



GLOBAL REPORTING INITIATIVE (GRI) INDEX 2023

	Disclosure title	Reference document	Disclosure location
GRI 2: General disclosures 2021			
2-1	Organisational details	FY2023 Annual Report	Corporate directory, page 192 Our global footprint, pages 14–15
2-2	Entities included in the organisation's sustainability reporting	FY2023 Annual Report	Notes to the financial statements, pages 118–172
2-3	Reporting period, frequency and contact point	FY2023 Annual Report	Notes to the financial statements, pages 118–172
2-4	Restatements of information	FY2023 Annual Report	Notes to the financial statements, pages 118–172
2-5	External assurance	FY2023 Annual Report	Independent auditor's report, pages 174–179 KPMG limited assurance report, pages 188–189 EY limited assurance report, pages 190–191
2-6	Activities, value chain and other business relationships	FY2023 Annual Report	Our global footprint, pages 14–15 How we create value, pages 16–17 Our strategy, pages 20–21
2-9	Governance structure and composition	FY2023 Annual Report FY2023 Modern Slavery Statement	Identifying risk, pages 10–12 Risk, pages 26–27 Governance, pages 78–81
2-10	Nomination and selection of the highest governance body	FY2023 Annual Report FY2023 Corporate Governance Statement	Governance, pages 78–81
2-11	Chair of the highest governance body	FY2023 Annual Report	Governance, pages 78–81
2-12	Role of the highest governance body in overseeing the management of impacts	FY2023 Annual Report	Our FY2023 reporting suite, pages 2–3 Risk, pages 26–27 Our stakeholders, pages 34–35 Governance, pages 78–81
2-13	Delegation of responsibility for managing impacts	FY2023 Annual Report FY2023 Climate Action Report	Governance, pages 78–81 Governance, pages 40–42
2-14	Role of the highest governance body in sustainability reporting	FY2023 Annual Report FY2023 Corporate Governance Statement FY2023 Climate Action Report	Governance, pages 78–81 Governance, pages 40–42
2-15	Conflicts of interest	FY2023 Corporate Governance Statement	
2-16	Communication of critical concerns	FY2023 Annual Report	Safe and responsible business, pages 37–41
2-17	Collective knowledge of the highest governance body	FY2023 Annual Report	Governance, pages 78–81
2-18	Evaluation of the performance of the highest governance body	FY2023 Annual Report FY2023 Corporate Governance Statement	Governance, pages 78–81
2-19	Remuneration policies	FY2023 Annual Report FY2023 Corporate Governance Statement	Remuneration report, pages 86–110
2-20	Process to determine remuneration	FY2023 Annual Report	Remuneration report, pages 86–110
2-22	Statement on sustainable development strategy	FY2023 Annual Report	Letter from our Chairman and Managing Director, pages 8–11
2-27	Compliance with laws and regulations	FY2023 Annual Report	Director's report, page 84

GLOBAL REPORTING INITIATIVE (GRI) INDEX 2023

	Disclosure title	Reference document	Disclosure location
2-28	Membership associations	FY2023 Industry Associations Review	
2-29	Approach to stakeholder engagement	FY2023 Annual Report	Our stakeholders, pages 34–35
GRI 3: Material topics 2021			
3-1	Process to determine material topics	FY2023 Annual Report	Our FY2023 reporting suite, pages 2–3
3-2	List of material topics	FY2023 Annual Report	Our FY2023 reporting suite, pages 2–3 Material risks and opportunities, pages 28–30
3-3	Management of material topics	FY2023 Annual Report FY2023 Corporate Governance Statement	Our FY2023 reporting suite, pages 2–3
GRI 201: Economic performance 2016			
201-1	Direct economic value generated and distributed	FY2023 Annual Report	Notes to the financial statements, pages 118–172
201-2	Financial implications and other risks and opportunities due to climate change	FY2023 Climate Action Report	Strategy and business resilience, pages 12–25
201-3	Defined benefit plan obligations and other retirement plans	FY2023 Annual Report	Notes to the financial statements, pages 118–172
GRI 207: Tax 2019			
207-1	Approach to tax	FY2023 Tax Transparency Report	
207-2	Tax governance, control, and risk management	FY2023 Tax Transparency Report	
207-3	Stakeholder engagement and management of concerns related to tax	FY2023 Annual Report	Our stakeholders, pages 34–35
207-4	Country-by-country reporting	FY2023 Tax Transparency Report	
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	FY2023 Climate Action Report	Energy and emissions data, page 49
302-3	Energy intensity	FY2023 Climate Action Report	Energy and emissions data, page 49
GRI 303: Water and effluents 2018			
303-1	Interactions with water as a shared resource	FY2023 Annual Report	Climate and the natural environment, pages 66–67
303-2	Management of water discharge-related impacts	FY2023 Annual Report	Climate and the natural environment, pages 66–67
303-3	Water withdrawal	FY2023 Annual Report	Climate and the natural environment, pages 66–67
303-5	Water consumption	FY2023 Annual Report	Climate and the natural environment, pages 66–67
GRI 304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	FY2023 Annual Report	Climate and the natural environment, pages 66
304-2	Significant impacts of activities, products and services on biodiversity	FY2023 Annual Report	Climate and the natural environment, pages 66

GLOBAL REPORTING INITIATIVE (GRI) INDEX 2023

Disclosure title	Reference document	Disclosure location
GRI 305: Emissions 2016		
305-1 Direct (Scope 1) GHG emissions	FY2023 Annual Report	Climate and the natural environment, pages 62–64
	FY2023 Climate Action Report	Operational emissions, pages 26–33
305-2 Energy indirect (Scope 2) GHG emissions	FY2023 Annual Report	Climate and the natural environment, pages 62–64
	FY2023 Climate Action Report	Operational emissions, pages 26–33
305-3 Other indirect (Scope 3) GHG emissions	FY2023 Annual Report	Climate and the natural environment, pages 62–64
	FY2023 Climate Action Report	Value chain emissions, pages 34–37
305-4 GHG emissions intensity	FY2023 Annual Report	Climate and the natural environment, pages 62–64
	FY2023 Climate Action Report	Operational emissions, pages 26–33
305-5 Reduction of GHG emissions	FY2023 Annual Report	Climate and the natural environment, pages 62–64
	FY2023 Climate Action Report	Decarbonisation, pages 8–11
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG Data Centre	
GRI 306: Effluents and waste 2016		
306-2 Waste by type and disposal method	FY2023 Annual Report	Climate and the natural environment, pages 62–68
GRI 403: Occupational health and safety 2018		
403-1 Occupational health and safety management system	FY2023 Annual Report	Safe and responsible business, pages 37–39
403-2 Hazard identification, risk assessment, and incident investigation	FY2023 Annual Report	Safe and responsible business, pages 37–39
403-9 Work-related injuries	FY2023 Annual Report	Safe and responsible business, pages 37–39
GRI 405: Diversity and equal opportunity 2016		
405-1 Diversity of governance bodies and employees	FY2023 Annual Report	Governance, pages 78–81
GRI 413: Local communities 2016		
413-1 Operations with local community engagement, impact assessments, and development programs	FY2023 Annual Report	Community and relationships, pages 70–73