



MACQUARIE

2021 GRI Content Index

This content index supports Macquarie's 2021 ESG disclosures. The disclosures comprise relevant sections of Macquarie's 2021 Annual Report ('AR' in the table) and Macquarie's website and have been prepared in accordance with the GRI Standards 2018: Core option.

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 business insights, secondary research, market benchmarking, and stakeholder analysis.

Reference	Requirement	GRI general disclosure
102-1	Name of the organisation	Macquarie Group Limited
102-2	Activities, brands, products, and services	Operating and Financial Review AR pages 20-23
102-3	Location of headquarters	Additional Investor Information AR page 301
102-4	Location of operations	Financial highlights AR page 19
102-5	Ownership and legal form	About Macquarie AR page 9 Additional Investor Information AR pages 296-301
102-6	Markets served	Operating and Financial Review AR pages 20-23
102-7	Scale of the organisation	Financial highlights AR page 18-19 Operating and Financial Review AR pages 26-32
102-8	Information on employees and other workers	ESG Report AR pages 68-69 Macquarie.com/ESG FY21 Employee Composition Data Table Diversity & Inclusion Report AR pages- 46-51
102-9	Supply chain	Macquarie.com/supplier_portal – partially reported ESG Report AR page 65
102-10	Significant changes to the organisation and its supply chain	Chairman's and Managing Director's Letters AR pages 10-13
102-11	Precautionary Principle or approach	ESG Report AR page 54
102-12	External initiatives	Macquarie.com/ESG One Planet Private Equity Funds (OPPEF) (MAM) Global Infrastructure Forum (MAM) World Benchmarking Alliance membership (MAM) Transition Pathways Initiative (TPI) (MAM) Sustainability Accounting Standards Board (SASB) (MIM) Institutional Investors Group on Climate Change (IIGCC) (MAM) Ceres (MAM) Green Climate Fund (GCF) (MAM) Climate Action 100+ (MAM)
102-13	Membership of associations	The Mekong Club Australian Financial Markets Association Australian Banking Association Financial Services Council (Australia) Business Council of Australia Australian - United Kingdom Chamber of Commerce (AUKCC) Confederation of British Industry (UK) British Private Equity & Venture Capital Association (BVCA)

Reference	Requirement	GRI general disclosure
		<p>The Investment Association (IA) (UK)</p> <p>ALFI (Association of the Luxembourg Fund Industry)</p> <p>Italian Private Equity, Venture Capital and Private Debt Association (AIFI)</p> <p>Australian Business in France</p> <p>Polish Chamber of Commercial Real Estate (PINK) (MAM)</p> <p>Green Bank Network (GIG)</p> <p>Aldersgate Group (UK) (GIG)</p> <p>Renewable Energy Association (UK) (GIG)</p> <p>RenewableUK (UK) (GIG)</p> <p>Scottish Renewables (UK) (GIG)</p> <p>WindEurope (EU) (GIG)</p> <p>Solar Power Europe (EU) (GIG)</p> <p>International Solid Waste Association (GIG)</p> <p>World Forum Offshore Wind (GIG)</p> <p>Australian Chamber of Commerce in Korea</p> <p>American Chamber of Commerce in Korea</p> <p>British Chamber of Commerce in Korea (MacCap GIG)</p> <p>Australia Korea Business Council</p> <p>Korea Wind Energy Industry Association (Macquarie Capital Korea)</p> <p>Japan Wind Power Association (Macquarie Capital)</p> <p>Japan Climate Leaders' Partnership</p> <p>Taiwan Wind Energy Association</p> <p>Taiwan Renewable Energy Alliance</p> <p>Wind Energy Committee under European Chamber of Commerce Taiwan</p> <p>ANZCham (Australia New Zealand Chamber of Commerce in Taipei)</p>
102-14	Statement from senior decision-maker	Chairman's and Managing Director's Letters AR pages 10-13
102-16	Values, principles, standards, and norms of behaviour	<p>Operating and Financial Review AR pages 24-25</p> <p>ESG Report AR page 70-71</p> <p>Corporate Governance Summary AR pages 36-45</p>
102-18	Governance structure	<p>Corporate Governance Summary AR pages 36-45</p> <p>ESG Report AR page 52</p>
102-35	Remuneration policies	Remuneration Report AR pages 103-144
102-36	Process for determining remuneration	Remuneration Report AR pages 103-144
102-40	List of stakeholder groups	<p>ESG Report AR page 52</p> <p>ESG focus and stakeholder engagement</p>
102-41	Collective bargaining agreements	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.
102-42	Identifying and selecting stakeholders	<p>ESG Report AR page 52</p> <p>ESG focus and stakeholder engagement</p>
102-43	Approach to stakeholder engagement	<p>ESG Report AR page 52</p> <p>ESG focus and stakeholder engagement</p>
102-44	Key topics and concerns raised	ESG focus and stakeholder engagement
102-45	Entities included in the consolidated financial statements	Financial Report AR page 186-187
102-46	Defining report content and topic Boundaries	<p>ESG Report AR page 52</p> <p>ESG focus and stakeholder engagement</p>
102-47	List of material topics	<p>ESG Report AR page 52</p> <p>ESG focus and stakeholder engagement</p>
102-48	Restatements of information	FY21 Carbon and Energy Data Table
102-49	Changes in reporting	ESG Report AR pages 52-53
102-50	Reporting period	Directors Report AR page 87 (1 April 2020 to 31 March 2021)

Reference	Requirement	GRI general disclosure
102-51	Date of most recent report	31 March 2020
102-52	Reporting cycle	Directors Report AR page 87 (Annual)
102-53	Contact point for questions regarding the report	Additional Investor information AR page 301
102-54	Claims of reporting in accordance with the GRI Standards	Macquarie's FY2020 ESG Report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	ESG Report AR page 53
102-56	External assurance	ESG Report AR page 64 <u>Independent limited assurance report</u>

Reference	Requirement	GRI specific disclosure
GRI 201: Economic Performance 2016		
201	Management approach	Financial Report AR pages 149-285 ESG Report AR pages 56-63
201-1	Direct economic value generated and distributed	Financial Report AR page 149
201-2	Financial implications and other risks and opportunities due to climate change	ESG Report AR pages 56-63
GRI 205: Anti-corruption 2016		
205	Management approach	macquarie.com/leadership-corporate-governance
205-1	Operations assessed for risks related to corruption	macquarie.com/leadership-corporate-governance
205-2	Communication and training about anti-corruption policies and procedures	macquarie.com/leadership-corporate-governance ESG Report AR page 53
GRI 207: Tax 2019		
207	Management approach	ESG Report AR page 70 FY21 Tax transparency statement
207-1	Approach to tax	ESG Report AR page 70 FY21 Tax transparency statement
GRI 302: Energy 2016		
302	Management approach	ESG Report AR pages 64-65
302-1	Energy consumption within the organisation	ESG Report AR pages 64-65 FY21 Carbon and energy data table
302-4	Reduction of energy consumption	ESG Report AR pages 64-65 FY21 Carbon and energy data table
GRI 305: Emissions 2016		
305	Management approach	ESG Report AR pages 64-65
305-1	Direct (Scope 1) GHG emissions	ESG Report AR pages 64-65 FY21 Carbon and energy data table
305-2	Energy indirect (Scope 2) GHG emissions	ESG Report AR pages 64-65 FY21 Carbon and energy data table
305-3	Other indirect (Scope 3) GHG emissions	ESG Report AR pages 64-65 – partially reported FY21 Carbon and energy data table
305-4	GHG emissions intensity	FY21 Carbon and energy data table
305-5	Reduction of GHG emissions	ESG Report AR pages 64-65
GRI 307: Environmental compliance 2016		
307	Management approach	Directors Report AR page 90
307-1	Non-compliance with environmental laws and regulations	Directors Report AR page 90
GRI 401: Employment 2016		
401	Management approach	ESG Report AR pages 68-69 Diversity & Inclusion Report AR pages 46-51
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Diversity & Inclusion Report AR pages 46-51 – partially reported 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.
401-3	Parental leave	Diversity & Inclusion Report AR pages 47-48

Reference	Requirement	GRI specific disclosure
GRI 403: Occupational health and safety 2018		
403	Management approach	ESG Report AR pages 55 and 69
403-1	Occupational health and safety management system	ESG Report AR pages 55 and 69 – partially reported
403-5	Worker training on occupational health and safety	ESG Report AR pages 55 and 69 – partially reported
403-6	Promotion of worker health	ESG Report AR pages 55 and 69
403-9	Work-related injuries	ESG Report AR page 69 – partially reported
GRI 404: Training and education 2016		
404	Management approach	ESG Report AR pages 68-69
404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report AR pages 68-69
404-3	Percentage of employees receiving regular performance and career development reviews	ESG Report AR pages 68-69
GRI 405: Diversity and equal opportunity 2016		
405	Management approach	Diversity & Inclusion Report AR pages 46-51
405-1	Diversity of governance bodies and employees	Diversity & Inclusion Report AR pages 46-51 – partially reported FY21 Employee Composition Data Table
GRI 412: Human rights assessment 2016		
412	Management approach	ESG Report AR pages 55 and 65
412-2	Employee training on human rights policies or procedures	ESG Report AR page 55
GRI 413: Local communities 2016		
413	Management approach	Foundation Report pages 72-75
413-1	Operations with local community engagement, impact assessments, and development programs	Foundation Report pages 72-75
GRI 415: Public policy 2016		
415	Management approach	ESG Report AR pages 70-71
415-1	Political contributions	ESG Report AR pages 70-71
GRI 418: Customer privacy 2016		
418	Management approach	ESG Report AR page 67 and 71 – partially reported https://www.macquarie.com/au/about/disclosures/privacy-and-cookies
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Report AR page 67 – partially reported Macquarie upholds high standards of privacy practice and security and has implemented appropriate procedures to prevent breaches of customer privacy and losses of customer data.
Additional topics		
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	ESG Report AR pages 60-63
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	ESG Report AR pages 60-63
FS11	Percentage of assets subject to positive and negative environmental or social screening	ESG Report AR page 54

Reference	Requirement	GRI specific disclosure
FS14	Initiatives to improve access to financial services for disadvantaged people	ESG Report AR pages 66-67