

Statement of use	PEXA Group Limited has reported the information cited in this GRI content index for the period 1 July 2024 to 30 June 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	About PEXA Group Our Brands & Partners Our History Contact Us
	2-2 Entities included in the organization's sustainability reporting	Annual Report 2025 About this Report
	2-3 Reporting period, frequency and contact point	Annual Report 2025 About this Report, Corporate Directory page 168
	2-4 Restatements of information	Annual Report 2025 Notes to the Financial Statements page 105
	2-5 External assurance	Annual Report 2025 Independent Auditor's Review Report page 159, Independent Limited Assurance Report page 44
	2-6 Activities, value chain and other business relationships	Annual Report 2025 Director's Report page 67 Climate-related Disclosures Report 2025 page 6
	2-7 Employees	Annual Report 2025 page 10
	2-8 Workers who are not employees	Modern Slavery Statement 2024
	2-9 Governance structure and composition	Board of Directors Board Charter
	2-10 Nomination and selection of the highest governance body	Annual Report 2025 Director's Report page 67, Corporate Governance Statement page 91
	2-11 Chair of the highest governance body	
	2-12 Role of the highest governance body in overseeing the management of impacts	
	2-13 Delegation of responsibility for managing impacts	
	2-14 Role of the highest governance body in sustainability reporting	Board Charter Audit and Risk Committee Charter Climate-related Disclosures Report 2025 page 15
	2-15 Conflicts of interest	Group Code of Conduct and Ethics Policy
	2-16 Communication of critical concerns	Annual Report 2025 Director's Report page 67
	2-17 Collective knowledge of the highest governance body	Annual Report 2025 Corporate Governance Statement pages 91-94
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2025 Remuneration Report pages 69-71, Director's Report page 67
	2-19 Remuneration policies	Annual Report 2025 Remuneration Report pages 68
	2-20 Process to determine remuneration	Annual Report 2025 Remuneration Report pages 69-70

	2-21 Annual total compensation ratio	Annual Report 2025 Remuneration Report page 79
	2-22 Statement on sustainable development strategy	Environmental Statement 2025 Annual Report 2025 Sustainability page 27
	2-23 Policy commitments	Group Code of Conduct and Ethics Policy Anti Bribery and Corruption Policy Group Diversity, Equity and Inclusion Policy Modern Slavery Statement 2024 Responsible Sourcing Policy Annual Report 2025 Director's Report and Corporate Governance Statement pages 46, 90
	2-24 Embedding policy commitments	Annual Report 2025 Corporate Governance Statement page 90
	2-25 Processes to remediate negative impacts	Annual Report 2025 Risk page 54, Corporate Governance Statement page 95 Whistleblower Policy
	2-26 Mechanisms for seeking advice and raising concerns	Group Code of Conduct and Ethics Policy Anti Bribery and Corruption Policy
	2-27 Compliance with laws and regulations	Group Code of Conduct and Ethics Policy page 6 Annual Report 2025 Corporate Governance Statement page 94
	2-28 Membership associations	Annual Report 2025 page 28,31
	2-29 Approach to stakeholder engagement	Annual Report 2025 pages 13-16
	2-30 Collective bargaining agreements	Responsible Sourcing Policy page 3
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual Report 2025 page 29
	3-2 List of material topics	Annual Report 2025 page 29
	3-3 Management of material topics	Annual Report 2025 page 27-43
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse	Environmental Statement 2025 Annual Report 2025 page 41
	101-2 Management of biodiversity impacts	
	101-3 Access and benefit-sharing	
	101-4 Identification of biodiversity impacts	
	101-5 Locations with biodiversity impacts	
	101-6 Direct drivers of biodiversity loss	
	101-7 Changes to the state of biodiversity	
	101-8 Ecosystem services	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report 2025 Financial Statements page 100
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report 2025 page 42 Climate-related Disclosures Report 2025
	201-3 Defined benefit plan obligations and other retirement plans	PEXA's plans are defined contribution. PEXA does not have defined benefits plan obligations or retirement plans.
	201-4 Financial assistance received from government	The Group has claimed research and development (R&D) tax incentives in the year ended 30 June 2025 in relation to qualifying R&D activities in Australia and the UK.

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	In Australia and the UK, PEXA ensures that employees are paid above the minimal rate applicable to their role.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Annual Report 2025 page 18
	203-2 Significant indirect economic impacts	Annual Report 2025 pages 2, 3, 10, 18
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Modern Slavery Statement 2024
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report 2025 page 95 Group Code of Conduct and Ethics Policy
	205-2 Communication and training about anti-corruption policies and procedures	Anti Bribery and Corruption Policy Whistleblower Policy
	205-3 Confirmed incidents of corruption and actions taken	No incidents within the reporting period
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No incidents within the reporting period
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report 2025 Financial Statements pages from 110
	207-2 Tax governance, control, and risk management	Annual Report 2025 Financial Statements pages from 110
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2025 Financial Statements pages from 110
	207-4 Country-by-country reporting	Annual Report 2025 Financial Statements pages from 110
GRI 301: Materials 2016	301-2 Recycled input materials used	Annual Report 2025 page 41
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Annual Report 2025 page 41-43 Greenhouse Gas Emissions Reports Environmental Policy PEXA Group Scope 1 and Scope 2 Net Zero Target Summary
	302-2 Energy consumption outside of the organization	
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
	302-5 Reductions in energy requirements of products and services	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environmental Statement 2025
	303-2 Management of water discharge-related impacts	
	303-3 Water withdrawal	
	303-4 Water discharge	
	303-5 Water consumption	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Annual Report 2025 page 41-43 Greenhouse Gas Emissions Reports Environmental Policy PEXA Group Scope 1 and Scope 2 Net Zero Target Summary
	305-2 Energy indirect (Scope 2) GHG emissions	Annual Report 2025 page 41-43 Greenhouse Gas Emissions Reports Environmental Policy PEXA Group Scope 1 and Scope 2 Net Zero Target Summary
	305-3 Other indirect (Scope 3) GHG emissions	Annual Report 2025 page 41-43

	305-4 GHG emissions intensity	Annual Report 2025 page 41-43
	305-5 Reduction of GHG emissions	Annual Report 2025 page 41-43
	305-6 Emissions of ozone-depleting substances (ODS)	Annual Report 2025 page 41-43
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Annual Report 2025 page 41-43 Environmental Statement 2025
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	PEXA is an office-based tenant and does not have any significant waste-related impacts
	306-2 Management of significant waste-related impacts	PEXA is an office-based tenant and does not have any significant waste-related impacts
	306-3 Waste generated	4.67 tonnes Melbourne Office 0.8 tonnes Sydney Office
	306-4 Waste diverted from disposal	Annual Report 2025 page 41 and 43
	306-5 Waste directed to disposal	2.2 tonnes Melbourne Office 0.454 tonnes Sydney Office
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual Report 2025 page 36
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual Report 2025 page 36 Modern Slavery Statement 2024
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	PEXA actively monitors employee turnover and new hires internally.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Careers & Recruitment
	401-3 Parental leave	How PEXA Supports Families
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Group Code of Conduct and Ethics Policy Health and Safety, page 7 PEXA ensures compliance with its work, health and safety (WHS) obligations by complying with all relevant WHS legislation and regulations, in all jurisdictions of operation. PEXA's internal policy on Work Health and Safety Policy provides PEXA's commitment to health and safety and the obligations on everyone at PEXA.
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-3 Occupational health services	
	403-4 Worker participation, consultation, and communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	
	403-6 Promotion of worker health	
	403-9 Work-related injuries	PEXA ensures compliance with its work, health and safety (WHS) obligations by complying with all relevant WHS legislation and regulations, in all jurisdictions of operation. Internally we monitor and record any instances of work-related injuries and work to resolve any risks or hazards as soon as practicable in accordance with our WHS Procedures.
	403-10 Work-related ill health	Internally PEXA monitors and supports employees with any work-related ill health concerns

GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Annual Report 2025 pages 37-39
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report 2025 pages 37-39
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report 2025 pages 37-39
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance Statement page 87 Board of Directors Annual Report 2025 page 38
	405-2 Ratio of basic salary and remuneration of women to men	Workplace Gender Equality Agency (WGEA) - Public Questionnaire
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	PEXA is committed to diversity, equity and inclusion and internally monitors any instances of discrimination, ensuring that any incidents are investigated fully and appropriate corrective actions put in place.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Modern Slavery Statement 2024 Annual Report 2025 page 36
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No report of incidents
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Annual Report 2025 pages 37-40
	413-2 Operations with significant actual and potential negative impacts on local communities	No report of incidents
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annual Report 2025 page 36 Responsible Sourcing Policy
	414-2 Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016	415-1 Political contributions	PEXA complies with all reporting and disclosure obligations.
GRI 417: Marketing and Labelling 2016	417-2 Incidents of non-compliance concerning product and service information and labelling	No incidents within the reporting period
	417-3 Incidents of non-compliance concerning marketing communications	No incidents within the reporting period
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No incidents within the reporting period