

FY2022 SASB Content Index

Macquarie's FY2022 MGL ESG Report has been prepared following the guidance of the Sustainability Accounting Standards Board (SASB)'s *Investment Banking and Brokerage* and *Commercial Banking* industry standards.

This is the first year Macquarie's ESG Disclosures have been prepared using the SASB Standards. We are aiming to evolve our approach over time, including considering further expanding reporting against other relevant SASB Standards.

The following table references the public disclosures that include information in line with SASB's metrics, as of the year ended 31 March 2022. Disclosures that appeared in more than one of the applicable standards are included in a separate section at the top of the table.

Code	Metric	MGL disclosure
Disclosures included in Multiple Sectors' Standards		
FN-IB-510a.2 FN-CB-510a.2	Description of whistleblower policies and procedures	- <i>FY22 ESG Report (page 65)</i> - <i>Whistleblower policy</i> - <i>Code of Conduct</i>
FN-IB-550a.1 FN-CB-550a.1	Global Systemically Important Bank (G-SIB) score, by category	MGL is not classed as a G-SIB.
FN-IB-550a.2 FN-CB-550a.2	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	- <i>FY22 Annual Report (p74)</i> - <i>MBL Pillar III Disclosures</i> - <i>FY22 ESG Report, Climate Change section (p52)</i>
Investment Banking & Brokerage Standard		
FN-IB-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	- <i>FY22 Employee composition data</i> - <i>FY22 Diversity, Equity & Inclusion Report</i>
FN-IB-410a.1	Revenue from (1) underwriting, (2) advisory, and (3) securitization transactions incorporating integration of environmental, social, and governance (ESG) factors, by industry	This metric is currently being considered as part of Macquarie's Net Zero project.
FN-IB-410a.2	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry	- <i>FY22 ESG Report, Climate Change section (p50-55)</i> - <i>FY22 ESG Report, Environmental and Social Financing section (p56-59)</i> - <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i>

Code	Metric	MGL disclosure
FN-IB-410a.3	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	<ul style="list-style-type: none"> - <i>Net Zero Statement</i> - <i>FY22 ESG Report, Climate Change section (p50-55)</i> - <i>FY22 ESG Report, Environmental and Social Financing section (p56-59)</i> - <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i> - <i>MAM UN PRI Transparency Statements</i> - <i>2025 Sustainability Plan</i>
FN-IB-510b.4	Description of approach to ensuring professional integrity, including duty of care	<ul style="list-style-type: none"> - <i>Code of Conduct</i> - <i>What we stand for</i> - <i>Business conduct and ethics</i> - <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i> - <i>FY22 Corporate Governance Statement</i> - <i>Macquarie Group Privacy Policy</i>
FN-IB-550b.1	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	- <i>Remuneration report (p97-143)</i>
FN-IB-550b.2	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	- <i>Remuneration report (p97-143)</i>
FN-IB-550b.3	Discussion of policies around supervision, control, and validation of traders' pricing of Level 3 assets and liabilities	<ul style="list-style-type: none"> - <i>FY22 Annual Report, Notes 32 and 38</i> - <i>Remuneration report (p97-143)</i>
FN-IB-000.A	(1) Number and (2) value of (a) underwriting, (b) advisory, and (c) securitization transactions	<ul style="list-style-type: none"> - <i>FY22 Presentation to investors and analysts (Slide 17)</i> - <i>FY22 Full year management discussion and analysis (p15-16)</i>
FN-IB-000.B	(1) Number and (2) value of proprietary investments and loans by sector	- <i>FY22 ESG Report, Climate Change section (p51)</i>
Commercial Banks Standard		
FN-CB-230a.1	(1) Number of data breaches (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	- <i>FY22 ESG Report, Business Conduct and Ethics section (p66)</i>
FN-CB-230a.2	Description of approach to identifying and addressing data security risks	<ul style="list-style-type: none"> - <i>Business conduct and ethics</i> - <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i> - <i>Macquarie Group Privacy Policy</i>
FN-CB-240a.1	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community development	- <i>FY22 ESG Report, Client Experience section (p62)</i>
FN-CB-240a.2	(1) Number and (2) amount of past due and nonaccrual loans qualified to programs designed to promote small business and community development	- <i>FY22 ESG Report, Client Experience section (p62)</i>

Code	Metric	MGL disclosure
FN-CB-240a.3	Number of no-cost retail checking accounts provided to previously unbanked or underbanked customer	Macquarie offers a fee free retail transaction account as part of our obligations under the Australian Banking Code of Practice.
FN-CB-410a.1	Commercial and industrial credit exposure, by industry	This metric is currently being considered as part of Macquarie's Net Zero project.
FN-CB-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	<ul style="list-style-type: none"> - <i>Environmental and Social Risk Policy</i> - <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i> - <i>TCFD Progress Report</i>
FN-CB-000.A	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	- <i>FY22 Annual Report (p18, p171)</i>
FN-CB-000.B	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	<ul style="list-style-type: none"> - <i>FY22 Annual Report (p18, p171)</i> - <i>MBL Pillar III Disclosures</i>