



To: The Board of Directors of Vocus Group Limited

## **Independent limited assurance report over selected energy and emissions metrics for the financial year ended 30 June 2022**

### ***Scope***

In accordance with the terms of engagement letter dated 10 March 2022, we were engaged by Vocus Group Limited (**the Group**) to perform an independent limited assurance engagement in respect of selected energy and emissions metrics (the **Subject Matter**) contained within its ESG Report 2022 in accordance with the Assurance Criteria (**Criteria**) for the financial year ended 30 June 2022 (the **Period**).

### ***Subject Matter***

The Subject Matter included within the scope of our engagement comprised the following performance metrics contained within the ESG Report 2022:

- Total energy consumption 180,915 GJ;
- Scope 1 greenhouse gas (GHG) emissions 994 tCO<sub>2</sub>e;
- Scope 2 location-based GHG emissions 38,243 tCO<sub>2</sub>e;

The Subject Matter did not include:

Data sets, statements, information, systems or approaches other than the selected sustainability performance metrics outlined in the Subject Matter and related disclosures; and neither management's forward-looking statements, nor any comparisons made against historical data.

### ***Assurance Criteria***

The Reporting Criteria against which we assessed the Subject Matter was prepared by the Group and its Energy and Emissions Basis of Preparation is attached as an Appendix to this limited assurance opinion.

### ***Management's responsibilities***

The Management of the Group is responsible for:

- determining appropriate sustainability performance data and selecting or establishing suitable criteria for measuring or evaluating the underlying Subject Matter;
- ensuring that those Criteria are relevant and appropriate to the Group; and
- the Subject Matter and for the preparation of the Subject Matter in accordance with the Criteria.

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### ***Our Independence and Quality control***

We have complied with the ethical requirements of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* relevant to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

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

### ***Our responsibilities***

Our responsibility is to express a limited assurance conclusion based on the procedures we have performed and the evidence we have obtained.

Our engagement has been conducted in accordance with the Australian Standard on Assurance Engagements (ASAE 3000) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and (ASAE 3410) *Assurance Engagements on Greenhouse Gas Statements*. These standards require that we plan and perform this engagement to obtain limited assurance about whether anything has come to our attention to indicate that the Subject Matter has not been prepared, in all material respects, in accordance with the Reporting Criteria, for the Period. The procedures we performed were based on our professional judgement and included:

- Undertaking enquiries with Management regarding the process and controls for capturing, collating and reporting the Subject Matter;
- Reconciling the Subject Matter with the Group's underlying records;
- Agreeing the underlying records back to supporting third party documentation on a sample basis;
- Assessing the reasonableness of any material estimates made in preparing the Subject Matter;
- Assessing the appropriateness of the GHG emission factors applied in calculating the Total Scope 1 and Scope 2 GHG emissions and testing the arithmetical accuracy of the GHG emission calculations; and
- Reviewing the Group's Criteria to ensure that is appropriate for assurance and assessing the preparation and collation of the Subject Matter against the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion.

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

### ***Use of report***

This report was prepared for the Board of Directors of Vocus Group Limited. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the



Board of Directors of Vocus Group Limited, or for any purpose other than that for which it was prepared.

### ***Inherent limitations***

Because of the inherent limitations of any assurance engagement due to the selective testing of the information being examined, it is possible that fraud, error or non-compliance may occur and not be detected. A limited assurance engagement is not designed to detect all instances of non-compliance of the Subject Matter with the Reporting Criteria, as it is limited primarily to making enquiries of Management, and applying analytical procedures.

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

The limited assurance conclusion expressed in this report has been formed on the above basis.

### ***Conclusion***

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Subject Matter has not been prepared, in all material respects, in accordance with the Reporting Criteria for the financial year ended 30 June 2022.

A stylized, handwritten signature of 'PricewaterhouseCoopers' in black ink.

PricewaterhouseCoopers

A stylized, handwritten signature of 'Carolyn Cosgrove' in black ink.

Carolyn Cosgrove  
Partner

Sydney  
28 February 2023