

GRI Standards Content Index

2024

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Statement of Use

AustralianSuper has reported the information cited in this GRI content index for the period 1 July 2023 to 30 June 2024 (FY24), and in some instances 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 to ensure it has complied with the most up-to-date requirements for reporting with reference to the GRI Standards.

AustralianSuper reports its sustainability performance across several documents including its Annual Report, Financial Report, Modern Slavery Statement, and its **website**. The GRI Content Index aims to support readers navigate the data for each material topic across these documents. For the purposes of creating this content index, to the extent equivalent reporting has been made during the reporting period. These documents refer to the period 1 July 2023 to 30 June 2024, or 1 July 2022 to 30 June 2023 in instances where that is the most recently published document.

GRI Standard	Disclosure	Reference
The organisation and its reporting practices		
GRI 2 General Disclosures 2021	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 2024 <ul style="list-style-type: none"> About this report, page 4 Our colleagues, page 87
	2-2 Entities included in the organisation's sustainability reporting	Annual Report 2024 <ul style="list-style-type: none"> About this report, page 4 AustralianSuper Group Corporate Structure, page 72
	2-3 Reporting period, frequency and contact point	Reporting period for sustainability reporting: 1 July 2023 to 30 June 2024 Publication date of the Annual Report 2024: 30 September 2024 Contact point: reputation@australiansuper.com
	2-4 Restatements of information	Annual Report 2024 <ul style="list-style-type: none"> Complaints management, page 104
	2-5 External assurance	There is no external assurance of sustainability information provided in the Annual Report 2024, Climate Change Report 2023 or Modern Slavery Statement 2024.
Activities and workers		
GRI 2 General Disclosures 2021	2-6 Activities, value chain and other business relationships	Annual Report 2024 <ul style="list-style-type: none"> About Australian Super, pages 16–19 Modern Slavery Statement 2024 <ul style="list-style-type: none"> About us, pages 6–8 Identifying modern slavery risks, pages 9–12 Annual Report 2024 <ul style="list-style-type: none"> Material suppliers, page 95
	2-7 Employees	Annual Report 2024 <ul style="list-style-type: none"> Our colleagues, page 87

GRI Standard	Disclosure	Reference
Governance		
GRI 2 General Disclosures 2021	2-9 Governance structure and composition	Annual Report 2024 <ul style="list-style-type: none"> Governance framework, pages 70–71 Our Board, page 74 Our executive team, page 80 Board Skills Matrix 2024
	2-10 Nominating and selection of the highest governance body	Annual Report 2024 <ul style="list-style-type: none"> Governance, pages 70–81
	2-11 Chair of the highest governance body	Annual Report 2024 <ul style="list-style-type: none"> Our Board, page 75
	2-15 Conflicts of interest	Conflicts Management Policy Summary
	2-16 Communication of critical concerns	Whistleblower Policy
	2-18 Evaluation of the performance of the highest governance body	Board Evaluation Policy
	2-19 Remuneration policies	Annual Financial Report 2024 <ul style="list-style-type: none"> Remuneration report, pages 8–21
	2-20 Process to determine remuneration	Annual Financial Report 2024 <ul style="list-style-type: none"> Remuneration report, page 9
	2-21 Annual total compensation ratio	Annual Financial Report 2024 <ul style="list-style-type: none"> Remuneration report, pages 9–11
Strategies, policies and practises		
GRI 2 General Disclosures 2021	2-23 Policy commitments	Code of Conduct Policy Summary Conflicts Management Policy Summary Anti-bribery & Corruption Statement
	2-24 Embedding policy commitments	Modern Slavery Statement 2024 <ul style="list-style-type: none"> FY24 progress, pages 4–5 How we identify modern slavery risks, pages 10–14 Measuring the effectiveness of our actions, page 23
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblower Policy Code of Conduct Policy Summary
	2-28 Membership associations	Modern Slavery Statement 2024 <ul style="list-style-type: none"> FY24 progress, pages 4–5, 21–22
Stakeholder engagement		
GRI 2 General Disclosures 2021	2-29 Approach to stakeholder engagement	Annual Report 2024 <ul style="list-style-type: none"> What matters to stakeholders, page 96
	2-30 Collective bargaining agreements	Annual Report 2024 <ul style="list-style-type: none"> Our colleagues, page 82
GRI 3 Material Topics 2021	3-2 List of material topics	Annual Report 2024 <ul style="list-style-type: none"> What matters to stakeholders, page 96

GRI Standard	Disclosure	Reference
Investment returns		
GRI 3 Material Topics 2021	GRI 3-3 Management approach	Annual Report 2024 • Message from the Chief Investment Officer, page 48 Annual Financial Report 2024 • Investments, page 30
GRI 201 Economic Performance 2016	GRI 201-1 Direct economic value generated and distributed	Annual Financial Report 2024 • Statement of financial position, page 25
Member advocacy		
GRI 3 Material Topics 2021	GRI 3-3 Management approach	Annual Report 2024 • Advocating for the future, pages 30–31
GRI 415 Public Policy 2016	GRI 415-1 Political contributions	Annual Report 2024 • Political donations, page 105
Responsible investment		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 • Responsible Investment, pages 60–66
GRI 201 Economic Performance	GRI 201-2 Financial implications and other risks and opportunities due to climate change	Climate Change Report 2023 • Metrics, page 37
GRI 203 Indirect Economic Impacts 2016	GRI 203-1 Infrastructure investments and services supported	Climate Change Report 2023 • Risk management, page 19 • Metrics, pages 44–47
Use of technology		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 • Future focussed for members, page 25 • Member experience, page 34 • AI implications for the Fund, page 50 • Cybersecurity, page 89
First Nations Engagement		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 • Aboriginal and Torres Strait Islander members, pages 20–21
Employee attraction, development and retention		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 • Our colleagues, pages 82–87
GRI 403 Occupational Health and Safety 2018	GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	Annual Report 2024 • Safety and Wellness program, page 86

GRI Standard	Disclosure	Reference
Global Investment		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 <ul style="list-style-type: none"> • Message from the Investment Committee Chair, pages 44–45 Annual Financial Report 2024 <ul style="list-style-type: none"> • Global investment capability, page 5
Member service		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 <ul style="list-style-type: none"> • Improve member service and guidance, page 26 • Member experience, pages 34–38
Transition to retirement		
GRI 3 Material Topics 2021	GRI 3-3 Management Approach	Annual Report 2024 <ul style="list-style-type: none"> • Meeting members' retirement needs, pages 28–29

This may include general financial advice which doesn't take into account your personal objectives, financial situation or needs. Before making a decision consider if the information is right for you and read the relevant Product Disclosure Statement, available at australiansuper.com/pds or by calling **1300 300 273**. A Target Market Determination (TMD) is a document that outlines the target market a product has been designed for. Find the TMDs at australiansuper.com/tmd

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