

# GRI Standards Content Index

2023

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## Statement of Use

AustralianSuper has reported the information cited in this GRI Content Index for the period 1 July 2022 to 30 June 2023 with reference to the Global Reporting Initiative (GRI) Standards.

AustralianSuper has used: GRI 1: Foundation 2021.

AustralianSuper reports its sustainability performance across a number of documents including its Annual Report, Climate Change Report, Modern Slavery Statement, and its website. The GRI Standards Content Index aims to support our readers navigate the data for each material sustainability topic across these documents, to the extent equivalent reporting has been made during the reporting period.

GRI Standard	Disclosure	Location
<b>General Disclosures</b>		
<b>GRI 2 General Disclosures 2021</b>	<b>The organisation and its reporting practices</b>	
	2-1 Organisational details	AustralianSuper Pty Ltd ABN 94 006 457 987, AFSL 233788, Trustee of AustralianSuper ABN 65 714 394 898 Level 30, 130 Lonsdale Street, Melbourne, Victoria, 3000, Australia Annual Report 2023 • About this report, page 2
	2-2 Entities included in the organisation's sustainability reporting	AustralianSuper Pty Ltd ABN 94 006 457 987, AFSL 233788, Trustee of AustralianSuper ABN 65 714 394 898.
	2-3 Reporting period, frequency and contact point	Reporting period for sustainability reporting: 1 July 2022 to 30 June 2023 Reporting period for financial reporting: 1 July 2022 to 30 June 2023 Publication date of the Annual Report 2023: 30 September 2023 Contact point: <a href="mailto:reputation@australiansuper.com">reputation@australiansuper.com</a>
	2-4 Restatements of information	Modern Slavery Statement 2023 • About this statement, page 2 • Appendix 2, page 23 Climate Change Report 2023 • About this report, page 3
	2-5 External assurance	There is no external assurance of sustainability information provided in the Annual Report 2023, Climate Change Report 2023 or Modern Slavery Statement 2023.
	<b>Activities and workers</b>	
	2-6 Activities, value chain and other business relationships	Annual Report 2023 • About Australian Super, pages 12–14 • Products and services, pages 22–28 Modern Slavery Statement 2023 • page 9
	2-7 Employees	Annual Report 2023 • Governance, page 57
	2-8 Workers who are not employees	Annual Report 2023 • Our Board, page 47 Modern Slavery Statement 2023 • About us, page 6

GRI Standard	Disclosure	Location
<b>General Disclosures</b>		
GRI 2 General Disclosures 2021	<b>Governance</b>	
	2-9 Governance structure and composition	Annual Report 2023 • Governance, pages 44–48 <b>Board Skills Matrix</b>
	2-10 Nominating and selecting the highest governance body	Annual Report 2023 • Governance, page 44
	2-11 Chair of the highest governance body	Annual Report 2023 • Governance, page 47
	2-15 Conflicts of interest	<b>Conflicts Management Policy Summary</b>
	2-16 Communication of critical concerns	<b>Whistleblower Policy</b>
	2-18 Evaluation of the performance of the highest governance body	<b>Board Evaluation Policy</b>
	2-19 Remuneration policies	Annual Report 2023 • Governance, pages 49–51
	2-20 Process to determine remuneration	Annual Report 2023 • Governance, pages 49–51
	<b>Strategies, policies and practices</b>	
	2-24 Embedding policy commitments	Modern Slavery Statement 2023 • FY23 progress, page 4 • How we identify modern slavery risks, pages 10–12 • Measuring the effectiveness of our actions, page 20
	2-26 Mechanisms for seeking advice and raising concerns	<b>Whistleblower Policy</b> <b>Code of Conduct</b>
	2-27 Compliance with laws and regulations	Annual Report 2023 • Appendices, page 67 (Privacy and Compliance)
	2-28 Membership associations	Annual Report 2023 • Investments, pages 40–41 Modern Slavery Statement 2023 • FY23 progress, pages 4, 17–21
	<b>Stakeholder engagement</b>	
	2-29 Approach to stakeholder engagement	Annual Report 2023 • What matters to stakeholders, page 66
	2-30 Collective bargaining agreements	Annual Report 2023 • Governance, page 50

GRI Standard	Disclosure	Location
<b>Material Topics</b>		
GRI 3 Material Topics 2021	<b>Disclosures on material topics</b>	
	3-1 Process to determine material topics	<b>Sustainability Report 2021</b> • Our material topics, page 3
	3-2 List of material topics	<b>Sustainability Report 2021</b> • Our approach to reporting, page 6
	3-3 Management of material topics	<b>Code of Conduct</b> <b>Anti-bribery and Corruption Statement</b>
<b>Topic Standards – GRI 200 Economic Standard Series</b>		
<b>Investment performance</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics	Annual Report 2023 • Investments, pages 30–34 • Responsible Investment, pages 38–42 • Appendices, pages 63–64 <b>How we invest</b>
GRI 201 Economic Performance 2016	GRI 201-1 Direct economic value generated and distributed	Annual Report 2023 • Investments, pages 33, 35, 36, • Financial statements, page 61 <b>How AustralianSuper contributes to the Australian Economy,</b> page 6
<b>Climate stewardship</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics	Annual Report 2023 • Investments, pages 39–42 Climate Change Report 2023 • Risk management, pages 17–27 • Strategy, pages 9, 10, 13, 14, 15
GRI 201 Economic Performance 2016	GRI 201-2 Financial implications and other risks and opportunities due to climate change	Climate Change Report 2023 • Strategy, pages 11–16 • Risk management, pages 17–19, 23
GRI 305 Emissions 2016	GRI 305-4 GHG emissions intensity	Climate Change Report 2023 • Part 4: Metrics, pages 30–31
<b>Business ethics and integrity</b>		
GRI 205 Anti Corruption 2016	GRI 205-1 Operations assessed for risks related to corruption	All AustralianSuper operations are assessed for risks related to corruption.
	GRI 205-2 Communication and training about anti-corruption policies and procedures	<b>Code of Conduct</b> <b>Anti-bribery and Corruption Statement</b>
	GRI 205-3 Confirmed incidents of corruption and actions taken	There were no instances of corruption identified within AustralianSuper.

GRI Standard	Disclosure	Location
<b>Topic Standards – GRI 400 Social Standards Series</b>		
<b>Diversity, equity and inclusion</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics	Annual Report 2023 <ul style="list-style-type: none"> <li>• Overview, page 14</li> <li>• Investments, page 41</li> <li>• Governance, pages 55–56</li> </ul> <b>WGEA Gender Equality Reporting</b>
GRI 405 Diversity and Equal Opportunity 2016	GRI 405-1 Diversity of governance bodies and employees	Annual Report 2023 <ul style="list-style-type: none"> <li>• Our colleagues, page 57</li> </ul>
	GRI 405-2 Ratio of basic salary and remuneration of women to men	Annual Report 2023 <ul style="list-style-type: none"> <li>• Remuneration, pages 52–54</li> </ul>
GGRI 406 Non Discrimination 2016	GRI 406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination recorded within AustralianSuper.
<b>Employee support and development</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics	<b>Enterprise agreement 2019–23</b> <ul style="list-style-type: none"> <li>• Clause 29</li> </ul>
GRI 404 Training and Education 2016	GRI 404-2 Programs for upgrading employee skills and transition assistance programs	<b>Enterprise agreement 2019–23</b> <ul style="list-style-type: none"> <li>• Clauses 29 and 34</li> </ul>
<b>Human rights risk</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	<b>Modern Slavery Statement 2023</b> Annual Report 2023 <ul style="list-style-type: none"> <li>• Investments, page 41</li> </ul>
<b>First Nations engagement</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Overview, page 14</li> <li>• Products and services, page 24</li> </ul> <b>AustralianSuper Innovate Reconciliation Action Plan</b>
<b>IT management and cyber security</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Products and services, page 25</li> </ul>
GRI 418 Customer Privacy 2016	GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annual Report 2023 <ul style="list-style-type: none"> <li>• Appendices, page 67</li> </ul>

GRI Standard	Disclosure	Location
<b>Brand and reputation</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Overview, page 10</li> <li>• Strategy and commitments, pages 16–17</li> </ul>
<b>Member engagement and support</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Overview, pages 13–14</li> <li>• Strategy, page 18</li> <li>• Products and services, pages 22–25, 28</li> </ul>
<b>Investment over investee sustainability performance</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Investments, pages 38, 41, 42</li> </ul> <b>ESG and Stewardship Policy</b> <b>Stewardship Statement</b> <b>Share Voting Approach</b> <b>ESG Management</b>
<b>Managing the regulatory environment</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Governance, page 44</li> <li>• Managing Risk, page 59</li> <li>• Appendices, pages 67</li> </ul>
<b>Member advocacy</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Strategy, pages 18–20</li> </ul> <b>Policy and advocacy</b>
<b>Responsible investment</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Investments, pages 38–42</li> </ul>
<b>Role of AustralianSuper in retirement</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Strategy, pages 16–18</li> <li>• Products and services, page 23</li> </ul>
<b>Member acquisitions and retention</b>		
GRI 3 Material Topics 2021	GRI 3-3 Management of material topics approach	Annual Report 2023 <ul style="list-style-type: none"> <li>• Overview, page 12</li> <li>• Strategy, page 16</li> </ul>

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