Autosports Group Limited

ABN 54 614 505 261

Sustainability Report - 30 June 2026

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The Sustainability Report has been prepared in accordance with Australian Accounting Standards Board (**AASB**) S2 *Climate-related Disclosures* (**AASB S2**), the mandatory Australian Sustainability Reporting Standard (**ASRS**) issued by the AASB, and the *Corporations Act 2001* (Cth) (**Corporations Act**).

The Sustainability Report is prepared on a consolidated basis in respect of Autosports Group Limited and its controlled entities (together, **Autosports Group**) for the year ended 30 June 2026, unless otherwise stated.

Consistent with the transitional relief available to first-year reporters under AASB S2, Autosports Group has not disclosed comparative information or Scope 3 greenhouse gas emissions in the Sustainability Report.

Connectivity with financial statements

The Sustainability Report has been prepared to set out Autosports Group's climate-related disclosures and should be read together with Autosports Group's consolidated financial statements prepared in accordance with AASB Accounting Standards. It covers the 12-month period ended 30 June 2026, aligned with the reporting period of the consolidated financial statements. The presentation currency is Australian dollars (AUD$), consistent with the presentation currency used in the consolidated financial statements.

Important Notice

In preparing this Sustainability Report, Autosports Group has exercised judgement in several areas, including identifying climate-related risks and opportunities, determining materiality, and estimating amounts that cannot be measured directly.

Given the inherent uncertainty and data limitations surrounding material climate-related risks that may eventuate in the future, Autosports Group has made judgements in the following areas in preparing this Report:

Category	Summary of key judgement
Risk and Opportunity assessment (refer pages 6-9)	• Determination of materiality, having regard to relevant financial materiality thresholds, internal risk materiality assessments and other information which may be useful to users of general purpose financial statements. Assessment of the time horizons over which impacts are reasonably expected to eventuate. Identification of climate-related risks and opportunities that could reasonably be expected to affect Autosports Group's prospects. • Application of judgements to determine the effect of identified climate-related risks and opportunities over the short, medium, and long term. • Translation of climate impacts into financial impacts, including the determination that the upper limit of financial impact is subject to such uncertainty that quantifying it would not provide useful information, including the source of the measurement uncertainty.
Scenario analysis (refer pages 10-11)	• Selection of climate scenarios and their underlying key assumptions, which are hypothetical in nature and used to inform Autosports Group's assessment of climate resilience rather than to predict a single expected outcome.
Emissions measurement (refer pages 12-13)	• Applications of methodologies and estimation techniques for calculating Greenhouse Gas (**GHG**) emissions.

The Sustainability Report contains forward-looking statements, including in relation to climate scenarios, transition plans and the anticipated financial effects of climate-related risks and opportunities. Because these statements concern future matters, actual outcomes may differ from those anticipated, including as a result of changes in climate science, policy, technology, markets and other factors outside Autosports Group's control. Certain of these forward-looking statements may be subject to a modified liability regime under the Corporations Act for a limited transitional period. This does not limit Autosports Group's disclosure obligations, or any liability Autosports Group would otherwise have under applicable laws.

These judgements and disclosures are intended to provide a transparent and decision-useful view of Autosports Group's climate-related risks and opportunities, while acknowledging the inherent uncertainties and limitations in assessing future events.

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Governance

Board oversight of climate-related risks and opportunities

The Autosports Group Limited Board of Directors (**Board**) holds ultimate responsibility for strategic direction of Autosports Group, including oversight of climate-related risks and opportunities. The Board's Audit and Risk Committee (**ARC**) has formally incorporated climate-related responsibilities within its Charter, including reviewing the assessment, management and response to environmental, social and governance (**ESG**) risks and opportunities. The ARC is responsible for reviewing Autosports Group's material business risks (including climate-related risks and opportunities) and makes recommendations to the Board on financial disclosures, reporting and risk management.

Climate-related risks and opportunities are managed through the existing Autosports Group Risk Management Framework and are considered alongside other principal business risks. Climate-related considerations, including trade-offs between climate-related factors and other business priorities are considered as a part of established risk management and strategic planning processes, and are reflected in the Autosports Group risk profile, strategic planning, transactions, resourcing and capital allocation.

The ARC reviews climate-related risks and opportunities, together with other material risks faced by Autosports Group at least twice yearly.

Board skills, expertise and training

The Board brings a diverse mix of skills, experience and knowledge to Autosports Group, including the ability to oversee the integration of sustainable business practices and environmental, social and governance considerations into business strategy and operations, such as climate-related risks and opportunities. The mix of skills currently held by Board members is set out in the Board Skills Matrix in the 2026 Corporate Governance Statement.

The Board Skills Matrix is reviewed annually and is used both to identify potential director candidates and to inform potential professional development opportunities. Directors are encouraged to undertake ongoing professional development, including training conducted by internal and external experts on topics relevant to Autosports Group, such as climate related matters.

Management

The Chief Executive Officer and Executive Team are responsible for implementing Autosports Group's climate-related risk management programs. Day to day responsibility sits with the Head of Risk, who coordinates the integration of climate-related risks and opportunities into Autosports Group's existing governance, risk management, and reporting processes.

Climate-related risks and opportunities are managed within the Risk Management Framework, embedding their identification, assessment and management into Autosports Group's existing controls and processes. The Executive Team reports on an annual basis to the ARC on the processes and controls in place to identify and manage material risks (including climate-related risks and opportunities).

Targets, incentives and remuneration

As this is Autosports Group's first year of climate-related reporting, climate-related targets have not yet been established. No executive remuneration outcomes or key performance indicators are currently linked to climate-related matters.

Risk Management

Processes for managing climate-related risks and opportunities

Autosports Group's Risk Management Framework incorporates climate-related risks and opportunities, guiding their identification, assessment and monitoring. The Risk Management Framework adopts an approach that defines risk severity according to the combination of risk likelihood and risk consequence. The parameters for severity, likelihood and consequence combine quantitative criteria, such as financial impact thresholds, with qualitative considerations, including reputational, regulatory and operational impact. These parameters have been developed by the Executive Team and approved by the ARC and Board. These definitions form the basis for assessing materiality, including whether the risk or the way in which the risk is described could influence users of this disclosure.

During the reporting period, climate-related risks and opportunities were identified and assessed, covering direct operations and upstream value chain activities. The assessment of climate-related risks and opportunities was conducted using the same time horizons as the scenario analysis, and draws on a wide range of sources, including external research and expert advice, and climate risk modelling provided by the Australian Federal Government, and is informed by the outcomes of the climate-related scenario analysis.

Climate and non-climate-related risks and opportunities are prioritised consistently under the Risk Management Framework and ranked on the basis of residual risk, being the level of risk remaining after existing controls, mitigations and actions are considered. Where climate-related risks and opportunities have the potential to exacerbate other non-climate risks on Autosports Group's risk register, for example supply chain disruption, this interaction is reflected in the assessment. The treatment of climate-related risks is determined by the nature of the risk. Where the aim is to reduce likelihood, avoidance or mitigation measures are applied. Where the aim is to reduce impact, adaptation measures are considered to build resilience. The outcome of each assessment is documented in Autosports Group's climate-related risks and opportunities register, with the most material physical and transition risks and opportunities set out in the climate-related risks and opportunities section of this Report.

The climate-related risks and opportunities assessment was reviewed by the ARC during the reporting period.

Strategy

Climate-related risks and opportunities

This section describes the material climate-related risks and opportunities that could reasonably be expected to affect Autosports Group's prospects over time, and the strategies in place to manage them. Both physical and transition risk factors have been considered in this assessment:

Physical risks and opportunities - relate to the physical impacts of climate change, including changing temperatures, rainfall frequency and intensity, storms, extreme weather events, and rising sea levels.

Transition risks and opportunities - relate to the shift towards a lower-carbon economy including changes in policy, law, technology, market conditions and accelerated adoption of new energy vehicles.

Autosports Group assesses climate-risks and opportunities over the three time horizons below, whilst acknowledging that climate-related risks and opportunities and their potential impact may reasonably extend beyond these horizons:

Short-term (1-5 years)	Medium-term (5-15 years)	Long Term: (15-25 years)
Aligned with Autosports Group's strategic planning cycle	Aligned with key investment, fleet and infrastructure planning horizons, as transition and physical impacts are expected to increasingly influence supply and demand.	Aligned with Autosports Group's long-term operational commitments for key sites, strategic partnerships with Original Equipment Manufacturers (**OEM**)s and government net zero plans.

Autosports Group did not experience any material physical impacts from climate-related events during FY26 with transition impacts experienced being the introduction of climate-related reporting requirements and accelerated adoption of new energy vehicles.

The effects of climate-related risks and opportunities are reasonably expected to affect the Autosports Group strategy, business model and value chain over time as described in the climate-related risks and opportunities section of this Report. As Autosports Group continues to deliver on its prime location strategy and secure flagship locations in key metropolitan markets, any potential climate-related physical risk exposure will be considered.

Autosports Group is in the initial stages of assessing climate-related mitigation and adaptation opportunities. As at the reporting date, there have been no specific climate mitigation or adaptation measures implemented and has no current and planned investments in climate-related mitigation, adaptation and other climate resilience opportunities, and has not developed a climate-related transition plan.

During the reporting period, no capital expenditure, financing or investment was deployed specifically in response to climate-related risks or opportunities. Expenditure was incurred on external advisory and specialist services to support the preparation of this Report, including the measurement and calculation of Autosports Group's greenhouse gas emissions during the reporting period.

Approach to assessing climate-related risks and opportunities

Climate-related risks and opportunities disclosed below have been quantified using a Low/Medium/High scale. In setting the materiality thresholds for this scale, Autosports Group has had regard to financial materiality thresholds, internal risk materiality, and other information relevant to users of general purpose financial statements. On this basis, some disclosed risks and opportunities fall below strict financial materiality, and these have been included where they may inform users' investment decisions.

Each risk and opportunity has also been assessed against the financial statement element it most affects (financial position, financial performance, or cash flows) as set out in the table below.

Quantified amounts are aggregate figures reflecting potential impact over the relevant time horizon, rather than amounts expected to recur annually.

Summary of identified climate-related risks

Material climate-related risks and opportunities should be considered alongside the Risk section of the Operating and Financial Review in the 2026 Annual Report. The tables below set out the material climate-related risks and opportunities that Autosports Group expects both currently and anticipates in the reasonable and foreseeable future based on its 2026 assessment.

These material climate-related risks and opportunities are relevant to the current Autosports Group business model and value chain.

Physical risk	Timeframe			Quantification		
	Short term (1–5 yrs)	Medium term (5–15 yrs)	Long term (15–25 yrs)	Low (Less than $1m)	Medium (Between $1-5m)	High (More than $5m)
Chronic and Acute Weather Events	✓	✓	✓			✓

Description

Increasing frequency and severity of acute weather events (including storms and floods) and longer-term chronic climate shifts (including sea level rise and changing precipitation patterns) have the potential to present physical risk of temporary disruption to Autosports Group's dealership network, storage facilities and logistics routes.

Current and anticipated impact areas

Autosports Group did not experience any material financial impact from physical climate-related events during the reporting period.

In the medium and long terms, more frequent or severe weather events have the potential to temporarily disrupt dealership and service operations, damage infrastructure, and interrupt essential services at affected sites. Extreme weather conditions may also limit the ability to operate sites safely, with consequential impacts on workforce health and safety, business continuity, and increased costs of repair, remediation and insurance.

This risk has the potential to primarily impact Dealership locations and the shipping and logistics components of our supply chain.

Mitigation approach

Property Strategy

Autosports Group's property strategy prioritises key metropolitan markets, prime locations and established sites. This reduces our exposure to regional areas, which the Australian Climate Risk Assessment identifies as more vulnerable to certain physical climate risks, extreme weather events.

Geographic distribution

Autosports Group's geographically diverse dealership network across 5 Australian states and territories, and New Zealand, provides mitigation against the risk of a single weather event causing significant operational disruption.

Insurance

Autosports Group maintains appropriate insurance coverage of financial impacts of potential extreme weather events.

Quantification basis

The quantification approach considers the impact on financial performance from weather events across the Autosports Group property portfolio presented on an inherent basis (before insurance recovery).

Acute weather events including riverine flood and coastal storm surge could have the potential to impact site operations leading to business interruption and potential asset damage.

By 2090, relative to the current sea level, an increase in warming from 1.5°C to 3°C is expected to further increase sea levels by 0.54m with an additional 87 days of coastal flooding, according to Australia's National Climate Risk Assessment Report 2025, with equivalent projections drawn from the Ministry for the Environment Climate Change Projections for New Zealand for NZ sites.

The potential financial impact from riverine flooding and coastal storm surge, driven by the 9 sites rated High exposure per Autosports Group's hazard mapping), was determined to be in the High category over the long term.

Financial statement areas potentially impacted

Financial performance

- Operating revenue
- Impairment losses

Financial position

- Cash
- Property, plant and equipment
- Vehicle inventory

Cash flows

- Cash flow from operating activities

Transition risk	Timeframe			Quantification
	Short term (1–5 yrs)	Medium term (5–15 yrs)	Long term (15–25 yrs)	
Climate regulation	✓	✓	✓	N/A

Description

Evolving climate-related legislation, disclosure requirements and carbon-related policy measures may increase Autosports Group's compliance obligations and operating costs. Non-compliance, or perceived non-compliance, may expose Autosports Group to regulatory penalties, legal challenge and reputational risk.

Current and anticipated impact areas

Mandatory climate disclosure has increased reporting complexity, requiring enhancements to climate-related governance, data collection, systems and processes within the reporting period.

Compliance with evolving requirements may increase operating costs, including audit, assurance and advisory services.

Carbon-related policies, such as carbon pricing, New Vehicle Efficiency Standards (**NVES**) extensions, border adjustments and trade restrictions, have the potential to result in a limitation in supplier availability, an increase procurement costs and pressure margins across the value chain.

Distributing vehicles from European-based OEMs may create additional compliance obligations due to more stringent home market regulations, primarily impacting Autosports Group Dealerships and the shipping and logistics components of our supply chain.

As Autosports Group forms part of the Scope 3 emissions footprint for OEMs, this may lead to of increasing reporting and compliance requirements as part of OEM environmental management system (**EMS**) supplier programs.

Mitigation approach

Regulatory compliance

Autosports Group monitors evolving regulatory requirements, to anticipate and respond to emerging compliance obligations.

Transparent reporting

Maintain active engagement with OEMs on climate-related compliance and reporting requirements.

Stakeholder engagement

Autosports Group’s Executive Team and Board engages, and considers, any feedback from stakeholders.

Quantification basis

The level of measurement uncertainty involved in estimating the effects of this risk was sufficiently high that the resulting quantitative information would not be useful. Therefore, no quantification has been able to be calculated.

Compliance costs associated with the climate disclosures program have been recognised within FY26 operating expenditure and have not been separately assessed as part of the quantitative financial effects analysis. As a result, potential financial outcomes attributable to these costs have not been separately identified.

Financial statement areas potentially impacted

Financial performance

- Operating expenses

Financial position

- Cash

Cash flows

- Cash flow from operating activities

Summary of identified Climate-related opportunities

Transition opportunity	Timeframe			Quantification
	Short term (1–5 yrs)	Medium term (5–15 yrs)	Long term (15–25 yrs)	
Climate transparency and investor engagement	✓	✓		N/A

Description

As investors, lenders, creditors and other stakeholders increasingly integrate climate-related considerations into their decision-making, organisations that demonstrate proactive management of climate-related risks and transparent disclosure practices may benefit from improved access to capital, more favourable financing conditions and stronger stakeholder relationships.

Current and anticipated impact areas

Autosports Group has not recognised any material financial impact from climate-related opportunities during the reporting period. However, growing investor awareness of sustainability-related topics has been noted, and the introduction of mandatory climate-related disclosure represents Autosports Group's first formal step toward demonstrating climate-related transparency to investors and stakeholders.

As climate considerations become more central to investment and lending decisions, effective management of climate-related risks and high-quality disclosure have the potential to enhance investor confidence, support financing terms and strengthen Autosports Group's market reputation over the medium to long term.

Autosports Group is also observing increasing climate-related information requests from value chain partners, including Scope 3 emissions data requests from suppliers and growing expectations from OEMs and other suppliers regarding climate programs.

Strategic approach

Regulatory compliance

Autosports Group monitors evolving regulatory requirements, to anticipate and respond to emerging compliance obligations.

Transparent reporting

Deliver clear and transparent climate-related disclosures consistent with AASB S2 requirements, supporting investor confidence and demonstrating accountability.

Stakeholder engagement

Engage proactively with investor communities, lenders and supply partners on Autosports Group's sustainability approach and climate-related programs.

Quantification basis

This opportunity is currently driven primarily by Autosports Group's relationships with OEMs, rather than by measurable financial effects, and quantification has therefore not been provided. As OEMs progress their own sustainability journeys, including through Scope 3 emissions considerations, supply chain sustainability requirements, and broader ESG expectations of their dealer networks, Autosports Group's ability to demonstrate climate maturity may support the continued strength of these relationships. This effect is qualitative in nature and cannot be reliably separated from other commercial, operational and relationship factors that influence OEM and other supplier arrangements.

Autosports Group also considers that, over the medium term, improved climate-related transparency may support more favourable access to, and terms of, finance from investors, lenders and creditors. This is not currently a substantiated driver of the opportunity, and Autosports Group does not currently have the skills, capabilities or resources to model any such effect. Should this become a more material consideration in future, Autosports Group will assess whether reliable quantification is possible at that time.

Financial statement areas potentially impacted

Financial performance

- Finance costs

Financial position

- Cash

Cash flows

- Cash flow from operating activities

Transition opportunity	Timeframe			Quantification
Changing customer preferences	Short term (1–5 yrs)	Medium term (5–15 yrs)	Long term (15–25 yrs)	N/A
	✓	✓	✓	

Description

Accelerated adoption of new energy vehicles, supported by evolving technology, government incentives and product availability, presents an opportunity for Autosports Group to grow the associated servicing, parts and aftersales activity across the dealership network.

Current and anticipated impact areas

Autosports Group's diverse brand portfolio and relationships with multiple OEMs means we are well-positioned to respond to customer demand across a range of lower-emission vehicle types and price points.

Accelerated adoption of new energy vehicles presents potential opportunities for Autosports Group with Electric Vehicle (**EV**) and hybrid-specific aftersales services to make up a growing proportion of aftersales activity, including battery diagnostics and software servicing.

OEMs are increasingly providing a mix of lower-emission vehicles across differing segments and price points, supported by compatible parts and servicing programs.

Autosports Group's relationships with a diverse range of manufacturers positions Autosports Group to pursue opportunities to align our activities with OEM electrification programs.

Strategic approach

Relationships with suppliers

Leverage Autosports Group's diverse OEM relationships to maintain a competitive lower-emission vehicle mix across brands, segments and price points that meets the needs of customers across Autosports Group's markets.

Greenfield and growth opportunities

We continually review our brand and product mix in response to changing customer preferences and market factors, including the potential introduction of lower-carbon focused brands across our existing footprint and future greenfield developments.

Internal capability

Continue to develop EV-specific aftersales capabilities, including technician training, battery diagnostics and software servicing to capture downstream service activity.

Market and policy monitoring

Monitor government incentive programs and policy developments to help anticipate changes to EV market dynamics and adjust inventory accordingly.

Quantification basis

Quantification has not been provided because EV adoption rates at the Autosports Group portfolio level are accelerating and the financial effect is not separately identifiable from broader vehicle market dynamics.

Autosports Group does not currently have scenario modelling capability to project EV sales mix at sufficient granularity.

EV mix is tracked as a forward-looking indicator of accelerated adoption of new energy vehicles. Autosports Group has not yet determined whether capital allocation for EV-ready workshop investment will be met through reallocation within the existing capital expenditure framework or through incremental capital expenditure. This will be assessed as part of ongoing capital planning processes.

Financial statement areas potentially impacted

Financial performance

- Operating revenue
- Cost of sales

Financial position

- Cash

Cash flows

- Cash flow from operating activities
- Cash flow from investing activities
- Payments for property, plant and equipment

Climate Resilience

During the reporting period, Autosports Group completed a climate-related scenario analysis in alignment with the requirements of AASB S2 *Climate-related Disclosures* to assess the resilience of its strategy and business model to climate-related risks and opportunities across a diverse range of climate-related scenarios, a 1.5°C scenario (as required) and a higher-warming pathway of approximately 3°C to test the potential impacts of extreme warming on Autosports Group’s operations.

Scenarios are not intended as forecasts, but as a tool to evaluate how Autosports Group’s strategy and operations may be affected under a range of plausible future conditions.

The scope of the climate-related scenario analysis covers all operating locations and business units of Autosports Group using the same time horizons as the climate-related risk and opportunities assessment. The climate-related scenario analysis considers upstream and downstream value-chain impacts where relevant. The climate-related scenario analysis was conducted internally and reviewed by Executive Management and endorsed by the Board.

While climate resilience is an established consideration for Autosports Group, the climate scenario analysis is not formally integrated into broader strategy development processes.

Autosports Group's resilience assessment and the detailed findings of the scenario analysis are set out below.

Climate resilience assessment

The Autosports Group strategy has been assessed by Autosports Group as resilient in the short-, medium- and long-term to the identified material climate-related risks and opportunities.

For the year ended 30 June 2026, there were no material quantifiable financial impacts to the financial performance, position and cash flow arising from these climate-related risks and opportunities. In addition, Autosports Group did not identify any material adjustments and there were no requirements to adjust resourcing. The cost of responding to these material climate-related risks and opportunities are inherently built into our current business processes and systems, resourcing and work plans and budgets.

Scenario 1: 1.5°C-Aligned Orderly Transition ***SSP1-1.9 | Transition risk: Elevated near-term | Physical risk: Moderate***	
Scenario Description	Early, decisive decarbonisation from 2030 underpinned by coordinated international policy. Global emissions reduce 45–50% by 2030; with net zero achieved by 2050. Clean energy investment triples to USD 4 trillion p.a.; with 60% of global new car sales electric by 2030, and 100% by 2050. In Australia, policy settings align with global decarbonisation pathways with transition risks are elevated near-term as markets adjust with physical risks moderated relative to higher warming pathways.
Resilience Assessment	***Reasonably resilient***. The well-signalled and progressive nature of this transition provides sufficient lead time for Autosports Group to adapt and implement any required changes to inventory mix, workshop capability and infrastructure.
Implications for Autosports Group	**Own Operations** Increasing governance and disclosure obligations may require additional resources and expenditure on audit, assurance and advisory services. Potential additional investment in Electric Vehicle (**EV**) workshop infrastructure, technician upskilling and on-site charging required. The accelerated adoption of new energy vehicles may result in a gradual shift in the composition of aftersales activity. Internal Combustion Engine (**ICE**) servicing activity is expected to remain significant, reflecting the volume of ICE vehicles currently in operation, but the proportion of total servicing activity over the longer term may evolve. **Supply Chain** OEMs are expected to accelerate electrification, with implications for parts availability, tooling and technician training across Autosports Group's service network.
Capacity to Adjust or Adapt	Autosports Group has the capacity to progressively invest in EV infrastructure ahead of demand signals. Inventory and brand mix are adjustable as consumer demand evolves. Capital planning provides a mechanism to direct investment toward adaptation priorities. The orderly and well-signalled nature of this scenario provides greater lead time than a disorderly transition — early action on workforce planning and infrastructure is crucial to sustaining margin through the transition period.
Areas of Uncertainty	• Pace of Australian EV adoption; absence of mandatory EV standards domestically. • Timing and consistency of carbon pricing and emissions mandates applicable to the automotive industry. • Speed of charging infrastructure deployment and EV affordability across price segments relevant to Autosports Group customers.
Key Assumptions	• Policy settings are broadly aligned with a 1.5°C pathway, including continued domestic and international commitment to net zero by 2050. • Coordinated national investment in EV charging infrastructure in line with stated government strategies. • OEMs maintain low-emissions model availability across relevant price segments. • Macroeconomic conditions support customer capacity to transition to lower-emission vehicles.

Scenario 2: Delayed Transition (~3°C) ***SSP2-4.5 | Transition risk: Low | Physical risk: High and rising***	
Scenario Description	Continued fossil fuel reliance and slow policy action result in ~3°C warming above pre-industrial levels by 2100. Physical climate risks increase steadily and substantially, with more frequent extreme weather events, heatwaves, droughts and sea level rise affecting supply chains, logistics and site operations. In Australia, the pace of decarbonisation remains slow and uncoordinated, with physical climate impacts — rather than policy — becoming the primary driver of cost pressure and operational disruption for businesses across the economy.
Resilience Assessment	***Moderate***. Autosports Group's diversified network and inventory mix offering provide flexibility in responding to shifting demand. However, elevated physical risk, insurance costs and macroeconomic uncertainty has the potential to place sustained pressure on margins and capital planning over the medium to long term.
Implications for Autosports Group	**Own Operations** Increasing frequency and severity of extreme weather events elevates the risk of physical damage to dealership sites and infrastructure. Potential rising insurance costs would increase operating expenditure. Extreme heat has the potential to temporarily limit safe site operation, affecting workforce health, safety and service continuity. Physical climate risks, including flood, heat and storm exposure to be assessed in site acquisition and lease renewal processes. **Supply Chain** Physical climate shocks may disrupt raw material supply, manufacturing and global shipping, affecting vehicle availability and parts supply. Logistics routes are vulnerable to weather disruption, with potential for extended lead times and inventory volatility.
Capacity to Adjust or Adapt	Physical risk screening, considering flood, heat and storm exposure can be embedded into site acquisition, lease renewal and capex decisions, reducing risk accumulation over time. Autosports Group's diversified geographic footprint provides mitigation against localised weather events causing a material impact to Autosports Group, and the ability to implement inventory and supply chain strategies minimise risks of disruption. Adaptation in this scenario is more reactive than under 1.5°C pathway, with early integration of physical risk screening into strategic planning important given the compounding and unpredictable nature of physical impacts over the medium to long term.
Areas of Uncertainty	• Severity, frequency and geographic distribution of physical climate impacts on specific Autosports Group sites. • Cost of insurance as physical risk potentially increases, particularly for sites in vulnerable coastal or weather prone locations. • Extent and duration of disruption to domestic and global logistics and supply chains. • Macroeconomic impacts, including effects on consumer confidence, input costs and credit conditions over the medium to long term.
Key Assumptions	• Limited and delayed policy action on climate change results in a higher-warming pathway of approximately 3°C, consistent with SSP2-4.5. • Transition by customers and manufacturers is slower and less coordinated, with continued reliance on higher-emissions vehicles over the medium term. • Physical climate impacts increase in frequency and severity, consistent with IPCC AR6 projections for this pathway. • Elevated macroeconomic volatility persist over the medium to long term.

Metrics and targets

Climate-related metrics

Autosports Group's GHG emissions have been measured in accordance with the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol, 2004)* for the reporting period. GHG emissions are presented in tonnes of carbon dioxide equivalent (**tCO2e**), using global warming potential (**GWP**) values from the IPCC Sixth Assessment Report (**AR6**). Emission factors are sourced from the Australian Government's National Greenhouse Accounts Factors**.**

Autosports Group has applied an operational control consolidation approach, covering all sites and operations over which the Group has operational control. FY26 represents Autosports Group's baseline year for GHG reporting, against which future performance will be measured.

Absolute gross GHG generated during FY26	**t CO_2-e**
Scope 1	2,794
Scope 2	11,145
Total Year 1 emissions	13,939

Scope 1

The majority of Scope 1 emissions arise from fuel usage in Autosports Group operated vehicles, combustion of natural gas and other gases for heating and workshop operations, and refrigerant leaks from air conditioning and refrigeration equipment.

While detailed vehicle usage may not be available, fuel consumption is tracked through fuel cards, bulk fuel deliveries and employee reimbursements.

Fuel Type	**t CO_2-e**
Petrol (including ethanol blends)	1038
Diesel	318
LPG	27
Natural Gas	263
Refrigerants (fugitive emissions)	1148

Scope 2

Scope 2 emissions represent indirect GHG emissions from purchased electricity consumed at Group-operated sites, calculated using the location-based method in accordance with AASB S2 requirements. A small number of sites purchase electricity under green power arrangements; these contractual instruments are not reflected in the location-based Scope 2 measure, consistent with the location-based reporting methodology.

Energy Use	**t CO_2-e**
Electricity	11,145

Autosports Group has applied the Scope 3 transition relief available under AASB S2 for the first reporting period and has not reported Scope 3 emissions. Autosports Group intends to assess and report Scope 3 emissions in future reporting periods.

Consolidation approach and organisational boundaries

Autosports Group applies an operational control approach to determine the boundary of its GHG emissions inventory. Under this approach, 100% of the emissions from operations over which Autosports Group exercises operational control are included within the inventory boundary, regardless of Autosports Group's ownership share.

Autosports Group has no associates, joint ventures or unconsolidated subsidiaries under Australian Accounting Standards. Accordingly, the GHG inventory boundary is consistent with the Group's consolidated financial reporting boundary.

Inclusions, methodologies and uncertainties

Autosports Group's GHG emissions inventory covers all material emission sources and has adopted the most specific calculation methods that available data allows. GHG emissions accounting relies on assumptions and estimates that introduce a degree of measurement uncertainty and the figures are estimated subject to measurement uncertainty due to the use of assumptions, proxies and estimation methodologies as set out in the table below.

Scope	Scope / category	Activity	Calculation approach	Activity data source	Emission Factor Source	Assumptions/estimations	Level of uncertainty
1	LPG — hoists and forklifts	Combustion of LPG used to operate vehicle hoists and forklifts at dealership sites	Fuel -based method	Supplier invoices	National Greenhouse Accounts Factors 2025 (DCCEEW)	LPG volumes sourced directly from supplier invoices; no estimation required	Low
1	Natural gas	Combustion of natural gas used for space heating at Group-operated sites	Fuel-based method	Utility invoices	National Greenhouse Accounts Factors 2025 (DCCEEW)	Volumes sourced directly from utility invoices; no estimation required	Low
1	Company fleet vehicles (including Demonstrators)	Fuel combustion from Group-owned and leased vehicles provided to staff as part of their employment	Fuel-based method	Supplier invoices	National Greenhouse Accounts Factors 2025 (DCCEEW)	Fuel purchases are attributed to company fleet vehicles based on site fuel records	Medium
1	Refrigerants – workshop	Fugitive emissions from refrigerant handling during vehicle air conditioning servicing	Quantity-based method (refrigerant purchased per supplier invoices)	Supplier invoices	IPCC Sixth Assessment Report (AR6) GWP values — R134a: GWP 1,526	R134a is the sole refrigerant type used; volumes sourced directly from supplier invoices.	Medium
2	Purchased electricity	Indirect emissions from electricity consumed at all Group-operated sites	Location based method	Supplier invoices/ NMI Meter data	National Greenhouse Accounts Factors 2025 — state-based grid emission factors (DCCEEW)	Location-based method applied consistently across all Group-operated sites in Australia and New Zealand	Low

Note: Emission factors are sourced from the National Greenhouse Accounts Factors 2025 published by the Department of Climate Change, Energy, the Environment and Water (DCCEEW).

Climate-related investments

During the reporting period Autosports Group did not direct any capital expenditure or financing specifically toward climate-related risks or opportunities**.** Autosports Group's acquisition model involves the purchase of dealership businesses, with sites acquired as part of those transactions. Physical climate risk exposure associated with acquired sites is considered as part of Autosports Group's ongoing risk management processes following acquisition.

Vulnerability and alignment metrics

Physical risk exposure

Autosports Group has assessed the extent to which its assets and business activities are exposed to climate-related physical and transition risks, including the location of dealership and service sites and the structure of the vehicle supply chain.

An initial high level Geographic Information System (**GIS**) analysis was conducted during the reporting period, assessing the exposure of dealership and storage locations to two climate hazards, being extreme heat and days and precipitation-related risks (flooding and storm events), by key geographic location. This represents Autosports Group’s first analysis of this kind. Autosports Group intends to extend the scope of hazard categories assessed and to move beyond exposure to a more detailed vulnerability assessment as data and capability develop in future reporting periods.

The table below shows the amount and percentage of sites that are vulnerable to climate-related physical risks:

Climate hazard	Number of sites	% of total sites
Sites potentially exposed to precipitation related risks (flooding and storm events)	9 sites	15% of group locations

Transition risk exposure

Autosports Group considers its current exposure to transition risks to be immaterial. The highest-rated transition risks identified through the climate risk assessment process, including increasing regulatory requirements in relation to sustainability reporting and disclosure, have been assessed against Autosports Group's internal risk consequence framework. All business activities are considered vulnerable to this risk given its Group-wide regulatory application. Consistent with the measurement uncertainty described on page six (**6**), the current financial effect of these transition risks is not separately identifiable and is managed within existing operating expenditure. These risks are actively monitored and managed within Autosports Group's Risk Management Framework.

Transition risk	Business activities affected	Assessment
Increasing regulatory requirements – sustainability and disclosure obligations	All business activities	No separately identifiable financial effect at present; managed within existing operating expenditure; actively monitored

Climate related opportunities

Autosports Group has assessed the extent to which its business activities are positioned to benefit from climate-related opportunities. As consumer preferences for lower-emission vehicles evolves, Autosports Group will monitor the effect of customer preferences on its sales mix and business activities.

Sales - Climate opportunity	Business activities affected	% of total new vehicles sold (FY26)
Electric vehicles sold	Sales of new vehicles	19%

Internal carbon prices

Autosports Group does not use an internal carbon price for decision making purposes.

Climate-related targets and remuneration

As this is Autosports Group's first year of mandatory climate-related reporting, climate-related targets have not yet been established. No executive remuneration outcomes or key performance indicators are currently linked to climate-related matters. Autosports Group intends to develop and set climate-related targets in future reporting periods, which will support the integration of climate-related considerations into performance measures and enable the demonstration of progress over time.

Directors' Declaration

The directors of Autosports Group Limited declare that, in their opinion, Autosports Group Limited has taken reasonable steps to ensure that the substantive provisions of Autosports Group Limited's sustainability report for the financial year ended 30 June 2026, set out on pages 1 to 14, are in accordance with the *Corporations Act 2001* (the Act), including:

- Section 296C of the Act (compliance with Australian Sustainability Reporting Standard AASB S2 *Climate-related Disclosures*), and
- Section 296D of the Act (climate statement disclosures).

This declaration is made in accordance with a resolution of the board of directors of Autosports Group Limited, pursuant to section 296A of the Act.

On behalf of the directors:

Peter O'Connell
Chair

20 August 2026

Nicholas Pagent
Chief Executive Officer

20 August 2026

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Independent Auditor's Review Report to the Members of Autosports Group Limited

Review conclusion

We have conducted a review of the following specified Sustainability Disclosures in the Sustainability Report of Autosports Group Limited (the "Entity") and its subsidiaries (the "Group") for the year ended 30 June 2026 as required by Australian Standard on Sustainability Assurance ASSA 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001 ("ASSA 5010")* issued by the Auditing and Assurance Standards Board ("AUASB"):

Sustainability Disclosures	Reporting requirement of Australian Sustainability Reporting Standard AASB S2 *Climate-related Disclosures* ("AASB S2") (including related general disclosures required by Appendix D)	Location in the Sustainability Report
Governance	Paragraph 6	The "Governance" section, on page 3 of the Sustainability Report.

Strategy (risk and opportunities)	Subparagraphs 9(a), 10(a) and 10(b)	Within the "Strategy" section included under:
		- the "Summary of identified climate-related risks" section:
		  ○ The physical risk text box and the description paragraph (page 5); and
		  ○ The transition risk text box and the description paragraph (page 6);
		- the "Summary of identified climate-related opportunities" section:
		  ○ the transition opportunity text box and the description paragraph (pages 7 and 8).

Scope 1 and 2 emissions	Subparagraphs 29(a)(i)(1) to (2) and 29(a)(ii) to (v)	Within the "Metrics and Targets" section on pages 12 and 13: - the "Climate-related metrics" section; - the "Scope 1" section; - the "Scope 2" section; - the "Consolidation approach and organisational boundaries" section; and - the "Inclusions, methodologies and uncertainties" section.

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The requirements of AASB S2 identified in the table above form the criteria relevant to the specified Sustainability Disclosures and apply under Division 1 of Part 2M.3 of the *Corporations Act 2001* (the "Act").

We have not become aware of any matter in the course of our review that makes us believe that the Sustainability Disclosures specified in the table above do not comply with Division 1 of Part 2M.3 of the *Corporations Act 2001*.

Basis for conclusion

Our review has been conducted in accordance with Australian Standard on Sustainability Assurance ASSA 5000 *General Requirements for Sustainability Assurance Engagements* ("ASSA 5000") issued by the AUASB. Our review includes obtaining limited assurance about whether the specified Sustainability Disclosures are free from material misstatement.

In applying the relevant criteria, we note that subsection 296C(1) of the Act includes a requirement to comply with AASB S2.

Our conclusion is based on the procedures we have performed and the evidence we have obtained in accordance with ASSA 5000. The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See the *'Summary of the Work Performed'* section of our report below.

Our responsibilities under ASSA 5000 are further described in the *'Auditor's Responsibilities'* section of this report.

We are independent of the Group in accordance with the applicable ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024 (the "Code"), together with the ethical requirements in the Act, that are relevant to our review of the specified Sustainability Disclosures of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the Code.

We confirm that the independence declaration required by the Act, which has been given to the directors of the Entity, would be in the same terms if given to the directors as at the time of this auditor's report.

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

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

Other information

The directors of the Entity are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2026 but does not include the specified Sustainability Disclosures and our auditor's report thereon.

Our conclusion on the specified Sustainability Disclosures does not cover the other information and we do not express any form of assurance conclusion thereon. The other information includes the financial report and Remuneration Report upon which we have performed an audit and issued a separate auditor's report.

In connection with our review of the specified Sustainability Disclosures, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the specified Sustainability Disclosures, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Responsibilities for the specified Sustainability Disclosures

The Directors of the Entity are responsible for:

a) The preparation of the specified Sustainability Disclosures in accordance with the Act; and
b) Designing, implementing and maintaining such internal control necessary to enable the preparation of the specified Sustainability Disclosures, in accordance with the Act that are free from material misstatement, whether due to fraud or error.

Inherent limitations in preparing the specified Sustainability Disclosures

Greenhouse gas emissions quantification is subject to significant measurement uncertainty, which arises because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. The comparability of sustainability information between entities and over time may be affected by inconsistencies in the methods to estimate or measure those emissions, due to different, but acceptable, methods applied.

The specified Sustainability Disclosures include judgements and assumptions about future events and circumstances. Actual outcomes may differ from those described and, accordingly, the disclosures are subject to a higher level of inherent uncertainty.

Auditor's responsibilities

Our objectives are to plan and perform the review to obtain limited assurance about whether the specified Sustainability Disclosures are free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the specified Sustainability Disclosures.

As part of a review in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the specified Sustainability Disclosures. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error. In conducting our review, we:

- Performed inquiries, walkthroughs, and inspection of documentation to understand the processes, systems, methodologies and personnel involved in preparing the specified Sustainability Disclosures.
- Inspected internal information supporting the Governance disclosures.
- Assessed the appropriateness of management's determined reporting boundary.
- Assessed the completeness and accuracy of disclosed climate-related risks and opportunities based on management's process and judgements to identify material information for disclosure.
- Performed analytical procedures and/or tested on a sample basis Scope 1 and 2 emissions data and emission factors and assessed management's estimation methods against the relevant requirements of AASB S2 and the GHG Protocol.

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- Reconciled the specified Sustainability disclosures in the Sustainability Report to the underlying outcome of procedures performed.
- Evaluated the disclosure and overall presentation of the specified Sustainability Disclosures against the relevant requirements of AASB S2.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Tara Hill
Partner
Chartered Accountants

Sydney, 20 August 2026