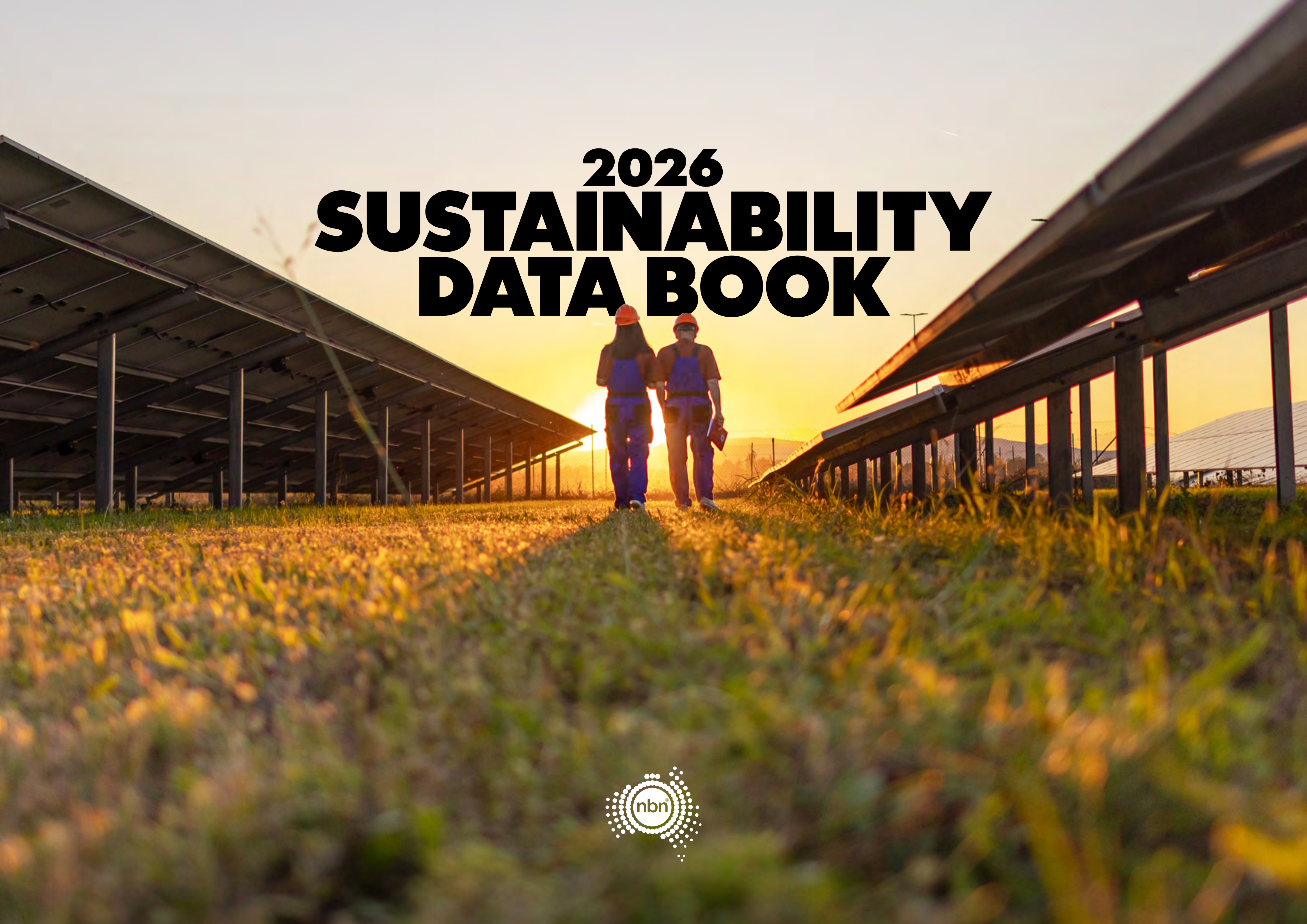

2026 SUSTAINABILITY DATA BOOK

ABOUT THIS DOCUMENT

2026 Sustainability Data Book

This Sustainability Data Book provides a summary of Selected Sustainability Information metrics included in the NBN Co Limited's Annual Report 2026, covering NBN Co's performance, across outputs of the Company's value creation model:

- **Upgrade and expand the network**
- **Support greater use of the network**
- **Enhance retail service provider and customer experience**
- **A safe, inclusive and engaged workforce**
- **Protected environment.**

For details on financial performance (related to Deliver commercial value) see the Annual Report 2026.

This Sustainability Data Book should be read in conjunction with the Annual Report 2026 for further commentary on NBN Co's sustainability performance.

How we create value across the six value creation areas is outlined in the Annual Report 2026 (refer to pages 18 to 19).

RECONCILIATION ACTION PLAN STRETCH

In the spirit of reconciliation NBN Co acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all First Nations peoples today.

FY26 marks the fifth year that NBN Co has published its Selected Sustainability Information metrics. Comparative data[1] for FY21, FY24 and FY25 is included where relevant. Metrics that were subject to limited or reasonable assurance are identified accordingly. Unless otherwise stated, the information presented has not been externally assured.

Important Notice

While every effort is made to provide accurate and complete information, NBN Co does not warrant or represent that the information in this pack is free from errors or omissions or is suitable for your intended use. Some of the figures are estimates made using best available data. It is provided for information purposes only. This document must not be used other than with the consent of NBN Co.

1. For historical Sustainability Information please refer to: https://www.nbnco.com.au/corporate-information/about-nbn-co/corporate-plan/sustainability-reports

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UPGRADE AND EXPAND THE NETWORK

Metric	Unit	FY24	FY25	FY26
Premises Ready to Connect (RTC)	Number	12.44m	12.56m	12.68m
Premises able to access nbn® Home Ultrafast speed tier plans[2]	Number	8.84m	9.76m	10.40m
Average monthly downloads per customer	Gigabytes	N/A	508	574
Average monthly network availability[3]	Percentage	99.96	99.94	99.93
Total data downloaded via the nbn® Fixed Wireless network[4,5,6]	Petabytes	1,796	1,921	2,111
Homes and businesses connected to a nbn® Fixed Wireless[4,5] wholesale download speed tier[6,7,8]				
Less than 50 Mbps	Number	154,254	148,926	137,523
50 Mbps up to 100 Mbps	Number	244,240	234,345	213,524
100 Mbps+	Number	12	14,363	31,429

2. Speeds listed are wholesale speeds. They represent the maximum speeds nbn® provides to internet providers. Regardless of the retail service you purchase, the actual wholesale download speeds delivered to providers will be less than 1 Gbps due to equipment and network limitations.

3. Percentage of time the nbn® access network is available and operating. For this measure, the network is considered 'unavailable' during the time NBN Co is restoring services following the raising of a fault. It does not include periods where the network is unavailable due to operational outages for network upgrades and improvements or events beyond NBN Co's control.

4. The nbn® Fixed Wireless network is primarily used to service Underserved Regional and Remote Communities[5] with a limited portion of the nbn® Fixed Wireless network extending to areas classified as Metropolitan.

5. Underserved Regional and Remote Communities include people living in communities that are located outside the Metropolitan Area and who have access to lower quality broadband services:

- Metropolitan Area - As defined under NBN Co's Wholesale Broadband Agreement, Metropolitan Area means an area within an Urban Area which is within a capital city metropolitan boundary, or specified as a "Metropolitan Area" by NBN Co from time to time.
- Urban Area means an urban centre with a population equal to or greater than 10,000 people. Refer to the Wholesale Broadband Agreement Dictionary for further details.
- Lower quality broadband services - include broadband services being upgraded to meet or exceed the expectations of the Commonwealth Government.

6. Limited assurance over metric for FY24, FY25 and FY26 reporting periods - see Appendix of this document for further details.

7. Through its Wholesale Broadband Agreement (WBA), NBN Co offers retail service providers (RSPs) a range of AVC TC-4 bandwidth profiles or 'speed tiers' for connections using nbn® Fixed Wireless network, as detailed in the NBN Co Wholesale Broadband Agreement Product Description. These speed tiers reference both download and upload information rates or 'speeds', which may be either a peak information rate or a potential maximum wholesale speed (for further information see the WBA). This metric groups multiple speed tiers in each reported category using the peak or potential maximum download speed capability described in the wholesale speed tier; for example, a speed tier with a contractual download peak information rate of 25 Mbps will be included in the less than 50 Mbps category.

8. Note this metric does not reference the wholesale download speeds measured or actual download speeds experienced at each premises. End User experience, including the speeds actually achieved over the nbn® Fixed Wireless network, depends on many factors including the retailer's configuration and plan over which services are delivered to the premises, whether the user is using the internet during typical busy periods (such as evenings) when more people are online, and some factors outside NBN Co's control (like how far away an end user's premises is located from the transmission tower, signal reception, and end user equipment quality, software, Wi-Fi, and cabling).

SUPPORT GREATER USE OF THE NETWORK

Metric	Unit	FY24	FY25	FY26
Homes and businesses connected[9]	Number	8.61m	8.63m	8.65m
Active services on a 500 Mbps+ speed mix	Percentage	N/A	4	37
Total cumulative fibre upgrade connections	Number	0.38m	0.81m	1.38m+
Average wholesale service speed[10]	Mbps	76.64	98.71	249.98
Business Fibre Zones created[11]	Number	322	322	323

9. Limited assurance over metric in FY24, FY25 and FY26 reporting periods - see Appendix of this document for further details.

10. Average TC4 wholesale service speed. Your experience, including the speeds actually achieved, depends on many factors, including whether you are using the internet during the busy periods (7pm - 11pm), the number of people in your household online at the same time, and some factors outside of NBN Co's control (such as your equipment quality and set-up, chosen broadband plan, age of device(s) and/or how your provider designs its network).

11. Cumulative number of Business Fibre Zones created across Australia.

ENHANCE RSP AND CUSTOMER EXPERIENCE

Metric	Unit	FY24	FY25	FY26
Average number of faults per 100 premises per year[12]	Number	7.8	7.4	6.6
Service faults resolved within agreed timeframes[13]	Percentage	90	91	91
Users report having the nbn® network at home has had a positive impact on their satisfaction with life[14]	Percentage	75	76	77
Families and carers connected via the School Student Broadband Initiative	Number	13,997	30,000+ (Approx)	30,000+ (Approx)

12. The number of faults on the nbn® access network per 100 premises (excluding faults within 10 business days of the connection). This measure tracks individual service faults, not network related faults which are tracked separately. It excludes faults not related to the nbn® access network.

13. The percentage of time NBN Co resolves accepted faults within NBN Co's target timeframes with phone and internet providers. This measure tracks individual service faults, not network related faults which are tracked separately. The fault restoration measure does not include restoration for faults reported to us relating to Priority Assistance Faults or Enhanced Faults, network upgrades and improvements, and events beyond NBN Co's control. NBN Co's target timeframes apply to faults raised by phone and internet providers and accepted by NBN Co and vary depending on the location of the premises, and are different for the Sky Muster® satellite network.

14. https://www.nbnco.com.au/corporate-information/media-centre/media-statements/social-impacts-of-nbn-report-fy25. This survey was conducted in November 2025, November 2024 and August 2023 respectively and relates to the previous 12-month period.

A SAFE, INCLUSIVE AND ENGAGED WORKFORCE

Metric	Unit	FY24	FY25	FY26
Employee engagement score	Percentage	77	81	85
Female representation in management[15]	Percentage	36.1	36.5	36.3
Gender pay gap[16]	Percentage	(1.89)	(5.1)	(6.1)
Lost Time Injury Frequency Rate (LTIFR)[17]	Frequency rate	1.11	1.31	1.91
NBN Co overall frequency of incidents with the potential to cause serious harm[18]	Frequency rate	0.74	0.80	0.76
Serious harm HSE incidents (includes fatalities and permanent disabling injuries)[19]	Number	0	0	0
Health and safety incidents notified to Comcare[20]	Number	23	26	13
Voluntary turnover	Percentage	4.6	4.6	5.0

15. Management is defined as those employees in a Senior Manager grade or above, including Executive Manager, General Manager, Executive General Manager, and CEO/Executive Committee. Limited assurance over metric in FY24, FY25 and FY26. For more information about NBN Co's calculation methodology of this metric see Appendix of this document.

16. The calculation methodology used by NBN Co for the gender pay gap metric is currently calculated using an internal calculation methodology. This differs to the Workplace Gender Equality Agency (WGEA) methodology, which NBN Co participates in. Limited assurance over metric in FY24, FY25 and FY26. For more information about NBN Co's calculation methodology of this metric see Appendix of this document.

17. Lost Time Injury Frequency Rate (LTIFR) is the total number of lost time injuries per million hours worked in a 12-month rolling period. LTIFR includes work related injuries that relate to a NBN Co workplace or NBN Co activity undertaken by an NBN Co employee, contractor, or delivery partner (DP) that resulted in the injured person deemed medically unfit to work for at least one full day/shift following the incident. Fatalities and permanent disability injury/illness are also classified as an LTI. Limited assurance over metric in FY25 and FY26. For more information about NBN Co's calculation methodology of this metric see Appendix of this document.

18. Total number of potential serious harm incidents per million hours worked includes incidents with a potential consequence of 'severe' but excludes incidents with an actual consequence of 'severe'. Serious harm incidents are those resulting in a severe consequence such as a fatality or permanent disabling injury.

19. Serious harm HSE incidents are those resulting in a severe consequence such as fatality or permanent disabling injury.

20. Comcare is the national authority for work health and safety, and workers' compensation.

PROTECTED ENVIRONMENT

Climate mitigation target performance (Operational Control[21], Greenhouse gas (GHG) Protocol aligned)

Metric	Unit	FY24	FY25	FY26
Reduce absolute Scope 1 and 2 GHG emissions by 95 per cent by FY30, from a FY21 base year	Percentage	19	30	55
80 per cent of suppliers by spend will have science-based targets by FY27	Percentage	56	56	65
Reduce Scope 3 GHG emissions from use of sold products by 60 per cent per device by FY30, from a FY21 base year	Percentage	23	28	32

Key climate mitigation metrics performance (Operational Control[21], GHG Protocol aligned)

Metric[22]	Unit	FY21	FY24	FY25	FY26
Scope 1 GHG emissions[23]	tCO_2-e	3,962	5,897	6,684	8,246
Scope 2 GHG emissions – market-based	tCO_2-e	285,338	228,089	196,204	122,107
Total Scope 1 and 2 GHG emissions – market-based	tCO_2-e	289,300	233,986	202,888	130,353
Scope 2 GHG emissions – location-based	tCO_2-e	292,350	238,105	237,980	229,902
Total of selected Scope 3 GHG emissions	tCO_2-e	1,369,155[24]	1,404,830	1,430,525	1,179,623
Energy intensity	kWh/TB	11.42	7.76	7.38	6.36
Emissions intensity – market-based	$kgCO_2$-e/TB	8.87	4.88	3.88	2.11
Renewable electricity purchases[25]	% of total purchases	18.9	22.4	35.1	59.1

21. NBN Co has adopted an operational control boundary for reporting GHG metrics. This reported boundary is consistent with that applied for NBN Co's science-based targets, as validated by the SBTi. In previous reporting periods, the boundary underpinning these targets was described as a financial control boundary. Following a review, NBN Co has determined that this boundary should be classified as an operational control boundary. Aside from this revision of boundary classification, the scope of emissions captured, and the ambition and trajectory of the targets, remain unchanged.

22. Limited assurance was obtained over metrics for FY24, FY25 and FY26. Standalone Scope 1 GHG emissions and Scope 2 GHG emissions - location-based were subject to limited assurance in FY26 only. Renewable energy purchases were excluded from the scope of limited assurance. Refer to the Appendix of this document for further information on NBN Co's calculation methodologies applied to metrics subject to limited assurance.

23. FY26 refrigerant emissions have been reported in accordance with the GHG Protocol. In previous reporting periods, refrigerant emissions were reported in line with the requirements of the NGER Act.

24. FY21 Scope 3 emissions have been restated to align with the Scope 3 greenhouse gas inventory used in the Science Based Targets initiative (SBTi) target validation process.

25. Renewable electricity purchases include the Clean Energy Regulator's renewable energy target. NBN Co achieved 100 per cent renewable purchases through the voluntary surrender of Large Generation Certificates (LGCs) acquired via the Company's renewable power purchase agreements to the Clean Energy Regulator from 31 December 2025.

PROTECTED ENVIRONMENT (CONT'D)

Energy Consumption and Scope 1 and Scope 2 Emissions (Operational Control, NGER aligned)

Metric	Unit	FY21	FY24	FY25	FY26
Total energy consumed[26]	GJ	1,515,813	1,546,842	1,587,532	1,557,126
Scope 1 GHG emissions	tCO_2-e	3,962	5,897	6,684	6,728
Scope 2 GHG emissions – location-based	tCO_2-e	324,871	268,524	265,770	254,948
Total Scope 1 and 2 GHG emissions – location-based[26]	tCO_2-e	328,833	274,421	272,453	261,676

Circularity and waste disposal summary

Metric[27]	Unit	FY24	FY25	FY26
Network assets recovered for refurbishment and reused within the network[28]	Number	117,000+	97,000+	55,000+
External Reuse[29]	Tonnes	N/A	4	10
Recycle	Tonnes	119	643	819
Energy Recovery	Tonnes	11	10	10
Landfill	Tonnes	91	189	233
Total Waste Generated	Tonnes	221	846	1,072
Waste Diversion Rate	Percentage	59	78	78

26. Reasonable external assurance obtained over metric in FY21, FY24, FY25 and FY26 – For more information about NBN Co's calculation methodology see Appendix of this document.

27. Waste data is for NBN Co sites (including network technical sites, depots and offices) and third-party logistics sites (including major warehouses) for which there is complete and reliable data. In FY26, waste data calculations were updated to include external reuse (such as the donation or resale of assets to third parties) and the return of assets to suppliers for reuse or recycling. This revised methodology has been applied to FY26 data, and to FY25 data, which has been restated to enable a consistent comparison between these periods.

28. In FY26, NBN Co refined its methodology for network asset reuse by excluding recovered assets that are not suitable for redeployment following testing and refurbishment. The FY25 comparative has been restated on this basis to enable a consistent comparison.

29. External Reuse includes donation or resale of assets to third parties. The incorporation of reuse into the waste diversion rate is new for FY26.

PROTECTED ENVIRONMENT (CONT'D)

Environmental compliance metrics

Metric	Unit	FY24	FY25	FY26
Environmental incidents and hazards	Number	18	21	31
Fines, prosecutions, penalty notice or official cautions under environmental or cultural heritage regulations	Number	0	0	0

APPENDIX

NBN Co Sustainability Information metrics: Calculation methodology

1 ABOUT THIS DOCUMENT

This document details the basis on which the quantitative metrics that are subject to assurance procedures and included in NBN Co Limited's Annual Report, Sustainability Data Book and Reporting Index, were developed. This document describes the calculation boundaries, methodologies, assumptions and key references used in the preparation of the FY26 Selected Sustainability Information Metrics.

NBN Co's Selected Sustainability Information Metrics were subject to either limited or reasonable assurance in FY26 as outlined in Table 1 on the following page.

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Table 1
Summary of Selected Sustainability Information Metrics subject to assurance in FY26

FY26 Selected Sustainability Information subject to assurance			
Value Creation Output	**Sustainability Information**	**Unit**	**Assurance**
Upgrade and expand the network	Total data downloaded via the nbn® Fixed Wireless network[1,2]	Petabytes	Limited
	Homes and businesses connected to a nbn® Fixed Wireless[1,2] wholesale download speed tier[3] of "less than 50 Mbps", "50 Mbps up to 100 Mbps", and "100 Mbps+"[4]	Number of homes and businesses connected to each wholesale download speed tier	Limited
Support greater use of network	Homes and businesses connected	Number of homes and businesses connected	Limited
A safe, inclusive and engaged workforce	Lost Time Injury Frequency Rate (LTIFR)	Total rate	Limited
	Gender Pay Gap	As a percentage	Limited
	Female representation in management	As a percentage	Limited

1. The nbn® Fixed Wireless network is primarily used to service Underserved Regional and Remote Communities[2], with a limited portion of the nbn® Fixed Wireless network extending to areas classified as Metropolitan.

2. Underserved Regional and Remote Communities include people living in communities that are located outside the Metropolitan Area and who have access to lower quality broadband services:
   - Metropolitan Area - As defined under NBN Co's Wholesale Broadband Agreement, Metropolitan Area means an area within an Urban Area which is within a capital city metropolitan boundary, or specified as a "Metropolitan Area" by NBN Co from time to time.
   - Urban Area means an urban centre with a population equal to or greater than 10,000 people. Refer to the Wholesale Broadband Agreement Dictionary for further details.
   - Lower quality broadband services - include broadband services being upgraded to meet or exceed the expectations of the Australian Government.

3. Through its Wholesale Broadband Agreement (WBA) NBN Co offers retail service providers a range of AVC TC-4 bandwidth profiles or 'speed tiers' for connections using nbn® Fixed Wireless network, as detailed in the NBN Co Wholesale Broadband Agreement Product Description. These speed tiers reference both download and upload information rates or 'speeds', which may be either a peak information rate or a potential maximum wholesale speed (for further information see the WBA). This metric groups multiple speed tiers in each reported category using the peak or potential maximum download speed capability described in the wholesale speed tier; for example, a speed tier with a contractual download peak information rate of 25 Mbps will be included in the <50 Mbps category.

4. Note this metric does not reference the wholesale download speeds measured or actual download speeds experienced at each premises. End User experience, including the speeds actually achieved over the nbn® Fixed Wireless network, depends on many factors including the retailer's configuration and plan over which services are delivered to the premises, whether the user is using the internet during typical busy periods (such as evenings) when more people are online, and some factors outside NBN Co's control (like how far away an end user's premises is located from the transmission tower, signal reception, and end user equipment quality, software, Wi-Fi, and cabling).

FY26 Selected Sustainability Information subject to assurance			
Value Creation Output	**GHG Protocol aligned, operational control**	**Unit**	**Assurance**
Protected environment	Scope 1 GHG emissions	tCO_2-e	Limited
	Scope 2 GHG emissions (market-based)	tCO_2-e	Limited
	Total Scope 1 and 2 GHG emissions (market-based)	tCO_2-e	Limited
	Scope 2 GHG emissions (location-based)	tCO_2-e	Limited
	Total of selected Scope 3 GHG emissions	tCO_2-e	Limited
	Energy intensity	kWh/TB	Limited
	Emissions intensity (market-based)	$kgCO_2$-e/TB	Limited
	NGER Act aligned, operational control		
	Total energy consumed	GJ	Reasonable
	Total Scope 1 and 2 GHG emissions (location-based)	tCO_2-e	Reasonable

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A copy of PwC's independent assurance report can be found in NBN Co Limited's Annual Report 2026.
For enquiries, please contact NBN Co on: Mark Jones - General Manager, Sustainability **markjones3@nbnco.com.au**

2 UPGRADE AND EXPAND THE NETWORK

Metrics subject to assurance procedures in FY26 are total data downloaded via the nbn® Fixed Wireless network[5,6] and homes and businesses connected to a nbn® Fixed Wireless[5,6] wholesale download speed tier[7] of “less than 50 Mbps”, “50 Mbps up to 100 Mbps”, and “100 Mbps+”[8].

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Total data downloaded via the nbn® Fixed Wireless network[5,6]	Fixed wireless assets	Petabytes	The total data downloaded (in petabytes) across nbn®'s Fixed Wireless network during a given reporting period
Homes and businesses connected to a nbn® Fixed Wireless[5,6] wholesale download speed tier[7] of “less than 50 Mbps”, “50 Mbps up to 100 Mbps”, and “100 Mbps+”[8]	Fixed wireless assets	• Number of homes and businesses connected on a wholesale download speed tier of less than 50 Mbps • Number of homes and businesses connected on a wholesale download speed tier of 50 Mbps up to 100 Mbps • Number of homes and businesses connected on a wholesale download speed tier of 100 Mbps+	The number of homes and businesses connected to a Fixed Wireless plan over the nbn® access network through a phone and internet provider by wholesale download speed tier. Wholesale speed tiers are categorised into "less than 50 Mbps", "50 Mbps up to 100 Mbps", and "100 Mbps+". Data is sourced from NBN Co operational systems.

5. Refer to footnote 1 on page 10.
6. Refer to footnote 2 on page 10.
7. Refer to footnote 3 on page 10.
8. Refer to footnote 4 on page 10.

3 SUPPORT GREATER USE OF NETWORK

The metric subject to assurance procedures is the total number of homes and businesses connected as at 30 June 2026.

Description	Unit	Calculation Methodology
Homes and businesses connected	Number of homes and businesses connected	The number of homes and businesses connected to a plan over the nbn® access network through a phone and internet provider (rounded to the nearest 100,000) as at 30 June 2026. Data is sourced from NBN Co operational systems.

4 A SAFE, INCLUSIVE AND ENGAGED WORKFORCE

Metrics subject to assurance procedures are Female representation in management, Gender pay gap, and Lost Time Injury Frequency Rate (LTIFR) as at 30 June 2026.

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Lost Time Injury Frequency Rate (LTIFR)	As per calculation methodology	Total number of lost time injuries per million hours worked.	Lost Time Injury Frequency Rate (LTIFR) is the total number of lost time injuries per million hours worked in a 12-month rolling period. LTIFR includes work related injuries that relate to a NBN Co workplace or NBN Co activity undertaken by an NBN Co employee, contractor, or delivery partner (DP) that resulted in the injured person deemed medically unfit to work for at least one full day/shift following the incident. Fatalities and permanent disability injury/illness are also classified as an LTI.
Gender Pay Gap	Includes: All employees (permanent and fixed term)	Gender pay gap percentage	Gender pay gap[9] is calculated as the difference between the average male annualised total fixed remuneration (TFR) and the average female annualised TFR divided by the average male annualised TFR as at period end.
	Excludes: Employees who have not elected to identify as either male or female		Total fixed remuneration includes base salary and superannuation but excludes bonuses or other discretionary remuneration. Proportional full-time equivalent of TFR is annualised in the calculation. (Average Male Annualised TFR − Average Female Annualised TFR) / Average Male Annualised TFR.
Female representation in management	Includes: All female employees (permanent and fixed term) in management positions	Percentage of females in management positions	Female representation in management is the number of females in management positions expressed as a percentage of total management positions at the end of the period.
	Excludes: Employees who have not elected to identify as either male or female		Management is defined as those employees in a Senior Manager grade or above, including Executive Manager, General Manager, Executive General Manager, and CEO/Executive Committee.

9. The calculation methodology used by NBN Co for the gender pay gap metric is calculated using an internal calculation methodology as described here. This differs to the Workplace Gender Equality Agency (WGEA) methodology, which NBN Co participates in.

4 PROTECTED ENVIRONMENT

The Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard[10] (the GHG Protocol) classifies corporate GHG emissions into three 'scopes'.

- **Scope 1** emissions are direct greenhouse gas (GHG) emissions from operations that are owned or controlled by the reporting company (e.g. for NBN Co, emissions from fuel consumed by vehicles in logistics).
- **Scope 2** emissions are indirect emissions from the generation of purchased electricity consumed by a company (e.g. emissions from electricity NBN Co buys from the grid).
- **Scope 3** emissions are all other indirect emissions (not included in Scope 1 or Scope 2) that occur in the value chain of the reporting company. (e.g. for NBN Co, emissions from purchased goods and services, use of sold products).

NBN Co calculates its GHG emissions using methodologies consistent with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (GHG Protocol), with reference to the additional guidance provided in the GHG Protocol Scope 2 Guidance, Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard) and Technical Guidance for Calculating Scope 3 Emissions[11] as appropriate.

GHG emissions calculations are subject to inherent uncertainty due to the use of estimations, industry average emission factors and proxies used in lieu of direct measurement. The National Greenhouse Accounts (NGA) Factors (2025)[12] have been set as the default source for factors, which draw on the National Greenhouse and Energy (Measurement) Determination 2008 (the NGER (Measurement) Determination) methodologies. Where NGA factors cannot be used for an emission source, NBN Co relies on third-party emission sources, including supplier specific emission factors, that are consistent with GHG Protocol methodologies. Details of third-party and supplier emission factors used are included in the applicable metric calculation methodologies on the following pages.

Priority is given to primary sources of activity data, such as electricity and fuel invoices where available. Estimations have been applied where primary activity data is not available, which are based on most recently available, reasonable and supportable information and are consistently applied across the reporting period. Where measured or reported data was not available as at 30 June 2026, NBN Co has in some instances relied upon estimations and extrapolations for its reporting.

10. The GHG Protocol Corporate Accounting and Reporting Standard, Scope 2 Guidance, Scope 3 Standard and Scope 3 Guidance are published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), and were developed with the aim of providing a standardised approach and set of principles for companies to use in preparing GHG emissions inventories. https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf

11. Technical Guidance for Calculating Scope 3 Emissions (version 1.0) – Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf

12. https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2025

4 REPORTING BOUNDARY

The GHG Protocol outlines the control options available to entities in defining emissions boundaries:

- **Financial Control** - A company has financial control over an operation which generates emissions, if the company has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities.
- **Operational Control** - A company has operational control over an operation which generates emissions, if the company or one of its subsidiaries has the full authority to introduce and implement its operating policies over the operation.

NBN Co has adopted operational control boundary[13] for its reporting aligned with the GHG Protocol. This approach has been used to align NBN Co's reporting with international frameworks including CDP[14], RE100 (a global renewable electricity initiative), science-based emission reduction target setting and intensity calculations in its Sustainable Bond Report.

For the purposes of NBN Co's *National Greenhouse and Energy Reporting (NGER) Act 2007* obligations, NBN Co discloses Scope 1 and 2 emissions under an operational control boundary as defined under the NGER Act.

SCOPE 2 ACCOUNTING METHODS

The GHG Protocol details two methods for determining the emissions associated with electricity consumption.

Location-based method - Scope 2 GHG emissions are quantified based on average generation emission factors for defined geographic locations, including local, subnational or national boundaries.

Market-based method - Scope 2 GHG emissions are quantified based on emissions from electricity generators from which the Company has reported contractual purchases of electricity bundled with contractual instruments, or contractual instruments on their own.

NBN Co quantifies and discloses Scope 2 emissions under both location and market-based methods aligned with the GHG Protocol. For the purposes of disclosures under international reporting frameworks, including science-based emissions reductions and its RE100 commitment, NBN Co discloses Scope 2 emissions using the market-based method.

For the purposes of NBN Co's *National Greenhouse and Energy Reporting (NGER) Act 2007* obligations, NBN Co discloses Scope 2 emissions using the location-based method.

13. NBN Co has adopted an operational control boundary for reporting GHG metrics. This reported boundary is consistent with that applied for NBN Co's science-based targets, as validated by the SBTi. In previous reporting periods, the boundary underpinning these targets was described as a financial control boundary. Following a review, NBN Co has determined that this boundary should be classified as an operational control boundary. Aside from this revision of boundary classification, the scope of emissions captured, and the ambition and trajectory of the targets, remain unchanged.

14. https://www.cdp.net/

4 GHG PROTOCOL ALIGNED: OPERATIONAL CONTROL

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Scope 1 Total emissions released to the atmosphere as a direct result of an activity, or series of activities under NBN Co's operational control.	All assets under NBN Co's operational control	Tonnes of CO_2 equivalent (tCO_2-e)	Scope 1 emissions are calculated for all relevant sources which includes emissions from: a) stationery diesel and gasoline use b) fuel consumed by vehicles in logistics (diesel and gasoline) c) fugitive emissions from refrigerants, including leakage from cooling and air conditioning systems GHG emissions are calculated in accordance with the GHG Protocol. NGA Factors have been set as the default source for emission factor and methodologies for consistency with the GHG emissions reporting and compliance with the NGER Act.
Scope 2 – market-based Total emissions released to the atmosphere from GHG emissions associated with the third-party generation of electricity consumed in activities under NBN Co's operational control.	All assets where NBN Co has been determined to have operational control, as per the GHG Protocol Scope 2 Guidance have been included. Excludes assets installed in premises or powered by end users (i.e. customer premise equipment) where NBN Co has been determined to not have operational control.	Tonnes of CO_2 equivalent (tCO_2-e)	Scope 2 emissions are calculated for all relevant sources which includes emissions from the generation of purchased electricity consumed by the Company Scope 2 market-based emissions reflect the generation fuel mix from which the reporting company contractually purchases electricity and/or is directly provided electricity via a direct line transfer. NGA factors including the residual mix factor are used to calculate Scope 2 market-based emissions.
Total Scope 1 and 2 GHG emissions – market-based	As above	Tonnes of CO_2 equivalent (tCO_2-e)	Total Scope 1 and 2 GHG emissions (market-based) are calculated as the sum of Scope 1 emissions and Scope 2 market-based emissions for assets under NBN Co's operational control.
Scope 2 – location-based Total emissions released to the atmosphere from GHG emissions associated with third-party generation of electricity consumed in activities under NBN Co's operational control.	All assets where NBN Co has been determined to have operational control, as per the GHG Protocol Scope 2 Guidance have been included. Excludes assets installed in premises or powered by end users (i.e. customer premise equipment) where NBN Co has been determined to not have operational control.	Tonnes of CO_2 equivalent (tCO_2-e)	Scope 2 emissions are calculated for all relevant sources which includes emissions from the generation of purchased electricity consumed by the Company. GHG emissions are calculated in accordance with the GHG Protocol. NGA Factors have been set as the default source for factors and methodologies for consistency with the GHG emissions reporting and compliance with the NGER Act.

4 GHG PROTOCOL ALIGNED: OPERATIONAL CONTROL

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Scope 3 Category 1 – Purchased goods and services (Spend based method)	This category includes extraction, production, and transportation of goods and services purchased or acquired in the reporting year, not otherwise included in the upstream portion of the Scope 3 reporting or Scope 1 and 2 reporting.	Tonnes of CO_2 equivalent (tCO_2-e)	A ‘supplier spend based approach’ as permitted in the Scope 3 Standard has been adopted by NBN Co for calculating emissions from this Scope 3 category. The supplier spend based approach uses a National Accounts Input-Output (NA I/O) approach. Annual spend data is extracted from internal financial systems, mapped to suppliers and their country of operation, and aggregated by relevant spend categories. Applicable emission factors are then sourced from Exiobase via SimaPro. For each Exiobase category, NBN Co manually mapped spend to a NA I/O table product group. Based on this mapping, a ratio of basic price to purchaser price was applied to adjust invoice amounts. Emissions were estimated at the ‘Sector’ level by multiplying the basic expenditure amount by the inflation adjusted emission factor for the corresponding Exiobase category to which the Sector was mapped. For FY26, Exiobase v3.3.16b factors using SimaPro software v9.5.0.0 were applied. These factors were extracted during May to June 2023, converted to AUD and then adjusted to reflect inflation through to the end of the reporting period using a combination of the Reserve Bank of Australia inflation data and Australian Bureau of Statistics (ABS) Monthly Consumer Price Index.
Scope 3 Category 2 – Capital goods (Spend based method)	Extraction, production, and transportation of capital goods purchased or acquired in the reporting year have been not otherwise included in the upstream portion of Scope 3 reporting or Scope 1 and 2 reporting.	Tonnes of CO_2 equivalent (tCO_2-e)	A ‘supplier spend based approach’ as permitted in the Scope 3 Standard has been adopted by NBN Co for calculating emissions from this Scope 3 category. The supplier spend based approach uses a National Accounts Input-Output (NA I/O) approach. Annual spend data is extracted from internal financial systems, mapped to suppliers and their country of operation, and aggregated by relevant spend categories. Applicable emission factors are then sourced from Exiobase via SimaPro. For each Exiobase category, NBN Co manually mapped spend to a NA I/O table product group. Based on this mapping, a ratio of basic price to purchaser price was applied to adjust invoice amounts. Emissions were estimated at the ‘Sector’ level by multiplying the basic expenditure amount by the inflation adjusted emission factor for the corresponding Exiobase category to which the Sector was mapped. For FY26, Exiobase v3.3.16b factors using SimaPro software v9.5.0.0 were applied. These factors were extracted during May to June 2023, converted to AUD and then adjusted to reflect inflation through to the end of the reporting period using a combination of the Reserve Bank of Australia inflation data and Australian Bureau of Statistics (ABS) Monthly Consumer Price Index.

4 GHG PROTOCOL ALIGNED: OPERATIONAL CONTROL

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Scope 3 Category 3 – Fuel and energy related activities (Average data method)	Includes Scope 3 emissions related to electricity and energy use, not already captured in Scope 1 & 2 under an operational control approach. Excludes Scope 3 related energy use such as Category 11 (Use of Sold products).	Tonnes of CO_2 equivalent (tCO_2-e)	This category includes scope 3 emissions accruing from the use of electricity and fuels, not already captured in Scope 1 & 2. Market-based emission factors were used, sourced from the NGA factors.
Scope 3 Category 4 - Upstream transportation and distribution (Spend based method)	This category includes transportation and distribution of devices or equipment used by NBN Co in the reporting year serviced out of NBN Co's operations, including storage (in facilities not owned or controlled by NBN Co), not otherwise included in Category 1 and 2 Scope 3 reporting.	Tonnes of CO_2 equivalent (tCO_2-e)	A 'supplier spend based approach' as permitted in the Scope 3 Standard has been adopted by NBN Co for calculating emissions from this Scope 3 category. The supplier spend based approach uses a National Accounts Input-Output (NA I/O) approach. Annual spend data is extracted from internal financial systems, mapped to suppliers and their country of operation, and aggregated by relevant spend categories. Applicable emission factors are then sourced from Exiobase via SimaPro. For each Exiobase category, NBN Co manually mapped spend to a NA I/O table product group. Based on this mapping, a ratio of basic price to purchaser price was applied to adjust invoice amounts. Emissions were estimated at the 'Sector' level by multiplying the basic expenditure amount by the inflation adjusted emission factor for the corresponding Exiobase category to which the Sector was mapped. For FY26, Exiobase v3.3.16b factors using SimaPro software v9.5.0.0 were applied. These factors were extracted during May to June 2023, converted to AUD and then adjusted to reflect inflation through to the end of the reporting period using a combination of the Reserve Bank of Australia inflation data and Australian Bureau of Statistics (ABS) Monthly Consumer Price Index.

4 GHG PROTOCOL ALIGNED: OPERATIONAL CONTROL

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Scope 3 Category 5 - Waste generated in operation (Waste type specific method)	This category includes emissions from third-party disposal and treatment of waste generated in NBN Co's operations in the reporting year. This metric includes waste collected from NBN Co operational sites (including network technical sites and depots), corporate offices, and third-party logistics sites (including major warehouses). It excludes sites where the data is not complete or reliable (such as some landlord managed sites and forward stocking locations) and waste managed directly by Delivery Partners.	Tonnes of CO_2 equivalent (tCO_2-e)	Waste generated is based on weight produced by waste type and disposal method at in scope sites. Emissions associated with the waste generated is calculated using the relevant emission factor for various waste streams as per NGA factors.
Scope 3 Category 6 – Business travel (Distance-based method)	This category covers emissions from all domestic and international flights undertaken by employees for business travel purposes including car rental and accommodation as reported from travel providers.	Tonnes of CO_2 equivalent (tCO_2-e)	Business travel emissions are calculated using activity and emissions data supplied directly from travel providers. Reporting utilises emissions factors for the relevant period, based on government, supplier specific international sources including from UK Government Department for Energy Security & Net Zero (2025) Conversion Factors 2025 to determine the equivalent indirect emissions associated with business travel.
Scope 3 Category 7 – Employee commuting (Distance-based method)	Emissions from the transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by NBN Co) have been included.	Tonnes of CO_2 equivalent (tCO_2-e)	Scope 3 emissions associated with employees commuting have been assessed based on staff numbers and location. Assumptions are applied to staff numbers including average distance travelled and commuter mode. Calculated using the GHG Protocol Distance-based method and utilises ABS commuting data and emissions intensity data from the Australian National Transport Commission.

4 GHG PROTOCOL ALIGNED: OPERATIONAL CONTROL

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Scope 3 Category 11 – Use of sold products (Direct use phase emissions calculation method)	Category 11 emissions are associated with associated electricity consumed by NBN Co devices installed in premises or powered by end users. (I.e., Customer Premise Equipment) where NBN Co has been determined to not have operational control.	Tonnes of CO_2 equivalent (tCO_2-e)	Direct use phase emissions based on the number of devices deployed across all technologies as sourced from operating systems, their measured or reported power draw, assuming the devices are powered 24 hours per day 7 days per week. Emission factors are sourced from the NGA factors.
Energy intensity Measure of energy per unit of activity, using data traffic volumes (i.e. energy consumed per unit of activity).	Only Scope 2 energy have been included (i.e. electricity use) under an operational control boundary[15] as per The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.	kWh per terabyte (TB) of data downloaded	The methodology uses the total electricity consumed by the nbn® network in a given reporting year under NBN Co's operational control boundary in kilowatt hours divided by the total data downloaded by the nbn® network in terabytes.
Emissions intensity (market-based) Measure of emissions per unit of activity, using data traffic volumes (i.e. emissions per unit of activity).	Only Scope 2 emissions have been included. Emissions calculated using market-based methodology under an operational control boundary[15] as per The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.	GHG emissions per terabyte (TB) of data downloaded ($kgCO_2$-e/TB)	The methodology uses the total Scope 2 emissions generated by the nbn® network in a given reporting year under NBN Co's operational control boundary and market-based calculation method in kilograms of carbon dioxide equivalents divided by the total data downloaded by the nbn® network in terabytes.

A. The energy and emissions intensity metrics for the nbn® network are calculated under an operational control boundary as per the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard

B. As per the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, the GHG protocol operational control boundary includes energy use and Scope 2 emissions from the nbn® network, which includes: FTTP, FTTN, FTTC, HFC, Fixed Wireless, Satellite, Transit Network Infrastructure and other supporting network and non-network infrastructure.

C. The energy and emissions intensity metrics exclude NBN Co's Scope 1 emissions.

4 NGER ACT ALIGNED: OPERATIONAL CONTROL

Description	Inclusion / Exclusion	Unit	Calculation Methodology
Total energy consumed Energy consumption related to GHG emissions released directly (Scope 1) and associated with the third-party generation of electricity consumed (Scope 2) in activities under NBN Co's operational control.	All assets under NBN Co's operational control, as defined in NGER Act are included.	Gigajoules (GJ)	Activity related data converted to gigajoules. NGA factors are used to convert activity data into energy consumed.
Total Scope 1 and 2 GHG emissions (location-based) Scope 1 GHG emissions released to the atmosphere as a direct result of an activity, or series of activities under NBN Co's operational control. Scope 2 emissions released to the atmosphere from GHG emissions associated with the third-party generation of electricity consumed in activities under NBN Co's operational control.	All assets under NBN Co's operational control, as defined in the National Greenhouse and Energy Reporting Act 2007 (NGER Act)	Tonnes of CO_2 equivalent (tCO_2-e)	Total Scope 1 and 2 GHG emissions (location-based) are calculated as the sum of Scope 1 emissions and Scope 2 location-based emissions for assets under NBN Co's operational control. Scope 1 emissions are calculated for all relevant sources which includes emissions from: a) stationery diesel use b) fuel consumed by vehicles in logistics (diesel and gasoline). c) fugitive emissions from refrigerants, including leakage from cooling and air conditioning systems where refrigerant system capacity exceeds the threshold for NGER Act reporting Scope 2 emissions are calculated for all relevant sources which includes emissions from electricity consumed. For NGER alignment, GHG emissions & energy are calculated in accordance with the methodology under the NGER Act.

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