



2019 GRI Content Index

This content index supports Macquarie's 2019 ESG disclosures. The disclosures comprise relevant sections of Macquarie's 2019 Annual Report ('AR' in the table) and Macquarie's web-site 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 have been reviewed and updated in FY2019 through desktop based research, market benchmarking, media analysis and engagement with a range of internal stakeholders across the business.

Reference	Requirement	GRI general disclosure
102-1	Name of the organisation	Macquarie Group Limited
102-2	Activities, brands, products, and services	Operating and Financial Review AR pages 14-15
102-3	Location of headquarters	Additional Investor Information AR page 251
102-4	Location of operations	50 years of financial service AR page 7 Financial highlights AR page 13
102-5	Ownership and legal form	About Macquarie AR page 3 Additional Investor Information AR pages 246-251
102-6	Markets served	Operating and Financial Review AR pages 14-15
102-7	Scale of the organisation	50 years of financial service AR page 7 Operating and Financial Review AR pages 18-23
102-8	Information on employees and other workers	macquarie.com/ESG Employee data table Diversity Report AR page 28
102-9	Supply chain	macquarie.com/supplier_portal – partially reported ESG Report AR page 39
102-10	Significant changes to the organisation and its supply chain	Chairman's and Managing Director's Letters AR pages 8-11
102-11	Precautionary Principle or approach	ESG Report AR page 33
102-12	External initiatives	UN Principles for Responsible Investment (Macquarie Asset Management and Green Investment Group (GIG)) Equator Principles (GIG) Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD) Carbon Disclosure Project Commissioner, Global Commission on Adaptation (CEO, Macquarie Group) Founding Member, New Climate Finance Leadership Initiative (CEO, Macquarie Group) GRESB (Macquarie Infrastructure and Real Assets) Ceres (Macquarie Infrastructure and Real Assets) Member of the UK Green Finance Initiative Advisory Group (Head of Europe, GIG)

Reference	Requirement	GRI general disclosure
102-13	Membership of associations	The Mekong Club Australian Financial Markets Association Australian Banking Association Financial Services Council (Australia) Business Council of Australia Confederation of British Industry (UK) Carbon Markets Institute (Australia) Green Bank Network (GIG) Aldersgate Group (UK) (GIG) Association for Decentralised Energy (UK) (GIG) RenewableUK (UK) (GIG) Scottish Renewables (UK) (GIG) WindEurope (EU) (GIG) Korea Wind Energy Industry Association (Macquarie Capital Korea) Japan Wind Power Association (Macquarie Capital's Acacia Renewables) Taiwan Wind Energy Association Taiwan Renewable Energy Alliance Wind Energy Committee under European Chamber of Commerce Taiwan ANZCham (Australia New Zealand Chamber of Commerce in Taipei)
102-14	Statement from senior decision-maker	Chairman's and Managing Director's Letters AR pages 8-11
102-16	Values, principles, standards, and norms of behaviour	Operating and Financial Review AR pages 16-17 Corporate Governance Statement page 26
102-18	Governance structure	Corporate Governance Summary AR pages 26-27
102-35	Remuneration policies	Remuneration Report AR pages 62-99
102-36	Process for determining remuneration	Remuneration Report AR pages 62-99
102-40	List of stakeholder groups	ESG Report AR page 32 Stakeholder engagement
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	ESG Report AR page 32 Stakeholder engagement
102-43	Approach to stakeholder engagement	ESG Report AR page 32 Stakeholder engagement
102-44	Key topics and concerns raised	Stakeholder engagement
102-45	Entities included in the consolidated financial statements	Financial Report AR page 165
102-46	Defining report content and topic Boundaries	ESG Report AR page 32 Defining our ESG focus
102-47	List of material topics	ESG Report AR page 32 Defining our ESG focus
102-48	Restatements of information	Carbon and energy data table
102-49	Changes in reporting	No significant changes from previous reporting period
102-50	`	Directors Report AR page 51 (1 April 2018 to 31 March 2019)
102-51	Date of most recent report	31 March 2018
102-52	Reporting cycle	Directors Report AR page 51 (Annual)
102-53	Contact point for questions regarding the report	Additional Investor information AR page 251
102-54	Claims of reporting in accordance with the GRI Standards	Macquarie's FY2019 ESG Report has been prepared in accordance with the GRI Standards: Core option.

Reference	Requirement	GRI general disclosure
102-55	GRI content index	ESG Report AR page 41
102-56	External assurance	ESG Report AR page 38 Independent limited assurance report

Reference	Requirement	GRI specific disclosure
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GRI 201: Economic Performance 2016

201	Management approach	Financial Report AR pages 102-238 ESG Report AR pages 34-35
201-1	Direct economic value generated and distributed	Financial Report AR page 103
201-2	Financial implications and other risks and opportunities due to climate change	ESG Report AR pages 34-35

GRI 205: Anti-corruption 2016

205	Management approach	macquarie.com/leadership-corporate-governance
205-1	Operations assessed for risks related to corruption	macquarie.com/leadership-corporate-governance
205-2	Communication and training about anti-corruption policies and procedures	macquarie.com/leadership-corporate-governance

GRI 302: Energy 2016

302	Management approach	ESG Report AR pages 38-39
302-1	Energy consumption within the organisation	ESG Report AR pages 38-39 Carbon and energy data table
302-4	Reduction of energy consumption	ESG Report AR pages 38-39 Carbon and energy data table

GRI 305: Emissions 2016

305	Management approach	ESG Report AR pages 38-39
305-1	Direct (Scope 1) GHG emissions	ESG Report AR pages 38-39 Carbon and energy data table
305-2	Energy indirect (Scope 2) GHG emissions	ESG Report AR pages 38-39 Carbon and energy data table
305-3	Other indirect (Scope 3) GHG emissions	ESG Report AR pages 38-39 – partially reported Carbon and energy data table
305-4	GHG emissions intensity	Carbon and energy data table
305-5	Reduction of GHG emissions	ESG Report AR pages 38-39

GRI 307: Environmental compliance 2016

307	Management approach	Directors Report AR page 54
307-1	Non-compliance with environmental laws and regulations	Directors Report AR page 54

GRI 401: Employment 2016

401	Management approach	ESG Report AR pages 40-41 Diversity Report AR pages 28-30
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Diversity Report AR pages 28-30 – 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	Diversity Report AR page 29

Reference	Requirement	GRI specific disclosure
GRI 403: Occupational health and safety 2018		
403	Management approach	ESG Report AR page 41
403-1	Occupational health and safety management system	ESG Report AR page 41 – partially reported
403-5	Worker training on occupational health and safety	ESG Report AR page 41 – partially reported
403-6	Promotion of worker health	ESG Report AR page 41
403-9	Work-related injuries	ESG Report AR page 41 – partially reported
GRI 404: Training and education 2016		
404	Management approach	ESG Report AR page 40
404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report AR page 40
404-3	Percentage of employees receiving regular performance and career development reviews	ESG Report AR page 40
GRI 405: Diversity and equal opportunity 2016		
405	Management approach	Diversity Report AR pages 28-30
405-1	Diversity of governance bodies and employees	Diversity Report AR page 28 – partially reported Employee data table
GRI 415: Public policy 2016		
415	Management approach	ESG Report AR page 41
415-1	Political contributions	ESG Report AR page 41
Additional topics		
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	ESG Report AR pages 35-38
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	ESG Report AR pages 35-38
FS11	Percentage of assets subject to positive and negative environmental or social screening	ESG Report AR page 33