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GRI Content Index

GRI Standard	Disclosure		Location
General Disclosures			
GRI 1: Foundation 2021	The requirements and principles for using the GRI Standards and is applicable to all companies using the GRI Standards to inform sustainability reporting.		FY25 Business and Sustainability Review FY25 Corporate Governance Supplement FY25 ESG Data Book
GRI 2: General Disclosures 2021	Topic	The organisation and its reporting practices	
	2-1	Organisational details	FY25 Business and Sustainability Review, p. 3, 7, 8, 10
	2-2	Entities included in the organisation’s sustainability reporting	FY25 Business and Sustainability Review, p. 3
	2-3	Reporting period, frequency and contact point	FY25 Business and Sustainability Review, p. 3
	2-4	Restatements of information	FY25 Business and Sustainability Review, p. 16
	2-5	External assurance	FY25 Business and Sustainability Review, p. 2, 20
	Topic	Activities and workers	
	2-6	Activities, value chain and other business relationships	FY25 Business and Sustainability Review, p. 7-11
	2-7	Employees	FY25 ESG Data Book: Ausgrid Workforce, PLUS ES Workforce & GROUP Workforce sheets
	2-8	Workers who are not employees	FY25 ESG Data Book: Ausgrid Workforce, PLUS ES Workforce & GROUP Workforce sheets
	Topic	Governance	
	2-9	Governance structure and composition	FY25 Business and Sustainability Review, p. 14, 15 FY25 Corporate Governance Supplement, p. 2–4 https://www.ausgrid.com.au/About-Us/Our-Board
	2-10	Nomination and selection of the highest governance body	FY25 Business and Sustainability Review, p. 14 FY25 Corporate Governance Supplement, p. 3, 4
	2-11	Chair of the highest governance body	FY25 Business and Sustainability Review, p. 14, 15 FY25 Corporate Governance Supplement, p. 3, 4, 6
	2-12	Role of the highest governance body in overseeing the management of impacts	FY25 Business and Sustainability Review, p. 14–16 FY25 Corporate Governance Supplement, p. 2–6
	2-13	Delegation of responsibility for managing impacts	FY25 Business and Sustainability Review, p. 14–16 FY25 Corporate Governance Supplement, p. 2–6
	2-14	Role of the highest governance body in sustainability reporting	FY25 Business and Sustainability Review, p. 15, 16

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GRI Standard	Disclosure		Location
GRI 2: General Disclosures 2021 (continued)	2-15	Conflicts of interest	FY25 Business and Sustainability Review, p. 15 FY25 Corporate Governance Supplement, p. 6
	2-16	Communication of critical concerns	FY25 Business and Sustainability Review, p. 15, 30 FY25 Corporate Governance Supplement, p. 3, 5, 6, 7 FY25 ESG Data Book: GROUP Risk and Compliance sheet
	2-17	Collective knowledge of the highest governance body	FY25 Corporate Governance Supplement, p. 4
	2-18	Evaluation of the performance of the highest governance body	FY25 Corporate Governance Supplement, p. 4, 7
	2-19	Remuneration policies	FY25 Corporate Governance Supplement, p. 7
	2-20	Process to determine remuneration	FY25 Corporate Governance Supplement, p. 7
	2-21	Annual total compensation ratio	Confidentiality constraints – Due to privacy reasons, this compensation ratio is not available at this point in time. We are working on providing this in a future disclosure.
	Topic	Strategy, policies and practices	
	2-22	Statement on sustainable development strategy	FY25 Business and Sustainability Review, p. 4, 5
	2-23	Policy commitments	FY25 Business and Sustainability Review, p. 15, 16, 36, 49, 47, 50 FY25 Corporate Governance Supplement, p. 7 Code of Conduct Ausgrid Group FY24 Modern Slavery Statement Ausgrid website: https://www.ausgrid.com.au/About-Us/Sustainability Ausgrid website: https://www.ausgrid.com.au/About-Us/Policies-and-reports
	2-24	Embedding policy commitments	FY25 Business and Sustainability Review, p. 15, 16, 18–51 FY25 Corporate Governance Supplement, p. 2–8 FY25 ESG Data Book: GROUP Workforce sheet
	2-25	Processes to remediate negative impacts	FY25 Business and Sustainability Review, p. 8, 14, 15, 20–24, 26–32, 36, 38, 39, 45, 47, 49, 50 FY25 Corporate Governance Supplement, p. 2–8 Code of Conduct Ausgrid Group FY24 Modern Slavery Statement

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GRI Standard	Disclosure		Location
GRI 2: General Disclosures 2021 (continued)	2-26	Mechanisms for seeking advice and raising concerns	FY25 Business and Sustainability Review, p. 14, 49 FY25 Corporate Governance Supplement, p. 6 Code of Conduct
	2-27	Compliance with laws and regulations	FY25 Corporate Governance Supplement, p. 6, 7, 23, 29 FY25 ESG Data Book: GROUP Risk and Compliance sheet
	2-28	Membership associations	FY25 Corporate Governance Supplement, p. 8
	Topic	Stakeholder engagement	
	2-29	Approach to stakeholder engagement	FY25 Business and Sustainability Review, p. 13, 16, 23, 26, 30, 31, 32
	2-30	Collective bargaining agreements	FY25 Business and Sustainability Review, p. 36 FY25 ESG Data Book: Ausgrid Workforce sheet
GRI 3: Material Topics 2021	3-1	Process to determine material topics	FY25 Business and Sustainability Review, p. 16
	3-2	List of material topics	FY25 Business and Sustainability Review, p. 16
	3-3	Management of material topics	FY25 Business and Sustainability Review, p. 17–51

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GRI Standard	Disclosure		Location
Material Topics			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	FY25 Business and Sustainability Review, p. 18, 20, 43
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	FY25 Business and Sustainability Review, p. 20, 31, 32, 44
	203-2	Significant indirect economic impacts	FY25 Business and Sustainability Review, p. 12, 13, 20
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	FY25 ESG Data Book: Ausgrid Our business and PLUS ES Our business sheets
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	FY25 Corporate Goverance Supplement, p. 5, 6 FY25 Business and Sustainability Review, p. 49 Modern Slavery Statement
	205-2	Communication and training about anti-corruption policies and procedures	FY25 Corporate Goverance Supplement, p. 6
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, p.rotected areas and areas of high biodiversity value outside protected areas	FY25 Business and Sustainability Review, p. 50, 51 FY25 ESG Data Book: GROUP Environment sheet
	304-2	Significant impacts of activities, p.roducts, and services on biodiversity	FY25 Business and Sustainability Review, p. 50 FY25 ESG Data Book: GROUP Environment sheet
	304-3	Habitats protected or restored	FY25 Business and Sustainability Review, p. 51 FY25 ESG Data Book: GROUP Environment sheet
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	FY25 Business and Sustainability Review, p. 18, 19 FY25 ESG Data Book: GROUP Emissions, Ausgrid Emissions, PLUS ES Emissions sheet
	305-2	Energy indirect (Scope 2) GHG emissions	FY25 Business and Sustainability Review, p. 18, 19 FY25 ESG Data Book: GROUP Emissions, Ausgrid Emissions, PLUS ES Emissions sheet
	305-3	Other indirect (Scope 3) GHG emissions	FY25 Business and Sustainability Review, p. 18, 19 FY25 ESG Data Book: GROUP Emissions, Ausgrid Emissions, PLUS ES Emissions sheet
	305-5	Reduction of GHG emissions	FY25 Business and Sustainability Review, p. 18, 19 FY25 ESG Data Book: GROUP Emissions, Ausgrid Emissions, PLUS ES Emissions sheet

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GRI Standard	Disclosure		Location
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	FY25 Business and Sustainability Review, p. 51 FY25 ESG Data Book: GROUP Environment sheet
	306-2	Management of significant waste-related impacts	FY25 Business and Sustainability Review, p. 51 FY25 ESG Data Book: GROUP Environment sheet
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	FY25 ESG Data Book: Ausgrid, PLUS ES and GROUP Workforce sheets
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	FY25 Business and Sustainability Review, p. 36
	401-3	Parental leave	FY25 ESG Data Book: Ausgrid, PLUS ES and GROUP Workforce sheets
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	FY25 Business and Sustainability Review, p. 34, 35
	403-2	Hazard identification, risk assessment, and incident investigation	FY25 Business and Sustainability Review, p. 34, 35
	403-3	Occupational health services	FY25 Business and Sustainability Review, p. 34, 35
	403-4	Worker participation, consultation, and communication on occupational health and safety	FY25 Business and Sustainability Review, p. 34, 35
	403-5	Worker training on occupational health and safety	FY25 Business and Sustainability Review, p. 34, 35
	403-6	Promotion of worker health	FY25 Business and Sustainability Review, p. 34, 35
	403-8	Workers covered by an occupational health and safety management system	FY25 Business and Sustainability Review, p. 34, 35
	403-9	Work-related injuries	FY25 ESG Data Book: GROUP and PLUS ES Health and Safety sheets FY25 Business and Sustainability Review, p. 34, 35
	403-10	Work-related ill health	FY25 ESG Data Book: GROUP Health and Safety sheet FY25 Business and Sustainability Review, p. 34, 35
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	FY25 ESG Data Book: GROUP Workforce sheet
	404-2	Programs for upgrading employee skills and transition assistance programs	FY25 Business and Sustainability Review, p. 37, 40
	404-3	Percentage of employees receiving regular performance and career development reviews	FY25 ESG Data Book: GROUP Workforce sheet
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	FY25 Corporate Goverance Supplement, p. 3, 4 FY25 Business and Sustainability Review, p. 14, 39 FY25 ESG Data Book: GROUP Workforce sheet
	405-2	Ratio of basic salary and remuneration of women to men	FY25 Business and Sustainability Review, p. 39 FY25 ESG Data Book: Ausgrid Workforce sheet
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	FY25 ESG Data Book: Risk and Compliance sheet

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GRI Standard	Disclosure		Location
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	FY25 ESG Data Book: GROUP Risk and Compliance sheet
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	FY25 Business and Sustainability Review, p. 25–32, 44–46
	413-2	Operations with significant actual and potential negative impacts on local communities	FY25 Business and Sustainability Review, p. 31, 32, 50
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	FY25 Business and Sustainability Review, p. 49 FY25 ESG Data Book: GROUP Risk and Compliance sheet
	414-2	Negative social impacts in the supply chain and actions taken	FY25 Business and Sustainability Review, p. 49 Modern Slavery Statement
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of products and service categories	FY25 Business and Sustainability Review, p. 25, 29–30 FY25 ESG Data Book: Ausgrid Customer, Power Supplied, GROUP Health and Safety sheet
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	FY25 ESG Data Book: GROUP Health and Safety sheet
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	FY25 Business and Sustainability Review, p. 47, 48 FY25 ESG Data Book: GROUP Risk and Compliance sheet
Own metric	Outages and emergency calls answered within 30 seconds		FY25 Business and Sustainability Review, p. 30 FY25 ESG Data Book: Ausgrid Customer Experience sheet
	Complaint resolution		FY25 Business and Sustainability Review, p. 29–30 FY25 ESG Data Book: Ausgrid Customer Experience sheet
	System Average Interruption Duration Index (SAIDI)		FY25 Business and Sustainability Review, p.25, 29 FY25 ESG Data Book: Ausgrid Power Supplied sheet
	System Average Interruption Frequency Index (SAIFI)		FY25 Business and Sustainability Review, p. 25, 29 FY25 ESG Data Book: Ausgrid Power Supplied sheet
	Power prices		FY25 Business and Sustainability Review, p. 26 FY25 ESG Data Book: Ausgrid Power Supplied sheet
	Waste avoided by recycling surplus or redundant equipment		FY25 Business and Sustainability Review, p. 51 FY25 ESG Data Book: Ausgrid, PLUS ES and GROUP Environment sheets

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