

GRI Standards Content Index

2025

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GRI Content Index 2025

AustralianSuper has reported the information cited in this GRI Content Index for the period 1 July 2024 to 30 June 2025 (FY25), and in some instances for the period 1 July 2022 to 30 June 2023 (FY23) and 1 July 2023 to 30 June 2024 (FY24), 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.

GRI Standard	Disclosure	Location
GRI 2: General Disclosures	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 2025 - About this report, p4 - Workforce by gender and location, p92
	2-2 Entities included in the organisation's sustainability reporting	Annual Report 2025 - About this report, p4 - AustralianSuper Group Corporate Structure, page 76
	2-3 Reporting period, frequency and contact point	Reporting period for financial reporting: 1 July 2024 to 30 June 2025. Publication date of the Annual Report 2025: 25 September 2025. Contact point: reputation@australiansuper.com
	2-4 Restatements of information	Annual Report 2025 - Corrections and omissions, p82 - Complaint management, p109
	2-5 External assurance	There is no external assurance of sustainability information provided in the Annual Report 2025, Climate Change Report 2023 or Modern Slavery Statement 2024.
	2-6 Activities, value chain and other business relationships	Annual Report 2025 - About AustralianSuper, p14–16 - Material suppliers, p101 Fund Annual Financial Report 2025 - Director's report, p4–6 Modern Slavery Statement 2024 - About us, p6–8 - Identifying modern slavery risks, p10–12
	2-7 Employees	Annual Report 2025 Our colleagues, , p88 and p92
	2-9 Governance structure and composition	Annual Report 2025 - Governance framework, p74–76 - Our board, p78–82 - Our executive team, p86–87 Board Skills Matrix 2025
	2-10 Nominating and selection of the highest governance body	Annual Report 2025 Governance, p75
	2-11 Chair of the highest governance body	Annual Report 2025 Our board, p79

GRI Standard	Disclosure	Location
GRI 2: General Disclosures	2-15 Conflicts of interest	Conflicts Management Policy Summary 2025
	2-16 Communication of critical concerns	Whistleblower Policy 2025
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance: Nomination, appointment and removal of Directors
	2-19 Remuneration policies	Fund Annual Financial Report 2025 • Remuneration report, p8-21
	2-20 Process to determine remuneration	Fund Annual Financial Report 2025 • Remuneration report, p9
	2-23 Policy commitments	Code of Conduct Summary 2025 Conflicts Management Policy Summary 2025 Anti-bribery & Corruption Statement Modern Slavery Statement 2024 • Our progress, p4 • Policy framework, p11
	2-24 Embedding policy commitments	Modern Slavery Statement 2024 • FY24 progress, p4-5 • Identifying modern slavery risks, p10-14 • Measuring the effectiveness of our actions, p23
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblower Policy 2025 Code of Conduct Summary 2025
	2-28 Membership associations	Modern Slavery Statement 2024 • FY24 progress, p4-5, 21-22
	2-29 Approach to stakeholder engagement	Annual Report 2025 • What matters to stakeholders, p100
	2-30 Collective bargaining agreements	Annual Report 2024 • Our colleagues, p82
Material topics		
GRI 3: Material topics	3-1 Process to determine material topics	Annual Report 2025 • What matters to stakeholders, p100
	3-2 List of material topics	Annual Report 2025 • What matters to stakeholders, p100
Investment returns		
GRI 3: Material topics	GRI 3: 3 Management approach	Annual Report 2025 • Message from the Chief Investment Officer & Deputy Chief Executive, p52 Fund Annual Financial Report 2025 • Investments, p30
GRI 201: Economic Performance 2016	GRI 201-1: Direct economic value generated and distributed	Fund Annual Financial Report 2025 • Statement of financial position, p25 (201-a-i and -ii only)
Global Investment		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Message from the Investment Committee Chair, p48-50 Fund Annual Financial Report 2025 • Global investment capability, p5

GRI Standard	Disclosure	Location
Member service		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Delivering a world-class member experience, p26–27 • Member experience, p34–35 • Guidance and advice, p36–37
Transition to retirement		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Simplifying retirement, p38–39
Member advocacy		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Helping all Australians live well in retirement, p28–31
GRI 415: Public Policy	GRI 415-1: Political contributions	Annual Report 2025 • Political donations, p109
Responsible investment		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Responsible Investment, p64–70
GRI 201: Economic performance	GRI 201-2: Financial implications and other risks and opportunities due to climate change	Climate Change Report 2023 • Metrics, p37
GRI 203: Indirect Economic Impacts	GRI 203-1: Infrastructure investments and services supported	Climate Change Report 2023 • Risk management, p19 • Metrics, 44–47
Use of technology		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Delivering a world-class member experience, p26–27 • Member experience, p34–35 • Keeping your super and data safe, p40–41
First Nations engagement		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • About AustralianSuper: Aboriginal and Torres Strait Islander members, p16–17 • Member experience: Aboriginal and Torres Strait Islander members, p34
Employee attraction, development and retention		
GRI 3: Material Topics	GRI 3: 3 Management approach	Annual Report 2025 • Our colleagues, p88–93
GRI 403: Occupational Health and Safety	403–4 Worker participation, consultation, and communication on occupational health and safety	Annual Report 2025 • Safety and wellness, p91

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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