

# 2018 GRI Index



This table provides information indicating the way Macquarie has used the Global Reporting Initiative (GRI) G4 sustainability reporting guidelines to guide its ESG disclosures. Macquarie's ESG disclosures comprise relevant sections of Macquarie's 2018 Annual Report (AR in table) and Macquarie's web-site.

## General Standard Disclosures

### Strategy and analysis

Ref	Indicator	Section – Reference Document/Page number
G4-1	Statement from the most senior decision maker	Chairman's and Managing Director's Letter <b>AR</b> /pages 4-5

### Organisational profile

Ref	Indicator	Section – Reference Document/Page number
G4-3	Name of the organisation	Macquarie Group Limited
G4-4	Primary brands, products or services	Operating and Financial Review <b>AR</b> /page 8-9
G4-5	Location of organisation's headquarters	Additional Investor Information <b>AR</b> /page 193
G4-6	Number of countries where the organisation operates	About Macquarie <b>AR</b> /page 3
G4-7	Nature of the ownership and legal form	About Macquarie <b>AR</b> /page 3 Additional Investor Information <b>AR</b> /pages 184-188
G4-8	Markets served by the organisation	Operating and Financial Review <b>AR</b> /pages 7-9
G4-9	Scale of the reporting organisation	Chairman's and Managing Director's letter <b>AR</b> /pages 4-5 About Macquarie <b>AR</b> /page 3
G4-10	Total workforce by employment type, employment contract and region	Diversity Report <b>AR</b> /page 22 <a href="http://macquarie.com/ESG">macquarie.com/ESG</a>
G4-11	Employees covered by 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.
G4-12	Organisation's supply chain	ESG Report <b>AR</b> /page 29 <a href="http://macquarie.com/ESG">macquarie.com/ESG</a>
G4-13	Significant changes during the reporting period	Chairman's and Managing Director's Letter <b>AR</b> /pages 4-5

### Commitments to external initiatives

Ref	Indicator	Section – Reference Document/Page number
G4-14	Precautionary approach or principle	ESG Report <b>AR</b> /page 25
G4-15	External charters, principles or other initiatives to which the organisation subscribes	ESG Report <b>AR</b> / page 26, 27, 28
G4-16	Memberships of associations and national or international advocacy organisations	ESG Report <b>AR</b> / page 27, 28, 30 <a href="http://macquarie.com/ESG/stakeholder_engagement">macquarie.com/ESG/stakeholder_engagement</a>

## Identify material aspects and boundaries

Ref	Indicator	Section – Reference Document/Page number
G4-17	List entities included in the organisation's consolidated financial statements	Financial Report AR/pages 94-96
G4-18	Process for defining report content	ESG Report AR/page 24, 30 <a href="https://www.macquarie.com/ESG">macquarie.com/ESG</a>
G4-19	List material aspects identified	ESG Report AR/page 24 <a href="https://www.macquarie.com/ESG/Our ESG focus">macquarie.com/ESG/Our ESG focus</a>
G4-20	Aspect boundary for material aspects within the organisation	<a href="https://www.macquarie.com/ESG/Our ESG focus">macquarie.com/ESG/Our ESG focus</a>
G4-21	Aspect boundary for material aspects outside the organisation	<a href="https://www.macquarie.com/ESG/Our ESG focus">macquarie.com/ESG/Our ESG focus</a>
G4-22	Report the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statements	<a href="https://www.macquarie.com/ESG/carbon and energy data table">macquarie.com/ESG/carbon and energy data table</a>
G4-23	Report significant changes from previous reporting periods	No significant changes from previous reporting period

## Stakeholder engagement

Ref	Indicator	Section – Reference Document/Page number
G4-24	List of stakeholder groups engaged by the organisation	ESG Report AR/page 30 <a href="https://www.macquarie.com/ESG/stakeholder engagement">macquarie.com/ESG/stakeholder engagement</a>
G4-25	Report the basis for identification and selection of stakeholders with whom to engage	ESG Report AR/page 30 <a href="https://www.macquarie.com/ESG/stakeholder engagement">macquarie.com/ESG/stakeholder engagement</a>
G4-26	Report the organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group	<a href="https://www.macquarie.com/ESG/stakeholder engagement">macquarie.com/ESG/stakeholder engagement</a>
G4-27	Key topics and concerns that have been raised through stakeholder engagement	<a href="https://www.macquarie.com/ESG/stakeholder engagement">macquarie.com/ESG/stakeholder engagement</a>

## Report profile

Ref	Indicator	Section – Reference Document/Page number
G4-28	Reporting period	Directors Report AR/page 40 (1 April 2017 to 31 March 2018)
G4-29	Date of the most recent previous report	March 2017
G4-30	Reporting cycle	Directors Report AR/page 40 (Annual)
G4-31	Contact point for questions	Additional Investor information AR/page 188
G4-32	GRI Content Index	GRI Index
G4-33	Report policy and current practice with regard to seeking external assurance for the report.	ESG Report AR/page 30 <a href="https://www.macquarie.com/ESG">macquarie.com/ESG</a>

## Governance structure and composition

Ref	Indicator	Section – Reference Document/Page number
G4-34	Report governance structure including committees responsible for decision-making on economic, environmental and social impacts	Corporate Governance Statement /pages 1,2 ESG Report AR/pages 24 <a href="https://www.macquarie.com/ESG/ESG governance">macquarie.com/ESG/ESG governance</a>
G4-35	Process for delegating authority for economic, environmental and social topics.	ESG Report AR/pages 24
G4-38	Composition of MGL Board and its committees	Corporate Governance Statement /pages 1-3
G4-39	Report whether the Chair of the highest governance body is also an executive officer	Corporate Governance Statement /page 2 <a href="https://www.macquarie.com/leadership-corporate-governance">macquarie.com/leadership-corporate-governance</a>
G4-41	Processes in place for the highest governance body to ensure conflicts of interest are avoided	Corporate Governance Statement /page 11 <a href="https://www.macquarie.com/leadership-corporate-governance">macquarie.com/leadership-corporate-governance</a>
G4-46	Board's role in reviewing the effectiveness of the organisation's risk management process for economic, environmental and social topics	ESG Report AR/page 24 <a href="https://www.macquarie.com/leadership-corporate-governance">macquarie.com/leadership-corporate-governance</a>
G4-51	Report remuneration policies for the highest governance body and senior executives	Remuneration Report AR/pages 50-82

Ref	Indicator	Section – Reference Document/Page number
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management.	Remuneration Report <b>AR</b> /pages 50-82

## Ethics and integrity

Ref	Indicator	Section – Reference Document/Page number
G4-56	Describe the organisation's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	Corporate Governance Statement /page 11 Risk Management Report <b>AR</b> /pages 33-34 <a href="http://macquarie.com/what-we-stand-for">macquarie.com/what-we-stand-for</a>
G4-57	Report internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters relating to organisational integrity, such as helplines	Corporate Governance Statement /page 11 Risk Management Report <b>AR</b> /pages 32-34 <a href="http://macquarie.com/leadership-corporate-governance">macquarie.com/leadership-corporate-governance</a>
G4-58	Report internal and external mechanisms for reporting concerns about unethical and unlawful behavior, and matters related to organisational integrity	Corporate Governance Statement /page 11 Risk Management Report <b>AR</b> /pages 32-34 <a href="http://macquarie.com/leadership-corporate-governance">macquarie.com/leadership-corporate-governance</a>

## Specific Standard Disclosures

### Macquarie focus area: Investments, markets and products

Ref	Indicator	Section – Reference Document/Page number
DMA	Disclosures on management approach	Operating and Financial Review <b>AR</b> /pages 8-9 ESG report <b>AR</b> / pages 26-28
G4-EC1	Direct economic value generated and distributed	2018 Financial Report <b>AR</b> /pages 84-90
G4-EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	ESG Report <b>AR</b> / page 25 <a href="http://macquarie.com/ESG/climate-change-approach">macquarie.com/ESG/climate-change-approach</a>

### Macquarie focus area: Sustainability in direct operations

Ref	Indicator	Section – Reference Document/Page number
DMA	Disclosures on management approach	ESG Report <b>AR</b> /pages 28 <a href="http://macquarie.com/ESG">macquarie.com/ESG</a>
G4-EN3	Energy consumption within the organisation	ESG Report <b>AR</b> /pages 28 <a href="http://macquarie.com/ESG/carbon-and-energy-data-table">macquarie.com/ESG/carbon and energy data table</a>
G4-EN6	Reduction of energy consumption	ESG Report <b>AR</b> /pages 28
G4-EN15	Direct greenhouse gas emissions (Scope 1)	ESG Report <b>AR</b> /page 28 <a href="http://macquarie.com/ESG/carbon-and-energy-data-table">macquarie.com/ESG/carbon and energy data table</a>
G4-EN16	Energy indirect greenhouse gas emissions (Scope 2)	ESG Report <b>AR</b> /pages 28 <a href="http://macquarie.com/ESG/carbon-and-energy-data-table">macquarie.com/ESG/carbon and energy data table</a>
G4-EN17	Other Indirect greenhouse gas emissions (Scope 3)	ESG Report <b>AR</b> /pages 28 – partially reported <a href="http://macquarie.com/ESG/carbon-and-energy-data-table">macquarie.com/ESG/carbon and energy data table</a>
G4-EN18	Greenhouse gas emissions intensity	<a href="http://macquarie.com/ESG/carbon-and-energy-data-table">macquarie.com/ESG/carbon and energy data table</a>
G4-EN19	Reduction of greenhouse gas emissions	ESG Report <b>AR</b> /pages 28
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations	Directors Report <b>AR</b> /page 43

## Macquarie focus area: People and workplace

Ref	Indicator	Section – Reference Document/Page number
DMA	Disclosures on management approach	Diversity Report <b>AR</b> /pages 22-23 ESG Report <b>AR</b> /pages 29-30 macquarie.com/ESG
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Diversity Report <b>AR</b> /page 22-23 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.
G4-LA3	Return to work and retention rates after parental leave	Diversity Report <b>AR</b> /page 23 macquarie.com/ESG – partially reported
G4-LA6	Type of injury and rates of injury, lost days and absenteeism and work related fatalities	ESG Report <b>AR</b> /pages 30 – partially reported macquarie.com/ESG
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in making career endings	ESG Report <b>AR</b> /page 29
G4-LA11	Percentage of employees receiving regular performance and career development reviews	ESG Report <b>AR</b> /page 29
G4-LA12	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Diversity Report <b>AR</b> /page 22- partially reported macquarie.com/ESG

## Macquarie focus area: Business conduct and ethics

Ref	Indicator	Section – Reference Document/Page number
DMA	Disclosures on management approach	ESG Report <b>AR</b> /pages 24 Corporate Governance Statement <b>AR</b> /page 11 macquarie.com/ESG Refer to General Standard disclosures on ethics and integrity
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	macquarie.com/leadership-corporate-governance macquarie.com/ESG
G4-SO4	Report communication and training on anti-corruption policies and procedures	macquarie.com/leadership-corporate-governance macquarie.com/ESG
G4-SO6	Total value of political contributions by country and recipient/beneficiary	ESG Report <b>AR</b> /page 30 <a href="http://periodicdisclosures.aec.gov.au/DonorSearch.aspx">http://periodicdisclosures.aec.gov.au/DonorSearch.aspx</a>

## Macquarie focus area: ESG risk management

Ref	Indicator	Section – Reference Document/Page number
DMA	Disclosures on management approach	ESG Report <b>AR</b> /pages 24-25 macquarie.com/ESG
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	ESG Report <b>AR</b> /pages 24-25– partially reported A broad range of transactions including financing, lending, leasing and advisory are assessed for environmental and social risks including human rights.