



# FY2023 Global Reporting Initiative (“GRI”) Content Index

This GRI content index supports the FY2023 ESG disclosures for Macquarie Group Limited (“MGL” or “Macquarie”) and its subsidiaries. Our ESG disclosures comprise relevant sections of Macquarie’s [FY2023 Annual Report](#) and Macquarie’s [website](#). Macquarie has reported in accordance with the GRI Standards for the period from 1 April 2022 to 31 March 2023, based on the requirements outlined in GRI 1: Foundation 2021. There are no GRI Sector Standards applicable to Macquarie.

Macquarie has provided the disclosures as required in GRI 2: General Disclosures 2021 and has reported on the disclosures in GRI 3: Material Topics 2021. In relation to the disclosures against the GRI Topic Standards for each material topic, in some instances, certain disclosures for that topic have not been provided. Consistent with the GRI requirements, for relevant disclosures, a reason has been provided for each omission that aligns with one of the four permitted reasons for omission (not applicable, legal prohibitions, confidentiality constraints, or information unavailable / incomplete).

The content of the disclosures is based on Macquarie’s ESG [focus areas](#), which are reviewed annually and selected as most relevant to Macquarie based on internal and external research, engagement with [stakeholders](#), market benchmarking, and topic prioritisation.

## General Disclosures

Reference	Requirement	GRI general disclosures
2-1	Organisation Details	<ul style="list-style-type: none"> <li>a. Macquarie Group Limited, Macquarie, MGL</li> <li>b. <a href="#">FY23 Annual Report</a> – About Macquarie (pages 7- 30) and Additional Investor Information (pages 296-302)</li> <li>c. <a href="#">FY23 Annual Report</a> – Notes to the financial statements (page 169)</li> <li>d. <a href="#">FY23 Annual Report</a> – About Macquarie (pages 7-30) and <a href="#">Macquarie website</a> – Office locations</li> </ul>
2-2	Entities included in the organisation’s sustainability reporting	<ul style="list-style-type: none"> <li>a. <a href="#">FY23 Annual Report</a> – Notes to the financial statements (pages 187-188) and <a href="#">FY23 Basis of Preparation for ESG Reporting</a></li> <li>b. and c. Not applicable: no difference in approach between the list of entities included in Macquarie’s financial reporting and sustainability reporting.</li> </ul>
2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>a. and b. <a href="#">FY23 Annual Report</a> – Directors’ Report (page 87). Macquarie has a 1 April 2022 to 31 March 2023 reporting period. Macquarie’s financial and sustainability reporting period is aligned. Macquarie’s Environmental, Social and Governance (“ESG”) Report is produced annually.</li> <li>c. <a href="#">FY23 Annual Report</a> – Letter from the Chairman (pages 8-9). 5 May 2023.</li> <li>d. <a href="#">FY23 Annual Report</a> – Additional investor information (Investor relations) (page 302)</li> </ul>

Reference	Requirement	GRI general disclosures
2-4	Restatements of information	a. <a href="#">FY23 ESG Dataset</a> i. Restatements made to either update estimated data with actual data or reflect updated measurement methodologies. ii. Improved data accuracy.
2-5	External assurance	a. <a href="#">FY23 Annual Report</a> – Corporate Governance (pages 38-39) b. <a href="#">FY23 Basis of Preparation for ESG Reporting</a>
2-6	Activities, value chain and other business relationships	a. <a href="#">FY23 Annual Report</a> – About Macquarie (pages 18-30) b., c. and d. <a href="#">FY23 Annual Report</a> – About Macquarie (pages 18-30), Sustainability in our own business operations (pages 62-64) and <a href="#">Macquarie website</a> – Supplier Portal
2-7	Employees	a. - e. Information unavailable / incomplete: Not all of this data is currently available in the format requested. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Information on our approach to this topic is detailed in: - <a href="#">FY23 ESG Dataset</a> and <a href="#">FY23 Diversity, Equity and Inclusion Report</a>
2-8	Workers who are not employees	a. - c. Information unavailable / incomplete: Not all of this data is currently available in the format requested. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. - <a href="#">FY23 ESG Dataset</a> and <a href="#">FY23 Diversity, Equity and Inclusion Report</a>
2-9	Governance structure and composition	a. and b. <a href="#">FY23 Annual Report</a> – Corporate Governance (pages 34-41), Business Conduct and Ethics (pages 70-71) and <a href="#">Corporate Governance Statement</a> c. <a href="#">FY23 Annual Report</a> – Directors’ experience and special responsibilities (pages 92-96) and Allocation of responsibilities between Board Committees (page 40)
2-10	Nomination and selection of the highest governance body	a. and b. <a href="#">FY23 Annual Report</a> – Allocation of responsibilities between Board Committees (page 40) and Shareholder meetings (page 41)
2-11	Chair of the highest governance body	a. and b. Not applicable as the Chair of Macquarie’s Board is not a senior executive. See <a href="#">MGL Board Charter</a> – Conflicts of interest for further information.
2-12	Role of the highest governance body in overseeing the management of impacts	a. - c. <a href="#">FY23 Annual Report</a> – Corporate Governance (pages 34-41). Setting behavioural expectations (page 78), Culture, accountability and remuneration (page 96) and <a href="#">Net Zero and Climate Risk Report</a> – Governance (pages 47-50)
2-13	Delegation of responsibility for managing impacts	a. and b. <a href="#">FY23 Annual Report</a> – ESG governance (pages 48-49), Environmental and social risk management (page 52) and <a href="#">Net Zero and Climate Risk Report</a> – Governance (pages 47-50)
2-14	Role of the highest governance body for sustainability reporting	a. The Board is responsible for approving Macquarie’s ESG framework including major ESG policies. In accordance with its Charter, the Board

Reference	Requirement	GRI general disclosures
		<p>Governance and Compliance Committee (BGCC) assists the Board in adopting appropriate governance standards and reviewing the operation of environmental and social risk management policies.</p> <p>The FY23 MGL ESG Report was reviewed and recommended to the Board by the Board Governance and Compliance Committee. The MGL Board reviewed and approved the FY23 MGL Annual Report, which contains the FY23 MGL ESG Report.</p>
2-15	Conflicts of interest	a. and b. <a href="#">FY23 Annual Report</a> – Strong Board oversight (page 135), Remuneration report (pages 102-149) and 20 largest shareholders (page 297) and <a href="#">MGL Board Charter</a> – Conflicts of Interest (page 5)
2-16	Communication of critical concerns	<p>a. <a href="#">Whistleblower Policy</a>, <a href="#">Code of Conduct</a>, <a href="#">FY23 Annual Report</a> – Environmental and social risk management (page 52) and Business conduct and ethics (page 70) and <a href="#">Net Zero and Climate Risk Report</a> – Climate risk reporting (page 57)</p> <p>b. <a href="#">FY23 Annual Report</a>– Business conduct and ethics (page 70)</p>
2-17	Collective knowledge of the highest governance body	a. <a href="#">FY23 Annual Report</a> – Directors’ experience and special responsibilities (pages 92-96) and Board oversight (page 35)
2-18	Evaluation of the performance of the highest governance body	a. – c. <a href="#">FY23 Annual Report</a> – Remuneration report (pages 102-149)
2-19	Remuneration policies	a. and b. <a href="#">FY23 Annual Report</a> – Remuneration report (pages 102-149)
2-20	Process to determine remuneration	a. and b. <a href="#">FY23 Annual Report</a> – Remuneration report (pages 102-149)
2-21	Annual total compensation ratio	a. - c. <a href="#">FY23 Annual Report</a> – Pay for performance (page 119)
2-22	Statement on sustainable development strategy	a. <a href="#">FY23 Annual Report</a> – Chairman and Managing Director’s Letters (pages 8-11) and <a href="#">Net Zero and Climate Risk Report</a> – Foreword from Macquarie’s CEO
2-23	Policy commitments	a. – f. <a href="#">FY23 Annual Report</a> – About Macquarie (pages 20-21), Corporate Governance (pages 34-41), Environmental and social risk management (page 52), Business Conduct and Ethics (pages 70-71), <a href="#">ESR Policy Summary</a> , <a href="#">Net Zero and Climate Risk Report</a> Governance and risk management sections (pages 47-57), <a href="#">FY22 Modern Slavery Statement</a> and <a href="#">Corporate Governance Statement</a>
2-24	Embedding policy commitments	a. <a href="#">FY23 Annual Report</a> – About Macquarie (pages 20-21), Corporate Governance (pages 34-41), ESG governance (page 48), Environmental and social risk management (page 52), Business Conduct and Ethics (page 70-71), <a href="#">ESR Policy Summary</a> , <a href="#">Net Zero and Climate Risk Report</a> Governance and risk management sections (pages 47-57), <a href="#">FY22 Modern Slavery Statement</a> and <a href="#">Corporate Governance Statement</a>
2-25	Processes to remediate negative impacts	a. – e. <a href="#">FY23 Annual Report</a> – Business Conduct and Ethics (pages 70-71), Fair and efficient resolution of issues (page 67), <a href="#">FY22 Modern Slavery Statement</a> – Raising concerns and Remediation sections (page 14)

Reference	Requirement	GRI general disclosures
2-26	Mechanisms for seeking advice and raising concerns	a. <a href="#">Whistleblower Policy</a> , <a href="#">FY23 Annual Report</a> – Business Conduct and Ethics (page 70-71), Fair and efficient resolution of issues (page 67), <a href="#">FY22 Modern Slavery Statement</a> – Raising concerns and Remediation sections (page 14)
2-27	Compliance with laws and regulations	a. – d. <a href="#">FY23 Annual Report</a> – Directors’ Report (page 90).
2-28	Membership associations	a. Refer to <a href="#">macquarie.com/ESG</a> for a list of external initiatives and standards that Macquarie engages with. This section does not cover Operationally Segregated Subsidiaries (“OSSs”), portfolio companies, or platforms of Macquarie Group.
2-29	Approach to stakeholder engagement	a. <a href="#">FY23 Annual Report</a> – Environmental, Social and Governance Report, including Environmental and social risk management section (page 50) and <a href="#">Macquarie website</a> – ESG focus and stakeholder engagement
2-30	Collective bargaining agreements	a. and b. Macquarie respects employee rights to freedom of association and collective bargaining. In general, employment agreements are governed by local laws, and the majority of Macquarie employees are not covered by collective bargaining agreements. Accordingly, Macquarie does not report on the percentage of total employees covered by collective bargaining agreements.

## Materiality Disclosures

Reference	Requirement	GRI disclosures on material topics
3-1	Process to determine material topics	<a href="#">FY23 Annual Report</a> – Environmental, Social and Governance Report, process for determining our ESG focus areas (page 50) and <a href="#">Macquarie website</a> – ESG focus and stakeholder engagement
3-2	List of material topics	The references above seek to cover all materiality disclosures.
3-3	Management of material topics	

## Economic Disclosures

### GRI 201: Economic Performance 2016

Reference	Requirement	GRI topic disclosures
201-1	Direct economic value generated and distributed	a. <a href="#">FY23 Annual Report</a> – Financial Statements (pages 153-154) and <a href="#">Macquarie Group Foundation</a> (page 72-75). b. Information unavailable / incomplete: This data is not currently available in the format requested, given the range of jurisdictions that Macquarie operates in. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Information on our approach to this topic is detailed in:

- FY23 Management Discussion and Analysis - International income (page 40)

201-2	Financial implications and other risks and opportunities due to climate change	a. <a href="#">FY23 Annual Report</a> - Climate change (pages 54-57) and <a href="#">Net Zero and Climate Risk Report</a>
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### GRI 205: Anti-corruption 2016

Reference	Requirement	GRI topic disclosures
205-1	Operations assessed for risks related to corruption	Macquarie's global operations are assessed for bribery and corruption risk as part of the risk assessment process. No significant residual risk was identified related to corruption in the Risk Assessment. Information on our approach to this topic is detailed in: - <a href="#">Macquarie website</a> - Corporate Governance - <a href="#">Corporate Governance Statement</a> - <a href="#">FY23 Annual Report</a> - Financial crime prevention (page 71)
205-2	Communication and training about anti-corruption policies and procedures	b. and e. <a href="#">FY23 Annual Report</a> -Business conduct and ethics (pages 70-71) a. - e. Information unavailable / incomplete: Not all the data is currently available in the format requested. All Macquarie employees globally have access to the Anti-Bribery and Corruption Policy and the Code of Conduct. Macquarie requires all employees globally to undertake mandatory online Anti-bribery and Corruption and Code of Conduct training.
205-3	Confirmed incidents of corruption and actions taken	Macquarie is not aware of any material incidents of corruption in the year ended 31 March 2023.

### GRI 207: Tax 2019

Reference	Requirement	GRI topic disclosures
207-1	Approach to tax	a. <a href="#">FY23 Annual Report</a> - Business Conduct and Ethics (pages 70-71); <a href="#">FY23 Tax transparency statement</a> ; <a href="#">Macquarie Group Tax Policy</a>  - (iv.) Information unavailable / incomplete:  <b>1. Business strategy:</b> Macquarie's approach to tax and business transactions is documented in our <a href="#">Macquarie Group Tax Policy</a> . Macquarie seeks to ensure that tax issues are properly recognised at the earliest stages of a transaction in accordance with the New Product and Business Approval Policy. When a business unit is seeking input and sign-off from the Head of Tax (or delegate) in relation to a transaction, investment or product, the business unit is responsible for providing the Head of Tax (or delegate) with all the necessary information to facilitate sign-off. Macquarie may be entitled to tax concessions in the course of its normal business but has no appetite for any transaction that is motivated by the avoidance of tax.  <b>2. Sustainable development:</b> Given the range of markets and jurisdictions that Macquarie operates in, we have not fully considered how our approach to tax is linked to the sustainable development strategies of the organisation. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving

		standards requirements and we will look to enhance this disclosure in future years.
207-2	Tax governance, control, and risk management	a. and c. <a href="#">FY23 Tax transparency statement</a> – Tax policy, strategy and governance (page 4) b. <a href="#">FY23 Annual Report</a> – Business Conduct and Ethics (pages 70-71)
207-3	Stakeholder engagement and management of concerns related to tax	a. <a href="#">FY23 Annual Report</a> – Tax transparency (page 70); <a href="#">FY23 Tax transparency statement</a> ; <a href="#">Macquarie Group Tax Policy</a>
207-4	Country-by-country reporting	Confidentiality constraints: a comprehensive country by country report is filed in Australia to the ATO, however public reporting of this information is expected to be mandatory in various jurisdictions around the world, including Australia, in coming years.

## Environmental Disclosures

### GRI 302: Energy 2016

Reference	Requirement	GRI topic disclosures
302-1	Energy consumption within the organisation	a. – g. <a href="#">FY23 Annual Report</a> – Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a> . Further, Macquarie is committed to providing and operating energy efficient and sustainable buildings. Through our focus on occupying sustainable workplaces we aim to design and construct new premises and fit-out existing premises in line with sustainability best practice and, where possible, achieve accreditation such as 6 Star Green Star, LEED Gold, BREEAM Excellent or equivalent. Further information is available in Macquarie’s 2022 CDP Climate Change Submission.
302-2	Energy consumption outside of the organisation	a. – c. <a href="#">FY23 Annual Report</a> – Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a>
302-3	Energy intensity	a. – d. <a href="#">Net Zero and Climate Risk Report</a> – Metrics and targets (pages 31-46) and Appendix 2 (pages 64-69), <a href="#">FY23 Annual Report</a> – Climate change (page 54-57), <a href="#">FY23 ESG Dataset</a> and <a href="#">FY23 Basis of Preparation for ESG Reporting</a>
302-4	Reduction of energy consumption	a. – d. <a href="#">FY23 Annual Report</a> – Sustainability in our own business operations (pages 62-64), Climate change (pages 54-57), <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a>
302-5	Reductions in energy requirements of products and services	a. – c. Information incomplete: In our <a href="#">2022 Net Zero and Climate Risk Report</a> we set science-based targets for three carbon-intensive sectors: oil/gas, motor vehicles and coal. Detailed analysis is now underway to assess the emissions associated with the residential mortgage and power generation sectors and, data allowing, these sectors will be included in our 2023 Net Zero and Climate Risk Report to be released by the end of this year.  We will keep reporting on an annual basis against our commitment to align our financing activity with the global goal of net zero emissions by 2050.

## GRI 304: Biodiversity 2016

Reference	Requirement	GRI topic disclosures
304-2	Significant impacts of activities, products and services on biodiversity	Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> - Environmental and social risk management (page 48) and <a href="#">ESR Policy Summary</a> .
304-3	Habitats protected or restored	<a href="#">MAM 2021 Sustainability Report</a> - Biodiversity and ecosystems. Macquarie Asset Management (MAM)'s Head of Agriculture and Natural Assets, Elizabeth O'Leary, is a founding member of the Taskforce on Nature-related Financial Disclosures (TNFD). Through our contribution to the development of the TNFD framework we aim to support the shift in global financial flows towards nature-positive outcomes.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> - Environmental and social risk management (page 48) and <a href="#">ESR Policy Summary</a> .

## GRI 305: Emissions 2016

Reference	Requirement	GRI topic disclosures
305-1	Direct (Scope 1) GHG emissions	Scope 1 emissions are not considered to be material at 411 tCO <sub>2e</sub> . <a href="#">FY23 Annual Report</a> - Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a> .
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">FY23 Annual Report</a> - Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a> .
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">FY23 Annual Report</a> - Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a> . Information unavailable / incomplete: The information is not always available in the required format to comply with the exact compilation requirements. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements.
305-4	GHG emissions intensity	<a href="#">FY23 Annual Report</a> - Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting</a> and <a href="#">Net Zero and Climate Risk Report</a> .

305-5	Reduction of GHG emissions	<a href="#">FY23 Annual Report</a> – Sustainability in our own business operations (pages 62-64), <a href="#">FY23 ESG Dataset</a> , <a href="#">FY23 Basis of Preparation for ESG Reporting and Net Zero and Climate Risk Report</a> .
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## Social Disclosures

### GRI 401: Employment 2016

Reference	Requirement	GRI topic disclosures
401-1	New employee hires and employee turnover	<p>a. and b. Information incomplete: The total number of employees and the rolling 12-month global voluntary turnover rate are disclosed in the <a href="#">FY23 ESG Dataset</a>. The split of this information by age group, gender and region is not considered material at this point in time. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements.</p> <p>Further information on our approach to this topic is detailed in:  - <a href="#">FY23 Annual Report</a> – People and workplace (pages 68-69), <a href="#">FY23 Diversity, Equity and Inclusion Report</a> and <a href="#">FY23 ESG Dataset</a></p>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>a. and b. <a href="#">FY23 Diversity, Equity and Inclusion Report</a> and <a href="#">FY23 Annual Report</a> (pages 6 and 17)</p> <p>Part-time and full-time employees are eligible for the same types of benefits unless there is a local legal or regulatory requirement to restrict eligibility on that basis.</p>

### GRI 403: Occupational health and safety 2018

Reference	Requirement	GRI topic disclosures
403-1	Occupational health and safety management system	a. and b. <a href="#">FY23 Annual Report</a> – Environmental and social risk management (pages 52-53), <a href="#">Macquarie website</a> – Managing environmental and social risk (Work health and safety section) and People and Workplace section and <a href="#">Work Health and Safety Policy Summary</a>
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">FY23 Annual Report</a> – Environmental and social risk management (pages 52-53), Business Conduct and Ethics (pages 70-71), <a href="#">Macquarie website</a> – Managing environmental and social risk (Work health and safety section) and People and Workplace, <a href="#">Work Health and Safety Policy Summary</a> , <a href="#">FY22 Modern Slavery Statement</a> – Policy framework (page 5)
403-3	Occupational health services	<a href="#">FY23 Annual Report</a> – Environmental and social risk management (pages 52-53), Data privacy (page 71) and <a href="#">Macquarie website</a> – Managing environmental and social risk (Work health and safety section) and People and Workplace
403-4	Worker participation, consultation, and communication on occupational health and safety	A. and b. <a href="#">FY23 Annual Report</a> – Work Health and Safety (page 53)
403-5	Worker training on occupational health and safety	a. <a href="#">FY23 Annual Report</a> – Work Health and Safety (page 53)



403-6	Promotion of worker health	a. and b. <a href="#">FY23 Annual Report</a> -Work Health and Safety (page 53) and <a href="#">Macquarie website</a> - People and Workplace
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a. <a href="#">FY23 Annual Report</a> -Work Health and Safety (page 53) and <a href="#">Work Health and Safety Policy Summary</a>
403-8	Workers covered by an occupational health and safety management system	a. - c. Information incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. However, we have outlined the scope of the occupational health and safety management system's applicability in the following: - <a href="#">FY23 Annual Report</a> -Work Health and Safety (page 53) and <a href="#">Work Health and Safety Policy Summary</a>
403-9	Work-related injuries	a. - g. Information incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. However, we have outlined the scope of the system's applicability in the following: - <a href="#">FY23 Annual Report</a> - Environmental and social risk management (pages 52-53)
403-10	Work-related ill health	a. - e. Information incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. However, we have outlined the scope of the system's applicability in the following: - <a href="#">FY23 Annual Report</a> - Environmental and social risk management (pages 52-53)

#### GRI 404: Training and education 2016

Reference	Requirement	GRI topic disclosures
404-1	Average hours of training per year per employee	a. <a href="#">FY23 ESG Dataset</a> and <a href="#">FY23 Annual Report</a> - People and workplace (pages 68-69). However, information incomplete: The additional disclosure of average hours of training is not considered material. The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements.
404-2	Programs for upgrading employee skills and transition assistance programs	a. and b. <a href="#">FY23 Annual Report</a> - People and workplace (pages 68-69)
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">FY23 Annual Report</a> - People and workplace (pages 68-69)

### GRI 405: Diversity and equal opportunity 2016

Reference	Requirement	GRI topic disclosures
405-1	Diversity of governance bodies and employees	a. <a href="#">FY23 Annual Report</a> – Directors’ experience and special responsibilities (pages 92-96), <a href="#">FY23 Diversity, Equity and Inclusion Report</a> and <a href="#">FY23 ESG Dataset</a> b. Information incomplete: We will continue to assess the feasibility and, if relevant, enhance this disclosure in coming years.
405-2	Ratio of basic salary and remuneration of women to men	a. and b. Information incomplete: We will continue to assess the feasibility and, if relevant, enhance this disclosure in coming years. However, further information on our approach to this topic is detailed in: - <a href="#">UK Gender Pay Gap Report 2022</a> - <a href="#">Workplace Gender Equality Agency Report 2022</a>

### GRI 413: Local communities 2016

Reference	Requirement	GRI topic disclosures
413-1	Operations with local community engagement, impact assessments, and development programs	a. Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. However, further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> – Environmental and social risk management (pages 52-53)
413-2	Operations with significant actual and potential negative impacts on local communities	a. Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> – Environmental and social risk management (pages 52-53) and <a href="#">ESR Policy Summary</a>

### GRI 415: Public policy 2016

Reference	Requirement	GRI topic disclosures
415-1	Political contributions	a. and b. <a href="#">FY23 Annual Report</a> - Business conduct and ethics (pages 70-71)

### GRI 417: Marketing and labelling 2016

Reference	Requirement	GRI topic disclosures
417-1	Requirements for product and service information and labelling	a. and b. Information incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. However, further information on our approach to product and service information and labelling can be found here: <a href="#">FY23 Annual Report</a> – Client and customer experience section (pages 66-67) and <a href="#">Macquarie ESG website</a>
417-2	Incidents of non-compliance concerning product and service	

	information and labelling	Macquarie is not aware of any material incidents of non-compliance concerning product and service information and labelling or marketing communications in the year ended 31 March 2023.
417-3	Incidents of non-compliance concerning marketing communications	

#### GRI 418: Customer privacy 2016

Reference	Requirement	GRI topic disclosures
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	a. - c. <a href="#">FY23 Annual Report</a> -Business conduct and ethics (pages 70-71)

#### Additional topics

Reference	Requirement	GRI topic disclosures
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The additional topics below are based on the GRI G4 Financial Services Sector Disclosures. The Global Sustainability Standards Board (GSSB) has started the development of Sector Standards. We have chosen to continue reporting these additional topics while the GSSB transitions the GRI G4 Financial Services Sector Disclosures to the Sector Standards.

FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> - Climate change (pages 54-57) - <a href="#">FY23 Annual Report</a> - Environmental and social financing (pages 58-61)
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> - Climate change (pages 54-57) - <a href="#">FY23 Annual Report</a> - Environmental and social financing (pages 58-61)
FS11	Percentage of assets subject to positive and negative environmental or social screening	Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> - Environmental and social financing (pages 58-61)
FS14	Initiatives to improve access to financial services for disadvantaged people	Information unavailable / incomplete: The availability of data and relevance of this topic to the organisation will be further investigated in the coming years, including in light of the broader sustainability reporting landscape and evolving standards requirements. Further information on our approach to this topic is detailed in: - <a href="#">FY23 Annual Report</a> - Client and customer experience (pages 66-67)