



FY2022 GRI Content Index

This content index supports Macquarie's FY2022 ESG disclosures. The disclosures comprise relevant sections of Macquarie's [FY2022 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	- FY22 Annual Report, About Macquarie (p16-28)
102-3	Location of headquarters	- FY22 Annual Report, (p309)
102-4	Location of operations	- FY22 Annual Report, About Macquarie (p15)
102-5	Ownership and legal form	- FY22 Annual Report, About Macquarie (p5) - FY22 Annual Report, Additional Investor Information (p298-304)
102-6	Markets served	- FY22 Annual Report, About Macquarie (p16-28)
102-7	Scale of the organisation	- FY22 Annual Report, About Macquarie (p16-28)
102-8	Information on employees and other workers	- FY22 ESG Report, People and Workplace section (p63-64) - Macquarie.com/ESG - FY22 Employee Composition Data Table - FY22 Diversity, Equity & Inclusion Report
102-9	Supply chain	- Macquarie.com/supplier portal – partially reported - FY22 ESG Report, Sustainability in Direct Operations section (p61)
102-10	Significant changes to the organisation and its supply chain	- FY22 Annual Report, Chairman and Managing Director's Letters (p6-9)
102-11	Precautionary Principle or approach	- FY22 ESG Report, Environmental and Social Risk section (p48)

Reference	Requirement	GRI general disclosure
102-12	External initiatives	<p>Refer to Macquarie.com/ESG for a list of external initiatives. Additional initiatives are as follows:</p> <ul style="list-style-type: none"> • One Planet Private Equity Funds (OPPEF) (MAM) • Global Infrastructure Forum (MAM) • World Benchmarking Alliance membership (MAM) • Transition Pathways Initiative (TPI) (MAM) • Institutional Investors Group on Climate Change (IIGCC) (MAM) • Ceres (MAM) • Green Climate Fund (GCF) (MAM) • Climate Action 100+ (MAM) • Global Impact Investing Network (GIIN) (MAM) • Urban Land Institute's (ULI) Greenprint Centre of Building Performance (MAM) • The Climate Pledge (MAM) • Institutional Limited Partners Association (ILPA) Diversity in Action (MAM)
102-13	Membership of associations	<p>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) The Investment Association (IA) (UK) ALFI (Association of the Luxembourg Fund Industry) Italian Private Equity, Venture Capital and Private Debt Association (AIFI) Australian Business in France Polish Chamber of Commercial Real Estate (PINK) (MAM) Green Bank Network (GIG) Aldersgate Group (UK) (GIG) Renewable Energy Association (UK) (GIG) RenewableUK (UK) (GIG) Scottish Renewables (UK) (GIG) WindEurope (EU) (GIG) Solar Power Europe (EU) (GIG) International Solid Waste Association (GIG) World Forum Offshore Wind (GIG) Australian Chamber of Commerce in Korea British Chamber of Commerce in Korea (MacCap GIG) Australia Korea Business Council Korea Wind Energy Industry Association (Macquarie Capital Korea) Japan Wind Power Association (Macquarie Capital) Japan Climate Leaders' Partnership Taiwan Wind Energy Association (TRENA) Taiwan Renewable Energy Alliance (TwnWEA)</p>

Reference	Requirement	GRI general disclosure
		<p>ECCT Wind Committee (European Chamber of Commerce Taipei – Wind Committee)</p> <p>ANZCham (Australia New Zealand Chamber of Commerce in Taipei)</p> <p>TOWIA (Taiwan Offshore Wind Industry Association)</p> <p>ECCT LCI (European Chamber of Commerce Taipei – Low Carbon Initiative)</p> <p>SEMI Taiwan (Semi-conducting association Taiwan)</p> <p>BCCT (British Chamber of Commerce Taipei)</p> <p>American Chamber of Commerce in Taipei</p> <p>Korea Wind Energy Industry Association (KWEIA)</p> <p>Jeonnam Area Wind Energy Industry Association</p> <p>Energy Transition Korea</p> <p>The Australian Chamber of Commerce Hong Kong</p> <p>American Council on Renewable Energy (ACORE) (GIG)</p> <p>Solar Energy Industries Association (SEIA) (GIG)</p> <p>AustCham (China-Australia Chamber of Commerce)</p> <p>British Renewables Centre of Australia</p> <p>Clean Energy Council</p>
102-14	Statement from senior decision-maker	- <i>FY22 Annual Report, Chairman and Managing Director's Letters (p6-9)</i>
102-16	Values, principles, standards, and norms of behaviour	<p>- <i>FY22 Annual Report, About Macquarie (p20-21)</i></p> <p>- <i>FY22 Annual Report, Corporate Governance (p30-37)</i></p> <p>- <i>Corporate Governance Statement</i></p> <p>- <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i></p>
102-18	Governance structure	<p>- <i>FY22 Annual Report, Corporate Governance (p30-37)</i></p> <p>- <i>Corporate Governance Statement</i></p> <p>- <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i></p>
102-35	Remuneration policies	- <i>FY22 Remuneration Report, Corporate Governance (p94-142)</i>
102-36	Process for determining remuneration	- <i>FY22 Remuneration Report, Corporate Governance (p94-142)</i>
102-40	List of stakeholder groups	<p>- <i>FY22 ESG Report, (p46-47)</i></p> <p>- <i>ESG focus and stakeholder engagement</i></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>- <i>FY22 ESG Report, (p46-47)</i></p> <p>- <i>ESG focus and stakeholder engagement</i></p>
102-43	Approach to stakeholder engagement	<p>- <i>FY22 ESG Report, (p46-47)</i></p> <p>- <i>ESG focus and stakeholder engagement</i></p>
102-44	Key topics and concerns raised	<p>- <i>FY22 ESG Report, (p46-47)</i></p> <p>- <i>ESG focus and stakeholder engagement</i></p>

Reference	Requirement	GRI general disclosure
102-45	Entities included in the consolidated financial statements	- <i>FY22 Annual Report, Financial Statements (p184-185)</i>
102-46	Defining report content and topic Boundaries	- <i>FY22 ESG Report, (p46-47)</i> - <i>ESG focus and stakeholder engagement</i>
102-47	List of material topics	- <i>FY22 ESG Report, (p46-47)</i> - <i>ESG focus and stakeholder engagement</i>
102-48	Restatements of information	- <i>FY22 Carbon and Energy Data Table</i>
102-49	Changes in reporting	- <i>FY22 ESG Report, (p46-47)</i>
102-50	Reporting period	- <i>FY22 Annual Report, Directors' Report (p83)</i> (1 April 2021 to 31 March 2022)
102-51	Date of most recent report	31 March 2021
102-52	Reporting cycle	- <i>FY22 Annual Report, Directors' Report (p83)</i> (Annual)
102-53	Contact point for questions regarding the report	- <i>FY22 Annual Report, Additional Investor Information (p303)</i>
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	- <i>FY22 ESG Report, (p47)</i>
102-56	External assurance	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60)</i> - <i>Independent limited assurance report</i>

Reference	Requirement	GRI general disclosure
GRI 201: Economic Performance 2016		
201	Management approach	- <i>FY22 Annual Report, Financial Report (p144-288)</i> - <i>FY22 ESG Report, Environmental and Social Financing section (p56-59)</i> - <i>FY22 ESG Report, Client Experience section (p62)</i>
201-1	Direct economic value generated and distributed	- <i>FY22 Annual Report, Financial Statements (p147-148)</i>
201-2	Financial implications and other risks and opportunities due to climate change	- <i>FY22 ESG Report, Climate Change section (p50-55)</i>
GRI 205: Anti-corruption 2016		
205	Management approach	- <i>macquarie.com/leadership-corporate-governance</i> - <i>Corporate Governance Statement</i>
205-1	Operations assessed for risks related to corruption	- <i>macquarie.com/leadership-corporate-governance</i> - <i>Corporate Governance Statement</i>
205-2	Communication and training about anti-corruption policies and procedures	- <i>macquarie.com/leadership-corporate-governance</i> - <i>Corporate Governance Statement</i> - <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i>
GRI 207: Tax 2019		
207	Management approach	- <i>FY22 ESG Report, Business Conduct and Ethics section (p65)</i> - <i>FY22 Tax transparency statement</i>
207-1	Approach to tax	- <i>FY22 ESG Report, Business Conduct and Ethics section (p65)</i> - <i>FY22 Tax transparency statement</i>
GRI 302: Energy 2016		
302	Management approach	- <i>FY22 ESG Report, Climate Change section (p50-55)</i> - <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i>
302-1	Energy consumption within the organisation	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i> - <i>FY22 Carbon and Energy Data Table</i>
302-4	Reduction of energy consumption	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i> - <i>FY22 Carbon and Energy Data Table</i>

Reference	Requirement	GRI general disclosure
GRI 305: Emissions 2016		
305	Management approach	- <i>FY22 ESG Report, Climate Change section (p50-55)</i> - <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i>
305-1	Direct (Scope 1) GHG emissions	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i> - <i>FY22 Carbon and Energy Data Table</i>
305-2	Energy indirect (Scope 2) GHG emissions	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i> - <i>FY22 Carbon and Energy Data Table</i>
305-3	Other indirect (Scope 3) GHG emissions	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i> - partially reported - <i>FY22 Carbon and Energy Data Table</i>
305-4	GHG emissions intensity	- <i>FY22 Carbon and Energy Data Table</i>
305-5	Reduction of GHG emissions	- <i>FY22 ESG Report, Sustainability in Direct Operations section (p60-61)</i>
GRI 307: Environmental compliance 2016		
307	Management approach	- <i>FY22 Annual Report, Directors' Report (p86)</i>
307-1	Non-compliance with environmental laws and regulations	- <i>FY22 Annual Report, Directors' Report (p86)</i>
GRI 401: Employment 2016		
401	Management approach	- <i>FY22 ESG Report, People and Workplace section (p63-64)</i> - <i>FY22 Diversity, Equity & Inclusion Report</i>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	- <i>FY22 Diversity, Equity & Inclusion Report</i> - 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	- <i>FY22 Diversity, Equity & Inclusion Report, (p41-42)</i>
GRI 403: Occupational health and safety 2018		
403	Management approach	- <i>FY22 ESG Report, Environmental and Social Risk section (p49)</i> - <i>Macquarie.com/ESG</i>
403-1	Occupational health and safety management system	- <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i> - partially reported
403-5	Worker training on occupational health and safety	- <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i> - partially reported
403-6	Promotion of worker health	- <i>FY22 ESG Report, Environmental and Social Risk section (p49)</i> - <i>Macquarie.com/ESG</i>
403-9	Work-related injuries	- <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i>

Reference	Requirement	GRI general disclosure
		- partially reported
GRI 404: Training and education 2016		
404	Management approach	- <i>FY22 ESG Report, People and Workplace section (p63-64)</i>
404-2	Programs for upgrading employee skills and transition assistance programs	- <i>FY22 ESG Report, People and Workplace section (p63-64)</i>
404-3	Percentage of employees receiving regular performance and career development reviews	- <i>FY22 ESG Report, People and Workplace section (p63-64)</i>
GRI 405: Diversity and equal opportunity 2016		
405	Management approach	- <i>FY22 Diversity, Equity & Inclusion Report</i>
405-1	Diversity of governance bodies and employees	- <i>FY22 Diversity, Equity & Inclusion Report</i> - partially reported - <i>FY22 Employee Composition Data Table</i>
GRI 412: Human rights assessment 2016		
412	Management approach	- <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i>
412-2	Employee training on human rights policies or procedures	- <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i>
GRI 413: Local communities 2016		
413	Management approach	- <i>FY22 Macquarie Group Foundation Report (p68-71)</i>
413-1	Operations with local community engagement, impact assessments, and development programs	- <i>FY22 ESG Report, Environmental and Social Risk section (p48-49)</i>
GRI 415: Public policy 2016		
415	Management approach	- <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i>
415-1	Political contributions	- <i>FY22 ESG Report, Business Conduct and Ethics section (p65-66)</i>
GRI 418: Customer privacy 2016		
418	Management approach	- <i>FY22 ESG Report, Business Conduct and Ethics section (p66)</i> - <i>Macquarie.com/ESG</i> - <i>Macquarie Group Privacy Policy</i>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	- <i>FY22 ESG Report, Business Conduct and Ethics section (p66)</i>

Reference	Requirement	GRI general disclosure
Additional topics		
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	- <i>FY22 ESG Report, Climate Change section (p50-55)</i> - <i>FY22 ESG Report, Environmental and Social Financing section (p56-59)</i>
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	- <i>FY22 ESG Report, Climate Change section (p50-55)</i> - <i>FY22 ESG Report, Environmental and Social Financing section (p56-59)</i>
FS11	Percentage of assets subject to positive and negative environmental or social screening	- <i>FY22 ESG Report, Environmental and Social Risk section (p48)</i>
FS14	Initiatives to improve access to financial services for disadvantaged people	- <i>FY22 ESG Report, Client Experience section (p62)</i>