

Statement of use	PEXA Group Limited has reported the information cited in this GRI content index for the period 1 July 2025 to 30 June 2026 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 2026 About this Report page 5
	2-3 Reporting period, frequency and contact point	Annual Report 2026 About this Report page 5, Corporate Directory page 212
	2-4 Restatements of information	Annual Report 2026 Notes to the Financial Statements page 142
	2-5 External assurance	Annual Report 2026 Independent auditor's assurance statement for the Financial Statements and Remuneration Report pages 203 to 208, Sustainability Report page 79-82
	2-6 Activities, value chain and other business relationships	Annual Report 2026 page 7, Director's Report page 101
	2-7 Employees	Annual Report 2026 page 8
	2-8 Workers who are not employees	Modern Slavery Statement 2025
	2-9 Governance structure and composition	Board of Directors Board Charter
	2-10 Nomination and selection of the highest governance body	Annual Report 2026 Director's Report page 101 Corporate Governance Statement page 128
	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 Annual Report 2026 Corporate Governance Statement page 128, Director's Report page 84, Sustainability Report page 53
	2-15 Conflicts of interest	Group Code of Conduct and Ethics Policy
	2-16 Communication of critical concerns	Annual Report 2026 Director's Report page 91, Notes to the Financial Statements page 142
	2-17 Collective knowledge of the highest governance body	Annual Report 2026 Corporate Governance Statement pages 130
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2026 Corporate Governance Statement pages 130, Remuneration Report pages 107, Director's Report 88
	2-19 Remuneration policies	Annual Report 2026 Remuneration Report pages 107, Corporate Governance Statement 135
	2-20 Process to determine remuneration	Annual Report 2026 Remuneration Report pages 108-110

	2-21 Annual total compensation ratio	Annual Report 2026 Remuneration Report pages 108-110
	2-22 Statement on sustainable development strategy	Environmental Sustainability Statement 2026 Annual Report 2026 page 31
	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 2025 Responsible Sourcing Policy Annual Report 2026 Director's Report page 101 and Corporate Governance Statement page 128
	2-24 Embedding policy commitments	Annual Report 2026 Remuneration Report page 107, Director's Report page 101, Corporate Governance Statement page 128
	2-25 Processes to remediate negative impacts	Annual Report 2026 Risk page 91-92, Corporate Governance Statement page 128
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblower Policy 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 2026 page 20, Corporate Governance Statement page 128
	2-28 Membership associations	Annual Report 2026 page 32, 39
	2-29 Approach to stakeholder engagement	Annual Report 2026 page 8, 20
	2-30 Collective bargaining agreements	Responsible Sourcing Policy page 3
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual Report 2026 page 32
	3-2 List of material topics	Annual Report 2026 page 32 Material issues, ESG Strategy
	3-3 Management of material topics	Annual Report 2026 page 32 Material issues, ESG Strategy
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse	Environmental Sustainability Statement 2026 Material issues, ESG Strategy
	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 2026 Financial Statements page 2, 10
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report 2026 Sustainability Report, page 58-65
	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 expects to claim research and development (R&D) tax incentives in the year

		ended 30 June 2026 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 minimum rate for their role and conducts regular external benchmarking analyses to ensure that remuneration is market-competitive, and internal analyses to identify gender pay gaps for employees performing same or similar roles.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Annual Report 2026 page 20-21, 93
	203-2 Significant indirect economic impacts	Annual Report 2026 page 93
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Modern Slavery Statement 2025 , Annual Report 2026 page 46
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report 2026 Corporate Governance Statement page 132
	205-2 Communication and training about anti-corruption policies and procedures	Group Code of Conduct and Ethics Policy 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 2026 Financial Statements pages from 147-148
	207-2 Tax governance, control, and risk management	Annual Report 2026 Financial Statements pages from 147
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2026 Financial Statements 138
	207-4 Country-by-country reporting	Annual Report 2026 Financial Statements pages from 93-100, 137
GRI 301: Materials 2016	301-2 Recycled input materials used	Annual Report 2026 page 48
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Annual Report 2026 page 48, Sustainability Report page 70
	302-2 Energy consumption outside of the organization	Environmental Sustainability Statement 2026
	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 Sustainability Statement 2026
	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 2026 page 47-48, Sustainability Report page 70

		Environmental Sustainability Statement 2026
	305-2 Energy indirect (Scope 2) GHG emissions	Annual Report 2026 page 47-48, Sustainability Report page 70 Environmental Sustainability Statement 2026
	305-3 Other indirect (Scope 3) GHG emissions	Annual Report 2026 page 47-48, Sustainability Report page 70
	305-4 GHG emissions intensity	Annual Report 2026 page 47-48, Sustainability Report page 70
	305-5 Reduction of GHG emissions	Annual Report 2026 page 47-48, Sustainability Report page 70
	305-6 Emissions of ozone-depleting substances (ODS)	Annual Report 2026 page 47-48, Sustainability Report page 70
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Environmental Sustainability Statement 2026 Annual Report 2026 page 47-48, Sustainability Report page 70
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	Environmental Sustainability Statement 2026 Annual Report 2026 page 48 5.3 tonnes PEXA Head Office, Melbourne
	306-4 Waste diverted from disposal	Annual Report 2026 page 48 2.9 tonnes PEXA Head Office, Melbourne
	306-5 Waste directed to disposal	2.4 tonnes PEXA Head Office, Melbourne
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual Report 2026 page 40
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual Report 2026 page 40 Modern Slavery Statement 2025
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 Group Work Health & Safety Policy and safety procedures. PEXA has a work health and safety (WHS) management system that applies to all employees across all jurisdictions in which we operate. The system is implemented to meet PEXA's legal obligations under applicable WHS legislation and regulations. The system is governed by the Group Work Health & Safety Policy and supporting safety procedures and includes accountability for WHS; hazard identification, risk assessment and control; elected health and safety representatives (HSRs) as a channel for worker consultation; WHS training and induction; employee wellbeing and health support
	403-2 Hazard identification, risk assessment, and incident investigation	

		programs; incident reporting, investigation and corrective action; and monitoring, internal review and continuous improvement. As an office-based technology business, PEXA's WHS risk profile is low, and the number of safety incidents remains minimal.
	403-3 Occupational health services	PEXA has elected health and safety representatives (HSRs) in place, consistent with its obligations under applicable WHS legislation. HSRs provide a channel for employees to raise health and safety matters, and workers can also report hazards and incidents directly through PEXA's incident reporting process at any time.
	403-4 Worker participation, consultation, and communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	PEXA has mandatory health and safety training
	403-6 Promotion of worker health	PEXA provides an Employee Assistance Program (EAP) available to all employees at no cost, offering confidential counselling and support on both work and personal matters.
	403-7 - Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Suppliers and contractors are expected to comply with all applicable work health and safety legislation and with PEXA's policy requirements.
	403-8 Workers covered by an occupational health and safety management system	All PEXA employees are covered by PEXA's work health and safety management system.
	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 2026 pages 42 PEXA supports all employees to build their skills through access to LinkedIn Learning. In FY26, employees completed more than 900 hours of learning through online courses, supporting continuous and just-in-time skill development. Leaders receive additional targeted development, with an average of 10 hours of dedicated leadership training provided per leader to strengthen leadership capability across PEXA.
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report 2026 pages 44-45 PEXA invests in building leadership capability and supporting employees through key career transitions. All first-time people leaders are invited to participate in a dedicated leadership development program designed to strengthen the core capabilities required to lead effectively. Employees stepping into senior leadership roles are supported through targeted senior leadership development, while three months of transition coaching is available

		for significant step-change appointments to help leaders establish themselves successfully in broader or more complex roles. PEXA also provides targeted coaching for employees preparing to take on greater responsibility or progress into new roles. To support continuous learning, all employees have access to on-demand learning through LinkedIn Learning, enabling them to build skills, stay current and access relevant development when they need it.
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report 2026 pages 44-45
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance Statement page 129 Board of Directors Annual Report 2026 page 42-45
	405-2 Ratio of basic salary and remuneration of women to men	Workplace Gender Equality Agency (WGEA) - Public Questionnaire PEXA Employer Statement 2025-2026 Annual Report 2026 page 44
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 2025
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 2026 page 43-46
	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 2026 page 40 Responsible Sourcing Policy
	414-2 Negative social impacts in the supply chain and actions taken	No reported incidences
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