

# 2024 Sustainability Report

## GRI Content Index

McMillan Shakespeare's (MMS) 2024 Sustainability Report was prepared in accordance with the Global Reporting Initiative (GRI) Standard at a Core level.

The content index below provides a listing of the GRI Standards reported within the MMS 2024 Sustainability Report and where applicable, the 2024 Annual Report and the Corporate Governance Statement, available via the MMS [website](#).

Comments or questions relating to this content index should be directed to the Sustainability team at [sustainability@mmsg.com.au](mailto:sustainability@mmsg.com.au).

<b>Statement of use</b>	MMS has reported the information cited in this GRI content index for the period 1 July 2023 to 30 June 2024 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location	
<b>GENERAL DISCLOSURES</b>			
<b>GRI 2: General Disclosures 2021</b>	2-1	Organisational details <ul style="list-style-type: none"> <li>- MMS at a glance (page 5)</li> <li>- Contact Us (page 32)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-2	Entities included in the organisation's sustainability reporting <ul style="list-style-type: none"> <li>- MMS at a glance (page 5)</li> <li>- Letter to shareholders (page 5 -8)</li> </ul>	<a href="#">FY24 Sustainability Report</a> <a href="#">2024 Annual Report</a>
	2-3	Reporting period, frequency and contact point <ul style="list-style-type: none"> <li>- About this report (page 4)</li> <li>- Contact us (page 32)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-4	Restatements of information <ul style="list-style-type: none"> <li>- Sustainability Scorecard (page 27-29)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-5	External assurance <ul style="list-style-type: none"> <li>- Appendix – Independent Limited Assurance Report (page 30-31)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-6	Activities, value chain and other business relationships <ul style="list-style-type: none"> <li>- MMS at a glance (page 5)</li> <li>- Our stakeholders (page 7)</li> <li>- Responsible supply chain (page 13)</li> <li>- Advocating for better outcomes (page 13)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-7	Employees <ul style="list-style-type: none"> <li>- Our people (page 15-16)</li> <li>- Sustainability scorecard (page 28-29)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-8	Workers who are not employees <ul style="list-style-type: none"> <li>- Sustainability scorecard (page 28)</li> </ul>	<a href="#">FY24 Sustainability Report</a>
	2-9	Governance structure and composition <ul style="list-style-type: none"> <li>- MMS Sustainability governance (page 10)</li> </ul>	<a href="#">FY24 Sustainability Report</a>

GRI Standard	Disclosure	Location
		<a href="#">2024 Corporate Governance Statement</a> - Respective roles of Board and Management (page 2)  <a href="#">2024 Annual Report</a> - Directors' experience and special responsibilities (page 20-21)
2-10	Nomination and selection of the highest governance body	<a href="#">FY24 Sustainability Report</a> - MMS Sustainability governance (page 10)  <a href="#">MMS Board Charter</a> - Board membership (page 6)  <a href="#">2024 Corporate Governance Statement</a> - Directors' experience and special responsibilities (page 2-4)
2-11	Chair of the highest governance body	<a href="#">FY24 Sustainability Report</a> - Message from our Chair and CEO (page 2-3) - MMS Sustainability governance (page 10)  <a href="#">MMS Board Charter</a> - Role and responsibilities of the Chair, CEO and Company Secretary (page 7)  <a href="#">2024 Corporate Governance Statement</a> - Directors' experience and special responsibilities (page 2-4)
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">FY24 Sustainability Report</a> - MMS Sustainability governance (page 10)  <a href="#">MMS Board Charter</a> - Role and responsibility of the Board (page 3)  <a href="#">2024 Corporate Governance Statement</a> - Respective roles of Board and Management (page 2)
2-13	Delegation of responsibility for managing impacts	<a href="#">FY24 Sustainability Report</a> - MMS Sustainability governance (page 10)  <a href="#">2024 Corporate Governance Statement</a> - Respective roles of Board and Management (page 2)  <a href="#">MMS Board Charter</a> - Role and responsibility of the Board (page 3-4)
2-14	Role of the highest governance body in sustainability reporting	<a href="#">FY24 Sustainability Report</a> - MMS Sustainability governance (page 10)  <a href="#">MMS Audit, Risk and Compliance Committee Charter</a> - Role of the Committee (page 4)
2-15	Conflicts of interest	Processes outlined within MMS' Conflict of Interest Policy (internal)

GRI Standard	Disclosure	Location
2-16	Communication of critical concerns	<a href="#">FY24 Sustainability Report</a> - Complaints management (page 14) <a href="#">2024 Corporate Governance Statement</a> - Continuous Disclosure and Shareholder Engagement Policy (page 11)
2-17	Collective knowledge of the highest governance body	<a href="#">2024 Annual Report</a> Directors' experience and special responsibilities (page 20-21) <a href="#">2024 Corporate Governance Statement</a> - Board skills, experience and expertise (page 7-8)
2-18	Evaluation of the performance of the highest governance body	<a href="#">2024 Corporate Governance Statement</a> - Management performance evaluation (page 5)
2-19	Remuneration policies	<a href="#">2024 Annual Report</a> - Remuneration report (page 22-39)
2-20	Process to determine remuneration	<a href="#">2024 Annual Report</a> - Remuneration report (page 22-39)
2-21	Annual total compensation ratio	<a href="#">FY24 Sustainability Report</a> - Sustainability scorecard (page 28)
2-22	Statement on sustainable development strategy	<a href="#">FY24 Sustainability Report</a> - Message from our Chair and CEO (page 2-3) - FY25-FY28 Sustainability Strategy (page 11)
2-23	Policy commitments	<a href="#">FY24 Sustainability Report</a> - Ethical business practices (page 12) <a href="#">Human Rights Position Statement</a> <a href="#">Modern Slavery Statement</a>
2-24	Embedding policy commitments	<a href="#">FY24 Sustainability Report</a> - Responsible business (page 12-14 ) - MMS Sustainability governance (page 10) <a href="#">Human Rights Position Statement</a> <a href="#">Modern Slavery Statement</a>
2-25	Processes to remediate negative impacts	<a href="#">Human Rights Position Statement</a> <a href="#">MMS Whistleblower Policy</a> <a href="#">Modern Slavery Statement</a>
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">FY24 Sustainability Report</a> - Our stakeholders (page 7) - Ethical business practices (page 12) <a href="#">MMS Whistleblower Policy</a> <a href="#">2024 Corporate Governance Statement</a> - Ethics (page 3)
2-27	Compliance with laws and regulations	There were no instances of non-compliance with laws and regulations and no fines were paid during the reporting period.
2-28	Membership associations	<a href="#">FY24 Sustainability Report</a> - Our stakeholders (page 7) - Advocating for better outcomes (page 13)

GRI Standard	Disclosure	Location
	2-29	Approach to stakeholder engagement <a href="#">FY24 Sustainability Report</a> - Our stakeholders (page 7)
	2-30	Collective bargaining agreements None. MMS is guided by Fair Work Australia and the Fair Work Act 2009 on individuals' rights to freely join and/or form a trade union of their choice and their right to collective bargaining.
<b>MATERIAL TOPICS</b>		
GRI 3: Material Topics 2021	3-1	3-1 Process to determine material topics <a href="#">FY24 Sustainability Report</a> - Our material topics (page 9)
	3-2	3-2 List of material topics <a href="#">FY24 Sustainability Report</a> - Our material topics (page 9)
	3-3	Management of material topics <a href="#">FY24 Sustainability Report</a> - See referenced in each of the material topics below.
<b>Client and Customer low carbon transition</b>		
GRI 3: Material Topics 2021	3-3	Management of material topics <a href="#">FY24 Sustainability Report</a> - Low carbon economy (page 22-26) - FY25 – FY28 Sustainability Strategy (page 11) - MMS Sustainability governance (page 10) <a href="#">2024 Annual Report</a> Risk management and key business risks – Sustainability and climate change (page 18)
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change <a href="#">FY24 Sustainability Report</a> - Managing climate-related risks and opportunities (page 26) - FY25 – FY28 Sustainability Strategy (page 11) - MMS Sustainability governance (page 10)
	Non-GRI	Emissions intensity of customer leased vehicles <a href="#">FY24 Sustainability Report</a> - Low carbon economy (page 23)
	Non-GRI	Percentage of novated lease sales that are EVs <a href="#">2024 Annual Report</a> - Operational Highlights (page 7)
<b>Addressing climate impacts from our business and defined value chain</b>		
GRI 3: Material Topics 2021	3-3	Management of material topics <a href="#">FY24 Sustainability Report</a> - Low carbon economy (page 24-26) - FY25 – FY28 Sustainability Strategy (page 11) - MMS Sustainability governance (page 10) <a href="#">2024 Annual Report</a> Risk management and key business risks – Sustainability and climate change (page 18)
GRI 302: Energy 2016	302-1	Energy consumption within the organisation <a href="#">FY24 Sustainability Report</a> - Low carbon economy (page 24) - Sustainability scorecard - Environment (page 27)

GRI Standard		Disclosure	Location
<b>GRI 305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Low carbon economy (page 25)</li> <li>- Sustainability scorecard - Environment (page 27)</li> </ul>
	305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Low carbon economy (page 25)</li> <li>- Sustainability scorecard - Environment (page 27)</li> </ul>
	305-3	Other indirect (Scope 3) GHG emissions	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Low carbon economy (page 25)</li> <li>- Sustainability scorecard – Environment (page 27)</li> </ul>
	305-4	GHG emissions intensity	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Reducing our operational impact (page 24)</li> <li>- Sustainability scorecard - Environment (page 27)</li> </ul>
<b>Fostering a capable, inclusive and diverse workforce</b>			
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Our people (page 16-17)</li> <li>- Sustainability scorecard – Our people (page 28-29)</li> <li>- Accessibility and Inclusion Plan (page 21)</li> <li>- Reflect Reconciliation Action Plan (page 21)</li> <li>- FY25 – FY28 Sustainability Strategy (page 11)</li> </ul> <a href="#">2024 Annual Report</a> <ul style="list-style-type: none"> <li>- Risk management and key business risks – Sustainability and climate change (page 18)</li> </ul> <a href="#">2024 Corporate Governance Statement</a> <ul style="list-style-type: none"> <li>- Diversity (page 4)</li> <li>- Remunerate fairly and responsibly (page 13)</li> </ul>
<b>GRI 201: Economic Performance 2016</b>	201-1	Direct economic value generated and distributed	<a href="#">2024 Annual Report</a> <ul style="list-style-type: none"> <li>- Financial Report (page 44-96)</li> </ul> <a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard (page 27)</li> </ul>
<b>GRI 203: Indirect-Economic Impacts 2016</b>	203-2	Significant indirect economic impacts	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Supporting our communities (page 19-21)</li> <li>- Responsible supply chain (page 13)</li> </ul>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 28)</li> </ul>
	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 28)</li> </ul>

GRI Standard		Disclosure	Location
	Non-GRI	Gender pay equity in like-for-like roles	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Our people (page 16)</li> <li>- Sustainability scorecard – Our people (page 28)</li> </ul>
<b>GRI 403: Occupational Health and Safety 2018</b>	403-9	Work related injuries (and absenteeism)	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 28)</li> </ul> <p><i>Work-related injuries is less material for the financial services industry compared to other industries. MMS therefore focuses on tracking lost-time injury frequency rates and absenteeism rate.</i></p>
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and turnover	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
	401-3	Parental leave	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
	404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
	Non-GRI	Employee sustainable engagement score	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Employee engagement (page 16)</li> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
	Non-GRI	Employees accessing flexible working arrangements	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 28)</li> </ul>
	Non-GRI	Positions filled through internal promotions	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
	Non-GRI	Promotions secured by females	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Sustainability scorecard – Our people (page 29)</li> </ul>
<b>Supporting better outcomes for customers and communities</b>			
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Our stakeholders (page 7)</li> <li>- FY25 – FY28 Sustainability Strategy (page 11)</li> <li>- Customer wellbeing and social inclusion (page 17-21)</li> <li>- Complaints management (page 14)</li> <li>- Sustainability scorecard (page 27)</li> </ul> <a href="#">2024 Annual Report</a> <ul style="list-style-type: none"> <li>- Sustainability and climate change (page 18)</li> </ul>
	Non-GRI	Net Promoter Score	<a href="#">FY24 Sustainability Report</a> <ul style="list-style-type: none"> <li>- Excelling in customer experience (page 17)</li> </ul>

GRI Standard		Disclosure	Location
			- Sustainability scorecard – Customers (page 27)
	Non-GRI	Educating customers on the benefits of salary packaging and the National Disability Insurance Scheme (NDIS)	<a href="#">FY24 Sustainability Report</a> - 2024 Highlights (page 6) <a href="#">2024 Annual Report</a> - Letter to shareholders (page 7)
<b>Governing and conducting business responsibly</b>			
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	<a href="#">FY24 Sustainability Report</a> - Our stakeholder (page 7) - MMS Sustainability governance (page 10) - FY25 – FY28 Sustainability Strategy (page 11) - Responsible business (page 12-14) - Safeguarding our information (page 14) - Responsible supply chain (page 13) <a href="#">2024 Corporate Governance Statement</a> - Respective roles of Board and Management (page 2-3) <a href="#">2024 Annual Report</a> - Risk management and key business risks – Sustainability and climate change (page 18)
<b>GRI 205: Anti-corruption 2016</b>	205-2	Communication and training about anti-corruption policies and procedures	<a href="#">FY24 Sustainability Report</a> - Ethical business practices (page 12) - Sustainability scorecard – Learning and development (page 29)

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