal regulations under Title 40 CFR Parts 260 through 273. The definitions of hazardous waste and recycled waste are found in 40 CFR Part 261.<br><br>For Australian sites, these are defined by the State regulations set out below.<br><br>**Victoria:**<br>· *Environment Protection Act (2017)*<br>· *Environment Protection Regulations (2021)*<br><br>**Western Australia:**<br>· *WA – Environmental Protection Act 1986*<br>· *Environmental Protection (Controlled Waste) Regulations 2004*<br>· *Landfill waste classification and waste definitions 1996*<br><br>**Queensland:**<br>· *Environmental Protection Act 1994*<br>· *Environmental Protection Regulation 2019*<br>· *Waste Reduction and Recycling Act 2011*<br><br>**New South Wales:**<br>· *Protection of the Environment (Operations) Act 1997*<br>· *Protection of the Environment Operations (Waste) Regulation 2014*<br>· *Waste Avoidance and Resource Recovery Act 2001*<br><br>**South Australia:**<br>· *Environment Protection Act 1993*<br>· *Environment Protection (Waste to Resources) Policy 2010*<br><br>**Tasmania:**<br>· *Environmental Management and Pollution Control Act 1994*<br>· *Environmental Management and Pollution Control (Waste Management) Regulations 2020* | | |
| **Community Relations** | RT-CH-210a.1 | Discussion of engagement processes to manage risks and opportunities associated with community interests | **2024 Sustainability Report,** pages 40-45.<br><br>**IPL 2024 Annual Report,** pages 44-45. | **2025 Sustainability Review,** pages 50-53.<br><br>**Dyno Nobel 2025 Annual Report,** pages 43-44. | **2026 Sustainability Review,** pages 37-39.<br><br>**2026 Dyno Nobel Annual Report,** page 39. |

| | | | DISCLOSURE OR LOCATION OF DISCLOSURE | | |
|---|---|---|---|---|---|
| TOPIC | CODE | ACCOUNTING METRIC | 2024 | 2025 | 2026 |
| **Workforce Health and Safety** | RT-CH-320a.1 | (1) Total recordable incident rate (TRIR, as defined by SASB) for direct employees[1] | 1.01 | 0.94[6] | 1.04 |
| | | (1) Total recordable incident rate (TRIR, as defined by SASB) for contract employees[1] | 1.52 | 0.97[6] | 0.82 |
| | | (2) Fatality rate for direct employees[2] | 0.02 | 0 | 0 |
| | | (2) Fatality rate for contract employees[2] | 0 | 0 | 0 |
| | RT-CH-320a.2 | Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks | See 'GRI 403-10 Work-related ill health' on pages 27-28 of this document. | | |
| **Product Design for Use-phase Efficiency** | RT-CH-410a.1 | Revenue from products designed for use-phase resource efficiency | $30.7 million | $181.3 million | $201.2 million |

| | | | DISCLOSURE OR LOCATION OF DISCLOSURE | | |
|---|---|---|---|---|---|
| **TOPIC** | **CODE** | **ACCOUNTING METRIC** | **2024** | **2025** | **2026** |
| **Safety and Environmental Stewardship of Chemicals** | RT-CH-410b.1 | (1) Percentage of products (by revenue) that contain Globally Harmonised System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances | 42%* | 40%* | 48%* |
| | | | * We manufacture ammonia, which is the basis for our ammonium nitrate explosives. Ammonia also makes up a large percentage of our industrial chemical sales. Ammonia is listed as a Cat 1&2 chemical due to its flammability (as a gas), its toxicity to aquatic life (in solution) and its potential to cause skin and eye irritation. Some other chemicals in our explosives products are also listed as Cat 1&2, for similar reasons. | | |
| | | (2) Percentage of such products that have undergone a hazard assessment | 100% | 100% | 100% |
| | RT-CH-410b.2 | (1) Discussion of strategy to manage chemicals of concern | Dyno Nobel continues to manage chemicals of concern associated with one detonator product through product stewardship, regulatory compliance, and ongoing product development activities. During FY26, the Company continued to evaluate opportunities to reduce reliance on substances of concern through the development of a next-generation detonator platform. Development activities progressed through planned technical and validation milestones, with the project remaining on track to deliver a product suitable for field trials by the end of 2026. | | |
| | | (2) Discussion of strategy to develop alternatives with reduced human and/or environmental impact | Dyno Nobel continues to invest in research and development initiatives aimed at minimising the environmental and human health impacts associated with its one detonator product portfolio. During FY26, the Company advanced development and validation activities on a next-generation detonator technology designed to reduce the use of substances of concern while maintaining operational performance, reliability and safety requirements. Significant progress was achieved during the year, including advancement through key development milestones supporting future commercialisation. | | |
| | | Additional disclosure: Site and Distribution Security | Many of the explosive products we manufacture are classified as security sensitive and/or dangerous goods and as such, their storage, distribution and sale is regulated by Federal, State and sometimes local governments around the world. We meet our regulatory compliance and licensing obligations surrounding those products, with internal procedures and training in place for our employees. We keep abreast of regulatory developments in this area and are committed to working with government and key stakeholders to ensure ongoing security.<br><br>Our Dyno Nobel business in North America continues to work closely with the Institute of Makers of Explosives (IME) on the safety and security guidelines governing the transportation, distribution, and storage of explosives and ammonium nitrate, promoting industry best practices and minimising risk.<br><br>Our Dyno Nobel business in Asia Pacific is a founding member of the Australian Explosives Industry and Safety Group (AEISG), which is an associate member of the IME. The Group produces Codes of Practice that promote best industry practices regarding safety and security, and has a seat as an NGO at the Committee of Experts on the Transport of Dangerous Goods of the United Nations Economic and Social Council (ECOSOC). Our sites are also managed under our own strict health, safety and environmental management system.<br><br>**Sleep and Driver Safety:** All commercial drivers in North America have access to Company-provided screening for drivers for Obstructive Sleep Apnoea (OSA) and Dyno Nobel has partnered with Circadian Health to electronically monitor continuous positive airway pressure (CPAP) compliance for identified employees.<br><br>**Driver Performance Reviews:** Dyno Nobel Americas implemented a safety-based performance review program that financially rewards drivers who meet specific safety criteria, including:<br>· Adherence to RTLB<br>· Maintaining safe speeds in accordance with speed limits established by the governing agency<br>· Completion of pre-use and post-use vehicle inspections<br>· Receiving few to zero vehicle violations from governing agencies<br>· Completion of Atlas training<br>· Zero preventable accidents<br><br>**Lytx Machine Vision/Artificial Intelligence:** Activated AI capabilities across all event recorders and cameras to identify risky driving behaviours and provide in-cab coaching to drivers in real time as those behaviours occur. | | |

| | | | DISCLOSURE OR LOCATION OF DISCLOSURE | | |
|---|---|---|---|---|---|
| TOPIC | CODE | ACCOUNTING METRIC | 2024 | 2025 | 2026 |
| **Safety and Environmental Stewardship of Chemicals** | | Additional disclosure: Site and Distribution Security | Required Safety Equipment Policy: Policy of equipment required on commercial vehicles before the unit is commisioned for use by sites. Requirements are but not limited to:<br>• Advanced Driver Assistance Systems: Collision Avoidance, Rollover Mitigation, Blind Spot detection, Lane Departure Warning<br>• Disc Brakes: Increased stopping distance with less fade<br>• Back up Camera and Alarms<br>• Overhead Beacon Lights<br>• Tyre Pressure Monitoring System<br>• Fender Mirrors<br>• Engine Control Module (ECM) Speed limited to 65 MPH/105 KM/H<br>• Audible and Visual alerts for failure to administer parking brake<br>Dyno Nobel is a member of SAFEX, which is a group formed by worldwide explosives companies working together to eliminate the harmful effects of explosives on People, Property and the Planet (Environment) by encouraging learnings from each other's experiences.<br>Dyno Nobel Americas has recertified against the CORESafety standards in FY26. CORESafety is a partnership led by the members of the National Mining Association (NMA). It's an approach to mining safety and health to prevent accidents before they happen using a management system that involves leadership, management and assurance. DNA is the only CORESafety certified non-mining company | | |
| **Genetically Modified Organisms** | RT-CH-410c.1 | Percentage of products by revenue that contain genetically modified organisms (GMOs) | 0 | 0 | 0 |
| **Management of the Legal and Regulatory Environment** | RT-CH-530a.1 | Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry | Dyno Nobel's business, and that of its customers and suppliers, is subject to environmental laws and regulations that require specific operating licences and impose various requirements and standards. **Dyno Nobel's Health, Safety, Environment and Community Policy** sets out the Company's commitment to its values of 'Zero Harm for Everyone, Everywhere' and 'Care for the Community and our Environment' and states that it will conduct its operations in compliance with all relevant environmental licences and regulations. For more detail, see under 'Health Safety, Environment and Community' on page 30 of the **2026 Dyno Nobel Annual Report** and under 'Material Exposure to Environmental or Social Risks' on pages 15-16 in the **2026 Dyno Nobel Corporate Governance Statement.** | | |
| **Operational Safety Emergency Preparedness and Response** | RT-CH-540a.1 | Process Safety Incidents Count (PSIC)[3] | 0 | 2 | 0 |
| | | Process Safety Total Incident Rate (PSTIR)[4] | 0 | 0.03 | 0 |
| | | Process Safety Incident Severity Rate (PSISR)[5] | 0 | 0.08 | 0 |
| | | Description of the incidents above with a severity rating of 1 or 2, including their root cause, outcomes, and corrective actions implemented in response. | There were no Tier 1 events reported in FY26. | | |
| | RT-CH-540a.2 | Number of transport incidents | 7 | 5 | 1 |

| | | | DISCLOSURE OR LOCATION OF DISCLOSURE | | |
|---|---|---|---|---|---|
| **TOPIC** | **CODE** | **ACCOUNTING METRIC** | **2024** | **2025** | **2026** |
| **Operational Safety Emergency Preparedness and Response** | | The entity shall describe significant transport incidents, including their root causes, outcomes, and corrective actions implemented in response. | **DNAP**<br>**Incident Summary:** One transportation incident was recorded.<br>**Root Cause**<br>An 83-tonne triple combination vehicle carrying a load of emulsifier was travelling south on Flinders Highway en route to the Port Hedland emulsion plant for a scheduled delivery. According to the driver, cattle were crossing the highway. While braking and taking evasive action to avoid a collision, the rear trailer struck a culvert, resulting in a broken dolly axle and the trailer rolling over.<br>One of the four compartments on the overturned trailer was breached, resulting in a loss of containment. Initial estimates indicate that approximately 5–7 tonnes of product were released onto the ground.<br>**Immediate Actions Taken**<br>• WBH immediately activated its Transport Emergency Response Plan (TERP) and recovery procedures.<br>• Troy, WBH Owner, attended the incident site to coordinate recovery and clean-up activities.<br>• Dyno Logistics was notified of the incident.<br>• The NHVR and emergency services responded to the incident.<br>• A mechanical assessment of the remaining equipment was initiated.<br>• Arrangements were made to transfer the product from the damaged trailer into another barrel trailer.<br>**DNA**<br>No transportation incidents requiring the submission of a U.S. DOT Form 5800-1 were recorded in the United States.<br>**DNEL**<br>There were no transportation incidents that required a report based on the European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) criteria. | | |
| **Production by reportable segment** | | Production is determined by tonnes of product manufactured for sale. | 1,998,866 | 1,765,495 | 2,696,426 |

1. As per the SASB 'Chemicals Sustainability Accounting Standard' 1.1, TRIR defines an injury or illness as a recordable incident if it results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. Additionally, a significant injury or illness diagnosed by a physician or other licensed health care professional is considered a recordable incident, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. This definition is derived from U.S. 29 CFR 1904.7. The rate is calculated as (statistic count × 200,000) / hours worked.
2. Calculated as: (statistic count × 200,000) / hours worked.
3. Process Safety Incidents Count (PSIC) is defined as the total (annual) count of all incidents that meet the definition of a Tier 1 PSI per ANSI/API RP 754.
4. Process Safety Total Incident Rate (PSTIR) is defined as the cumulative (annual) count of incidents normalised by man hours and is calculated as the PSIC multiplied by 200,000 and divided by the total annual hours worked by employees, contractors and subcontractors.
5. Process Safety Incident Severity Rate (PSISR) is defined as the cumulative (annual) severity-weighted rate of process safety incidents and is calculated as the Total Severity Score for all Process Safety Incidents multiplied by 200,000 and divided by the total annual hours worked by employees, contractors and subcontractors.
6. Restated in 2026 due to injury reclassifications and review of hours worked data after publishing of the 2025 report.

## Membership and Climate Review of Industry Associations

Dyno Nobel is a member of a range of industry associations, both at the Group level and through our industry-leading businesses. Industry associations provide the opportunity to collaborate with other companies and organisations to share best practice across the sectors in which our businesses operate. Sharing knowledge on issues such as technical standards, industry-wide regulations and our number-one priority – safety, helps us to become better informed on a wide range of issues that directly impact our businesses, our employees and our customers.

Since industry associations represent a collective group, an industry association's position on a given topic will incorporate a range of members' views. In some cases, this may result in associations holding no position on that topic, or holding a position which may differ to the position held by Dyno Nobel. For this reason, we communicate our own views through our policies and public statements, including those made in published submissions and executive speeches.

We commission a review of the alignment between our climate change policies and those of the industry associations of which we are a member. These annual reviews form part of our ongoing industry association monitoring activities.

As part of the 2024 review, Dyno Nobel updated its review methodology and formalised a governance framework for its industry association memberships, including guidance for circumstances where differences in publicly stated climate change policy are identified. This framework continues to inform our annual review and ongoing engagement with industry associations.

In FY26, the review assessed the alignment between Dyno Nobel and the energy and climate change positions of 25 Member Associations in Australia, United States, Canada, France, Türkiye, Ghana and Europe. FY26 review assessed the alignment between Dyno Nobel and the energy and climate change positions of the 25 Member Associations in the following areas:

- **The Paris Agreement**
- **Climate Change Policy including:**
    1. A net zero target and interim emissions reduction targets;
    2. Position on scope 3 GHG;
    3. An understanding that climate change may impact on core business offerings (including product portfolio);
    4. A stated commitment to partner with stakeholders (including regulators) to promote climate action;
    5. Programs to engender 'resilience' or 'adaptation' to climate impacts for its business and stakeholders; and
    6. Consideration of climate risk in policy or position statements.
- **Energy Policy,** including supportive statements for renewable energy deployment, position on the use of thermal coal, and investment into the expansion of renewable and reliable energy sources.

Of the 25 industry associations assessed, seven achieved the highest rating, demonstrating strong alignment with Dyno Nobel's climate and energy positions, while five received the lowest rating, primarily due to limited climate-related disclosures rather than positions that directly contradicted Dyno Nobel's views. The remaining 13 associations received intermediate ratings.

The ratings symbols used are shown below. The results of the analysis are summarised in the table which follows the ratings descriptions.

**Associations were rated as follows:**


The association's position is in line with Dyno Nobel's, or is more progressive than Dyno Nobel's. The association has publicly disclosed climate-related positions in line with expectations of leading practice organisations.


The association has a climate change policy and the disclosures made by the association align with Dyno Nobel's on most key topics. The association's position does not fully align with Dyno Nobel's but is also not contrary to Dyno Nobel's stated position, or Dyno Nobel's position is more progressive than the association's.


The association does not have a climate change policy, but its disclosures align with Dyno Nobel's on most key topics. The association's position does not fully align with Dyno Nobel's but is also not contrary to Dyno Nobel's stated position, or Dyno Nobel's position is more progressive than the association's.


Disclosures made by the association demonstrate only a high-level climate change risk acknowledgment, however the position does not contradict that of Dyno Nobel's.


The association does not have a publicly disclosed position or policy in relation to climate change or energy use.


Disclosures made by the association are supportive of the continued use of coal. While sub-disclosures may align to Dyno Nobel's, there is a misalignment to Dyno Nobel's overarching climate change policy.

| INDUSTRY ASSOCIATION | DESCRIPTION | ALIGNMENT WITH DYNO NOBEL ON CLIMATE CHANGE | |
|---|---|---|---|
| **American Chamber of Commerce in Australia (AmCham)** | AmCham is an organisation that connects business and government leaders across Australia and the United States. It aims to create access to opportunity and support trade and investment between the two countries. AmCham provides a platform for its members to engage with decision makers, shape policy, and strengthen relationships in the Australia–US business environment. | AmCham does not have a publicly disclosed position or policy in relation to climate change. | ○ |
| **Australian Explosives Industry and Safety Group (AEISG)** | AEISG aims to continuously improve the level of safety in the manufacture, transport, storage, handling and use of precursors and explosives in commercial blasting throughout Australia. Dyno Nobel is a member. | AEISG does not have a publicly disclosed position or policy in relation to climate change. This position has not changed in FY26. | ○ |
| **Australian Industry Greenhouse Network (AIGN)** | AIGN is a network of industry associations and individual businesses which contribute to the climate change policy debate and see value in joint industry action on climate change in order to promote sustainable industry development. The network is committed to industry collaboration on equitable global action to reduce greenhouse gas emissions. | AIGN is aligned with Dyno Nobel in its commitments to address climate change.<br>AIGN acknowledges climate change and supports policies to help Australia adapt to it. AIGN and its members are actively involved in monitoring and participating in climate change policy discussions, with the goal of promoting the development of Australia's industrial resources. AIGN serves as a focal point for cooperative industry policy responses to key greenhouse issues, and it plays a facilitating and coordinating role in industry contributions to key greenhouse policy and abatement measures. This position has not changed in FY26. | ● |
| **Australian Resources & Energy Employment Association (AREEA)** | AREEA is a member-based organisation that supports resources and energy employers, with a focus on sustainability, employment and economic prosperity. | AREEA demonstrates partial alignment with Dyno Nobel through its recognition of climate change, decarbonisation and stakeholder engagement. However, due to its absence of a formal climate policy, emissions reduction targets or support for key climate policy mechanisms, AREEA's climate positions were assessed to be significantly less progressive than Dyno Nobel's. | ◔ |
| **Business Council of Australia (BCA)** | The BCA provides a forum for Australian business leaders to contribute directly to public policy debates. Members determine the work program and policy positions of the Council through their participation in policy committees, special-issue taskforces and the BCA Board. | BCA's position on climate change and energy is closely aligned with Dyno Nobel's. BCA is publicly committed to supporting Australia's commitments under the Paris Agreement. It publicly calls for stronger policy commitments relating to both GHG reduction and greenhouse and energy reporting and has placed a submission to the National Adaptation Plan advocating its strong support to respond to climate change risks and the need to minimise the potential economic, environmental and social costs. | ● |
| **Canadian Explosives Industry Association (CEAEC)** | CEAEC is an industry association concerned with the promotion of high standards in the manufacturing, use, transportation and handling of explosives in the interest of worker and public safety. Dyno Nobel is a member. | CEAEC does not have a public position on energy policy and climate change. This position has not changed in FY26. | ○ |
| **Carbon Market Institute (CMI)** | CMI is an independent industry body seeking to: share knowledge, build capacity and catalyse opportunities for businesses leading the transition to a net zero emissions economy; steward Australia's carbon markets and related policies; and champion the UNFCCC Paris Agreement and TCFD framework of climate and net zero emission goals. | CMI's position on climate change and energy is closely aligned with Dyno Nobel's. CMI is publicly supportive of the Paris Agreement and the emerging framework of climate and net zero emissions goals and mechanisms for increasing ambition, internal cooperation and investment. The CMI Policy Positions paper published in November 2023 outlines six policy pillars which illustrate CMI's strong position on climate change. The CMI's 2025 Strategy paper further documents the association's values, mission and objectives. | ● |
| **Chamber of Minerals and Energy of Western Australia (CME)** | The Chamber of Minerals and Energy of Western Australia (CME) is the leading advocate for the resources sector in Western Australia. We are a member-funded, not-for-profit organisation that represents the views of our members and advocates on their behalf. CME leads policy development on issues impacting the sector, promotes the value of the sector to the community, and provides an avenue for members and stakeholders to collaborate. | CME publicly supports the Paris Agreement and Australia's net zero emissions target by 2050 in a dedicated climate policy. The association actively promotes investment in renewable and low-carbon energy technologies, while advocating for reliable energy systems to support industrial needs. CME integrates climate risk into its policy agenda and supports mechanisms such as emissions reduction targets and carbon pricing to drive decarbonisation. It also partners with stakeholders to shape climate policy and ensure sustainable development. CME's policy positions are aligned with Dyno Nobel's. | ● |
| **Climate Leaders Coalition (CLC)** | The CLC is a cross-sectoral group of Australian corporate CEOs supporting the Paris Agreement commitments and setting public decarbonisation targets. The CLC website states that its members are action orientated and commit their organisations to take voluntary action on climate change. | B-team Climate Leaders Coalition has remained closely aligned with Dyno Nobel in its energy and climate change positioning during FY26. The CLC publicly supports the Paris Agreement and Australia's commitment to it, including the objective to keep global warming to well below 2 degrees above pre-industrial levels. The CLC is also advocating for policies that support the transition to a low carbon economy. | ● |

| INDUSTRY ASSOCIATION | DESCRIPTION | ALIGNMENT WITH DYNO NOBEL ON CLIMATE CHANGE |
|---|---|---|
| **Energy Users Association of Australia (EUAA)** | The Energy Users Association of Australia plays a critical role in helping companies navigate uncertainty in energy markets and participate in driving changes in market rules and the way the network is managed, to ensure better outcomes and reduced costs for energy users. It seeks a competitive, reliable and sustainable energy supply for all users. | EUAA's climate change policy positions remain mostly in line with those of Dyno Nobel. The EUAA's Net Zero Position supports the Paris Agreement, specifically in limiting global temperature rise this century to below 2°C, and thus action towards a net zero target by 2050. It advocates for policies that support innovation of new technologies and quality offsets where abatement is not possible.<br><br>The EUAA publicly supports a market-based mechanism that puts a price on carbon and maintains its position on the Australian Federal Renewable Energy Target (RET). It calls for opportunities for low emissions manufacturing, acceleration of clean fuel such as green hydrogen and support for other clean energy innovation and support services for hard-to-abate sectors. However, there is an absence of any reference to climate resilience or risk in its policy. |
| **Explosives Manufacturers Association (PAMÜD)** | Patlayıcı Madde Üreticileri derneği (PAMÜD) was established in Ankara in 2022 by leading organisations in the explosives manufacturing sector. Its objective is to foster professional solidarity of members; identify challenges within the sector and develop solutions for them; and to spearhead scientific advancements in the areas of production, storage, usage and occupational safety. | PAMÜD does not have a publicly disclosed position or policy in relation to climate change. |
| **Fédération Nationale des Travaux Publics (FNTP)** | The National Federation of Public Works (FNTP) represents ~8,000 public works companies of all sizes, specialties or regions. It is these companies that build and maintain infrastructure, that participate in the ecological transition, territorial cohesion and competitiveness of France. Dyno Nobel's Titanobel business, a leading French manufacturer and distributor of industrial explosives as well as a provider of drilling and blasting services for quarries, mines and public works, is a member. | The FNTP supports carbon neutrality by 2050, climate adaptation and resilience, and the expansion of renewable energy, grid infrastructure and low-carbon construction. It promotes stakeholder collaboration and lifecycle emissions reductions through electrification, low-carbon materials and circular economy measures. Although support for the Paris Agreement is not stated explicitly, FNTP's climate positions align closely with the aims of the Paris Agreement. The FNTP received the highest rating of alignment with Dyno Nobel. |
| **Federation of European Explosives Manufacturers (FEEM)** | The Federation of European Explosives Manufacturers (FEEM) is a non-profit organisation which represents commercial explosives companies across Europe. It advocates for safety, quality, environmental standards, and legal harmonisation in the mining, construction and demolition sectors. | FEEM demonstrates partial alignment with Dyno Nobel through its support for environmental responsibility, emissions reduction, energy efficiency, alternative energy sources and stakeholder collaboration. However, it lacks explicit positions on the Paris Agreement, net zero targets, climate-risk governance, adaptation, carbon pricing and Scope 3 emissions. |
| **France Chimie** | France Chimie is the professional organisation which represents chemical companies in France. It is the voice of the sector with national and European public authorities and international bodies. | France Chimie supports the Paris Agreement and has established a sector decarbonisation pathway targeting a 41% reduction in greenhouse gas emissions between 2015 and 2030, potentially increasing to 49% through carbon capture and low-carbon hydrogen. Its positions are aligned with Dyno Nobel's. |
| **Ghana Chamber of Mines** | The Ghana Chamber of Mines is the main minerals industry association in Ghana. The Chamber represents the collective interests of companies involved in mineral exploration, production and processing in Ghana. | The Ghana Chamber of Mines has limited disclosure on climate-specific issues such as the Paris Agreement, net zero targets, climate-risk governance, emissions-reduction policies, renewable energy and scope 3 emissions. Dyno Nobel's position was assessed to be significantly more progressive. |
| **Institute of Makers of Explosives (IME)** | An association concerned with the safety and security of the commercial explosives industry in the United States and Canada. Dyno Nobel is a member. | IME's views are considered less progressive than those of Dyno Nobel due to the support of coal. The IME supports an 'all-of-the-above' energy policy, which includes traditional sources of energy like coal, oil and natural gas as well as renewable sources such as wind and geothermal energy. This position has not changed in FY26. |
| **Manufacturing Australia (MA)** | A CEO-led coalition of some of Australia's largest manufacturers that work with governments, businesses and communities to promote Australia's manufacturing sector to make a significant and sustainable contribution to the nation's economy. Dyno Nobel holds a Board position. | MA advocates emissions-reduction policy, clean energy investment and low-emissions technologies, including renewable energy, green hydrogen, electrification and energy storage. However, it does not explicitly support the Paris Agreement or carbon pricing, and has no formal climate policy. While its views do not contradict Dyno Nobel's, it was assessed as less progressive than Dyno Nobel.<br><br>This assessment has not changed in FY26. |
| **Minerals Council of Australia (MCA)** | Represents Australia's exploration, mining and minerals processing industry, nationally and internationally, in its contribution to sustainable development and society. MCA member companies produce more than 85% of Australia's annual mineral output. | MCA has published a Climate Action Plan, has supported a net-zero goal for the industry, and has sustainability and climate change and energy policies on its website. However, it continues to advocate for the use of coal and its stance on climate was assessed as less progressive than Dyno Nobel's.<br><br>This rating has improved since the FY25 assessment. |
| **Mining3** | Mining3 aims to build strategic partnerships across industry, research and government; act as solution architects to translate ideas into practical, real-world outcomes; and align the right expertise, technology and perspectives to help to unlock new opportunities and accelerate progress across the mining value chain. | Mining3 demonstrates moderate alignment with Dyno Nobel through its strong focus on decarbonisation, emissions-reduction technologies, renewable energy solutions, industry collaboration and lower-emissions mining systems; however, it does not disclose positions on the Paris Agreement, net zero targets, carbon pricing, climate-risk governance or scope 3 emissions. |

| INDUSTRY ASSOCIATION | DESCRIPTION | ALIGNMENT WITH DYNO NOBEL ON CLIMATE CHANGE |
|---|---|---|
| **National Mining Association (NMA)** | The voice of the American mining industry in Washington, D.C., NMA is the only national trade organisation which represents the interests of mining before Congress, the Administration, federal agencies, the judiciary and the media. Dyno Nobel is a member. | The NMA recognises that mining is an energy-intensive industry, and that global action is needed to reduce GHG and help mitigate the adverse effects of human impacts on climate change. The NMA published a position on climate change in 2023 but has no stand-alone climate change policy and continues to support the use of thermal coal. Its stance on climate change continues to be less progressive than Dyno Nobel's.  |
| **The National Sand, Stone and Gravel Association (NSSGA)** | An association for the aggregates industry in the US, concerned with supporting policies and regulation that promote the safe and environmentally responsible use of aggregates. Dyno Nobel is a member. | The NSSGA's policy positions do not typically contradict Dyno Nobel's; however, it does not have a standing climate policy or position. The NSSGA supports investment into the expansion of renewable and reliable energy sources. It encourages GHG emissions reduction for NSSGA members and provides them with a GHG emissions calculator in order to reduce their footprint. This position has not changed in FY26.  |
| **Prospectors & Developers Association of Canada (PDAC)** | PDAC is the leading voice of the mineral exploration and development community in Canada. Currently representing more than 9,000 members around the world, PDAC's work centres on supporting a competitive, responsible and sustainable mineral sector. | PDAC demonstrates partial alignment with Dyno Nobel's positions through its support for responsible resource development, environmental stewardship, stakeholder engagement and the role of critical minerals in the low-carbon transition. However, it does not disclose positions on the Paris Agreement, net zero targets, carbon pricing, climate-risk governance or scope 3 emissions.  |
| **Queensland Resources Council (QRC)** | An independent not-for-profit peak industry association representing the commercial developers of Queensland's mineral and energy resources. The QRC works to secure an environment conducive to the long-term sustainability of the minerals and energy sectors in Queensland, Australia. Dyno Nobel is a member. | The QRC publicly supports the Paris Agreement and the goal of net zero emissions by 2050. It acknowledges the varied impacts of climate change across regions and industries, and promotes member efforts to decarbonise through energy efficiency, renewable energy adoption and demand management. QRC advocates for climate adaptation to support community resilience but does not explicitly address climate risk in its policy agenda. While it does not endorse legislated emissions targets, carbon pricing, or renewable energy mandates, it supports investment in low-emission technologies and highlights the role of new-economy minerals in enabling renewable technologies and hydrogen energy development. QRC is an advocate for continued coal use. Its rating reflects this.  |
| **Syndicat des Fabricants d'Explosifs, de Pyrotechnie et d'Artifices (SFEPA)** | SFEPA is the primary French professional organisation representing the pyrotechnics industry. It unites around 40 member companies spanning industrial explosives, fireworks, defense and aerospace. | SFEPA does not have a publicly disclosed position or policy in relation to climate change.  |
| **The Fertilizer Institute (TFI)** | The trade association representing the public policy, communication and statistical needs of producers, manufacturers, retailers and transporters of fertiliser in the US. Issues of interest include security, international trade, energy, transportation, the environment, worker health and safety and farm bill and conservation programs to promote the use of enhanced efficiency fertiliser. Dyno Nobel Americas is a member. | TFI demonstrates some alignment with Dyno Nobel through its support for emissions-reduction technologies, low-carbon ammonia, energy efficiency, stakeholder collaboration and sustainability initiatives. However, it does not disclose positions on the Paris Agreement, net zero targets, carbon pricing, formal climate-risk governance or scope 3 emissions. Its position on energy is also less aligned with Dyno Nobel's transition-focused climate position.  |
| **American Australian Business Council (AABC)** | The AABC aims to strengthen the dynamic economic bond between Australia and the United States, founded on a commitment to commerce through the flow of capital, people and ideas, by highlighting the businesses and their leaders who are key to this relationship. | Not included in review. |
| **The Australian Mines and Metals Association Resources and Energy Group** | The Australian Mines and Metals Association Resources and Energy Group is the representative association for Australia's resources, energy and supply industry employers, assisting with human resources, industrial relations, training, policy and industry networking. Dyno Nobel is a member. | Not included in review. |
| **Chief Executive Women (CEW)** | Representing over 500 of Australia's most senior and distinguished women leaders, CEW strives to educate and influence all levels of Australian business and government on the importance of gender balance through advocacy, targeted programs and scholarships. | Not included in review. |
| **Global Explosives Safety Group (SAFEX)** | A non-profit organisation of manufacturers of explosives and pyrotechnics which aims to protect people and property against dangers and damage by the sharing of experience in the explosives industry. Dyno Nobel is a member. | Not included in review. |

| INDUSTRY ASSOCIATION | DESCRIPTION | ALIGNMENT WITH DYNO NOBEL ON CLIMATE CHANGE |
|---|---|---|
| **National Association of Women in Operations (NAWO)** | NAWO is the peak Australian body championing women in operations. An incorporated not-for-profit association, NAWO aims to inspire and support women to reach their full potential and achieve their chosen career goals, and to inspire and support organisations to create inclusive workplaces. | Not included in review. |
| **Resource Industry Network** | A peak industry association representing companies engaged in the resource sector and those allied to the sector. It seeks to facilitate effective member-to-member connections, develop and promote innovation and capability, and promote members to the commercial decision makers, peak bodies and government representatives in the resource sector. Dyno Nobel is a member. | Not included in review. |

## About the Data

### SCOPE

This Data Supplement covers facilities and activities over which Dyno Nobel Limited (ABN 42 004 080 264) had operational control for part or all of the 2026 Company financial year.

The Company is a public company, trading on the Australian Securities Exchange as Dyno Nobel Limited.

In reference to the Global Reporting Initiative (GRI) Standards Sustainability Reporting Guidelines, our reporting covers all entities that generate significant sustainability impacts (actual or potential) and over which we exercise control or significant influence regarding financial and operating policies and practices.

The financial year ended 30 September 2026 is indicated as 'FY26' in our reporting.

The statistics in our reporting are for global sites wholly owned by Dyno Nobel Limited during FY26. Subsidiaries are listed on page 135 of our **2026 Dyno Nobel Annual Report.**

Joint ventures are not covered in our reporting, unless indicated, nor are the activities of suppliers, customers or outsourced operations.

The Company participates in many joint ventures with varying levels of ownership interest. A list is provided on page 136 of our **2026 Dyno Nobel Annual Report.**

All financial figures in the Report are in Australian dollars, unless otherwise indicated.

### DATA MEASUREMENT AND CALCULATIONS

Financial data: Financial figures are derived from our audited accounts, which are prepared according to the International Financial Reporting Standards (IFRS).

Greenhouse Gas Emissions data: scope 1 and 2 greenhouse gas emissions are calculated based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).

**Australia: scope 1 and scope 2 emissions**

- Australian Government, *National Greenhouse and Energy Reporting (Measurement) Determination 2008,* Compilation 20 (incorporating the 2025 Update; applicable to FY25–26).
- Department of Climate Change, Energy, the Environment and Water, *Australian National Greenhouse Accounts Factors 2025.*
- Clean Energy Regulator, applicable 2025–26 Emissions and Energy Reporting System emission-factor release.

**Americas: scope 1 and scope 2 emissions**

- $N_2O$ process emissions: The International Panel on Climate Change's Sixth Assessment Report (AR6).
- US electricity: US Environmental Protection Agency, applicable *Emissions & Generation Resource Integrated Database* emission factors (2025).
- US and Canadian fuels: US Environmental Protection Agency, *Emission Factors for Greenhouse Gas Inventories 2025.*
- Canada, Chile and Mexico electricity: International Energy Agency, *Emissions Factors 2025* (April 2026 update).
- Other fuels not covered by the above sources: UK Department for Environment, Food & Rural Affairs, *Greenhouse Gas Reporting: Conversion Factors 2026.*

**Other regions: scope 1 and scope 2 emissions**

- Electricity in all other countries: International Energy Agency, *Emissions Factors 2025* (April 2026 update).
- Fuels in all other countries: UK Department for Environment, Food & Rural Affairs, *Greenhouse Gas Reporting: Conversion Factors 2026.*

### RESTATEMENTS

The 2025 TRIFR has been restated in 2026 due to two injury classifications being upgraded to recordable incidents since publication of the 2025 TRIFR.

The 2025 LTIFR has been restated in 2026 due to injury classifications being upgraded to recordable incidents since publication of the 2025 LTIFR, as well as a change in total hours worked.

The 2025 hours total has been restated in 2026 to include an additional 1,462 hours entered after the original data cut-off date.

The 2025 number of workers trained in safety has been restated in 2026 post review of training content classification of 'Safety Training' and review of count methodology.

### ASSURANCE AND DATA INTEGRITY

We aim to ensure that the information we publish is accurate, complete and material and therefore contributes to building trust and credibility with stakeholders. To achieve this, we have improved our internal processes for verifying non-financial management information and for reviewing and approving the content of our reporting.

Deloitte provided a limited assurance statement on our global Scope 1 and 2 greenhouse gas emissions for the reporting period 1 October 2025 to 30 September 2026. Deloitte also provides a limited assurance statement on our annual Australian greenhouse gas emissions, energy consumption and production figures for the NGER period 1 July to 30 June each year. Deloitte is an independent auditor who also audits the Company's financial statements. See pages 74-76 and 153-157 of the **2026 Dyno Nobel Annual Report.** Dyno Nobel intends to conduct limited assurance on our global scope 3 GHG emissions in the FY27 reporting period.

## Forward Looking Statements

This Data Supplement may contain forward looking statements, including, but not limited to: statements regarding trends in commodity prices and supply and demand for commodities; assumed long-term scenarios; potential global responses to climate change; regulatory and policy developments; the development of certain technologies; the potential effect of possible future events on Dyno Nobel; and the plans, strategies and objectives of the organisation.

Forward looking statements may be identified by the use of terminology, including, but not limited to, 'intend', 'aim', 'project', 'see', 'anticipate', 'expect', 'estimate', 'plan', 'objective', 'believe', 'may', 'should', 'will', 'would', 'continue', or similar words. These statements refer to future results, asset conditions or financial conditions, or provide other forward looking information. The forward looking statements in this Report are based on the information available as at the date of this Report and/or the date of the Group's planning processes or scenario analysis processes.

There are inherent limitations with the use of forward looking statements and in particular where they relate to scenario analysis, and it is difficult to predict which, if any, of the scenarios might eventuate. Scenarios do not constitute definitive outcomes for Dyno Nobel. Scenario analysis relies on a range of assumptions that may or may not be, or prove to be, correct and may or may not eventuate, and scenarios may be impacted by additional factors to the assumptions disclosed.

Additionally, forward looking statements are not guarantees or predictions of future performance, and involve known and unknown risks, uncertainties and other factors, many of which are beyond our control, and which may cause actual results to differ materially from those expressed in the statements contained in this Report. Dyno Nobel cautions against reliance on any forward looking statements or guidance.

To the extent permissible by law, Dyno Nobel disclaims all liability to any third party who uses or relies on any forward looking statements or guidance in this Report. For example, future decarbonisation opportunities identified and described in this Report will be based, in part, upon the availability and reliability of alternative and developing technologies, and incentives and support from government bodies and the industry, which may differ from assumptions, estimates and forecasts. These variations may affect the timing or the feasibility of the development of a particular technology or project, and its subsequent adoption and use by Dyno Nobel or the broader industry more generally.

Except as required by applicable regulations or by law, Dyno Nobel does not undertake any obligation to publicly update or review any forward looking statements, whether as a result of new information or future events. Forward looking statements are current only as at the earlier of the date of this Report or the date the planning process assumptions or scenario analysis assumptions were adopted, as relevant and applicable. Past performance cannot be relied on as a guide to future performance.

This Data Supplement should be read together with the Dyno Nobel 2026 Sustainability Report included in the 2026 Annual Report, which contains the Group's mandatory climate-related disclosures prepared under AASB S2. If there is any inconsistency, the Sustainability Report prevails. Except where stated to be subject to limited assurance by Deloitte, the information in this Supplement has not been externally assured and includes estimates and assumptions. This document does not constitute financial product advice or an offer of securities. Information sourced from third parties has not been independenwtly verified and Dyno Nobel makes no representation as to its accuracy.







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