

ENTITY / ABN	
REPORTING FRAMEWORK (AASB S1 / AASB S2 / GRI)	
FINANCIAL YEAR	
PREPARED BY	
REPORTING CURRENCY	
BOARD APPROVAL DATE	

Section 1 — Executive summary

Chair & CEO statement — strategy, material issues, headline outcomes.

Reporting scope, boundary and any restatements from prior year.

Section 2 — Governance

2.1 Board oversight of sustainability

Committee charter, meeting cadence, and skills matrix coverage.

2.2 Management role, delegation and remuneration link

Role	Responsibility	Reporting line	ESG-linked remuneration (%)

Section 3 — Strategy & materiality

3.1 Material topics identified

Topic	Category (E / S / G)	Stakeholder impact	Business impact	Priority

3.2 Strategic response and targets

Describe how material topics are addressed in business strategy.

Section 4 — Environmental performance

Metric	Unit	FY current	FY prior	YoY %	Target

Include Scope 1, Scope 2 (location & market), Scope 3 categories, energy use, water, waste, and biodiversity indicators.

Section 5 — Social performance

Metric	Unit	FY current	FY prior	YoY %	Target

Metric	Unit	FY current	FY prior	YoY %	Target

Include workforce composition, gender pay gap, LTIFR, training hours, turnover, WGEA indicators and modern-slavery risk metrics.

Section 6 — Governance & ethics performance

Metric	Unit	FY current	FY prior	YoY %	Target

Section 7 — Risk, climate & forward-looking disclosures

Physical and transition climate risks — time horizons and scenarios.

Opportunities, transition plan and capital allocation.

Section 8 — Assurance & data methodology

Data stream	Source system	Owner	Assurance level	Auditor

Section — — Sign-off & assurance

Role	Name	Signature	Date
Chief Sustainability Officer			
Chief Financial Officer			
Board Sustainability Committee Chair			
External Assurance Provider			