ClimatePartner

Corporate Carbon Footprint – 2025 - Australia

KBR Holdings Pty Ltd and its controlled entities

Summary

KBR Holdings Pty Ltd and its controlled entities (collectively, KBR) have measured their 2025 carbon emissions, with calculation and emission factor support, expert analysis, advice, verification preparation and other support from ClimatePartner. KBR Australia measured its 2025 corporate carbon emissions for business operations occurring in Australia (1 January 2025 – 31 December 2025) in accordance with the *Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol*), which is the world's most widely used greenhouse gas accounting standard for companies.

This report provides an overview of the carbon dioxide equivalent (CO_2e) emissions generated by KBR in 2025, limited to the following GHG Protocol emissions categories and associated business activities:

Scope 1 Emissions:

1. Facility heating;
2. Facility cooling [refrigerant leakage]
3. Facility combustion sources [generator]; and
4. Company-owned vehicles

Scope 2 Emissions:

1. Purchased electricity

In 2025, KBR's Australian business activities generated a total of 628 tonnes of CO_2e across Scope 1 and 2 emissions, when following location-based accounting.

System Boundaries

Organizational Boundaries

KBR Australia applies the 'operational control' approach when determining which locations, assets, and/or activities must be included within the scope of KBR's corporate carbon footprint. Operational control is considered to apply in all cases where KBR employs its operational policies and procedures within an entity or facility. The operational control approach was selected because it best reflects the operations KBR Australia manages directly, including where ownership interests and day-to-day operational responsibility may differ.

Given that KBR's legal entities are often subcontracted to run operations on behalf of its clients, it was essential to identify those operations over which KBR has full operational control. All operations that KBR manages as part of its service provision, but where the client's operational policies and procedures apply, are considered to fall outside of the system boundaries of this assessment. KBR does not follow a financial control or an equity-share approach in this scenario.

It was determined that the following instances are not within KBR's operational control, and therefore, are considered beyond the scope of this assessment:

1. Passthrough agreements, where KBR is linked to a facility by lease agreement only.
2. Joint venture leases, where KBR is not the primary occupant.
3. Executive suites and/or virtual offices, where there is limited KBR presence.

In 2025, KBR reported operational control over 156 facilities in 13 countries globally, with 12 facilities in Australia. See summary table below.

Facility ID	Country	State/ Territory / County	City	Facility Type	Occupied Area (sq ft)
AUS43	Australia	Australian Capital Territory	Majura Park	Office	18,374
AUS67	Australia	New South Wales	Macquarie Park	Office	6,038
AUS64	Australia	Australian Capital Territory	Canberra	Office	1,849
AUS56	Australia	Victoria	Wodonga	Office	2,583
AUS63	Australia	Adelaide	South Australia	Office	8,643
AUS66	Australia	Victoria	Melbourne	Office	28,912
AUS65	Australia	South Australia	Adelaide	Office	22,525
AUS57	Australia	Queensland	Fortitude Valley	Office	18,858
AUS49	Australia	New South Wales	Sydney	Office	18,610
AUS58	Australia	Western Australia	Perth	Office	10,581
AUS71	Australia	Queensland	Maroochydore	Office	1,066
AUS53	Australia	New South Wales	Maryville	Office	947

Additionally, company vehicles used in Australia for internal corporate services are retained within the boundaries of the Scope 1 and Scope 2 calculations. Company vehicles assigned for employee commuting / personal use and company vehicles assigned to client-specific projects are included in the Scope 3 emissions and are not reflected herein.

Operational Boundaries

KBR has accounted for its Scope 1 and Scope 2 emissions related to 2025 business operations in Australia. Operational boundaries were set, and business operations classified as follows:

- **Scope 1:** Direct emissions from company facilities (heating, cooling, on-site combustion) and company-owned vehicles.
- **Scope 2:** Indirect emissions from purchased electricity for company facilities and for company-owned electric vehicles (if applicable).

Methodology

KBR collects and reports its Scope 1 and 2 activity and consumption data through a centralised environmental reporting tool (Greenstone Cority). Scopes 1 and 2 data are uploaded monthly where possible, or quarterly or annually, depending on source availability. Supporting documentation, such as utility invoices and maintenance reports, is required for all entries, which undergo built-in approval and validation checks before acceptance.

Greenstone sends automated data requests to assigned providers, each with secure access limited to their specific areas. Data sources cover electricity, fuel, refrigerants and vehicles, and the platform also captures waste and water data consumption. Where data gaps or landlord-related issues arise, data providers escalate to Real Estate Services or Corporate Sustainability when required. All data entered into Greenstone is clearly sourced and identified as actual or estimated. These procedures are outlined in our Corporate Carbon Reporting Procedures to support timely, complete and transparent data collection in line with the GHG Protocol.

Operational Period Adjustments

If site-related data was provided for only a portion of the year, the data was extrapolated to calculate the annual consumption value. Consumption data was reported via Greenstone/Cority platform monthly, allowing for seasonal variability to be factored into extrapolations, where possible.

For locations that were not under KBR operational control for the full year, the calculated consumption was adjusted to reflect only the months of operation. For example, if a KBR lease commenced on July 1, 2025, only 6 months of emissions were attributed to that location. A similar approach was taken for leases that ceased part way through the year. If a lease ceased in its entirety by the end of 2024, that location was not considered as part of the 2025 evaluation.

Scope 1 Emissions Calculations – Heating

Calculation Overview

Emissions from facility heating are accounted for under Scope 1, 'self-generated heat', as KBR's Australian facilities utilize natural gas, which is combusted on site. A total of 238,100 kilowatt hours of natural gas was consumed in KBR Australian facilities in 2025.

Scope 1 heating emissions were calculated using the 2025 natural gas emissions factors published by the Australian National Greenhouse Accounts (ANGA).

Assumptions

Australia:

Three (3) Australian locations reported primary data on natural gas consumption, and

Two (2) Australian locations reported natural gas consumption but were unable to provide primary consumption data, whereas

Seven (7) Australian locations confirmed no natural gas heating at the facility.

Based on an article published by the Australian Government, electricity is considered as the primary energy source for heating (*Baseline Energy Consumption and Greenhouse Gas Emissions - In Commercial Buildings in Australia*). Therefore, unless reported otherwise, it is assumed that heat use is captured as part of the total electricity consumption and reported under Scope 2 emissions. Electric heating is assumed for the seven (7) Australian facilities.

The National Australian Built Environment Rating System (NABERS) report for two (2) building locations confirmed the use of natural gas on site, although consumption data was not reported. The average energy consumption ratio (kWh/square foot occupied) for the three (3) locations reporting consumption was applied to determine estimate consumption at these two locations.

The application of assumptions is consistent with KBR's previous reporting year.

Scope 1 Emissions Calculations – Cooling (Refrigerant Leakage)

Calculation Overview

ClimatePartner utilised an internal calculation tool that determines the refrigerant-related emissions based on a set of parameters: 1) the leased area, 2) the refrigerant used, and 3) the type of cooling system.

KBR reported the refrigerant(s) used in given location's cooling systems.

Refrigerant varieties can have a broad range of global warming potentials (GWP), which is a measure of how much greenhouse gas would be absorbed in the atmosphere and consequently contribute to global warming. Refrigerant GWP values used in the external calculation are sourced from the Intergovernmental Panel on Climate Change (IPCC) and the Climate Change 2021: The Physical Science Basis, Sixth Assessment Report.

Assumptions

Australia:

ClimatePartner's external calculation assumes a ceiling height of three meters (3 m; or 9.8 feet) which, in conjunction with the facility's areal data, determines the space being cooled and the size of cooling system needed.

The calculation approach applies the leakage rate to a cooling system capacity to determine the leakage volume. A leakage rate of 3% was applied, which is consistent with the findings of leakage rate studies in Australia. The leakage volume is then multiplied by the refrigerant's GWP to determine the cooling-related emissions.

Eight (8) of 12 facilities in Australia reported the specific refrigerant(s) used in 2025 – each reporting use of R-134a, and one also reporting use of R-410a in addition. If a specific refrigerant was unknown, coolant R-134A was assumed to be used, as this is one of the most

common cooling agents in commercial systems in Australia. Where multiple refrigerants were reported, the contribution from each refrigerant was averaged over the entire lease area.

Scope 1 Emissions Calculations – Vehicle Fleet

Calculation Overview

Emissions related to vehicles controlled by KBR (i.e., company vehicles) in Australia are calculated using fuel consumption data reported. Company vehicles included in Scope 1 vehicle fleet emissions are limited to ground transport vehicles. Vehicles issued by KBR to employees for commuting or personal use are accounted for under Scope 3 emissions as per GHG Protocol.

The BP Fuel Use Summary provided for Australia showed that company vehicles consumed 1,127 liters of fuel (123 liters of Ultimate Unleaded, 622 liters of Ultimate Diesel and 382 liters of Unleaded. For the 2025 emissions calculation, the fuel energy content and emissions factors from ANGA were applied. Impact factors for petrol, and diesel were applied to the corresponding fuel varieties reported.

Scope 1 Emissions Calculations – Generator Use

Calculation Overview

Emissions related to on-site generator use are calculated using fuel consumption data, when available.

Two (2) facilities in Australia reported diesel fuel volumes used in emergency generators during the 2025 reporting period. The National Australian Built Environment Rating System (NABERS) report for four (4) other building locations confirmed the use of diesel fuel in external generators. The diesel volume reported via NABERS in 2025 was apportioned to the percent of the building occupied by KBR, to estimate consumption. The remaining six (6) locations were excluded as there was no confirmed generator use.

A total consumption of 611 liters of diesel fuel for generator use was determined for Australian operations in 2025.

ANGA energy content and emissions factors for diesel fuel were applied to consumption values to determine resulting emissions.

Scope 2 Emissions Calculations – Purchased Electricity

Calculation Overview

All KBR sites in Australia reported full or partial primary electricity consumption data in 2025. Partial data was extrapolated or adjusted when necessary to coincide with the operational period. Australian facilities consumed 945,134 kilowatt hours of electricity in 2025.

Emissions for Scope 2 purchased electricity are calculated using both the market-based method and the location-based method. This dual reporting approach is recommended by the GHG Protocol.

The 2025 state/ territory-specific ANGA Factors were used to determine the Scope 2 location-based emissions.

For the market-based method, the company provides supplier-specific emission factors for the electricity they purchased. If these specific factors were not available, factors for the residual mix in the country of operation are used. The residual mix is defined as the country's average grid mix with any renewable energy usage removed. If this is unavailable, the average grid mix of the country is used, incorporating both renewable and non-renewable power generation.

KBR has invested in Renewable Energy Credits (RECs; also known as Energy Attribute Certificates (EACs) for all global electricity consumption. These credits certify that the specified energy consumption volume was from a verified renewable energy source and the certificate holder can claim that they used renewable energy once the certificate has been retired. The renewable energy contribution is reflected in market-based emissions. Since KBR has invested in RECs to cover all global electricity consumption, the Scope 2 market-based emissions are '0'.

Three (3) facilities in Australia are located where local power providers have committed to supply 100% green energy across the service area.

None of the 12 KBR facilities purchase heat, steam or cooling.

Assumptions

Australia:

Primary electricity data was provided for all Australian facilities (12) considered within the scope of the 2025 calculation.

Scope 2 Emissions Calculations – Purchased Heat, Steam, Cooling.

None of the (12) KBR sites in Australia purchased, steam, heat or cooling in 2025.

2025 – Australia Scope 1 and Scope 2 Emissions

Results Summary

In 2025, KBR's Scope 1 and Scope 2 -related activities in Australia generated a total of 628 tonnes of CO_2e. Emissions from purchased electricity account for 88% of emissions, following Scope 2 location-based accounting.

	[T CO_2]	[%]
Scope 1	**74.0**	**12%**
Direct emissions from company facilities	71.1	11%
Heat (self-generated)	44.2	7%
Refrigerant leakage	25.3	4%
Combustion (diesel)	1.7	0%
Direct emissions from company vehicles	2.9	0%
Vehicle fleet	2.9	0%
Scope 2	**554.0**	**88%**
Purchased electricity for own use	554.0	88%
Electricity (location-based)	554.0	88%
Overall results - Scope 1 & Scope 2	**627.9**	**100%**
Electricity (market-based)	0	

Appendix

Methodology

Reporting standard

The GHG Protocol is the internationally recognized standard for greenhouse gas accounting at the corporate level. It was developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

It defines five fundamental principles for carbon footprint measurement:

- **Relevance.** The principle of relevance requires that all major emission sources are taken into consideration when measuring corporate carbon footprint. The report should be informative and useful in internal and external decision making.
- **Completeness.** The principle of completeness requires that all relevant emission sources within the boundaries are addressed and included.
    - **Consistency.** To facilitate the comparison of the results over time, accounting methods and boundaries must be documented and kept for the record. Any changes in the methodology and/or boundaries must be reported, explained and justified.
- **Accuracy.** Discrepancies and uncertainties that may occur during the calculation and measurement process should be reduced as much as possible to make sure that the results are accurate and provide solid data for stakeholder decisions.
- **Transparency.** The results should be presented in a transparent and comprehensible manner.

Process

The following steps define the carbon footprint measurement process:

- Definition of goals
- Definition of boundaries
- Data collection
- Carbon footprint calculation
- Documentation of results

Goals. Corporate carbon footprint helps to identify the largest emission sources within the company and along the upstream and downstream value chain. Thus, it may form a basis when developing a climate action strategy in which targets, measures and responsibilities for the reduction of greenhouse gas emissions are defined. It is advised to track the progress regularly and revise (as well as adjust, if needed) the goals set.

Definition of boundaries. Carbon accounting requires a clear definition of the inventory boundaries, including both organizational and operational boundaries.

The organizational boundaries describe the organizational unit and the timeframe which the Corporate Carbon Footprint applies to. System boundaries can be defined based on the company's operational or financial control or according to its equity share (for most companies, the system boundaries based on either operational or financial control are identical).

Greenhouse Gas Protocol defined three categories ("Scopes") to classify various emission sources. They form the basis of every corporate carbon footprint:

- **Scope 1.** Scope 1 includes all CO_2e emissions that the company can control (direct carbon emissions): emissions generated by the combustion of fossil fuels (mobile and stationary), chemical and physical processes, and use of refrigerators and/or air conditioning equipment.
    - **Scope 2.** Scope 2 represents indirect carbon emissions from purchased electricity, steam, district heating and cooling. All emissions that are generated by fossil fuel combustion controlled by external energy providers fall under this category as well. A separate category for these emissions allows us to avoid double counting when comparing CO_2 emissions from different companies.
    - **Scope 3.** All remaining CO_2 emissions that cannot be directly managed by the company are included in Scope 3 (other indirect carbon emissions). These are all CO_2 emissions that are related to products and services used or processed by the company. The emissions directly generated through the use of sold products and services are also included in this scope.

According to the Greenhouse Gas Protocol, the calculation of CO_2 emissions is mandatory for Scope 1 and Scope 2 but voluntary for Scope 3.

Improving Lives

About ClimatePartner

ClimatePartner is a solution provider for climate action: it combines tailored consulting services with a software-as-a-service (SaaS) platform for company and product carbon footprints. ClimatePartner helps companies calculate and reduce their CO_2 emissions, as well as offset unavoidable emissions, enabling them to become carbon neutral. This is then communicated through interactive digital labelling.

ClimatePartner was founded in Munich in 2006. Today, it has over 500 employees across offices in Munich, Boston, Barcelona, Berlin, Essen, Vienna, Milan, Zürich, London, The Hague and Stockholm, and works with more than 3,000 companies in over 35 countries.

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