Australia's future in bioenergy and renewables

Delorean

2026 SUSTAINABILITY REPORT

Delorean Corporation Limited ACN 638 111 127



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Message from the Executive Chair



From our foundations in pioneering bioenergy, Delorean Corporation has always embedded Environmental, Social, and Governance (ESG) principles at the heart of our operations. By diverting organics from landfill and producing renewable gas, electricity, and heat, we directly contribute to climate resilience and the shift to clean energy. Our business, and what we facilitate for our stakeholders, is inherently sustainable.

Since our ASX listing in 2021, with a growing suite of bioenergy projects in development and construction, we view ESG as a core catalyst for success and a reflection of our core values.

This voluntary sustainability report outlines our impact approach, objectives, and priority areas. It details our path to realizing these ambitions and tracks our advancements.

Delorean is aligning its climate disclosures with the Australian Sustainability Reporting Standards (ASRS) and will gradually incorporate AASB S2 requirements into upcoming Integrated Annual Reports. Meanwhile, we offer detailed ESG and climate insights in this supplementary report, consistent with the Global Reporting Initiative (GRI), UN Sustainable Development Goals (UN SDGs), and UN Global Compact (UNGC) via our annual Communication on Progress.

With the rollout of our inaugural ESG strategy in 2022, we are fully committed to sustainability on our path to Shaping a Cleaner Future.

Message from the Executive Chair (Cont.)

FY2026 Highlights

Dear Stakeholders,

On behalf of the Board, I am pleased to present Delorean's 2026 Sustainability Report. FY2026 was a defining year for the Company. We moved from developing bioenergy infrastructure to delivering it at scale, and we did so while holding firm to our commitments on safety, our people and the communities in which we operate.

Delorean exists to shape a cleaner future. Our projects turn organic waste that would otherwise go to landfill into renewable gas, renewable electricity and biogenic CO_2. They strengthen Australia's energy security, deliver major emission reductions and regional economic growth, and give industries that cannot easily electrify a practical pathway to decarbonise. Delorean is building the infrastructure that hard-to-abate sectors need, and that Australia's net-zero targets depend on.

It was pleasing to see Delorean's leadership recognized in October 2026, with Delorean winning the Sustainability category at the Australian Financial Review Energy Awards.

SA1 Salisbury: foundation for Australia's renewable gas market

Our 100%-owned SA1 Salisbury Bioenergy Plant, in the Northern Adelaide Food Park, is now 90% complete, with waste acceptance and first gas targeted in FY2027, and is the clearest expression of that purpose. Once operating, it is expected to process approximately 70,000 tonnes of commercial and industrial food waste each year, produce around 210 TJ of biomethane a year, about 180 TJ of which will be injected into the South Australian gas network, and supply approximately 6,000 tonnes of biogenic CO_2 to a market short of supply. We estimate it will reduce emissions by around 150,000 tCO_2-e a year.

SA1 is also foundational to Australia's emerging renewable gas certification market. As one of the first projects accredited under GreenPower's Renewable Gas Guarantee of Origin (RGGO) program, SA1 will generate certified renewable gas certificates that allow industrial energy users to reduce their Scope 1 emissions. SA1 is set to be the first facility in Australia to inject mains-grade biomethane made from commercial and industrial organic waste into the gas grid. Binding long-term agreements with Origin Energy (up to 200 TJ of biomethane a year on a take-or-pay basis for eight years from first gas) and Supagas (ten years of biogenic CO_2), together with ARENA grant support and a NAB project finance facility, underpin the project's commercial foundations.

NSW1 Horsley Park: renewable gas behind the meter

In April 2026 the Board reached a positive Final Investment Decision on NSW1 Horsley Park Bioenergy, our second 100%-owned renewable gas project, subject to financial close on the remaining $31.6 million of construction funding. Co-located with Brickworks' existing manufacturing operations, NSW1 will process approximately 120,000 tonnes of source-separated organic waste a year and supply more than 250 TJ of biomethane a year to Brickworks, our site host and long-term offtaker under 25-year agreements, for brick manufacture, reducing the site's Scope 1 emissions by approximately 38%. It will be the first bioenergy facility in Australia to produce renewable gas behind the meter for industrial manufacturing, and a template for other heavy industries. Backed by $30.5 million of NSW Government and ARENA grant funding, construction is targeted to begin once financial close is achieved and will create skilled local jobs and support regional supply chains.

Safety and our people

Nothing we build matters more than the people who build it. In FY2026 we recorded zero high-risk incidents and zero lost-time or medical treatment injuries across employees and subcontractors, and every employee completed their targeted health and safety training. That result came during peak construction activity at SA1, and I thank everyone involved for their commitment to going home safe every day.

We continue to invest in our people's development, building capability across engineering and renewable energy through on-the-job training, cross-training and online learning. Employee job satisfaction reached 89%, which reflects the positive culture our management team works hard to maintain.

Capability, community and local supply chains

Delorean is helping to build an industry as well as a portfolio of assets. We shared our learnings through facilitated site tours for Yarra Valley Water and at SA1, and through knowledge sharing and workforce development that builds the skills this sector will need. We source locally wherever we can, supporting regional suppliers and employment. In FY2026 we paid $4.1 million in wages.

Looking ahead

In FY2027 our priorities are to complete and commission SA1, achieve financial close and begin construction of NSW1, and keep building the pipeline that supports decarbonisation in hard-to-abate sectors, all with safety at the centre. On behalf of the Board, I thank our employees, contractors, partners and shareholders for their support.

Hamish Jolly
EXECUTIVE CHAIR

About This Report

This is the Sustainability Report from Delorean Corporation Limited (Delorean). The report is produced to provide our stakeholders with a transparent account of how we are adopting and integrating Environmental, Social and Governance principles across our business. It includes a review of the sustainability topics deemed most material to our company during the 2026 Financial Year.

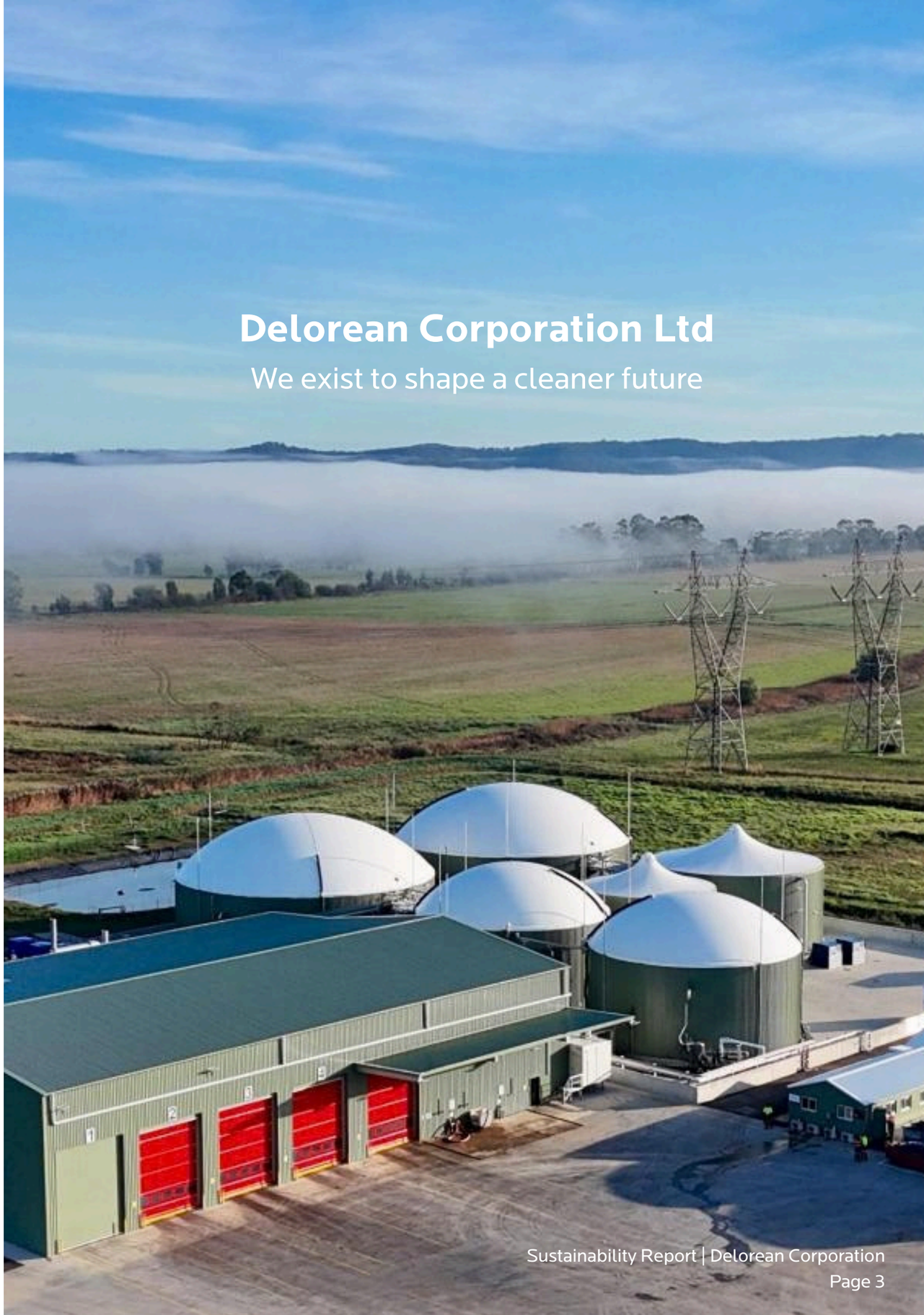
This report has been produced based on the organisational boundary of Delorean Corporation and its subsidiaries and with reference to the following standards and frameworks: United Nations Sustainable Development Goals (UN SDGs), UNGC, Global Reporting Initiative (GRI) and AASB S2 Climate Related disclosures.

The 2026 edition outlines the implementation of the Group's sustainability strategy and the actions to share the cleaner future.

UN GLOBAL COMPACT

WE SUPPORT

Since 2022 Dolorean has been publicly committed to the UN Global Compact corporate responsibility initiative and its principles in the areas of human rights, labour, the environment and anti-corruption



Delorean at a Glance

Building Australia's Renewable Gas Infrastructure

Delorean Corporation (ASX:DEL) develops, constructs, owns and operates bioenergy infrastructure that converts organic waste into renewable natural gas and other valuable biproducts.

100%
Focused on renewable gas infrastructure

200M+
Current development projects

Multiple
Revenue streams from each project

Strong
Partnerships with waste, industrial and energy companies

Delivering
Positive environmental and community impact

From Waste to Renewable Natural Gas

Delorean Corporation bioenergy plants use a natural process called anaerobic digestion (AD) to convert organic waste into renewable energy, helping decarbonise Australia's hard-to-abate industries.

Delorean Corporation is proud to pioneer the development of the bioenergy industry in Australia. Delorean's anaerobic digestion plants significantly reduce the amount of waste going to landfill, redirecting it towards the production of clean, green energy.



Our projects take commercial and industrial organic waste that would otherwise go to landfill



Our anaerobic digestion plants convert that waste into biogas



Biogas is converted into renewable natural gas (biomethane), biogenic CO2 and renewable electricity



Renewable gas is supplied through existing gas infrastructure to industrial and commercial customers



We provide a circular economy solution that displaces fossil fuel gas with renewable gas and generates long-term value

Our Business Model

Develop
Strategically located sites with Tier-1 commercial partners

Construct
Design and build commercial-scale bioenergy infrastructure

Own
Invest in and own infrastructure that creates long-term value

Operate
Operate assets safely to generate multiple recurring revenues

Reinvesting in our BOO platform to build a portfolio of high-quality, owned renewable gas assets in Australia

Australia's transition to a low-carbon future is creating demand for new energy sources.

Renewable natural gas provides a reliable, lower-carbon energy solution for hard-to-abate industries that cannot be easily electrified.

Bioenergy is proven, commercially viable, mature technology, widely deployed internationally. In Australia, the renewable gas market is only beginning to emerge, creating a significant opportunity for infrastructure deployment.

Delorean is building the renewable natural gas infrastructure, partnerships and platform to scale the bioenergy in Australia.

FY 2026 at a Glance



4

Bioenergy projects constructed

- Jandakot Bioenergy Plant
- SA Ag Residue Bioenergy Plant
- Ecogas Bioenergy Plant
- Yarra Valley Water Bioenergy Plant

1

In Construction

- SA1 Salisbury Bioenergy Plant

90% complete

5

In Development

~290,000

MWh renewable energy produced since 2015

~600,000

Tonnes reduction in waste sent to landfill since 2015

27

Employees
(as of 30 June 2026)

201

Contractors
(FY26)

89

% employee job satisfaction

0

High risk incidents

FY 2026 Financials

$9.3M

Revenue

$50M

Invested to date on Balance sheet in Delorean's Project Development portfolio

$4.1M

Wages Paid

Sustainability Highlights FY 2026



Climate and Emissions

- 5th award-winning commercial-scale bioenergy project under construction, expanding Delorean's renewable energy infrastructure footprint
- Achieved Final Investment Decision for the NSW1 Horsley Park Bioenergy, advancing the next stage of Delorean's renewable gas infrastructure
- Continued development of the $200M+ current project pipeline to support decarbonisation across hard-to-abate sectors
- Ongoing ESG and Scope 1 & 2 GHG emissions reporting, ensuring transparency and accountability

Circularity and Waste

- Continued to build and strengthen feedstock partnerships to support long-term waste diversion and resource recovery





Economic Contribution

- $4.1m in wages paid, supporting families and local economies
- New jobs created, growing regional employment
- Regional supply chains supported, boosting local businesses and fostering long-term economic resilience
- Secured long-term contracted revenue opportunities, strengthening the commercial foundations of Delorean's BOO model
- Continued research and development (R&D) initiatives

Health, Safety and Wellbeing

- Maintained a strong focus on safe project delivery across construction and operational activities
- Strengthened operational processes, supporting efficiency and consistent project delivery
- Achieved 89% employee job satisfaction, reflecting a positive workplace culture
- Continued investing in employee development, building capability across engineering and renewable energy
- Achieved 100% completion of targeted health and safety training for employees
- Achieved ISO re-accreditation





Local Communities

- Maintained active communication with local communities
- Facilitated project site tours and stakeholder visits to showcase Delorean's bioenergy infrastructure
- Strengthened stakeholder engagement and raised awareness of bioenergy's role in addressing organic waste challenges and supporting the transition to renewable energy

Values and Norms

Our Values



Making
Seismic Change

We believe that our work is changing the world for the better.

We challenge the status quo ;
We are solutions focused



Growing
People

We believe in providing the space and mentorship for people to be themselves, and to grow.

We inspire each other to learn and innovate ;
We are open and respectful



Sparking
Collective Energy

We believe that together we are boundless, and our unique strengths ignite collective action.

We motivate each other ;
We work together dynamically



Remembering
Tomorrow

We believe in focusing on the future and our purpose, even in tough times.

We regularly reflect to learn ;
We align with short & long term goals



Creating
Real Value

We believe in delivering high impact projects, that are valuable to Delorean and the wider world.

We have a disciplined approach supported by effective processes ;
We align business units to strategy

Our Norms

- We listen and communicate openly for common understanding
- We are present, prepared, engaged and accountable
- We think creatively to meet the collective purpose
- We consider our impact on our people
- We are curious and ask questions
- We are authentic

Stakeholders

At Delorean, our stakeholders play diverse roles and make varied contributions to the growth and progress of the company. We engage with them regularly in our daily business operations and work towards building strong and trustworthy relationships. Our stakeholder groups comprise of:



Delorean Corporation BOO Projects



5 X
Current Development Projects
$200M+ Portfolio

$240 M
Portfolio Gross Cost

1,000 TJs
Green Gas p.a.

20,000 TPA
Biogenic CO2

ACCU's - 80K+
RGGO's - 1,000K
Carbon Credits

400K TPA
Waste Capacity

120K TPA
Biofertilizer Concentrate

9 X
Long-Term Projects
$500M+ Development Portfolio

Our Footprint Potential*

1.5M
tonnes of waste diversion from landfill

970M
MWh of green electricity generation

3.5M
GJ of Green energy generation

135M
m3 per annum of biogas production

1.6M
tCO2-e per annum carbon emission avoidance through diversion of organics from landfill

~200,000
Equivalent to cars tCO2-e per annum**

~50,000
Equivalent to homes tCO2-e per annum**

~3.5M
Equivalent to trees planted every year**

*Sustainability impact potential of project pipeline**
*Accounts for proposed projects in early-stage engagement / feasibility / development / construction
**Based upon 5 most immediate projects in the pipeline (VIC1, SA1, YVW, QLD1 & NSW1)

Case Study NSW1 Horsley Park Bioenergy

Location: Horsley Park, NSW

Start Date: FY2027*

Completion Date: FY2029

Client: Delorean Corporation

The first bioenergy facility in Australia to produce renewable natural gas behind the meter for industrial manufacturing

NSW1 Horsley Park Bioenergy is Delorean-owned and operated project, strategically co-located with Brickworks' existing brick manufacturing operations in Horsley Park

The project will have a processing capacity of ~120,000TPA of source-separated organic waste, with approval for up to 150,000TPA, diverting it from landfill to cut emissions and generate Australian carbon credit units (ACCUs). NSW1 project will produce approximately 254,000 GJ of renewable gas (biomethane) annually for offtake by Brickworks for the manufacture of bricks, reducing the site's overall Scope 1 emissions by approximately 38%.

Challenge

- Hard-to-abate sectors require green renewable gas to cut emissions
- Landfill capacity shortages and methane emissions from excess waste

Opportunity

- Demonstrates biomethane as a clean alternative for industrial process heat
- Supports commercial uptake of renewable gas through value stacking
- Creates skilled local jobs and strengthens regional supply chains
- Shares learnings to support industry growth

Sustainability outcomes

Construction commencement in FY2027

~ 254TJ of green biomethane generated per annum

~ 38% reduction in site's overall Scope 1 emissions

Demonstrates a closed-loop model where waste becomes a valuable resource

~ 120,000 tonnes of waste diversion per annum

NSW1 Project will generate multiple revenue streams

* The NSW1 construction is anticipated to commence in FY2027, subject to financial close.

Case Study SA1 Salisbury Bioenergy

Location: Salisbury, SA

Start Date: FY2025

Completion Date: FY2027

Client: Delorean Corporation

The first bioenergy facility in Australia to produce mains-grade biomethane and biogenic CO2 from processed commercial and industrial organic waste.

SA1 Salisbury Bioenergy is Delorean-owned and operated project, strategically located within the Northern Adelaide Food Park. The project is accredited under Greenpower's Renewable Gas Certification.

It will process ~70,000TPA of commercial and industrial (C&I) food waste, diverting it from landfill to cut emissions and generate Australian carbon credit units (ACCUs). Biomethane will be injected into the Australian Gas Network's SA network, producing Renewable Gas Guarantees of Origin (RGGOs) to help industrial users cut Scope 1 emissions. Liquefied biogenic commercial-grade CO_2 will be sold to ease regional supply shortages.

Challenge

- Hard-to-abate sectors require green renewable gas to cut emissions
- Landfill capacity shortages and methane emissions from excess waste
- Strong demand for biogenic CO_2 with limited supply

Opportunity

- Demonstrates biomethane as a clean alternative to fossil fuel natural gas
- Supports commercial uptake of renewable gas through value stacking
- Creates skilled local jobs and strengthens regional supply chains
- Shares learnings to support industry growth

Sustainability outcomes

Construction commenced in 2024

~ 210TJ of green biomethane generated per annum

~ 150,000 tCO2-e landfill diversion emissions reduction per annum

~6000T of biogenic commercial-grade CO2 generated per annum

~ 70,000 tonnes of waste diversion per annum

SA1 Project will generate 5 different revenue streams



Case Study Yarra Valley Water

Location: Lilydale, Melbourne VIC

Start Date: January 2024

Construction Finish Date: October 2025

Client: Yarra Valley Water

One of the largest food waste to energy facilities of its kind in Australia to commercially process mass organic waste

Delorean Corporation's Engineering Division is contracted for the design, construction, operation and maintenance of Yarra Valley Water's (YVW) second food waste to energy plant at Lilydale, Victoria.

This facility is diverting approximately 55,000 tonnes of food waste from landfill each year and generating over 39,000 Kilowatt hours of electricity per day. Yarra Valley Water's Lilydale facility is supplying the adjacent sewage treatment plant, and the co-located Recycled Water Pump Station, with surplus energy exported to the grid.

Challenge

- Yarra Valley Water is striving to transition to 100% renewable electricity and achieve carbon neutrality

Opportunity

- Facility is designed to accept and process an average of 200m3/day of organic waste using anaerobic digestion
- The Lilydale project is helping to address climate change and the depletion of finite resources like water and energy

Sustainability outcomes*

Ongoing Operations & Maintenance (O&M) phase

Surplus energy generated from biogas plant will be exported to the grid

~ 24,700 tonnes CO2 emissions reduction per annum

~ 39,000 kWh of renewable energy generated per day

~ 55,000 tonnes of waste diversion per annum

Increase in income from excess energy supplied to grid

* Delorean will not provide annual updates on the sustainability outcome data pertaining to third-party EPC projects due to the unavailability of readily accessible data within the company.





Case Study Reporoa (Ecogas)

Location: Reporoa, New Zealand

Start Date: March 2021

Completion Date: June 2023

Client: Pioneer / Ecogas

This project is New Zealand's first commercial scale anaerobic digestion plant

Delorean's Engineering Division undertook the development, design and the construction of an organic waste to bioenergy plant.

This facility takes food organics from the Auckland City Council collections, with the energy produced supplying a major greenhouse operation.

Challenge

- Approximately 75,000 tonnes per annum feedstock directed towards landfill
- High heating and CO2 costs for the greenhouse operation

Opportunity

- Reduce waste and carbon emissions and generate consistent green energy supply
- Reduce electricity cost and supply green energy to grid

Sustainability outcomes

Commissioned in 2023

Excess bioenergy generated from biogas plant powers nearby homes

Approximately 135,000 tonnes per annum avoided emissions with the use of biogas plant

Over 40,000 MWh green energy generated to date.

Over 200,000 tonnes organic waste diverted away from landfill to date

Increase in income from excess energy supplied to grid

* Delorean will not provide annual updates on the sustainability outcome data pertaining to third-party EPC projects due to the unavailability of readily accessible data within the company.

Case Study Jandakot (Richgro)

Location: Jandakot, Perth WA

Start Date: November 2013

Completion Date: January 2015

Client: Richgro Garden Products

First facility of its kind in Australia to commercially process mass organic waste integrated with a composter

Delorean's Engineering Division (formerly Biogass Renewables) undertook the development, design, build, commissioning and operational support for the Jandakot Bioenergy Plant – processing commercial and industrial (C&I) organic waste streams to power generation.

Delorean handled all approvals from planning through to the Environmental Protection Act requirements, as well as managing grid connection and sale of the renewable power generated on site.

Challenge

- Approximately 32,000 tonnes per annum feedstock directed towards landfill
- Electricity cost $600,000+ per annum

Opportunity

- Introduce a bio-fertiliser to blend with Richgro's existing product range
- Reduce electricity cost and supply green energy to grid

Sustainability outcomes*

Commissioned in 2015

65% of electricity generated exported to the grid

64,000 tonnes CO2 emissions reduction per annum

Over 190,000 megawatt hours of renewable energy generated to date

Over 280,000 tonnes of waste diverted since operation

Sub 4 year payback on capital

* Delorean will not provide annual updates on the sustainability outcome data pertaining to third-party EPC projects due to the unavailability of readily accessible data within the company.

Our Impact Framework - Corporate

Based on our purpose of “Shaping a cleaner future,” our impact framework is centered on our contribution to the United Nations Sustainable Development Goals.

Our Purpose

“Shaping a cleaner future”

Our Vision

To be recognised as Australia and New Zealand’s leading emerging renewable energy generator and retailer, led by our fast growing bioenergy infrastructure footprint.

Our Mission

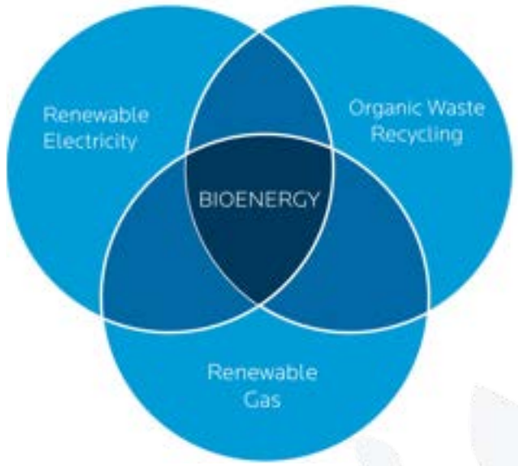
To build, own and operate the largest portfolio of commercially successful renewable energy infrastructure in Australia and New Zealand, measured by the value of developed assets and quantity of renewable electricity, heat and gas produced.

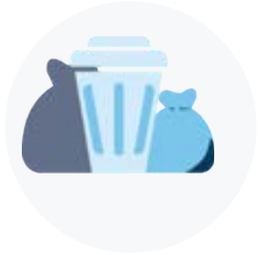
Sustainability at Delorean

Delorean’s projects produce renewable energy whilst reducing the volume of waste going to landfill. Our business is built upon technology that is carbon neutral.



CLIMATE
55% of Australia’s total greenhouse gas emissions are the result of energy generation and organic waste (1)





WASTE
7.6 Million tonnes of food across the supply and consumption chain wasted every year, at a cost of $36.6 billion annually (2)

Our ESG Focus Areas

Delorean is using the criteria below to evaluate the company's sustainability and ethical practices.

Our ESG Pillars

Human Capital
Employees, contractors

Natural Capital
Emissions, energy efficiency, waste

Social Capital
Communities, suppliers, clients

Intellectual Capital
Technology, innovation

Constructed Capital
DEL Bioenergy Plants

Financial Capital
Revenue, EBITDA

Material Topics

Governance

- Business Ethics & Code of Conduct
- Board diversity & governance
- Risk mitigation
- Stakeholder engagement
- Economic contributions

Environment

- Climate action
- Renewable energy
- Waste management
- Greenhouse gas (GHG) emissions
- Climate risk
- Emergency preparedness

Social

- Diversity, inclusion, gender
- Health & safety
- Workforce wellbeing
- Community relations
- Supply chains
- Job creation

UN SDGs

The UN Sustainable Development Goals (SDGs) provide a powerful aspiration for improving our world and providing a better future for all [3]. Developed in 2015, all 193 member states of the United Nations adopted "Agenda 2030." This is a global plan of action based around 17 interlinked SDGs to achieve a better and more sustainable future for all people and for the world by 2030.

As a renewable energy provider, Delorean is positioned to positively impact several of the SDGs. In its 2017 publication, the World Biogas Association estimated that biogas can help solve challenges related to nine of the seventeen Sustainable Development Goals [4].

Delorean has identified our most significant contributions are to four SDGs as outlined in the table below (Table 1).

Table 1: Delorean's contribution to UN SDGs

Sustainable Development Goal	Delorean Corporation Contributions
Delorean's technology and infrastructure generates renewable green gas, heat, and electricity that powers communities and industry. Bioenergy is a practical, affordable, and direct alternative to other fossil fuel sources.	• Reducing dependence on fossil fuel-based energy sources by providing an alternative in biogas. • Utilising locally produced waste and crops to generate energy for rural and remote communities. • Storing biogas to produce energy when required.
Delorean's projects support both rural and urban communities and provide the triple benefit of renewable energy, sustainable waste management and organic fertilisers to support food production.	• Reducing GHG emissions by using biogas- based renewable energy in commercial buildings, homes, and industry. • Preventing the spread of diseases through collection and proper management of organic waste. • Improving sanitation and hygiene through decentralised and local treatment of biosolids.
Delorean's solutions provide a practical, scalable, and impactful way for communities and organisations to responsibly deal with organic waste. The energy and fertiliser produced closes the loop on responsible consumption and production.	• Providing solutions to achieve the environmentally sound management of wastes throughout their life cycle. • Reducing waste through recycling and reuse. • Providing solutions for companies to adopt sustainable practices.
Delorean's operations generate a reliable, low-carbon source of energy that is a direct replacement for fossil fuels today. Circular waste management also avoids the release of harmful methane emissions from organic waste in landfill.	• Reducing carbon dioxide emissions by replacing fossil fuel-based energy sources with biogas. • Reduction of methane and other potentially harmful emissions from organic waste in landfill. • Reduction of methane and generation of renewable energy from food and other organic wastes.

Tracking Project Impact

As we grow and expand our footprint of company owned and operated bioenergy assets, we are committed to measuring and managing our positive impact on climate and waste at a project level through our Project Impact Indicators (Table 2).

Table 2: Delorean's Project Impact Indicators *

PROJECT IMPACT INDICATOR	MEASUREMENT METRIC
WASTE RECYCLED/REUSED	Waste throughput (feedstock volumes) thousand tonnes p.a. (KTPA)
WASTE RECYCLED/REUSED	Liquid digestate recycled/reused (landfill avoided) thousand m3 p.a. (KM3PA)
WASTE RECYCLED/REUSED	Solid digestate recycled/reused (landfill avoided) thousand tonnes p.a. (KTPA)
RENEWABLE NATURAL GAS CREATED	Renewable natural gas created TJ's p.a.
RENEWABLE ENERGY GENERATED	Renewable energy generated MWhs p.a.



125,000 TPA.
WASTE RECYCLED / REUSED

44,100 MWhs p.a.
RENEWABLE ENERGY CREATED

0 TJ's p.a.
RENEWABLE NATURAL GAS CREATED

* Delorean will not provide annual updates on the project impact data pertaining to third-party EPC projects due to the unavailability of readily accessible data within the company.

Material Topics

Environment

Climate and Emissions

We are proud to contribute to a net zero future. Our business is built upon technology that is carbon neutral.

Delorean's business, at its core, is truly green and our purpose is to help shape a cleaner future. The Company is a pioneer in diverting Australia's organics away from landfill and towards delivering renewable gas, electricity, and heat to commercial and retail customers. By doing so, Delorean delivers direct positive impacts on climate action and the clean energy transition.

Delorean has achieved accreditation for ISO14001:2015, which highlights our management of environmental responsibilities in a systematic manner that contributes to the environmental pillar of sustainability. Our accreditation ensures continual environmental performance through monitoring, auditing and reviews.



Around
306.93 tCO2-e p.a.
of Scope 1 & 2 emissions produced



To date, through Carbon Neutral Plant a Tree Program, Delorean has funded the planting of

Over
3,050 Trees

FY 2026 Highlights

- 5th award-winning commercial-scale bioenergy project under construction, expanding Delorean's renewable energy infrastructure footprint
- Achieved Final Investment Decision for the NSW1 Horsley Park Bioenergy, advancing the next stage of Delorean's renewable gas infrastructure
- Continued development of the $200M+ current project pipeline to support decarbonisation across hard-to-abate sectors
- Ongoing ESG and Scope 1 & 2 GHG emissions reporting, ensuring transparency and accountability

FY 2027 Steps

- Complete construction and commissioning of SA1 and commence renewable gas injection into the Adelaide's gas network
- Expand reporting on renewable energy production and emissions-reduction benefits as operational data becomes available
- Ongoing development of a comprehensive Scope 3 GHG emissions management plan
- Continue advancing the company owned bioenergy project portfolio

Circularity and Waste

We close the loop on organic waste, diverting it from landfill and turning it into green energy that powers communities and industry.

Delorean is at the forefront of organic waste management in Australia, diverting it from landfills and harnessing its potential for green energy production, thus closing the loop on organic waste management while powering both communities and industries with renewable energy.

With organic waste generation rising annually and less than 65% recycled each year, as reported in the National Waste Report 2024, this current way of living is unsustainable and poses significant detrimental impacts on both human health and the environment. Delorean's circular approach directly advances climate action and the transition to clean energy.

Delorean's impactful contributions include the development of award-winning projects, including the Jandakot Bioenergy plant and the Ecogas Bioenergy plant in New Zealand and one of Australia's largest bioenergy projects, Yarra Valley Water Lilydale Bioenergy Facility. These projects have yielded two significant positive outcomes: the reduction of landfill waste and the generation of clean energy, exemplifying our commitment to sustainable waste management and renewable energy production.

Over
600,000 tonnes
waste diverted



Over
290,000 MWh
energy produced



FY 2026 Highlights

- Continued to build and strenghten feedstock partnerships to support long-term waste diversion and resource recovery

FY 2027 Steps

- Commence organic waste processing at SA1
- Continue building feedstock and commercial partnerships to support the long-term utilisation of organic waste
- Maintain transparent reporting on waste diversion for individual projects

Social

Local Communities

We deliver projects for local and regional communities that enhance resilience and create prosperity.

One of Delorean's core principles is to "Create Real Value", and we believe in delivering high impact projects that are both valuable and sustainable to the wider community.

We are committed to responsibly managing all our operations and fostering positive, long-term relationships with the communities in which we operate. Our goal is to achieve practical and sustainable outcomes that benefit everyone involved.

DEL adheres to all regulatory and compliance requirements pertaining to project consultation and approvals. This includes engagement with the community and stakeholders under required compliance requirements and regulations to establish an inclusive planning approach to our project work.

The purpose of regular communication with local communities is to be transparent about our operations, and to build trust that the interests and safety of communities remain a priority.

Key Community Stakeholder Groups in the vicinity of DEL Projects

- Local communities
- Local council authorities
- Waste producers
- State government agencies
- Environmental agencies
- Energy sector participants

In order to maintain transparency with communities in the vicinity of our bioenergy assets, our stakeholders can submit queries, questions and requests regarding the company's construction and operational processes to info@deloreancorporation.com.au

FY 2026 Highlights

- Maintained active communication with local communities
- Facilitated project site tours and stakeholder visits to showcase Delorean's bioenergy infrastructure
- Strengthened stakeholder engagement and raised awareness of bioenergy's role in addressing organic waste challenges and supporting the transition to renewable energy

FY 2027 Steps

- Maintain active community engagement through ongoing communication and meaningful opportunities for local stakeholders to understand Delorean's projects and activities
- Provide transparent reporting and case studies to inform policy development and encourage wider adoption of AD technology
- Continue to share learnings and technical experience from the constructed projects to support industry growth

Health, Safety and Wellbeing

We provide a workplace culture where the health, safety and wellbeing of our team, our stakeholders and communities is prioritised.

We are determined to develop a safety culture that is recognised as amongst the "best in industry" that will meet the performance expectations of our stakeholders. ISO 45001 certification affirms our dedication to a safe and healthy work environment for all stakeholders and signifies our ongoing efforts to continually monitor and improve overall health and safety performance.

All individuals working on Delorean project sites are required to undergo compulsory induction and onsite training. Additionally, all Delorean projects have Project Management Plans, which serve as comprehensive procedures for our Project Managers, Supervisors, Suppliers and Contractors.

These plans cover various aspects of a project, such as:

- Safety Management
- Emergency Management
- Workplace Health & Safety
- Project Risk Management
- Project Change Management
- Dust Management
- Fatigue Management
- Project Environment Management
- Anaerobic Digestion Facility Management
- Traffic Management
- Quality Management

Delorean's clients are provided with these project specific plans as part of our stakeholder engagement strategy. The Company's internal audit system monitors the relevance of the data within these plans during the life cycle of the project.

We recognise that Delorean's continued success is dependent upon attracting and retaining the best people. We nurture an environment that fosters:

- The growth of each employee
- Open and respectful behavior

Our Employee Wellbeing Strategy centers on key 3 pillars: Work, Workforce and Workplace. By reviewing and aligning these three elements, we are investing in the health and wellbeing of every Delorean employee, which is essential for enhancing our future growth and success.

FY 2026 Highlights

- Maintained a strong focus on safe project delivery across construction and operational activities
- Strengthened operational processes, supporting efficiency and consistent project delivery
- Achieved 89% employee job satisfaction, reflecting a positive workplace culture
- Continued investing in employee development, building capability across engineering and renewable energy
- Achieved 100% completion of targeted health and safety training for employees

FY 2027 Steps

- Foster a strong health, safety and wellbeing culture across construction and operations
- Maintain targeted health and safety training to support safe work practices
- Leverage employee feedback to strengthen workplace engagement and satisfaction
- Invest in employee development and technical capabilities to support business growth

Governance

Economic Contribution

Through the generation of clean, affordable energy we create opportunity and support prosperity and employment across Australia and New Zealand.

The circular economy presents a major and emerging commercial opportunity (5), with the potential to generate a value of up to $4.5 trillion in the coming decade(6). This opportunity encompasses several key benefits, including the reduction of GHG emissions, the creation of job opportunities, and the increase in the efficient use of natural resources.

Delorean's most direct economic contribution comes from wages paid directly to our employees and contractors, and the procurement of supplies from the local businesses, all of which further stimulates the economy. Ultimately, maintaining a high level of economic performance and contribution drives financial circularity.

The Company also pays the required taxes that support the local and national government in achieving their respective infrastructure and social support initiatives. Importantly, Delorean's projects are generating affordable, reliable energy in areas that may have intermittent supply.



Wages paid in FY 2026

Over $4.1million



Revenue generated for FY 2026

Over $9.3million

FY 2026 Highlights

- $4.1m in wages paid, supporting families and economy
- New jobs created, growing regional employment
- Regional supply chains supported, boosting local businesses and fostering long-term economic resilience
- Secured long-term contracted revenue opportunities, strenghtening commercial foundations of Delorean's BOO model
- Continued R&D initiatives

FY 2027 Steps

- Expand Delorean's bioenergy portfolio to support long-term growth and economic value creation
- Support local employment and supplier opportunities across construction and operations
- Strengthen commercial partnerships and continue R&D to grow Australia's renewable gas industry
- Enhance transparency aligned with evolving ASRS standards
- Continue graduate and intern development opportunities

Business Ethics and Code of Conduct

We operate at the highest standards of corporate ethics, transparency, and accountability.

To complement the Company's contribution to UN SDGs, Delorean has become a signatory to the UNGC. This sustainability report also encompasses our UNGC Communication on Progress report.

Delorean firmly upholds the principles of openness and transparency in all our business transactions. The Company also follows and incorporates the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations in our business processes. These commitments are embedded in Delorean's corporate level policy documents and standard operating procedures, which are available to all employees and contractors:

Policies and Procedures

- Anti-Bribery and Anti-Corruption
- Code of Conduct
- Conflict of Interest
- Diversity
- Guidelines for Appointment of Directors
- Guidelines for Operations of The Board of Directors
- Market Disclosure
- Whistle-Blower
- Securities Dealing
- Communications
- Equal Opportunity
- Corporate Social Responsibility
- Community Stakeholder Engagement

Charters

- Nomination Committee
- Risk Committee
- Remuneration Committee
- Audit Committee
- Board

Delorean Corporate Governance Documents
https://investorhub.deloreancorporation.com.au/governance

We are proud to report that zero breaches were reported for the reporting period, reflecting our strong commitment to maintaining a secure environment. Furthermore, our interaction with the local communities in which we operate reinforces positive relationships and allows for the immediate resolution of any operational questions.

Delorean has achieved ISO9001:2015 certification which demonstrates the motivation and implication of top management and our commitment to ensuring a quality approach to continual improvement and strong customer focus.

FY 2026 Highlights

- Achieved ISO re-accreditation, upholding best-practice standards
- Recorded zero breaches of anti-corruption and bribery policies
- Maintained full compliance with accreditation and regulatory requirements

FY 2027 Steps

- Maintain zero breaches of anti-corruption and bribery policy
- Continue strengthening governance, risk management and internal controls as the business transitions towards operating its own bioenergy asset portfolio
- Maintain full compliance with all accreditation and regulatory requirements

United Nations Global Compact

Human Rights and Labour

Delorean supports, respects, and incorporates the UN Guiding Principles on Business and Human Rights into the Company's operational policies and processes. The Company also understands and acknowledges internationally recognised human rights, as expressed in the International Bill of Human Rights and the principles outlined in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work. As a demonstration of its commitment to contributing to the UN SDGs, the Company is an active participant of the UNGC.

Principle 1:	Businesses should support and respect the protection of Internationally proclaimed human rights, and
Principle 2:	Make sure that they are not complicit in human rights abuses.
Principle 3:	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining,
Principle 4:	The elimination of all forms of forced and compulsory labour,
Principle 5:	The effective abolition of child labour, and
Principle 6:	The elimination of discrimination in respect of employment and occupation.

Delorean does not condone any acts of forced, compulsory, and child labour. The Company has developed and implemented a Supplier and Contractor Code of Conduct within our Project Policy to ensure that all suppliers and contractors throughout the value chain are not complicit in any human rights abuses.

Delorean's employees are the foundation of the business and therefore the Company endeavors to provide a workplace that is free of discrimination, bullying, sexual harassment, threatening or violent behavior. Delorean also recognises the advantages of building a diverse workplace and understands the benefits it brings to the Company's growth and development. Delorean's Diversity and Equal Opportunity Policies provide the Company with the corporate guidance to ensure that all applicants and employees have equal opportunities, regardless of factors such as gender, marital status, religious beliefs, race, ethnicity, language, sexual orientation, disability, domestic responsibilities, or age.

FY 2026 Highlights

- Continued new supplier compliance monitoring with human rights and labour standards

FY 2027 Steps

- Continue strengthening due diligence processes to ensure compliance with human rights and labor standards across our suppliers and contractor networks
- Maintain a safe, respectful and inclusive workplace that supports employee wellbeing

Environment

Delorean is committed to developing solutions to climate change through the generation of affordable and clean energy. The Company recognises that climate-related risks and opportunities are central to our corporate strategy, and these factors are consistently evaluated at the Board level. We have begun aligning our climate-related disclosures with AASB S2, replacing our previous TCFD-aligned reporting. These disclosures are presented in this ESG Report.

Principle 7:	Businesses should support a precautionary approach to environmental challenges,
Principle 8:	Undertake initiatives to promote greater environmental responsibility, and
Principle 9:	Encourage the development and diffusion of environmentally friendly technologies.

As the only ASX-listed company focused on bioenergy and commercial production of renewable gas, Delorean is uniquely positioned to fully embrace ESG principles as a driver of performance. Delorean generates renewable gas in the form of biomethane, which is considered a net-zero carbon emission natural gas substitute[7, 8] .

With licenses in both the Wholesale Electricity Market and National Electric Market, Delorean provides consumers access to affordable clean energy. This not only reduces dependence on fossil fuels but also significantly decreases commercial and industrial waste sent to landfill. We are strongly focused on expanding our build-own-operate portfolio to accelerate the widespread adoption of anaerobic digestion technology across Australia.

Recent landmark regulatory reforms formally recognise biomethane as a natural gas equivalent and enable emissions reductions through Renewable Gas Guarantee of Origin (RGGO) certificates. These changes provide stronger commercial pathways for Delorean's renewable gas projects and support accelerated project development and rollout.

COMMUNICATION ON PROGRESS

UN GLOBAL COMPACT

This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.

FY 2026 Highlights

- 5th award-winning commercial-scale bioenergy project under construction, expanding Delorean's renewable energy infrastructure footprint.
- Achieved Final Investment Decision for the NSW1 Horsley Park Bioenergy, advancing the next stage of Delorean's renewable gas infrastructure
- Continued development of the $200M+ current project pipeline to support decarbonisation across hard-to-abate sectors
- Ongoing ESG and Scope 1 & 2 GHG emissions reporting, ensuring transparency and accountability

FY 2027 Steps

- Complete construction and commissioning of SA1 and commence renewable gas injection into the Adelaide's gas network
- Expand reporting on renewable energy production and emissions-reduction benefits as operational data becomes available
- Ongoing development of a comprehensive Scope 3 GHG emissions management plan

Anti-Corruption

Delorean is committed to conducting all business transactions in a transparent and honest manner and does not condone any form of corruption or bribery. The Company's Anti-Bribery & Anti-Corruption policy has clear guidelines when engaging with third parties and is applicable to all employees and contractors that represent Delorean. The policy also specifically outlines clear definitions of the different forms of bribery and corruption.

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Delorean's Whistle-Blower Protection Policy allows a safe avenue for employees and relevant stakeholders to report any suspected breaches of the abovementioned policies, freely and without fear of repercussions. This ultimately supports the Company's commitment to building a 'Speak Up' culture in Delorean that demonstrates strong governance and promotes ethical behaviour across all levels of business operations.

FY 2026 Highlights

- Achieved zero breaches of anti-corruption and bribery policies

FY 2027 Goals

- Maintain zero breaches of anti-corruption and bribery policy



AASB S2 - Climate Disclosures

At Delorean, we are dedicated to leading the transition to a low-carbon future. The consideration of climate-related risks and opportunities is integral to our decision-making processes and strategic planning.

In September 2024, the Australian Accounting Standards Board (AASB) approved the Australian Sustainability Reporting Standards (ASRSs), which closely align with the Task Force on Climate Related Disclosures[9] framework, the global framework for public companies and other organisations to disclose climate-related risks and opportunities.

We continue to harmonise our reporting with the new Australian Sustainability Reporting Standards. As the AASB S2 incorporates the TCFD requirements, we have discontinued separate TCFD reporting.

The 4 Pillars of the AASB S2 Standard

In alignment with AASB S2, Delorean assesses and discloses climate-related impacts across four pillars:

1) Governance – Board and management oversight of climate-related risks and opportunities;
2) Strategy – Impacts of climate-related risks and opportunities;
3) Risk Management – Processes for identifying, assessing and managing climate-related risks
4) Metrics and Targets – Metrics and targets used to assess and manage relevant risks and opportunities where such information is material.

AASB S2 Framework

Governance

Define and disclose Delorean's climate-related governance;

Strategy

Disclose the actual and potential impact of climate-related risks and opportunities;

Risk Management

Disclose how Delorean identifies, assesses and manages climate-related risks.

Metrics and Targets

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

Governance

OBJECTIVE

Define and disclose Delorean's climate-related governance

Delorean's governance structure is designed to oversee and manage corporate functions, including our Environment, Social and Governance and climate change related topics. Our governance framework promotes accountability and clearly defines roles and responsibilities, enabling effective oversight and open communication between the Board, executive leadership, and key stakeholders.

OUR APPROACH

Board of Directors oversight

The Board of Directors is responsible for advising, monitoring and supervising the Company activities. The Board meets regularly, with 11 meetings held in the last financial year, and may also convene additional sessions as needed to assess the Company's strategy, policies, long-term plans and risks. The Board of Directors holds ultimate responsibility and accountability for overseeing safety, quality, and ESG and climate-related risks and opportunities, including how these are integrated into corporate strategy and risk management systems.

Audit & Risk Committee

While ultimate responsibility for Delorean's risk management rests with the full Board, its Audit and Risk Committee plays a significant role. The Audit and Risk Committee has the authority and responsibility to review and discuss with Management the Board's risk appetite and strategy relating to key risks and opportunities, including those related to climate change, as well as the guidelines, policies and processes for monitoring, managing and mitigating such risks. Risk Committee meets at least twice a year or more often if required.

Management involvement

Where risks are found to be high priority and company-wide, their management falls under the responsibility of the Managing Director. The risks and opportunities related to climate change are identified by the Board, Executive and external subject matter experts where required.

OHS, Environment & Quality Committee

The Management Committee (comprising Executive Board Members and Executive team) supports the Board by providing oversight and active management of safety, environment (including climate change), quality and ESG Related objectives, goals, strategies, risks and activities. Our OHS, Environment and Quality Committee, collects data and supports the preparation of the analysis and content of the Annual Report and voluntary ESG Report.

To ensure ongoing effectiveness, self-assessments are conducted at least annually - or more frequently if required - across the Board, its committees, and key management, to help identify skills gaps, and training needs, supporting alignment with the company's strategic objectives.

Risk Management

OBJECTIVE

Disclose how the organisation identifies, assesses, and manages climate-related risks.

OUR APPROACH

Delorean Corporation recognises that proactive and integrated risk management is critical to ensuring the company's resilience, performance, and long-term value creation. Our risk management is embedded throughout all levels of the organisation, aligning strategic objectives with day-to-day operations to ensure risk awareness and mitigation are central to planning, decision-making, and execution.

Delorean's Risk Management Strategy provides a structured approach to identifying, assessing, managing, and monitoring financial and climate-related, non-financial risks and opportunities.

The Company's Risk Management Framework is aligned with internationally recognised standards, including

- ISO 9001:2015 - Quality, Safety and Environmental Management Systems
- ISO 45001:2018 - Occupational Health and Safety Risk Management
- ISO 14001:2015 - Environmental Management Systems

These standards ensure a consistent, best-practice approach to managing risks across all operational domains.

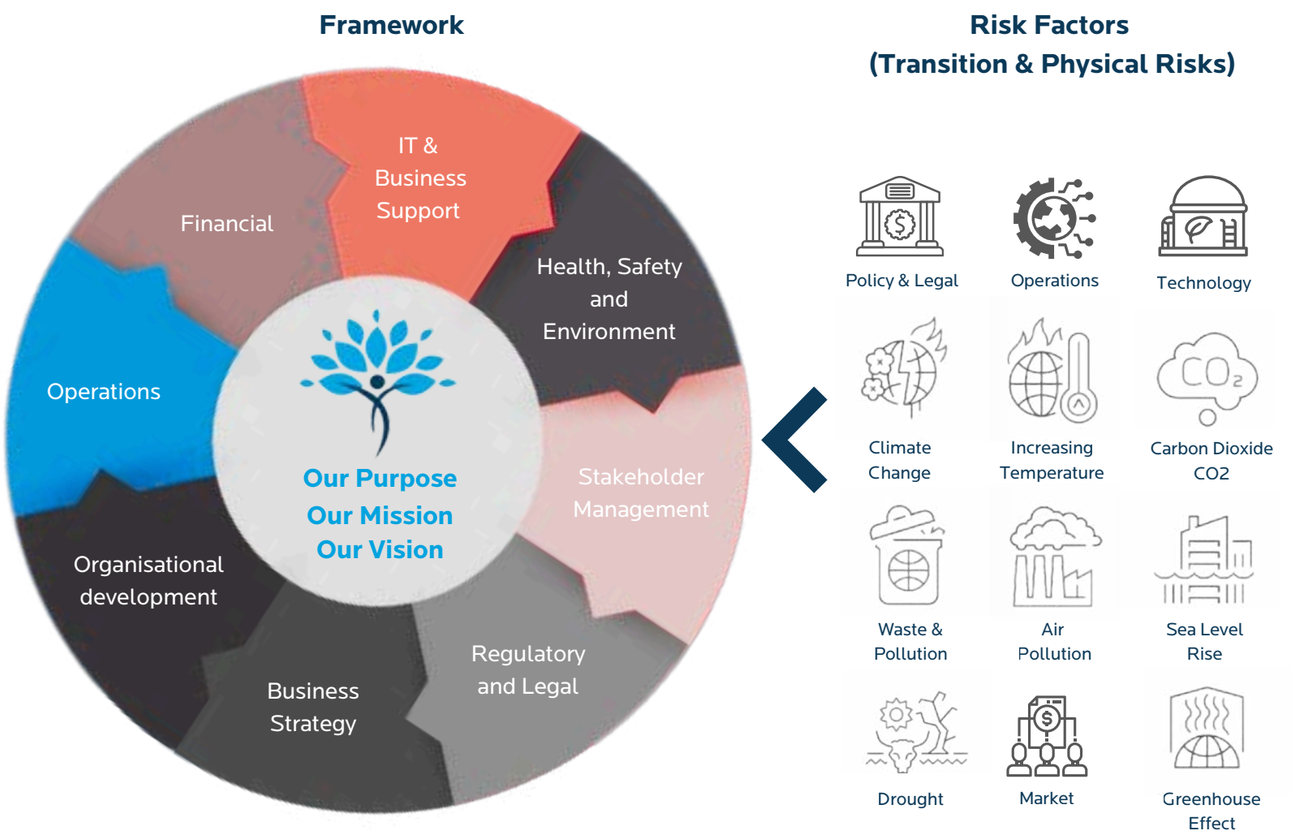
In accordance with ISO9001:2015, Delorean identifies and assesses relevant climate change issues for their relevance to the Company's purpose, strategic direction, and impact on the ability to achieve the intended outcomes of overall quality, safety and environmental management system.

Our Risk Management Framework integrates risks and opportunities related to Environmental, Social, and Governance, including those pertaining to climate change. Risk assessments are conducted in accordance with the ISO 31000 Guidelines for risk identification, risk analysis, and risk evaluation.



Risk Management (continued)

RISK MANAGEMENT FRAMEWORK & CLIMATE RELATED RISKS



RISK MANAGEMENT PROCESS STEPS

Delorean applies a structured and proactive approach to managing risk, which includes:

- Identification of a risk
- Assessment of the potential magnitude and impact of a risk
- Presentation and discussion of each risk through regular reporting processes and meetings
- Continuous monitoring and reporting of each risk
- Annual review of company-wide risk landscape and management systems by the Board and Audit & Risk Committee

The Company actively monitors these risks and implements mitigation strategies, including strong stakeholder partnerships, and prudent financial management.

To aid in risk identification and review, we maintain a climate-specific risk register that the Board periodically updates and reviews. As a company inherently connected to climate risks and opportunities, we evaluate climate-related risks separately from general corporate risks, while considering their interplay. By utilising this comprehensive framework, we recognise that climate change is an overarching issue that profoundly affects each area of business.

Key climate-related risks and opportunities are managed by the Board and the Audit & Risk Committee and include:
1) Policy and legal
2) Technology
3) Market
4) Reputation
4) Climate (acute and chronic)

Delorean has implemented a suite of policies and procedures to address and manage specific business risks.

The Company recognises that its risk management approach must continue to evolve to match the evolving nature and growth of its activities. This is an ongoing process that is integral to Delorean's development.

Strategy

OBJECTIVE

Disclose the actual and potential impact of climate-related risks and opportunities

OUR APPROACH

The Group's business strategy is to responsibly build and manage large scale renewable energy projects and invest in our bioenergy project portfolio that will support transition to a net-zero world.

Physical and transitional climate-related risks and opportunities are intrinsically linked to Delorean's business strategy and financial performance.

As a business directly linked to the fast-evolving global energy transition, Delorean regularly reviews climate- related risks and opportunities in the context of corporate strategy.

Delorean focusses on the two main categories of risk identified and also considers climate related opportunities.

CLIMATE-RELATED RISKS

- **Transition Risks**

  The risks inherent in changing strategies, policies or investments as society and industry work to reduce its reliance on carbon and impact on the climate

- **Physical Risks**

  The risks from climate change including risk to facilities and infrastructure, impact on operations, water and raw material availability and supply chain disruptions

CLIMATE-RELATED OPPORTUNITIES

- **Resource efficiency**
- **Energy sources**
- **Products and services**
- **Markets**
- **Resilience**

TIME HORIZONS

Our projects involve significant upfront capital costs and have long useful lives, typically ranging from 10 to 30 years, so that the Group can generate a commercial return on the significant capital invested.

Delorean considers both the short-, medium- and long-term financial and strategic time horizons when assessing climate-related risks and opportunities (R&O's) in line with AASB S2 guidance and our project lifecycle.

These timeframes are aligned to the Group's strategic priorities, the anticipated progression of sustainability initiatives and with the long-term lifespan of assets and investments.

The following definition of time horizons is applied:

Time horizon	Year	Definitiion Time Horizon
Short-term	0-3	Risk horizon for financing projects; Government policy-related changes managed at the asset level; Short term market disruptions
Medium-term	3-10	Risk horizon for construction and energization of projects; Emerging regulatory policies as well as any growing trends within the energy landscape that may impact the business
Long-term	10+	Risk horizon for plant operations; Long-term government policy changes; Technology trends, and consumer preferences that will affect supply and demand over longer-term time horizons.

Table 3: Definition time horizons

Strategy

CLIMATE-RELATED RISKS AND OPPORTUNITIES IMPACTING THE BUSINESS

Delorean recognises that both the physical impacts of climate change and the transition to a net-zero emissions economy may affect various parts of its operations and value chain to different extents. Climate change poses standalone risks and opportunities, while also amplifying other strategic and operational risks such as regulatory changes, input costs, access to capital, and health and safety concerns.

At the same time, the Group acknowledges its own environmental impact and is committed to reducing its footprint. This approach supports the management of climate-related risks and enables the Group to capitalise on opportunities arising from the shift to a lower-carbon economy.

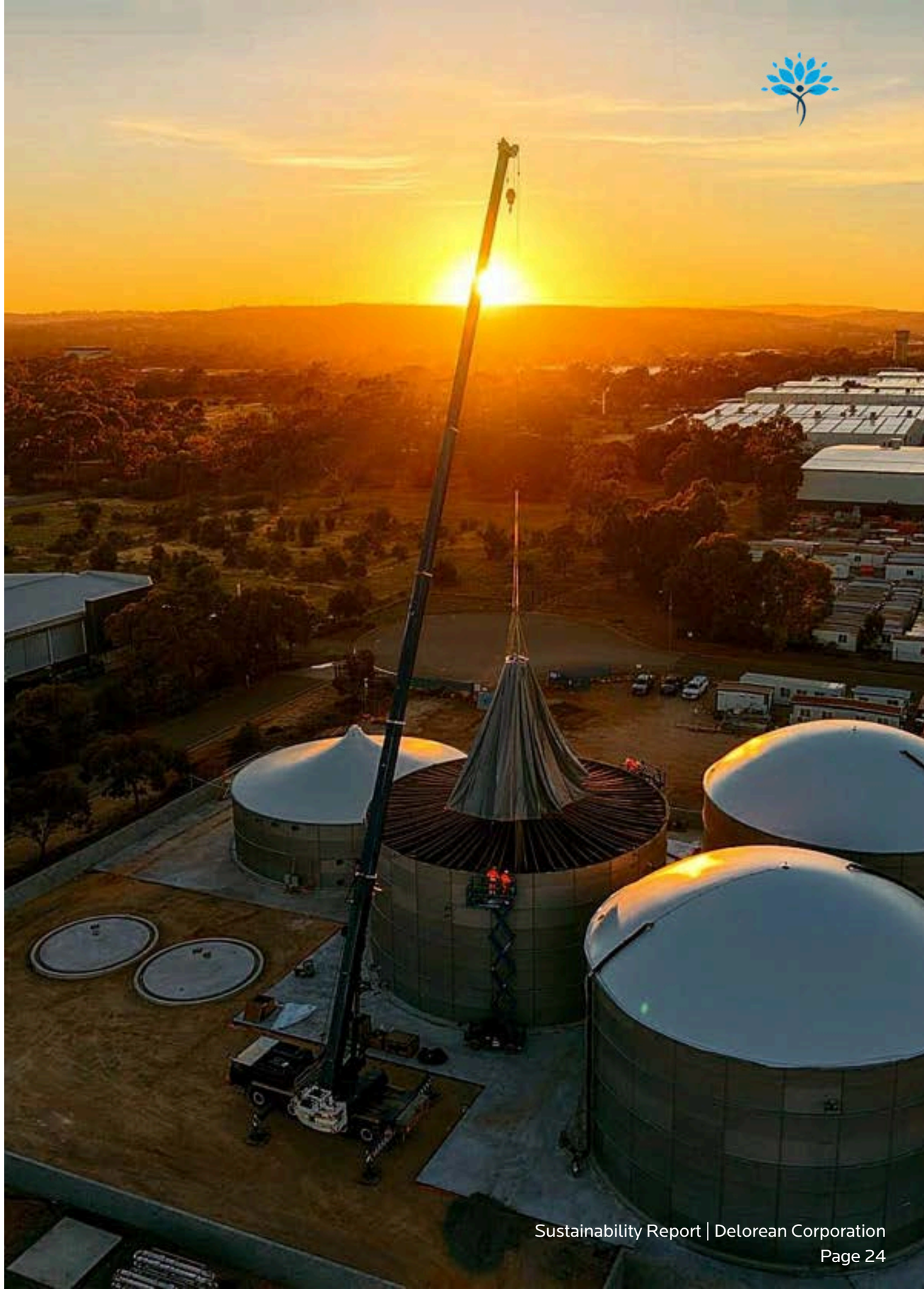
As part of this commitment, Delorean has undertaken an assessment to evaluate the current and potential effects of climate-related risks and opportunities on its business model and the upstream and downstream value chain using information available without undue cost for a comprehensive understanding. This process identified specific areas of concentration—such as physical risks to infrastructure from extreme weather events and opportunities to expand our project portfolio.

The assessment has outlined climate-related risks and opportunities that are reasonably expected to influence the Group's outlook, including impacts on cash flow, access to capital, and the cost of finance over the short, medium, and long term.

The following definition of likelihood is applied:

Likelihood Scale	
Virtually Certain	99-100%
Very Likely	90-100%
Likely	66-100%
About as likely as not	33-66%
Unlikely	0-33%
Very unlikely	0-10%

Table 4: Definition of likelihood



Strategy (continued)



RISK FACTORS

Risk Category		Risk Type	Likelihood	Potential Financial Impact	Time Horizon	Description of Opportunity	Description of Risk	Risk Mitigation Strategy
Transition Risk	Policy and Legal Risk	Carbon pricing and reporting obligations	Virtually Certain	Low	Short-term	Delorean has the potential to generate an additional source of income through carbon credits, as its bioenergy projects are expected to qualify for Australian Carbon Credit Units (ACCUs) under the existing feedstock methodologies for ACCUs.	A decline in carbon credit prices and weak reporting obligations can result in reduced profitability and competitiveness.	Australian Carbon Credit Unit (ACCU) revenue stream is not included in Delorean's budget; rather, it represents an additional benefit for the Company's shareholders.
		Mandates on and regulation of existing products and services	Very Likely	Medium	Medium-term	Delorean Corporation is poised to benefit from favorable policy and market conditions. The Australian government is providing significant support for the expansion of renewable energy infrastructure, which includes Delorean's biogas plants that are eligible for financial incentives through various government programs and mechanisms aimed at promoting the development of renewable energy sources.	Delorean may be exposed to changes in the regulatory conditions under which it operates in the various states of Australia. Such regulatory changes can include, for instance, changes in taxation laws and policies, transport legislation, accounting laws, policies, standards and practices, environmental laws and regulations that may impact upon the operations and processes of Delorean, and employment laws and regulations, including laws and regulations relating to occupational health and safety.	Delorean's facilities have the necessary permits and licenses and the projects are designed and operated in compliance with applicable acts and regulations. In addition, Delorean is working closely with Government bodies and is participating in Bioenergy Australia working groups to assist in driving policy, advocacy, program and knowledge outcomes across bioenergy areas.
		Exposure to litigation	About as likely as not	Medium	Medium-term	Delorean may face litigation opportunities for various reasons, such as breach of contract, intellectual property infringement, or violation of regulations or laws. The Company has appropriate legal representation to manage and pursue any unfortunate legal opportunities that may arise.	Design, construction and operation of biogas plants comes with different risks (health, safety, construction defect, etc) which may result in legal action.	Delorean has implemented appropriate risk management strategies, including: 1. Identifying and understanding the risks (risk assessments) 2. Controlling risks (reducing or eliminating the identified risks) 3. Avoidance of the risks (policies, procedures, training) 4. Monitoring risks (performance, schedules, budgets)
	Technology Risk	Competition risk and substitution of existing products and services with lower emissions options	Likely	Medium	Long-term	Competition and substitution can provide innovation and improvement opportunities. Secondly, competition risk and product substitution can also provide opportunities for Delorean to enter new markets or expand the product offerings. Finally, competition risk and product substitution can also lead to opportunities for collaboration and partnership.	The market share of Delorean's competitors may increase or decrease as a result of various factors such as securing major new contracts, developing new technologies, adopting pricing strategies specifically designed to gain market share and the emergence of disruptors or disruptive tactics.	Delorean is continuing to drive change in the energy sector by innovating, investing in, and leading the finance, construction and operation of large- scale bioenergy plants in Australia.
		Unsuccessful investment in new technologies	Unlikely	Medium	Medium-term	An unsuccessful investment can help Delorean improve future decision-making by highlighting areas for improvement.	The market in which Delorean participates is competitive and characterised by rapid technological change. Delorean's potential inability to improve existing services and develop new technologies could have a material adverse effect on the Company's business.	To mitigate and maintain its technological innovation, Delorean is continuing to invest in research and development, and aggressively pursue cost reduction to enable Delorean to remain competitive and improve the services' scalability.
	Market Risk	Changing consumer behaviour	About as likely as not	Medium	Long-term	Delorean is directly benefiting from changing consumer behavior, as the global increase in demand for low-emission goods has expanded the market for replacing fossil fuel generators with renewable alternatives like biogas and offsetting fossil fuel use with renewable sources	Delorean currently operates in the renewable energy and waste management sector. The continued performance and future growth of Delorean is dependent on continued activity and expansion in the Australian bioenergy and waste management sector. There can be no assurance that the current levels of activity will be maintained in the future or that customers of Delorean will not reduce their activities, capital expenditure and requirements for bioenergy and waste management services in the future.	Delorean monitors broad industry trends and government policies to anticipate changes and adapt its business strategy accordingly

Strategy (continued)



RISK FACTORS (CONTINUED)

Risk Category		Risk Type	Likelihood	Potential Financial Impact	Time Horizon	Description of Opportunity	Description of Risk	Risk Mitigation Strategy
Transition Risk (continued)	Market Risk (continued)	Increased cost of raw materials and/or supply chain disruptions	Very Likely	Medium	Short-term	Increased cost of raw materials and/or supply chain disruptions may present opportunities for Delorean to drive innovation, diversification, efficiency improvements, and market opportunities.	An inability to secure ongoing supply of required goods and services at prices assumed within production targets could potentially impact the results of Delorean's operations. Delorean's forecasts are based on the best available information at the time and on certain assumptions in relation to cost and timing of planned development or expansion of facilities and the level of capital expenditure required to undertake planned development and maintain the assets. Any significant unforeseen increases in the raw material costs associated with Delorean's operations may adversely impact Delorean's future cash flow and profitability.	Mitigating supply chain risks is crucial for Delorean. To this end, the Company incorporates detailed cost tracking and hedging strategies to mitigate raw materials cost risks. Additionally, Delorean diversifies its suppliers to minimize the impact of supplier failures, builds strong relationships with suppliers to better understand their capabilities, and regularly monitors supplier performance to identify potential issues. The Company also has contingency plans in place to minimize the impact of potential disruptions on the supply chain.
		Activity in the waste management sector	Unlikely	Low	Short-term	Current activity in the waste management sector presents significant opportunities for Delorean. The increasing landfill levies and rising waste recovery and collection fees are driving expected levered IRR(s) for Delorean's bioenergy projects to over 15%. Australia produces approximately 14.4 million tonnes of organic waste every year, which is suitable for bioenergy production.The recycling and recovery rate for organics nationally was 62% (National Waste Report 2024). The environment is favorable for Delorean Corporation to capitalize on the opportunity for diversion of organic waste from landfill. Australia is facing a growing landfill capacity crisis, with many sites nearing full capacity and limited new approvals for expansions. This puts additional pressure on waste producers to find alternative waste processing solutions.	Increasing landfill levies and stricter waste regulations are driving up construction waste disposal costs and compliance risks, impacting project margins and timelines. During operations, activity in the waste management sector may fluctuate with broader economic conditions. There can be no assurance that the current levels of activity will be maintained in the future or that customers will not reduce their activities, capital expenditure and requirements for waste management services. The Australian waste management sector generally operates on short-term commitments for commercial waste disposal, and while municipal waste collection and processing agreement have a longer tenure, the process of securing contracted volumes of municipal waste can be protracted (potentially taking many years). For this reason, it is difficult to secure long-term agreements with 'take or pay' arrangements. Any prolonged period of low growth in the waste management industry could materially impact Delorean's operations.	During the construction phase, Delorean prioritises onsite waste separation and material reuse to minimise landfill disposal and support circular economy outcomes. During the development phase, we mitigate feedstock risk by engaging directly with feedstock suppliers within the project's catchment area to confirm available feedstock volumes in multiples of the volumes required for commercial operation of the project, subsequently securing documentation such as binding and non-binding feedstock supply agreements, term sheets and letters of intent.
	Reputation Risk	Shifts in consumer preferences	Unlikely	Medium	Medium-term	Increased shareholder concern and stigmatization can be a catalyst for positive change and provide opportunities for the Company to innovate, engage stakeholders, differentiate the brand and improve the sustainability practices.	The performance of Delorean may be subject to conditions beyond the control of management, and these conditions may reduce sales of its services and/or increase costs of both current and future operations. Operating risks beyond the control of management may adversely affect Delorean's reputation, profitability and growth.	Delorean understands the importance of stakeholder engagement and maintains open communication with the stakeholders and communities. Delorean continues to educate the market on anaerobic digestion benefits and endeavours to clear up misconceptions that consumers may have about bioenergy industry.
		Stigmatization of sector	Unlikely	Medium	Medium-term			
		Increased stakeholder concern / negative feedback	About as likely as not	Low	Short-term			

Strategy (continued)



RISK FACTORS (CONTINUED)

Risk Category		Risk Type	Likelihood	Potential Financial Impact	Time Horizon	Description of Opportunity	Description of Risk	Risk Mitigation Strategy
Physical Risk	Acute (event based)	Increased severity of extreme weather events such as fires, droughts, floods.	Virtually Certain	Medium	Short-term	Although extreme weather events can cause harm to communities and ecosystems, bioenergy companies can potentially benefit from these conditions by contributing renewable energy to the grid, utilizing damaged crop residues as feedstocks that may otherwise be wasted, and providing more resilient energy systems when compared to solar or wind power.	Bioenergy operations, like any other industrial operations, are exposed to climate-related risks. A key operational risk is the unplanned shutdown of generation assets for extended periods due to events such as fire, flood or other extreme weather. These events can also drive financial risks, including rising insurance premiums, increased costs to upgrade or climate-proof assets, and ongoing rehabilitation expenses.	To manage these risks, Delorean has implemented appropriate risk management strategies, including risk assessment, mitigation, and monitoring. Every Delorean project has various Management Plans specific to Health and Safety; Traffic Management; Environment; Community Engagement and other. These plans take into consideration the location of the project and the size of the project and community.
		Unforeseen environmental issues such as asbestos in waste stream	Unlikely	Medium	Short-term	Unexpected maintenance or construction and technical problems can present an opportunity for Delorean to innovate and develop new solutions that can improve the processes and products. This can result in cost savings, increased efficiency, and enhanced competitiveness in the market. Additionally, Delorean may also gain a reputation for being innovative and forward-thinking, which can attract new customers and investors.	Unforeseen environmental issues could impact Delorean's operations. Even minimal quantities of prohibited or hazardous materials can lead to the contamination of waste stockpiles. If these contaminated stockpiles are processed and transferred to customer sites, they may result in pollution incidents. In such cases, environmental authorities may take regulatory action against Delorean. An environmental issue may also result in interruptions to the operations the bioenergy facility.	Delorean has implemented appropriate risk management strategies, which include proper quality control measures, waste receival procedures, training and educational activities, regular cleaning and maintenance of plants, monitoring and testing activities.
		Unforeseen health pandemic disruptions	About as likely as not	Medium	Short-term	Health pandemic disruption creates opportunities to improve supply chain management and improve health and safety protocols.	There is a general risk that restrictions associated with the previous and future health pandemic may cause delays in development and construction of infrastructure projects which may affect timing of revenues and profitability.	Delorean has established health related policies, processes, and contingency plans to effectively mitigate the impact of potential disruptions caused by a future health pandemic. Additionally, Delorean has implemented remote working options and strict screening protocols for employees and suppliers to ensure that only healthy individuals are present at construction sites. The company has also implemented strict supply chain monitoring and management practices to identify and mitigate potential disruptions caused by potential pandemic-related shutdowns or delays.
	Chronic (long term shifts)	Changes in precipitation patterns	Very Likely	Medium	Short-term	Extreme weather conditions can create opportunities for bioenergy companies by increasing the demand for renewable energy sources and decentralized energy solutions and providing biomass feedstocks from damaged crop residues for energy production.	Extreme weather conditions on a construction site can lead to decreased productivity or render some tasks on the critical path unfeasible, thereby affecting the project schedule, overall costs or the quality of the work performed. Adverse weather also affects logistics and the supply chain.	Delorean continues to identify and assess risks and implements measures on site to mitigate the effects and protect workers safety
		Rising mean temperatures	Likely	Medium	Short-term			
		Rising sea levels	Likely	Medium	Short-term			

Table 5: Risk Factors

Strategy (continued)



OVERVIEW OF CURRENT AND ANTICIPATED FINANCIAL EFFECTS

Risk / Opportunity	FY2026 Impact	Significant risk of material adjustment in FY2027	Anticipated financial effects over short, medium and long-term
Policy to Decarbonize	No material impact	N/a	Delorean recognises that decarbonisation policies, including carbon pricing and regulatory shifts, will have increasing financial implications over time. Delorean is proactively positioning itself by engagement in policy development, carbon credit strategy, and investment planning. **Short Term** In the short term, current government policies are not expected to materially impact Delorean's financial performance. While carbon pricing mechanisms are evolving, no significant change to operating costs is anticipated before FY2028. While ACCU revenue is not currently factored into budgets, Delorean's projects are expected to qualify for ACCU generation under existing feedstock methodologies, offering potential upside for our shareholders. As of 2026, ACCU spot prices are trading at around $37 AUD, with forecasts indicating a potential rise, driven by increased demand under the Safeguard Mechanism. In parallel, the Australian Energy Market Commission (AEMC)'s Value of Emissions Reduction (VER), used to guide energy market investment decisions, sets a benchmark value of $80 AUD per tonne in 2026, reinforcing the economic signal to reduce emissions and invest in clean energy. **Medium Term** By 2035, the AEMC's benchmark VER is projected to rise to A$157 per tonne, aligning with stronger climate policy and rising carbon prices. This may lead to moderate increases in sector-wide operating costs. Delorean is well positioned to mitigate these impacts through the use of ACCUs generated from its own operations to offset emissions internally, reducing exposure to external carbon pricing. In addition, Delorean can sell surplus ACCUs, creating additional revenue. According to the Australian Carbon Credit Unit Market Analysis Report 2023, prepared for the Climate Change Authority, under a moderate emissions scenario, ACCU prices are forecast to reach approximately $81 AUD by 2035. **Long-term** By 2040, carbon pricing pressures are expected to intensify, with the AEMC VER forecast reaching $221 AUD per tonne, and post-2050 projections as high as $420 AUD per tonne. This positions Delorean to benefit from strong demand for renewable energy and carbon credits.
Changing customer demand	No material impact	N/a	Anticipated financial impacts across the short, medium, and long term cannot be reliably estimated at this stage due to the high level of uncertainty involved.
Increased cost of raw materials and/or supply chain disruptions	No material impact	N/a	Delorean is exposed to fluctuations in the cost and availability of raw materials, equipment, and skilled labour. Global and domestic supply chain constraints, including transportation bottlenecks and geopolitical events, may result in higher costs and longer lead times, which could erode margins. **Short-term** Minor cost fluctuations may impact operational budgets and working capital. However, existing supplier agreements and short-term hedging strategies (where applicable) are expected to minimise volatility, with no material effect on profitability anticipated. **Medium-term** Sustained supply chain pressures or inflationary trends could lead to margin compression if input cost increases cannot be fully offset through renegotiation of supplier terms, or price adjustments. **Long term** Persistent increases in raw material and logistics costs could structurally shift the Group's cost base, leading to reduced operating margins if not mitigated. Long-term resilience will be supported by diversified sourcing strategies and investments in supply chain resilience, diversification, and technology to reduce dependency on volatile markets.

Strategy (continued)



OVERVIEW OF CURRENT AND ANTICIPATED FINANCIAL EFFECTS (CONTINUED)

Risk / Opportunity	FY2026 Impact	Significant risk of material adjustment in FY2027	Anticipated financial effects over short, medium and long-term
Activity in the waste management sector	No material impact	N/a	**Short term** Waste levies vary by state but are averaging approximately $170/tonne in 2026, contributing to rising construction-phase waste disposal costs. While these costs introduce minor budget pressures during project delivery, their overall impact on profitability is limited given their one-off and manageable nature. Conversely, Delorean's operational projects benefit from these same rising levies, as third-party waste producers increasingly prefer Delorean's organic waste management services due to their cost competitiveness. Stable revenue is supported by secured feedstock agreements. While minor fluctuations in feedstock pricing or contract renewals may occur, these are not expected to materially affect short-term profitability due to secured feedstock agreements and supplier contracts. **Medium term** Sustained increases in waste levies and construction input costs may result in margin compression during project delivery if not effectively mitigated. Potential variability in feedstock availability and pricing due to economic cycles and contract renegotiations could affect operating margins. Growth opportunities exist through expanded waste diversion mandates and increased landfill levies, which can enhance project returns if successfully captured. **Long term** A transition towards a circular economy and stronger environmental policies will likely increase demand for sustainable waste processing solutions. Long-term contracts and partnerships with municipalities, industry, or government bodies enhance revenue visibility and stability. Market competition and regulatory risks persist, requiring ongoing strategic feedstock diversification and contract management to sustain financial performance.
Unforeseen environmental issues such as asbestos in waste stream	No material impact	N/a	Anticipated financial impacts across the short, medium, and long term cannot be reliably estimated at this stage due to the high level of uncertainty involved. **Short-term** Unforeseen contamination can lead to potential remediation costs, delays, and regulatory fines. **Medium and Long-term** Costs may rise due to increased waste screening, higher insurance premiums, legal liabilities, and reputational impacts affecting contracts
Increased severity of extreme weather events such as fires, droughts, floods.	No material impact	N/a	Anticipated financial impacts across the short, medium, and long term cannot be reliably estimated at this stage due to the high level of uncertainty involved.
Changes in precipitation patterns and extreme heat events	No material impact	N/a	Anticipated financial impacts across the short, medium, and long term cannot be reliably estimated at this stage due to the high level of uncertainty involved.

Table 6: Overview of anticipated financial effects

Strategy (continued)

CLIMATE-RELATED SCENARIO ANALYSIS

Delorean has conducted a high-level scenario-based risk assessment taking into consideration two Intergovernmental Panel on Climate Change (IPCC) Representative Concentration Pathways (RCP) scenarios for the 2050 timeframe, listed below

RCP 2.6

Low emission scenario

The scenario corresponds to a 1°C rise by the end of the century due to high efforts to reduce emissions

RCP 8.5

High emission scenario

The scenario corresponds to a 3.7°C rise by the end of the century due to low or no effort to reduce emissions

The goal of this process was to assess the possible effects of climate change on the core business in the future.

Two scenarios were examined, based on the 1°C and 3.7°C global warming impact projections. The assessment was limited to Australia, where most of Delorean's operations are based.

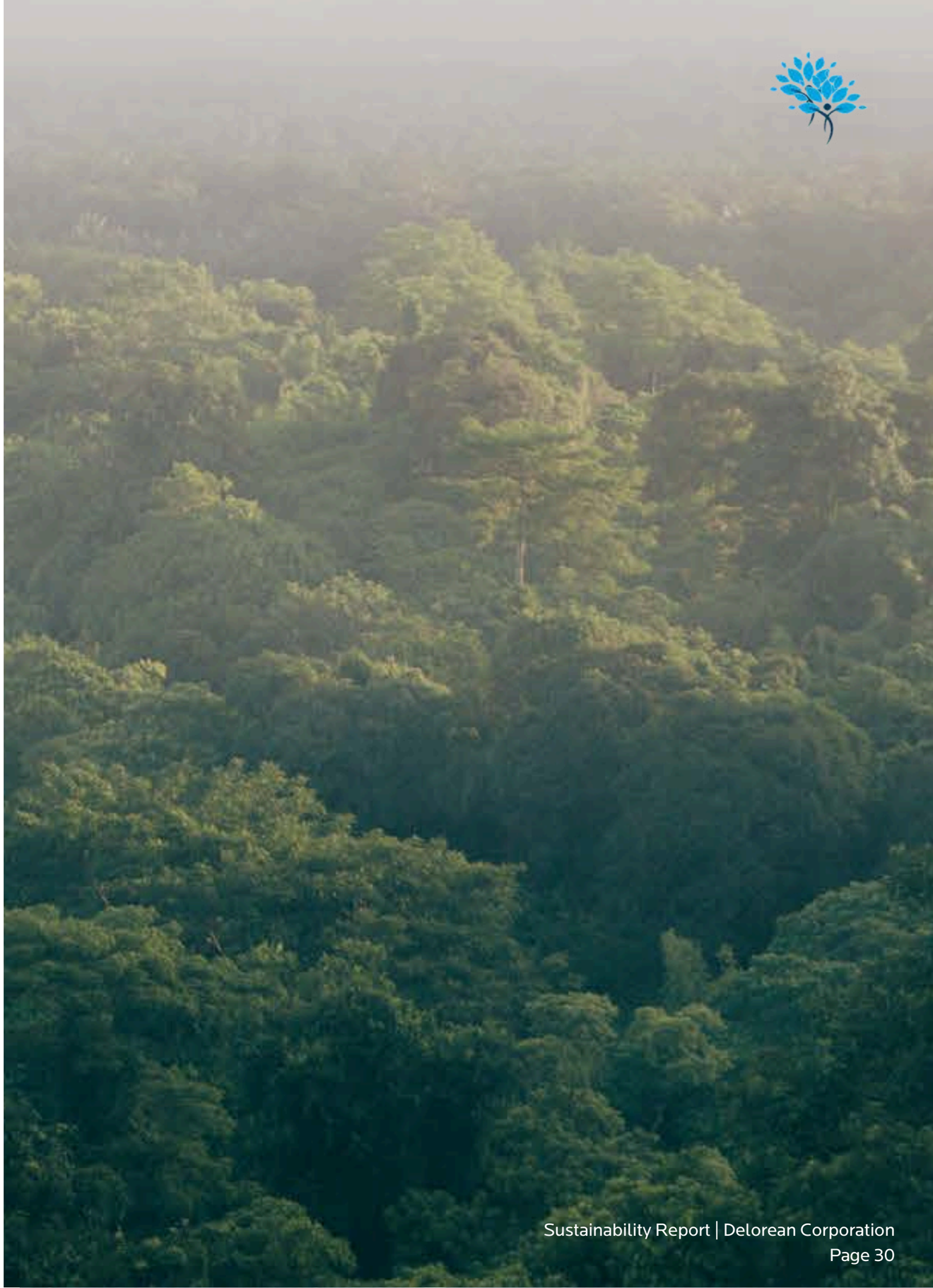
The analysis focused on two risk:

→ Climate-related regulations as transitional risk which could increase operating expenses and reduce economic activity.

→ Higher global temperature as physical risk, which could result in more frequent extreme weather events and chronic weather patterns that could impact operations and economic activity.

These scenarios are not Delorean's forecasts but rather plausible hypothetical descriptions of potential futures.

Delorean plans to engage an external third-party provider in future years to conduct a more detailed scenario analysis.



Strategy (continued)

CLIMATE-RELATED SCENARIO ANALYSIS (CONTINUED)

Scenario Narratives	1 - 2°C global warming (RCP 2,6 & IEA Sustainable Development Scenario)	3.7 degrees global warming (RCP 8.5 & Business As Usual Scenario)
Narrative assumptions	The low emissions 1–2°C scenario is primarily characterized by transitional risks and opportunities, assuming a decisive global shift towards decarbonisation and a rapid decline in global greenhouse gas (GHG) emissions after exceeding 1.5°C in the early 2030s, peaking at just under ~1.7°C around 2050. The scenario is characterised primarily by transition risks and opportunities, with policy, regulatory, and market shifts significant policy interventions to achieve net zero. Our attention is directed towards policy and regulatory risks that may affect Delorean, alongside increased opportunities to capitalise on bioenergy's role in decarbonising hard-to-abate sectors.	The 3.7°C scenario involves prioritizing economic growth over climate action, resulting in a faster population growth compared to the low emissions scenario and continued overconsumption of resources. The potential risks of this scenario analysis are associated with physical risks that could affect Delorean Corporation.
Country assumptions	**Policy and legal risks** **Australia** Australia has implemented a range of measures to build climate resilience, including the Climate Change Act 2022, the Safeguard Mechanism reforms, mandatory climate-related financial disclosures, the Emissions Reduction Fund and Renewable Energy Targets, which remain central to reducing greenhouse gas emissions. In 2025, the government released its first National Adaptation Plan, creating a framework to manage major climate risks across the country. Australia aims to achieve net zero emissions "as soon as possible", and by 2050 at the latest, with a focus on investing in new technologies	**Physical risks** **Australia** According to the 2026 ND-GAIN Index, which measures a country's vulnerability and readiness to adapt to climate change, Australia ranks 10th out of 190 countries. This places Australia in a relatively high position in terms of overall climate readiness.
Main outcomes	• New and more stringent climate-related regulations, including higher CO_2 pricing, carbon taxation, and mandatory climate-related disclosures. • Substantial governmental support to renewable energy businesses to accelerate deployment of renewable energy solutions to help achieve decarbonisation objectives. • Additional finance to net zero initiatives and high interest in impact investing • Acceleration of market demand for biomethane and renewable electricity as industries seek low-emissions energy alternatives to meet compliance obligations and voluntary net zero targets.	• Higher global temperatures will trigger more frequent extreme events and chronic weather patterns.
Main impacts on business	**Opportunities** • Growing demand for renewable energy solutions and increased demand for bioenergy as a low-carbon alternative to fossil fuels • Opportunities for Delorean to expand its operations and develop new partnerships with stakeholders. • Increased financial support from the government (state and federal) • Increased shareholder interest. **Risks** • Increased competition from other renewable energy sources, as well as pressure to reduce costs and improve the efficiency of its bioenergy production processes.	**Opportunities** • Severe climate change could lead to increased demand for bioenergy and renewable energy solutions more broadly. • Increased investment needs in research and development activities to improve the efficiency of Delorean's operations, **Risks** • Major supply chain disruptions • Challenges securing biomass feedstocks due to changing climate conditions. • The lack of significant climate policies to reduce emissions means that demand for renewable energy may not grow as quickly as anticipated, and competition from fossil fuel sources may remain strong. • The impacts of climate change, such as changing precipitation patterns and extreme weather events can lead to decreased productivity or render some tasks on the critical path unfeasible, thereby affecting the project schedule and overall costs.

Table 7: Climate related scenario analysis

Metrics and Targets

OBJECTIVE

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

OUR APPROACH

Delorean is committed to the management of operational GHG emissions with an initial focus on understanding our emissions profile across scope 1 & 2 emissions sources.

As a renewable energy company, each one of our projects plays a contributing role to global climate action. Our Project Impact Framework tracks waste recycled, renewable gas generated and renewable electricity generated. Climate related reporting is done at a corporate and project level.

As we grow and expand our footprint of company owned and operated bioenergy assets, we are committed to measuring and managing our positive impact on climate and waste at a project level through our Project Impact Indicators (Table 2).

FY 2026 Highlights	FY 2027 Goals
• Ongoing ESG and Scope 1 & 2 GHG emissions reporting, ensuring transparency and accountability	• Ongoing development of a comprehensive plan to measure and address Scope 3 greenhouse gas (GHG) emissions



Metrics and Targets (continued)

GHG Emissions

Our commitment to sustainability involves developing innovative waste-to-energy solutions that positively impact local communities while actively reducing our direct and indirect GHG emissions.

In our commitment to transparency and environmental responsibility, we have conducted the assessment of our FY2026 greenhouse gas (GHG) emissions.

Our reported data includes:

- Scope 1 (direct) emissions arising from our operations;
- Scope 2 (indirect) emissions associated with the consumption of electricity and heat in our offices.

The Scope 1 & 2 Greenhouse Gas Emissions Inventory (Scopes 1 and 2) assist Delorean understand its carbon footprint and set achievable targets to reduce its emissions and measure its process towards the low carbon footprint goal.

EXECUTIVE SUMMARY

Delorean's total scope 1 and 2 GHG emissions have been estimated at 306.93 tonnes of carbon dioxide equivalent (tCO2-e) for the period 1 July 2025 to 30 June 2026.

97% of Delorean's total GHG emissions came from Scope 1 (direct) sources, including staff fleet vehicles, stationary equipment on project sites, and refrigerant leakage.

3% of GHG emissions were related to grid-supplied electricity use at Delorean operated facilities (Scope 2).

See figure below for a summary of emissions by activity.

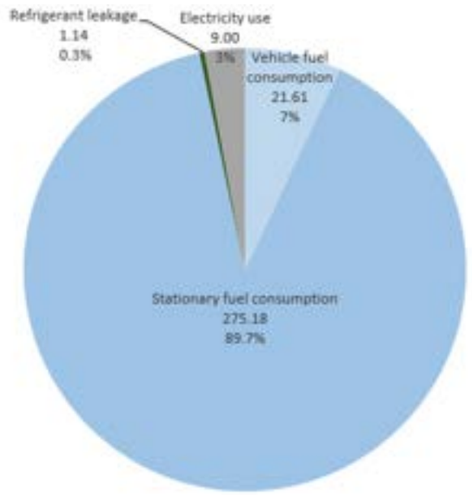


Figure 1: Summary of Delorean's Scope 1 and 2 GHG emissions - FY26

Total GHG Emissions - FY2026		
GHG Emissions Scope	**Emissions (t CO2-e)**	**Percentage**
Scope 1 Emissions	297.93	97
Scope 2 Emissions	9.00	3
Scope 3 Emissions	Excluded	Excluded
Total Emissions	**306.93**	**100**

ORGANISATIONAL BOUNDARY

Delorean's GHG emissions scope and organisational boundary have been determined in accordance with the GHG Protocol Standard (World Business Council for Sustainable Development, World Resources Institute, 2004).

The boundary follows the operational control model and includes all direct (Scope 1) as well as imported energy (Scope 2) emissions arising from business operations.

Scope 3 emissions arising from our wider supply chain, including upstream (suppliers) and downstream (customers) activities, are not included in this report. Delorean recognizes the significance of these indirect emissions and as part of its ongoing commitment to sustainability, plans to report on Scope 3 emissions in the coming years. This will support a deeper understanding of the Group's environmental impact and help identify opportunities to improve sustainability across its business operations.

EMISSIONS SCOPE

Delorean has considered the seven key greenhouse gas sources recognised by the IPCC in the GHG emissions assessment, and include:

- Carbon dioxide (CO2),
- Methane (CH4),
- Nitrous oxide (N20),
- Hydrofluorocarbons (HFCs),
- Perfluorocarbons (PFCs),
- Sulphur hexafluoride (SF6) and,
- Nitrogen trifluoride (NF3)

All different sources are included and reported on as units of carbon dioxide equivalents (CO2-e). This provides the ability to compare various greenhouse gasses as a single unit.

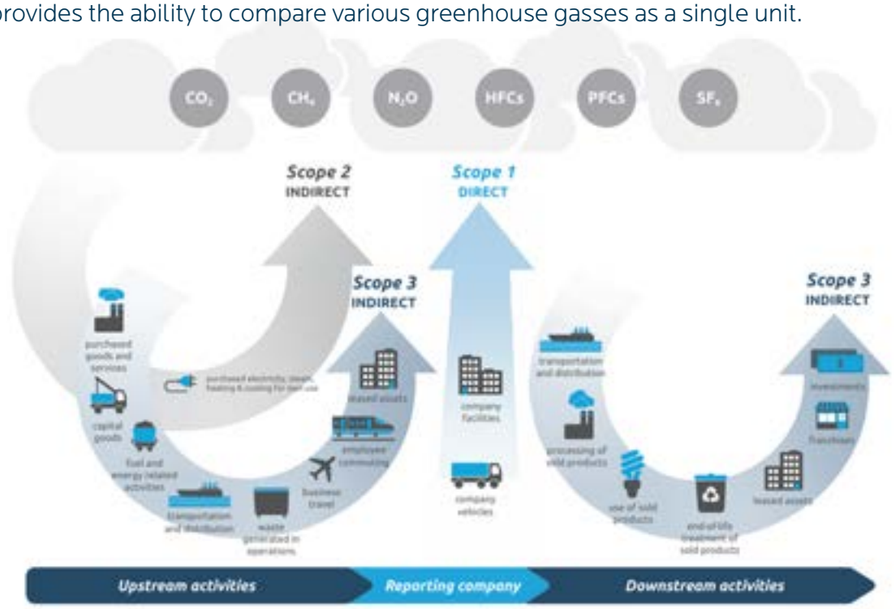


Figure 2: Diagram of scope by activity source

Metrics and Targets (continued)

GHG Emissions (continued)

EMISSIONS SCOPE (CONTINUED)

Classification Method
The GHG Protocol categorises GHG emissions into three 'scopes' (Figure 2) with only Scope 1 and 2 emissions included in this assessment.

Scope 1
Direct GHG emissions from operations controlled by the reporting company (e.g., emissions from fuel consumed by vehicles under the control of the organisation).

Scope 2
Indirect emissions from the generation of purchased electricity or steam consumed by Delorean.

EMISSIONS BOUNDARY

Scope	Activity included
Scope 1	Stationary equipment fuel consumption
Scope 1	Vehicle fuel consumption
Scope 1	Refrigerant leaks
Scope 2	Electricity use

Table 8: Activities included in Delorean's emissions inventory

METHODOLOGY, DATA SOURCES & ASSUMPTIONS

Except where otherwise stated, Scope 1 and 2 emissions have been calculated using the methodology and emission factors presented by the Australian Government's Australian National Greenhouse Accounts (NGA) Factors (Australian Government, Department of Climate Change, Energy, the Environment and Water, Canberra, August. CC BY 4.0.).

For all its GHG emissions, the Group applies an operational control approach to define its organisational boundary for the purposes of calculating its GHG emissions. Delorean believes that the use of the operational control approach is the most appropriate method to measure the Group's GHG emissions, and operational control is also required for measuring GHG emissions in accordance with NGER.

Scope 1 emissions

Delorean's scope 1 emissions relate to the facilities that we own and operate

Scope 1 emissions from assets operated by Delorean Corporation in Australia (tonnes Co2-e)					
	Liquid Fuels	Refrigerant	FY2026	FY2025	FY2024
Operated Facilities	296.79	1.14	**297.93**	43.47	11.17

Scope 2 emissions

Scope 2 emissions relate to electricity we buy from the grid and use at our offices.

Scope 2 emissions associated with purchased electricity consumed by Delorean Corporation in Australia (tonnes Co2-e)			
	FY2026	FY2025	FY2024
Operated Facilities (location based)	**9.00**	8.91	10.33
Operated Facilities (market based)	**17.42**	14.43	15.79

Refer to Appendix 2 of the ESG Report for detailed GHG Scope 1 and 2 Emissions data

Emissions intensity

The emissions intensity reflects Delorean's Scope 1 and 2 GHG emissions relative to gross revenue, enabling more meaningful year-to-year comparisons.

For the financial year, gross revenue was $9,339,499
Scope 1 and 2 GHG emissions for the organisation is calculated at 32.86 g CO2-e/AUD$ gross revenue.

DATA COLLECTION & QUALITY

Business activities outlined under the GHG Protocol Standard are reported against where suitable activity data and emission factors are available, covering only Scope 1 and 2 emitting activities.

Delorean has implemented a structured approach to data collection for its GHG emissions inventory, utilising invoices where available and sourcing data from all relevant departments across the organisation. Collected data were assessed using appropriate methodologies and emission factors to calculate the organisation's GHG emissions for the reporting period.

Metrics and Targets (continued)

Decarbonisation Strategy

We are committed to making environmentally conscious decisions and supporting the transition to a lower carbon economy.

Delorean is committed to supporting Australia's transition to a low-carbon economy through the development of bioenergy infrastructure that both enhances energy security and reduces greenhouse gas emissions. We recognise the importance of addressing our own environmental impact and have adopted a structured approach that forms the foundation of our future Climate Transition Plan.

While the formal Climate Transition Plan is under development, Delorean has established a clear strategic framework to guide our decarbonisation strategy.

To effectively address our environmental impact, we have implemented a structured approach:

Stage 1: Baseline Assessment

Involves conducting a thorough analysis of Scope 3 GHG Emissions assessment to identify major emission sources and assess Delorean's carbon reduction potential across its operational footprint and supply chain.

Stage 2: Strategy and Target Setting

We develop short-term and long-term emissions reduction targets aligned with our business strategy, focusing on emissions avoidance, elimination, and reduction.

Stage 3: Implementation and Continuous Improvement

We operationalise the strategy by embedding it into day-to-day processes, continuously monitoring progress through defined metrics, and conducting periodic reviews to identify opportunities for improvement.

Stage 1 Analyse

- Conduct our Scope 3 GHG Emissions assessment and identify major sources of emissions within the Delorean's operations
- Assess carbon reduction potential

Stage 2 Strategise

- Develop short-term and long-term targets for
  - Emissions avoidance
  - Emissions elimination
  - Emissions reduction,
  - Offsets
- Harmonise with Delorean's business strategy

Stage 3 Operationalise

- Monitor progress
- Periodic Strategy review to find opportunities for improvements

CLIMATE TRANSITION PLAN

Our future Climate Transition Plan will formalise how Delorean intends to decarbonise its operations and value chain, while positioning the business to capitalise on emerging low-carbon opportunities through the development of our bioenergy infrastructure. The Plan will build on our existing roadmap, formalizing our approach with defined milestones, key assumptions, strategic dependencies, and resource allocation required to deliver on our targets.

The Plan will outline how Delorean plans to achieve its emissions reduction targets across our operations (Scope 1 and 2) and broader value chain (Scope 3) through a combination of direct and indirect mitigation efforts. These will include construction waste minimization, supply chain optimization, electrification of equipment, operational efficiency, and offset strategies.

It will also outline how Delorean aims to support emissions reductions for industrial energy users and expand its impact through the renewable gas production and carbon capture initiatives across the project pipeline.

The Climate Transition Plan will be governed by the Board and ESG Committee, with progress monitored against defined key performance indicators (KPIs) and reported annually as part of the integrated reporting.



Future Focus

FY2027 Targets

Our purpose is to shape a cleaner future. Delorean aims to reduce the social and environmental impacts of its operations, directing the efforts to creating value for all our stakeholders and supporting Australia's transition to a more sustainable energy future.

Key Pillars	Next Steps	Timeframe	SDG's	UNGC
Climate & Emissions	• Complete construction and commissioning of SA1 and commence renewable gas injection into the Adelaide's gas network • Progress the next projects within Delorean's current development portfolio into construction • Expand reporting on renewable energy production and emissions-reduction benefits as operational data becomes available • Ongoing development of a comprehensive Scope 3 GHG emissions management plan • Continue advancing the company owned bioenergy project portfolio	**FY 2027**		Environment
Circularity & Waste	• Commence organic waste processing at SA1 • Continue building feedstock and commercial partnerships to support the long-term utilisation of organic waste • Maintain transparent reporting on waste diversion for individual projects	**FY 2027**		Environment
Local Communities	• Maintain active community engagement through ongoing communication and meaningful opportunities for local stakeholders to understand Delorean's projects and activities • Provide transparent reporting and case studies to inform policy development and encourage wider adoption of AD technology • Continue to share learnings and technical experience from the constructed projects to support industry growth • Continue strengthening due diligence processes to ensure compliance with human rights and labor standards across our suppliers and contractor networks	**FY 2027**		Human Rights
Health, Safety & Wellbeing	• Foster a strong health, safety and wellbeing culture across construction and operations • Maintain targeted health and safety training to support safe work practices • Leverage employee feedback to strengthen workplace engagement and satisfaction • Invest in employee development and technical capabilities to support business growth	**FY 2027**		
Economic Contribution	• Expand Delorean's bioenergy portfolio to support long-term growth and economic value creation • Support local employment and supplier opportunities across construction and operations • Strengthen commercial partnerships and continue R&D to grow Australia's renewable gas industry • Enhance transparency aligned with evolving ASRS standards • Continue graduate and intern development opportunities	**FY 2027**		
Code of Conduct	• Maintain zero breaches of anti-corruption and bribery policy • Continue strengthening governance, risk management and internal controls as the business transitions towards operating its own bioenergy asset portfolio • Maintain full compliance with all accreditation and regulatory requirements	**FY 2027**		Anti-Corruption

Bioenergy

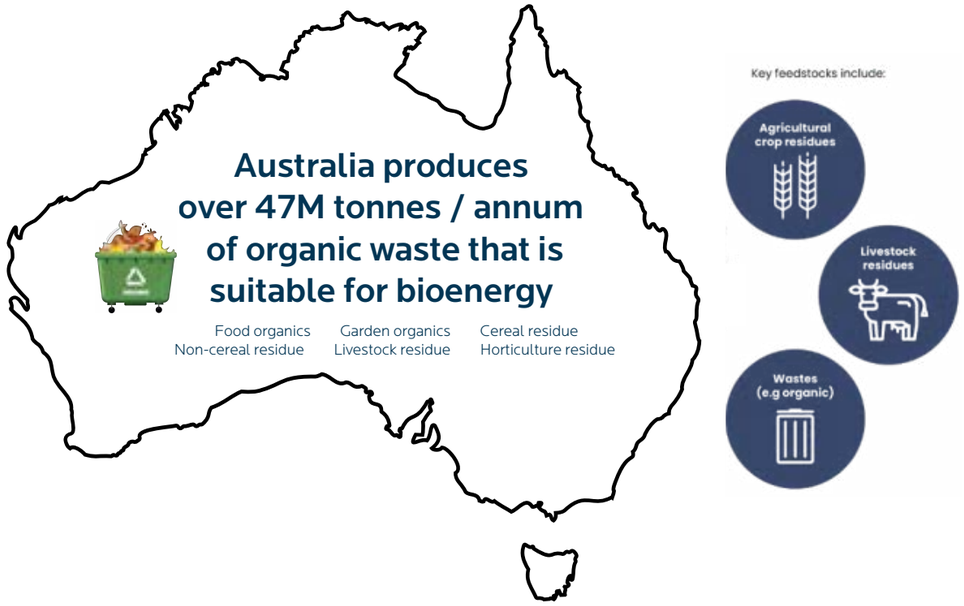
A critical part of the global energy transition

Bioenergy is a form of renewable energy produced from organic matter (biomass)[10] . It can be produced in the form of biogas through a range of methods including anaerobic digestion (AD), a 'nature-based' technology that extracts the energy contained in the organic waste[11]. AD and biogas production deliver high value renewable energy by converting waste into electricity.

- Globally, ~105 billion tonnes of organic waste are generated per annum
- Only ~2% of this is treated and recycled
- Biogas has the potential to reduce worldwide GHG emissions by 10-13%[12,13]

Organic Waste In Australia

Australia produces approximately 14.6 million tonnes of organic waste (excluding agriculture and fishery) every year. Specifically, from the agriculture and fishery industries, an additional 32.8 million tonnes of organic waste is produced. Altogether, Australia generates 47 million tonnes of organic waste suitable for bioenergy.



Source: The National Waste Database 2024 developed by the Australian Government's Department of Agriculture, Water and the Environment

Anaerobic Digestion

Delorean uses AD to ultimately produce biomethane, an upgraded derivative of biogas. Biogas is a combination of methane (60 – 70%) and carbon dioxide (30 – 40%) and mostly used for Combined Heat and Power units. Biogas is mainly used as a source for producing renewable energy, reducing the need for fossil fuel energy generation. The upgrade from biogas to biomethane allows for biomethane to be injected directly into gas grids and delivered to household stoves and commercial buildings.

The upgrade from biogas to biomethane includes the removal of carbon dioxide, which can be captured and concentrated into a carbon dioxide stream. The biogenic LCO_2 can be used in the food and beverage industry, medical purposes or redirected towards greenhouses as feedstock, re-used as e-fuel or even the production of new construction materials[14,15].With the carbon and waste circularities, biomethane is considered a net-zero carbon emission natural gas substitute[7,8] . Delorean's Build-Own-Operate projects are capturing biogenic liquid carbon dioxide for reuse.

By the start of the next decade, Australia's bioenergy sector could contribute to around $10 billion in extra GDP per annum, create 26,200 new jobs, reduce emissions by approximately 9%, divert an extra 6% of waste from landfill, and enhance fuel security [16].

The Anaerobic Digestion Process

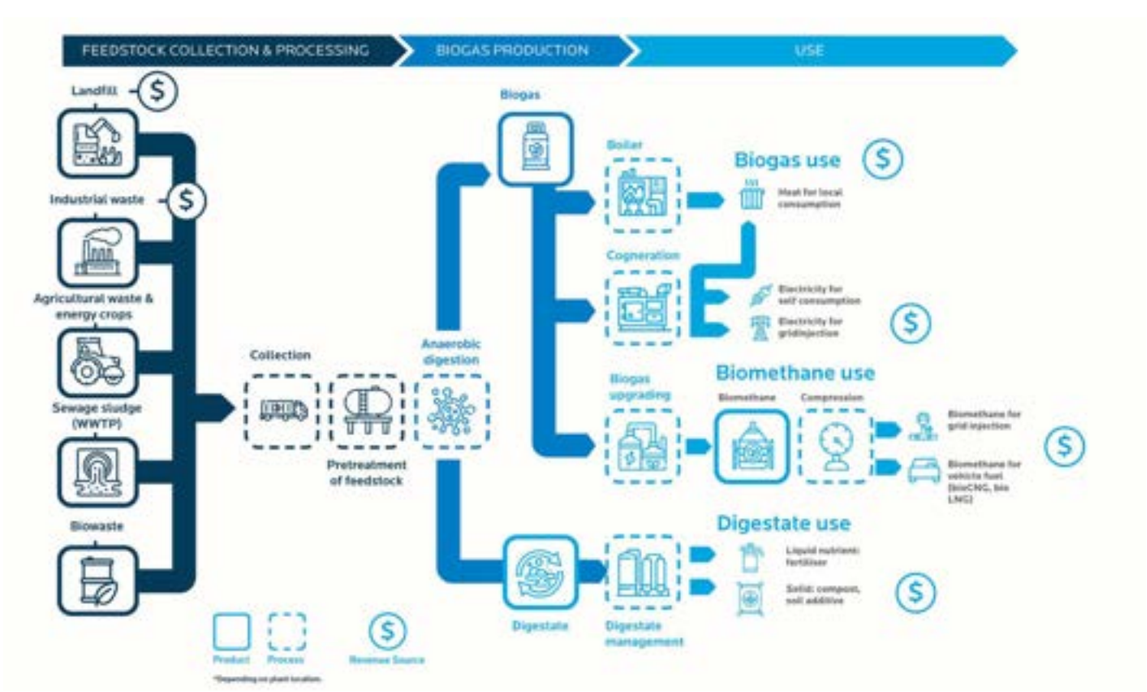


Figure 3: Bioenergy production via Anaerobic Digestion Process

Anaerobic Digestion (Cont.)

Renewable Natural Gas Lifecycle and Emissions Reduction Potential

Renewable Natural Gas (RNG) from anaerobic digestion produces significantly lower lifecycle emissions than fossil fuel natural gas, with abatement potential varying by the feedstock type.

Because the organic feedstocks used to produce biomethane have absorbed carbon during their growth, the biogenic carbon released during the process is part of a closed carbon cycle, reabsorbed again by the next generation of feedstocks. In addition, AD diverts organic waste from landfill, preventing methane emissions that would occur if the waste decomposes naturally.

Renewable Natural Gas Lifecycle

1. Feedstocks - Agricultural residues, solid & liquid organic wastes
2. Biogas Production - Captured via anaerobic digestion
3. Biogas Upgrading - Removal of CO_2, oxygen & impurities to meet natural gas specs
4. RNG Use – Drop-in replacement for fossil gas, used by hard-to-abate industry
5. CO_2 Capture & Recycling - captured biogenic CO_2 is used by industry, and any released CO_2 is reabsorbed by growing plants, completing the carbon cycle.

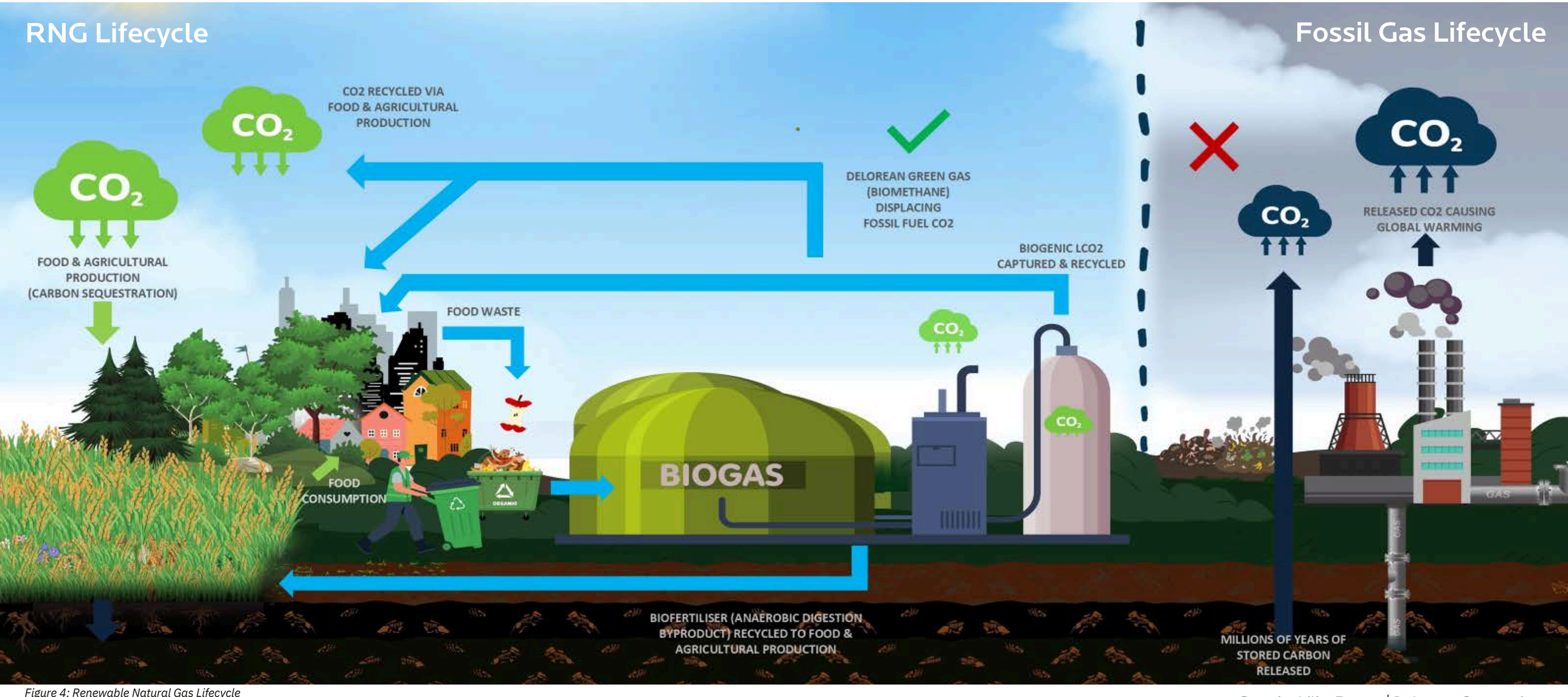


Figure 4: Renewable Natural Gas Lifecycle

Benefits of Anaerobic Digestion

Benefits of Anaerobic Digestions

- Utilises waste destined for landfill
- Reduces environmental pollution
- Converts low-value material to higher-value material
- Protects water quality in streams and aquifers
- Generates affordable decentralised renewable energy
- Reduces GHG emissions
- Proven, scalable technology
- Non-intermittent energy source



When compared to incineration, AD presented fewer negative impacts for 15 out of 19 environmental categories (15)



The global warming potential of bioenergy generated for AD is 43% less than that from traditional electricity source from grid (15)

Clean Affordable Renewable Energy

Achieving net-zero emissions requires a transformation of the global energy mix, with the share of clean energy needing to shift almost 90% by 2050 (17).

To achieve this transformation, renewable energy solutions like renewable natural gas must be both accessible and affordable.

Australia consumed around 1,100 PJ of gas in 2024-25 (18), mostly for manufacturing and electricity generation. Many manufacturing sectors have limited decarbonisation pathways and require low-cost combustible fuels. Renewable natural gas can serve as a drop-in replacement, offering a low-emissions alternative to fossil natural gas.

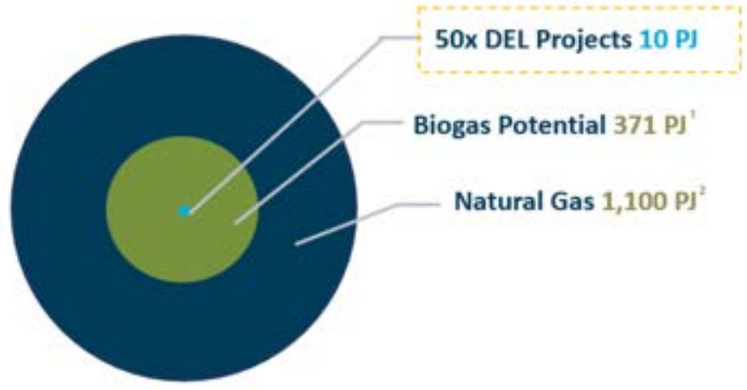


Figure 5: Australia's Domestic Gas consumption in 2024-25



Clean Affordable Renewable Energy (cont.)

Renewable Energy in Australia

The Australian Government's Renewable Energy Certificate Registry manages the usage of large-scale generation certificates (LGCs). LGCs are created by renewable energy power stations with one LGC equivalent to one megawatt hour of eligible renewable electricity generated. LGCs can be sold or traded to liable entities, in addition to the power station's sale of electricity to the grid. Liable entities have a legal obligation to buy LGCs and surrender them to the Clean Energy Regulator on an annual basis.

Delorean's Energy Retail Division will execute a LGC purchase agreement with its own facilities as well as selected third-party facilities and provide a firm price path for the projects. Delorean will manage the creation of the certificates on behalf of the facility and use these LGCs to manage and acquit against its Renewable Energy Target liability, or alternatively provide Delorean with the opportunity to trade and or sell the certificates direct to commercial customers.

GreenPower, a government managed program that supports greater renewable energy production in Australia, has established the Program for renewable gases. Delorean's SA1 Project, located in Salisbury, South Australia has been approved to participate. Under the program, renewable gas producers will be able to sell Renewable Gas Certificates, potentially providing additional margins from their sale. Delorean's Energy Retail Division will act as the retailer for the renewable electricity and gas produced at the site.

GreenPower is developing currently two new certification schemes to accelerate the transition to cleaner fuels in Australia: Low Carbon Liquid Fuels Certification and Biogenic CO_2 Certification. These certifications aim to support emerging renewable fuels production and help hard-to-abate sectors decarbonise, such as heavy transport, aviation, mining, agriculture, maritime and industrial processes.

Delorean's SA1 Project in Salisbury, South Australia, could potentially benefit from the biogenic CO_2 certification once the scheme is implemented, providing future opportunities to supply verified low-carbon CO_2 to industry and support sustainable products for environmentally conscious customers.

Bioenergy Projects have a key role to play in Australia's economy, supporting the nation's energy transition and decarbonisation goals. While Australia's RNG policy environment is still developing, there is strong momentum from government and industry to establish supportive frameworks, which will be critical to unlocking the full potential of the bioenergy market. Delorean is well placed to capitalise on these developments.

Delorean is committed to leading Australia's transition to a low-carbon future. By building out a backbone of assets across Australia using mature invessel anaerobic digestion technology, we produce renewable gas, renewable electricity and biogenic carbon dioxide from organic waste diverted from landfill - actively contributing to a net zero future for all Australians.



Delorean
GRI DISCLOSURES

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GRI Content Index

For the Financial year ended June 30 2026

General Disclosures

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 2: General Disclosures 1. The organization and its reporting practices	**2-1 Organizational Details** a. Legal name b. Nature of ownership and legal form c. Location of its headquarters d. Countries of operation.	a. Delorean Corporation ('Delorean', 'DEL' or 'the Company') b. Publicly Listed Company c. Perth, Western Australia, Australia d. Operations are in Australia and New Zealand	N/A SDG7.2: By 2030, increase substantially the share of renewable energy in the global energy mix
	2-2 Entities included in the organization's sustainability reporting a. List of all its entities included in its sustainability reporting b. Differences between the list of entities included in its financial reporting and the list included in its sustainability reporting c. if the organization consists of multiple entities, explain the approach used for consolidating the information	a. Delorean Corporation includes the following entities in its sustainability reporting boundary: • Delorean Corporation Limited (parent company) • Biogass Renewables Pty Ltd (trading as Delorean Engineering) • Cleantech Energy Pty Ltd (trading as Delorean Energy Retail) • Delorean Energy Pty Ltd (trading as Delorean Infrastructure) b. There are no differences between the entities included in Delorean Corporation Limited's consolidated financial reporting and those included in its sustainability reporting. All controlled entities are covered in both. c. Sustainability information is consolidated using the same control-based approach applied in the Group's financial statements, in line with Australian Accounting Standards.	N/A
	2-3 Reporting period, frequency and contact point a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	a. Financial Year 2026; reporting annually b. Financial Year 2026 c. 3 November 2026 d. info@deloreancorporation.com.au; Attn: Hamish Jolly	N/A
	2-4 Restatements of information a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	a. no restatements to report	N/A
	2-5 External assurance a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.	a. Delorean Corporation Limited's sustainability reporting is reviewed and approved internally by senior executives and the Board, with no external assurance obtained during the reporting period.	N/A
2. Activities and workers (cont.	**2-6 Activities, value chain and other business relationship** a. report the sector(s) in which it is active; b. describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	a. Agriculture, Manufacturing, Energy Production, Renewables, Utilities, and Government b. i. Delorean Corporation Ltd (ASX:DEL) is Australia's leading developer of bioenergy infrastructure. Delorean is vertically integrated business operating in two of Australia's highest growth industries – renewable energy and waste management. Delorean is building out a backbone of assets across Australia using mature invessel anaerobic digestion technology to produce renewable gas, renewable electricity and biogenic carbon dioxide from organic waste diverted from landfill. Delorean has eight operations based across Australia (Western Australia, Victoria, South Australia, New South Wales, Queensland) and one in New Zealand.	

GRI Content Index

For the Financial year ended June 30 2026

General Disclosures

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 2: General Disclosures (cont.) 2. Activities and workers (cont.	**2-6 Activities, value chain and other business relationship (cont.)** a. report the sector(s) in which it is active; b. describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	b. (cont.) i. Delorean Corporation has 3 divisions: Infrastructure, Engineering and Energy Retail **Infrastructure** - provides a number of goods and services as an infrastructure developer and operator of bioenergy assets. During the development stage of projects, this includes services relating to project development and feasibility studies. During the operation of bioenergy assets, goods and services include the provision of organics processing capacity, production of biofertiliser in the form of either solid or liquid, renewable electricity and heat, and renewable natural gas (biomethane). **Energy Retail** - Delorean has confined its retail operations to the monetisation of energy exclusively from its own bioenergy projects (either constructed for third parties or owned by Delorean), as those projects continue to come online. As a market retailer, we are responsible for the charges associated to the physical supply and running of the market, which are then passed through to and recovered from the customer. Finally, the Renewable Energy Target requires market retailers as liable entities to procure a percentage of all electricity volume sales. The statutory percentage of LGC's and STC's are procured and charges applied to the customer's invoice commensurate with the percentage of renewable energy per customer. **Engineering** - provides and obtains a number of goods and services as a builder and operator of bioenergy assets. During the construction stage of projects, this includes obtaining goods and services across the field of engineering through asset procurement and third-party design/build/supply contracts. During operations, engineering provides technical services and specialist advice to plant owners. ii. Delorean supply chain includes technology and equipment manufacturers and suppliers, engineering consultants, construction contractors, waste feedstock suppliers, transport and logistics providers, and professional services (legal, finance, and compliance). iii. Downstream, Delorean delivers bioenergy plants to third-party customers, develops and operates its own Build-Own-Operate infrastructure portfolio, supplies renewable gas and electricity to industrial and commercial clients through its energy retail division, and provides long-term operations and maintenance (O&M) services for both Delorean owned and client-owned facilities. c. Key business relationships include partnerships with waste suppliers for organic feedstock, commercial off-takers for renewable energy, joint venture partners for specific infrastructure projects, and long-term O&M service agreements with third-party facility owners. d. none to report	SDG7.2: By 2030, increase substantially the share of renewable energy in the global energy mix
	2-7 Employees a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	a & b. Employment data as of 30 June 2026 c. Payroll data with no assumptions. d. N/A e. None to report	SDG8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

	FEMALE	GENDER X	MALE	TOTAL	REGION
a. Total number of employees	5		22	27	11 WA, 6 VIC, 6 SA, 3 NSW, 1 TAS
b. i Permanent employees	5		21	26	
b. ii Temporary employees				0	
b. iii Non-Guaranteed hours employees (casual/on-call)			1	1	
b. iv Full-time employees	4		21	25	
b. v Part-time employees	1			1	
External			5	5	5 Philippines

GRI Content Index

For the Financial year ended June 30 2026

General Disclosures (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 2: General Disclosures (cont.) 2. Activities and workers (cont.)	**2-8 Workers who are not employees** a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	During the reporting period, an estimated 201 contractors were engaged across Delorean Corporation's project sites. These individuals were contracted to provide specialist services under commercial agreements. The most common types of non-employee workers included construction contractors, electricians, engineers and specialist technicians. These workers primarily performed construction, installation, commissioning, and operational support activities related to the development and delivery of bioenergy facilities. b. The data was compiled using records from Delorean's internal safety induction platform, which tracks all personnel inducted to access project sites. c. none to report	SDG8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
3. Governance	**2-9 Governance Structure and Composition** a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii,stakeholder representation.	a & b. Delorean's governance structure is designed to oversee and manage corporate functions, including our Environment, Social and Governance and climate change related topics. **Board of Directors** **Audit & Risk Committee** The Committee plays a key role in the overview of the responsibilities of the Board relating to financial reporting, corporate governance and the external audit process. Monitors the strategic risk register which includes ESG and climate risks **Remuneration & Nomination Committee** The Committee is to assist and advise the Board on matters relating to the remuneration of Executive Directors, Non-Executive directors and other key executives of the Company. The Committee plays a key role in identifying, recruiting, screening and interviewing candidates for board and management leadership positions. **OHS, Environment & Quality Committee** Management Committee supporting the Board, the Management committee comprises Executive Board Members and Executive Team providing oversight and active management of safety, environment (including climate change), quality and ESG Related objectives, goals, strategies, risks and activities. c. Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	SDG16.6: Develop effective, accountable and transparent institutions at all levels
	2-10 Nomination and selection of the highest governance body a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	a . The Board of Delorean Corporation Limited is responsible for the nomination and appointment of directors to the highest governance body. b. i. The Board considers stakeholders feedback when evaluating candidates to identify the most suitable individuals who align with the company's future goals and governance best practices. ii. Delorean seeks diversity in skills, experience, gender, and cultural background to promote a well-rounded Board capable of effective oversight. iii. Independent non-executive directors are appointed to provide impartial oversight and to reduce potential conflicts of interest. iv. Candidates are evaluated based on their expertise in areas critical to the company's operations and impacts, including expertise in energy and waste industry, financial management, safety and risk management, corporate strategy and governance, risk management, and ESG. Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	SDG16.6: Develop effective, accountable and transparent institutions at all levels

GRI Content Index

For the Financial year ended June 30 2026

General Disclosures (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 2: General Disclosures (cont.) 3. Governance (cont.)	**2-11 Chair of the highest governance body** a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated	a. The Chair, Hamish Jolly, is a co-founder and executive director of Delorean Corporation Ltd, holding a senior executive role within the company b. As an executive director, Hamish is involved in strategic leadership and oversight of company operations. To mitigate potential conflicts of interest: • Governance oversight is maintained separately from operational management Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	N/A
	2-12 Role of the highest governance body in overseeing the management of impacts a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	a. The Board of Delorean Corporation Limited, together with senior executives, oversees the development, approval, and periodic updating of the company's purpose, mission, strategies, policies, and sustainability-related goals. b. i. The Board exercises strategic oversight over the Company's key ESG impacts and delegates authority to the Executives for identifying, assessing, and managing these impacts. Stakeholder engagement is conducted via direct engagement in the course of business, and stakeholders are kept informed of all material ESG matters in line with the Company's Communications Policy and through various means including ASX announcements, the company website, reports, industry events, site tours, town halls, media articles and direct engagement with the Board and Executives. The Managing Director leads communication with analysts, stockbrokers, the media and major shareholders. ii. The Board reviews the outcomes of these processes regularly to guide strategic decisions c. Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	SDG16.7: Ensure responsive, inclusive, participatory and representative decision- making at all levels
	2-13 Delegation of responsibility for managing impacts a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	a. i. Responsibilities for economic, environmental, and social topics are shared across the Executive Chairman, Managing Director and OHS Manager. ii. Responsibility is further delegated to other senior executives and employees, including project managers and division leads, ensuring that the management of impacts is integrated throughout the entire company. This top-down approach ensures alignment and accountability at all levels. b. Refer to Delorean Corporation Annual Report	SDG16.7: Ensure responsive, inclusive, participatory and representative decision- making at all levels
	2-14 Role of the highest governance body in sustainability reporting a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information;	a. Sustainability Report is reviewed by Executive Chairman and wider board of Directors Refer to Delorean Corporation Annual Report	N/A
	2-15 Conflicts of interest a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;	a. Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	N/A
	2-16 Communication of critical concerns a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	a. Critical concerns of internal or external stakeholders should be raised with direct managers or the company secretary respectively in the first instance to seek a resolution. Where necessary, the concern will be addressed by the Executive and/or Board. b. None to report	

GRI Content Index

For the Financial year ended June 30 2026

General Disclosures (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 2: General Disclosures (cont.) 3. Governance (cont.)	**2-17 Collective knowledge of the highest governance body** a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	a. Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	N/A
	2-18 Evaluation of the performance of the highest governance body a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;	a. Refer to Delorean Corporation Annual Report and Governance Statement https://investorhub.deloreancorporation.com.au/governance	N/A
	2-17 Remuneration policies a. describe the remuneration policies for members of the highest governance body and senior executives	a. Refer to Delorean Corporation Annual Report and Corporate Governance Statement https://investorhub.deloreancorporation.com.au/governance	N/A
4. Strategy, policies and practices	**2-22 Statement on sustainable development strategy** a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development	Refer to Pg 1-2 of Delorean's Sustainability Report document	N/A
	2-23 Policy Commitments a. Describe its policy commitments for responsible business conduct, including the commitment to respect human rights.	Refer to Pg 17-19 of Delorean's Sustainability Report and Corporate Governance Statement https://investorhub.deloreancorporation.com.au/governance	N/A
5. Stakeholder engagement	**2-29 Approach to stakeholder engagement** a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	a. i. As part of normal business process, Delorean interacts with various stakeholders on an ongoing basis. Refer to Pg 6 and 16 of Delorean's Sustainability Report ii. Delorean aims to maintain the highest standards of ethical behaviour in business dealings and to behave with integrity and transparency in all dealings with all stakeholders. iii. Regular engagement with stakeholders allows Delorean to address their needs and concerns effectively and to disseminate key learnings and insights.	SDG16.7: Ensure responsive, inclusive, participatory and representative decision- making at all levels
GRI 3: Disclosures on material topics	**3-1 Process to determine material topics** a. describe the process it has followed to determine its material topics	Delorean's materiality assessment, conducted with the assistance of a third-party consultant, identified ESG topics most relevant to the company and its stakeholders. The process included internal reviews of operations and strategy, engagement with key stakeholders and benchmarking against ESG frameworks and industry peers. Topics were prioritized based on their significance to the business and stakeholders, and approved by the Board. Material topics are subject to regular review to ensure alignment with Delorean's strategy and sustainability objectives.	
	3-2 List of material topics a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period	a. Refer to Pg 13 of Delorean's Sustainability Report. b. None to report	N/A

GRI Content Index

For the Financial year ended June 30 2026

Economic

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 201: Economic Performance	**201-1 Direct economic value generated and distributed** a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for its decision in addition to reporting the following basic components: i. direct economic value generated: revenues ii. economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments iii. economic value retained: 'direct economic value generated' less ' economic value distributed' b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	As a Public Limited Company, Delorean is required to disclose financial information in line with the requirements of the Australian Stock Exchange (ASX). Delorean reports on an accrual basis according to our Accounting Policies set out in Note 1 to our Financial Statements, which are publicly available. Refer to Delorean Corporation Annual Report. https://investorhub.deloreancorporation.com.au/announcements	SDG8.1: Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
	201-2 Financial implications and other risks and opportunities due to climate change a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	a. Refer to Delorean Corporation Annual Report and Pg 20-31 of the Sustainability Report	SDG13.1: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
GRI 205: Anti-corruption	**205-2 Communication and training about anti-corruption policies and procedures** a. Total number and percentage of governance body members that the organization's anti- corruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	Employee and Contractor induction process incorporates company policies and Code of Conduct. Delorean has an Anti-Bribery and Anti- Corruption Policy. Refer to Pg 17 of Delorean's Sustainability Report. a) b) Delorean Code of Conduct is published on the Company website and provided as required in tender submissions. Refer to Delorean Corporate Governance Documents https://investorhub.deloreancorporation.com.au/governance	SDG16.5: Substantially reduce corruption and bribery in all their forms
	205-3 Confirmed incidents of corruption and actions taken a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	a. None to Report b. None to Report c. None to Report d. None to Report	

	TOTAL	REGION
Board	100%	WA, NSW
Employees	11 employees - 100% 6 employees - 100% 3 employee - 100% 6 employee - 100% 1 employee - 100%	WA VIC NSW SA TAS

GRI Content Index

For the Financial year ended June 30 2026

Environment

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 301: Materials	**301-1 Materials used by weight or volume** a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used.	i. In the construction of AD plants, primary inputs are various steels, secondary inputs are concrete and "fill". A typical plant would require 200-300 tonnes of steel and 10,000-20,000 tonnes of concrete. The Company aims to provide more detail on the breakdown of renewable/non-renewable materials used in construction in future reporting periods. ii. With regard to the power and gas produced by the plant once it is in production, the feed is renewable. It is comprised of combination of food waste (i.e., supermarket spoilage) and agricultural waste (i.e., abattoir waste, livestock manure) depending upon the feed available to the individual plant. This is used to generate electricity and/or gas behind the meter or to the grid displacing fossil fuel sources.	SDG12.3:By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses
GRI 103 (2025) Energy	**103-2 Energy consumption and self-generation within the organization** a. report total fuel consumption within the organization b. report total purchased electricity, heating, cooling, and steam consumption within the organization c. report total self-generated renewable electricity, heating, cooling, and steam consumption d. report total self-generated electricity	a. The Company aims to provide more detail on the breakdown of energy consumption and self generation in future reporting periods.	SDG7.3: By 2030, double the global rate of improvement in energy efficiency.
	103-5 Reduction in energy consumption a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. report whether the reduction in energy consumption was achieved within the organization, in its upstream and downstream value chain c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. report whether the reduction in energy consumption is estimated, modeled, or sourced from direct measurements e. report the base year or baseline for calculating the reduction in energy consumption f. Standards, methodologies, assumptions, and/or calculation tools used.	Delorean has developed a Project Impact Framework to report on: - Waste recycled/reused - Renewable natural gas created - Renewable energy generated Refer to Pg 14 of Delorean's Sustainability Report The Company aims to provide more detail on the breakdown of reduction of energy consumption in future reporting periods.	
GRI 303: Water and Effluents	**303-1 Interactions with water as a shared resource** a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff). b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. d. An explanation of the process for setting any water-related goals and targets that are part of the organization's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress.	a) The anaerobic waste-to-energy is a closed-loop process that once the amount of water is supplied to the system during startup, the rest of the operational requirement is self-sufficient, that the process water produced from the anaerobic digestion is treated and recycled to meet any internal requirements. b) Water-related impacts are identified through integrated assessments covering water use, wastewater generation, and construction waste management. These assessments include site-specific evaluations using tools such as water balance modelling and environmental risk screening. c) Surplus treated water from anaerobic digestion is repurposed for agricultural irrigation, supporting circular water use. By diverting organic waste from landfills, the process prevents leachate formation and associated risks to surface and groundwater quality. Delorean collaborates with local stakeholders to ensure responsible water stewardship and promotes sustainable reuse practices. d) Delorean considers local water stress conditions and public policy priorities when managing water use across its build-own-operate facilities. Water withdrawal is minimised to a one-time startup top-up, with ongoing process water needs met through internal recycling. Surplus treated water is made available for public irrigation use, contributing to water resilience in regions facing scarcity.	SDG6.4: By 2030, increase water-use efficiency and ensure freshwater supplies

GRI Content Index

For the Financial year ended June 30 2026

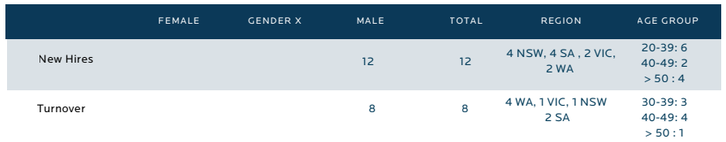
Environment (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 303: Water and Effluents (cont.)	**303-2 Management of water discharge-related impacts** a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered	a. Delorean Corporation applies effluent discharge standards based on relevant EPA state regulations and trade waste guidelines. Where no local discharge requirements exist, national frameworks such as the National Water Quality Management Strategy and the Australian and New Zealand Guidelines for Fresh and Marine Water Quality are used to set baseline criteria. Internal water quality benchmarks are developed from anaerobic digestion performance data, ensuring treated effluent meets standards for suspended solids, pathogens, and BOD, in line with AS1546 and EPA guidelines. Sector-specific standards like the WSAA Trade Waste Acceptance Guidelines are considered, and the profile of the receiving waterbody is factored into discharge planning to ensure environmental safety and suitability for reuse.	SDG6.3: By 2030, improve water quality, wastewater treatment and safe reuse
GRI 305: Emissions	**305-1 Direct (Scope 1) GHG emissions** a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.	a. Refer to Pg 33-35 of Delorean's Sustainability Report	SDG13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	305-2 Energy indirect (Scope 2) GHG emissions a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.	a. Refer to Pg 33-35 of Delorean's Sustainability Report	
	305-5 Reduction of GHG emissions a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used.	Delorean plans to conduct a comprehensive analysis of Scope 3 GHG Emissions in the near future to identify major emissions sources within its operations and assess the carbon reduction potential. Following this analysis, Delorean will develop clear short-term and long-term targets for emissions avoidance, elimination and reduction. Refer to Pg 35 of Delorean's Sustainability Report	
GRI 306: Waste	**306-1 Waste generation and significant waste-related impact** a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	Refer to Pg 15 of Delorean's Sustainability Report a. Delorean applies circular economy principles through the development, construction and operation of anaerobic digestion facilities. Organic waste is processed to produce renewable gas and other useful products, diverting waste from landfill. otential waste impacts include residual materials from feedstock processing and construction activities, which require appropriate recovery, recycling or disposal. b. Waste-related impacts occur across both Delorean's own activities and its upstream and downstream value chain.	
	306-2 Management of significant waste-related impact a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data.	Refer to Pg 15 of Delorean's Sustainability Report a. Delorean Construction and operational waste is minimised where practicable, with materials reused or recycled where possible and residual waste appropriately managed b. Where waste it managed by third parties, Delorean uses appropriately licensed waste contractors, to ensure waste is handled and disposed of in accordance with applicable regulatory requirements. c. Each Delorean facility maintains and monitors detailed records of waste received and processed.	

GRI Content Index

For the Financial year ended June 30 2026

Society

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 401: Employment	**401-1 New employee hires and employee turnover** a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.		SDG13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	a. All eligible employees are entitled to a Parental Leave Pay with up to 110 days of pay. Delorean also has an Employee Incentive Securities Plan in place, providing employees with stock-based incentives aligned with the Company's long-term performance and key project milestones. b. Delorean's significant locations of operations are Australia and New Zealand.	SDG8.5: Full employment and decent work with equal pay
	401-3 Parental leave a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender.	**401-3 Parental leave** a. Delorean female and male employees (21 total, 5 female) were entitled to parental leave. b. During the reporting period, 0 female and 0 males took paid parental leave.	
GRI 403: Occupational Health and Safety	**403-1 Occupational health and safety management system** For employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation: a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	a. The Delorean Occupational Health Management System consists of a series of policy, procedure, safe work practice and strategy documents. The Management System has been created and implemented to ensure compliance with legislation and regulation that govern workplace health and safety in Australia and New Zealand. Every Delorean project has detailed Management Plans specific to Health Safety; Traffic Management; Environment; Community Engagement, etc. These plans take into consideration the location of the project and the size of the project and community. These plans are a guide for Delorean's Project Managers and Project Supervisors and are provided to our client and monitored via Delorean's internal audit system and ISO 9001, 14001 & 45001 compliance. b. Employees and contractors on all projects are required to undertake induction training and prior to commencement of work participate in pre-start meetings. Workers include civil, electrical, concrete, tank construction, pipework and road works.	SDG8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
	403-2 Hazard identification, risk assessment, and incident investigation a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	a. Within our Workplace Health and Safety Plans specific to a project, Delorean utilises four levels of risk assessment to identify, assess and control hazards. The risk of injury and/or the complexity of the task are used to determine the most appropriate level of risk assessment. Each level utilises the HIRAC framework and risk assessment matrix. Tier 1 - Project Risk Assessment - A formal project Risk Assessment (Risk Register) is compiled, taking into consideration all stakeholders and interested parties. Tier 2 – Safe Work Method Statements - SWMS will be used to control the risks associated with the various Project phases (Civils, Construction, Installation & Commissioning) and all high risk construction work. Tier 3 – Job safety analysis - JSA is to review work steps and their associated hazards and to put in place correct solutions to eliminate or minimise the risks of those hazards. Tier 4 – Personal risk Assessment - Prior to commencing work personnel shall ensure they have appropriate PPE, JSA or SWMS, work permit (confined space, hot work etc.), LOTO equipment and the appropriate tools to do the job safely.	

GRI Content Index

For the Financial year ended June 30 2026

Society (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 403: Occupational Health and Safety (cont.)	**403-2 Hazard identification, risk assessment, and incident investigation** a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	a. cont. i) All Delorean employees receive induction to the corporation and to project sites along with induction to ISO45001 and HIRAC processes. Review of documentation is arranged via site compliance checks. ii) Continual improvement actions are collated from the internal and external audit and compliance checks along with daily pre-start site meetings information. These actions are implemented where necessary to improve the management system. b. Site induction informs all team members on the reporting procedures for hazards within the workplace. c. Our induction process and pre-start meeting empowers all workers to remove themselves from a hazardous situation and to stop the activities if required without reprisals. d. The Management system and internal training for investigation, ensure root causes of a workplace incident are identified and corrected, with lessons learnt being communicated to team members at projects and the wider team if necessary.	
	403-5 Worker training on occupational health and safety A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	All Employees and contractors undertake an induction which includes workplace health and safety training. These inductions highlight the high-risk construction work that will be undertaken at the project sites.	
	403-9 Work-related injuries a. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. c. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Delorean currently tracks lost time injury (LTI) and medical treatment injury (MTI). a. For FY26, Delorean has zero LTIs for all current projects (Delorean Employees) and zero MTIs. b. For FY26, Delorean Sub-contractors have zero LTIs and zero MTIs. **DEL Staff and contractors** **FY26 - 0 LTI** **FY26 - 0 MTI** **FY25 - 0 LTI** **FY25 - 0 MTI** **FY24 - 0 LTI** **FY24 - 0 MTI** **FY23 - 0 LTI** **FY23 - 1 MTI** Internal standard operating procedures require all near miss, incidents and accidents to be reported and investigated. Depending on the severity of the incident, further reporting to the appropriate state bodies is required. Monthly reports are collated for the Board and reference any incidents in relation to health, safety or environmental matters at project sites.	

GRI Content Index

For the Financial year ended June 30 2026

Society (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 404: Training and Education	**404-2 Programs for upgrading employee skills and transition assistance programs** a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	a. **Engineering Division Skills** - On the job training for Project Managers and Supervisors include: working at heights, confined space, fire extinguisher training, and fire warden, Investigation Essentials, ISO45001 HIRAC Risk Assessment, along with mobile plant training. These are applied as a requirement for the project and the skill upgrade for employees. **All Staff & Leadership Team** - Cross-Training, Online learning platforms for leadership and project management skills training b. **Transition assistance programs** - Life Skills Australia (Employee Assistance Program) - People Solutions (Employment Support Services - CV Preparation)	SDG8.3: Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services
	404-3 Percentage of employees receiving regular performance and career development reviews a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	100% of our employees undergo annual performance and career development reviews. In addition, our leaders hold regular one-on-one meetings with employees to discuss their performance and career growth.	
GRI 405: Diversity and Equal Opportunity	**405-1 Diversity of governance bodies and employees** a.Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii.Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; Other indicators of diversity where relevant (such as minority or vulnerable groups).		SDG8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
GRI 413: Local Communities	**413-1 Operations with local community engagement, impact assessments, and development programs** a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.	a. Delorean works within all regulatory and compliance requirements in relation to consultation and approvals for its projects. This includes community consultation where required for planning approvals, environmental approvals and council planning and building approvals. Delorean's ESG strategy includes a local community component and the extent to which Delorean goes beyond its regulatory and compliance requirements will be defined in the evolving action plan associated with the strategy. A formal complaints process is in place when delivering projects in communities to enable local communities to provide feedback. Refer to Pg 16 of Delorean's Sustainability Report	SDG10B: Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes

	FEMALE	GENDER X	MALE	AGE	NATIONALITY
Board	20%		80%	< 30: 0% 30-50: 60% > 50: 40%	60% Australians 20% English 20% Singaporean
Executive Team	33%		67%	< 30: 0% 30-50: 83% > 50: 17%	83% Australians 17% English
Technical Staff			100%	< 30: 5% 30-50: 71% > 50: 24%	Australians, Irish, Chinese, English, Turkish, French, Scottish, Sri Lankan, Indians, Pakistanis, Filipinos
Other Delorean Staff	80%		20%	< 30: 0% 30-50: 80% > 50: 20%	Australians, English, Estonian, Malaysian

GRI Content Index

For the Financial year ended June 30 2026

Society (cont.)

GRI standard number	Disclosure	Delorean response	SDG Index
GRI 414: Supplier Social Assessment	**414-1 New suppliers that were screened using social criteria** a. Percentage of new suppliers that were screened using social criteria.	The Company has developed and implemented a Supplier and Contractor Code of Conduct within its Project Policy to ensure that all suppliers and contractors throughout the value chain are not complicit in any human rights abuses.	SDG16.6: Develop effective, accountable and transparent institutions at all levels
GRI 418: Customer Privacy	**418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data** a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	a. i. None to report ii. None to report b. None to report c. Delorean has not identified any substantiated complaints concerning breaches of customer privacy and losses of customer data.	N/A

Glossary

AASB	Australian Accounting Standards Board
ACCU	Australian Carbon Credit Units
AD	Anaerobic Digestion
APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investment Commission
ASRS	Australian Sustainability Reporting Standards
ASX	Australian Securities Exchange
CO2-e	Carbon Dioxide Equivalent
DEL	Delorean Corporation Ltd
ESG	Environment, Social and Governance
EV	Electric Vehicle
FY	Financial Year
GDP	Gross Domestic Product
GHG	Greenhouse Gas
GJ	Gigajoule
GRI	Global Reporting Initiative
IPCC	Intergovernmental Panel on Climate Change
ISSB	International Sustainability Standards Board
KG	Kilogram
kL	Kilolitre
kWh	Kilowatt-hour
L	Litre
LGC	Large-scale Generation Certificates
LTI	Lost Time Injury
MTI	Medical Treatment Injury
NGA	National Greenhouse Accounts
RCP	Representative Concentration Pathway
RNG	Renewable Natural Gas
SDG	Sustainable Development Goals
TCFD	Task Force on Climate-related Financial
UNGC	United Nations Global Compact

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18. DCCEEW (2026) Australian Energy Statistics

APPENDIX 1

AASB S2 CLIMATE DISLOSURES INDEX

Category	Disclosures	Reference
Governance Disclose the organization's governance around climate related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	Board Oversight, Pg. 20
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Executive Leadership, Pg. 20 Risk Management, Pg. 21-22
Strategy Disclose the actual and potential impacts of climate related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Climate-Related Risks and Opportunities Overview, Pg. 23-29
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Business Strategy Overview, Pg. 23-24 Our Approach to Climate Strategy, Pg. 23 Climate-Related Risks and Opportunities Overview, Pg. 23-29
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Climate Scenario Analysis: Pg. 30-31
Risk Management Disclose how the organization identifies, assesses, and manages climate-related risks.	a. Describe the organization's processes for identifying and assessing climate-related risks	Governance, Pg. 20 Risk Management, Pg.21-22
	b. Describe the organization's processes for managing climate-related risks.	Governance, Pg. 20 Climate-Related Risks and Opportunities Overview, Pg. 23-29 Risk Management, Pg. 21-22
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Risk Management, Pg. 21-22
Metrics and Targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organization to assess climate related risks and opportunities in line with its strategy and risk management process.	Metrics, Pg 32-35
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Metrics, Pg 32-35
	c. Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.	Metrics, Pg 32-35

APPENDIX 2

FY2026 Scope 1 Emissions

Scope 1 GHG emissions are released directly from sources controlled or operated by Delorean.

Total Scope 1 emissions for Delorean are estimated 297.93 tco2-e for FY2026.

Scope 1 activity and facility		Emissions (t CO2-e)			
	Activity Data	CO2	CH4	N2O	Total
	kL	(kg CO2 e/GJ)			CO2-e
Fuel Consumption (transport fuels)					
Petrol	3.23	7.44	0.00	0.02	7.47
Diesel	5.20	14.03	0.00	0.10	14.14
Fuel Consumption (stationary equipment)					
Diesel	101.51	273.90	0.39	0.78	275.07
Automotive gasoline/petrol (other than for use as fuel in an aircraft)	0.05	0.11	0.00	0.00	0.11
Refrigerant leaks (stock)					
R22	0.99 kg	HCFC			0.99
R410A	0.09 kg	HFC			0.09
R410A	0.06 kg	HFC Blend			0.06
Total Emissions Scope 1					297.93

Delorean used 2026 NGA Factors to estimate Scope 1 emissions for Delorean

Fuel consumption (Fleet vehicles)

Diesel and petrol used in fleet vehicles.
Total fleet fuel consumption emissions for Delorean are estimated at
21.61 t CO2-e.

Fuel consumption (Stationary equipment)

Diesel used in stationary equipment. Total stationary equipment fuel consumption emissions for Delorean are estimated at
275.18 t CO2-e.

Fugitive emissions (Refrigerant leakages)

Emissions from refrigerant leaks from facilities operated by the business
Total estimated emissions associated with refrigerant leaks for Delorean are
1.14 t CO2-e.

FY2026 Scope 2 Emissions

Scope 2 emissions are indirect GHG emissions associated with imported electricity use.

Total Scope 2 indirect emissions from electricity use for Delorean are estimated at 9.00 tco2-e for FY2026.

Scope 2 - GHG emissions (location-based method)	Unit	Emissions Factor	Total Emissions Scope 2
	kWh	kg CO2-e/kWh	t CO2-e
Facility			
Unit 1, 1205 Hay Street, West Perth	18188.74	0.45	8.19
SA1 Salisbury - 1-2 Gidgie Court, Salisbury	3860.04	0.21	0.81

Scope 2 - GHG emissions (market-based method)		Emissions Factor	Emissions (t CO2-e)
	Unit (kWh)	(kg CO2-e/kWh)	Total
Facility			
Unit 1, 1205 Hay Street, West Perth	18188.74	0.79	14.37
SA1 Salisbury - 1-2 Gidgie Court, Salisbury	3860.04	0.79	3.05

Delorean used 2026 NGA Factors to estimate Scope 2 emissions for Delorean

Electricity use

Imported electricity used in facilities controlled by the organisation.
Total estimated emissions associated with imported electricity for Delorean are

- **9.00 t CO2-e (location based)**
- **17.42 t CO2-e. (market based)**

Delorean

2026 ESG REPORT

Disclaimer

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This report may contain forward-looking statements. Forward-looking statements include, but are not limited to, statements concerning Delorean business plans, intentions, opportunities, expectations, capabilities, and other statements that are not historical facts. Forward-looking statements include those containing such words as could, plan, target, estimate, forecast, anticipate, indicate, expect, intend, may, potential, should or similar expressions. Such forward-looking statements are not guarantees of future performance and involve known and unknown risks, uncertainties, assumptions, and other important factors, many of which are beyond the control of Delorean, and which could cause actual results to differ from those expressed in this report. Because actual results might differ materially to the information in this report, Delorean does not make, and this report should not be relied upon as, any representation or warranty as to the accuracy, or reasonableness, of the underlying assumptions and uncertainties. Investors are cautioned to view all forward-looking statements with caution and to not place undue reliance on such statements.

The report has been prepared by Delorean based on information available to it, including information from third parties, and has not been independently verified. No representation or warranty, express or implied, is made to the fairness, accuracy or completeness of the information or opinions contained in this report.