



GRI Content Index

Statement of use

Metcash Limited has reported the information cited in this GRI Content Index for the period 1 May 2023 to 30 April 2024* with reference to the GRI Standards.

**Some data may be reported from a different period, as marked.*

GRI 1 used

GRI 1: Foundation 2021



References

Annual Report 2024	https://www.metcash.com/wp-content/uploads/2024/08/21068_Metcash_AR24_Web_V1.pdf
Sustainability Report 2024	https://www.metcash.com/sustainability/
Corporate Governance Statement	https://www.metcash.com/wp-content/uploads/2024/08/2024-Appendix-4G-and-Corporate-Governance-Statement.pdf
Appendix 4E	https://www.metcash.com/wp-content/uploads/2024/06/Metcash-FY24-Full-Year-Results-and-Appendix-4E.pdf
Metcash Board Charter	https://www.metcash.com/wp-content/uploads/2023/04/Metcash-Board-Charter.pdf
Metcash Board of Directors	https://www.metcash.com/about-us/board-of-directors/
Modern Slavery Statement 2023	https://www.metcash.com/wp-content/uploads/2023/11/2023_Metcash_MSS_FINAL.pdf
Anti-Slavery Policy	https://mars-metcdn-com.global.ssl.fastly.net/content/uploads/sites/101/2020/10/08103717/Anti-Slavery-Policy_Metcash-CURRENT.pdf
Speak Up Policy	https://www.metcash.com/wp-content/uploads/2024/06/Metcash-Speak-Up-Policy-February-2024-vF.pdf
MF&G Dispute Policy	https://s3.ap-southeast-2.amazonaws.com/static.metcdn.com/terms_of_trade_documents/MF%26G+Policy+and+Procedure_Dispute+Resolution_v5_FINAL_24.03.23.pdf
Metcash Code of Conduct	https://www.metcash.com/wp-content/uploads/2024/08/Metcash-Code-of-Conduct_May-2024.pdf



GRI 2: General Disclosures 2021

Disclosure	Location	Response
2-1 Organisational details		Metcash Limited is an incorporated publicly owned Australian company. Listed on Australian Stock Exchange: MTS. Headquarters are located at 1 Thomas Holt Drive, Macquarie Park, Sydney 2113, NSW, Australia. Metcash operates out of Australia and New Zealand.
2-2 Entities included in the organisation’s sustainability reporting	Annual Report 2024 Appendix 4E	Metcash's Sustainability Reporting reports on entities and subsidiaries that are under Metcash's operational control (denoted by greater than, or equal to 50% ownership). Metcash approaches responses to the GRI standard from a group level. In material topics where only partial information is available across the total group, Metcash may respond by operating pillar.
2-3 Reporting period, frequency and contact point		Metcash's Sustainability Report is published annually, for the reporting period of 1st May 2023 - 30th April 2024, unless otherwise stated. This is in-line with Metcash's financial year and Metcash's Annual Report reportable period. Contact Points: sustainability@metcash.com, Steve Ashe - EGM Corporate Affairs & Investor Relations (steve.ashe@metcash.com).
2-4 Restatements of information	Sustainability Report 2022 - Page 13	Metcash's base year emissions have previously been recalculated due to the acquisition of a new business - Total Tools in Sep 2020. The NGERS21 reported Scope 1 & 2 was 80,648 tCO2e, which was subsequently recalculated to 81,235 tCO2e.
2-5 External assurance	Sustainability Report 2024	Metcash's Sustainability Report is internally verified, and requires review from the Board of Directors before publication. Metcash has received limited assurance on its GHG inventory for Scope 1 and Scope 2 emissions in relation to the auditing of the Sustainability Linked Loan KPIs by Deloitte. An immaterial difference was observed of 134tCO2e.
2-6 Activities, value chain and other business relationships	Annual Report 2024	
2-7 Employees	Sustainability Report 2024 - Our People	Data is sourced from Metcash payroll. This covers all weekly and monthly paid employees that are paid through Metcash's payroll. Between May 2022 and July 2023 Metcash transitioned team members from other subsidiary entities onto the Metcash payroll. These transitions account for a proportion of the increase in GRI reported headcount. Notably since FY23, this includes: Total Tools National Support Office (May 2023) and Faggs Hardware (June 2023). Reporting methodology uses data at the end of the reporting period (30 April 2024). As a result, and based on the availability of granular data, the total employees numbers are not reflective of those reported in Metcash's 2024 Annual Report.

Employees	7552
Gender	
Female	2453
Male	5099
Non-binary	0
Age group	
<25	1020
25-34	1396

35-44	1660
45-54	1760
55-64	1400
65<	316
Region	
ACT	64
NSW	2033
NT	141
NZ	112
QLD	1398
SA	856
TAS	361
VIC	2062
WA	525

2-8 Workers who are not employees		Metcash only retains data for workers who are directly employed.
2-9 Governance structure and composition	Corporate Governance Statement Annual Report 2024 Metcash Board Charter Metcash Board of Directors	
2-10 Nomination and selection of the highest governance body	Corporate Governance Statement	
2-11 Chair of the highest governance body	Corporate Governance Statement	
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Statement Sustainability Report 2024	
2-13 Delegation of responsibility for managing impacts	Corporate Governance Statement Sustainability Report 2024	
2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2024	Metcash's Board reviews the Sustainability Report, which receives sign off from the Chairman. The Board is an engaged stakeholder with material topic priorities, these priorities can be found within the Sustainability Report.
2-15 Conflicts of interest	Annual Report 2024 Corporate Governance Statement	
2-16 Communication of critical concerns		Metcash's ESG Council receives all escalations of critical concerns. Critical concerns are assessed based on risk to the business. We classify a critical risk as something that has potential actual reputational damage to Metcash.
2-17 Collective knowledge of the highest governance body	Corporate Governance Statement Annual Report - Director's Report Metcash Board Charter Metcash Board of Directors	

2-18 Evaluation of the performance of the highest governance body	Metcash Board Charter	Metcash's Board performance is evaluated annually by external parties. No changes have occurred in the governance body composition as a result of these evaluations.
2-19 Remuneration policies	Annual Report 2024 - Remuneration Report	
2-20 Process to determine remuneration	Annual Report - Remuneration Report 2024 AGM Results	
2-21 Annual total compensation ratio	Annual Report - Remuneration Report	a) Highest Paid 41 : 1 Median b) Highest Paid 2.86 : 1 Median c) Calculated on 30 April 2024 Total Target Compensation of CEO versus median Total Target Compensation of monthly paid employees as at 30 April 2024.
2-22 Statement on sustainable development strategy	Sustainability Report 2024 - CEO Message	
2-23 Policy commitments	Modern Slavery Statement 2023 Corporate Governance Statement Sustainability Report 2024 Anti-Slavery Policy	Metcash's Board of Directors approves key policies and reports, such as the Modern Slavery Statement, Corporate Governance Statement and the Sustainability Report.
2-24 Embedding policy commitments	Modern Slavery Statement 2023 Corporate Governance Statement Sustainability Report 2024 Anti-Slavery Policy Metcash Code of Conduct	Metcash provides training on key policies, which is available and mandatory for all of the Company's permanent employees. Eligible employees are required to take regular renewal training for some of these policies.
2-25 Processes to remediate negative impacts	Speak Up Policy MF&G Dispute Policy Modern Slavery Statement 2023	Metcash has partnered with NAVEX EthicsPoint as a solution for addressing potential negative impacts in the supply chain. Metcash has visibility over audits uploaded into the SEDEX portal. Metcash follows up on supply chain non-conformances, working with its stakeholders to directly address and, where possible, resolve the issue. Metcash has a Speak Up policy that allows and encourages all employees and non-employees covered by the policy to report suspected 'Reportable Conduct'. This policy allows any person to make a report internally, or externally to an independent Ethics Hotline. Metcash has internal processes to differentiate between types of grievances. All grievances are managed through People Advice. Internal employees can also utilise the whistleblower hotline for grievances, accessing independent advice on matters they wish to raise.
2-26 Mechanisms for seeking advice and raising concerns	Speak Up Policy MF&G Dispute Policy Modern Slavery Statement 2023	Metcash has a 'See something, say something' guideline (introduced in FY23) which serves to support our team leaders and members to continue building a constructive and safe culture.
2-28 Membership associations	Sustainability Report 2024	
2-29 Approach to stakeholder engagement		Metcash engages a variety of internal and external stakeholders, representing segments of our supply chain. Engagements with stakeholders are designed to be meaningful and are used to gather data, opinions and feedback on current and future sustainability plans and targets. The Company engages its stakeholders through a variety of mechanisms including: workshops, interviews and surveys. Stakeholders are identified by appropriate committees, such as the ESG Council.
2-30 Collective bargaining agreements		34.8% of Metcash employees are covered by Enterprise Bargaining Agreements (EBAs). For employees who are not covered by EBAs, Metcash: a) benchmarks internal and external EBAs (as relevant) where the employee is sought to be covered by an EBA; b) where an EBA is not the most relevant comparator, the Company references and complies with the underpinning Modern Award for the work being performed.

GRI 3: Material Topics 2021

Disclosure	Location	Response
3-1 Process to determine material topics	Sustainability Report 2024	
3-2 List of material topics	Sustainability Report 2024	GRI302: Energy is an additional material topic to be included within Metcash's most material topic; GHG emissions reduction, energy and climate resilience.
3-3 Management of material topics	Sustainability Report 2024	As a business, Metcash is actively engaged with its stakeholders so that material topics can be meaningfully managed. Metcash actively introduces policies and brand guidelines aimed at improving environmental and social outcomes, as well as building upon its available training for its people and partners. The Company continues to collaborate with industry groups and sustainability leaders to further its understanding and approach to managing its identified material topics.



GRI 202: Market Presence 2016

Disclosure	Location	Response
202-1 Ratios of standard entry level wage by gender compared to local minimum wage		Metcash's employees are paid the rate of pay specified for their role and grade level in the applicable EBA or Award. This can vary by location.
202-2 Proportion of senior management hired from the local community		Within Metcash's recruitment process there is no request for, or visibility over, an applicant or employees' country of birth or nationality. Optional fields are available to capture whether the applicant or employee is of Aboriginal or Torres Strait Islander heritage.

GRI 203: Indirect Economic Impacts 2016

Disclosure	Location	Response
203-1 Infrastructure investments and services		Metcash does not support significant infrastructure investments or services.
203-2 Significant indirect economic impacts	Sustainability Report 2024 - Our Community	

GRI 204: Procurement Practices 2016

Disclosure	Location	Response
204-1 Proportion of spending on local suppliers		Food: 99.14%; Liquor: 100%; IHG: 96.54%; Total Tools: 89.98%. Local is defined as an entity in Australia and New Zealand. Metcash's 8 major distribution centres are considered significant locations of operation.

GRI 205: Anti-corruption 2016

Disclosure	Location	Response
205-1 Operations assessed for risks related to corruption		Metcash does not conduct anti-corruption specific risk assessments.
205-2 Communication and training about anti-corruption policies and procedures		2374/2532 (94%) TEC employees have completed anti-corruption training.
205-3 Confirmed incidents of corruption and actions taken		n/a

GRI 206: Anti-competitive Behavior 2016

Disclosure	Location	Response
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		There was no legal action taken during the reporting period for anti-competitive behaviour, anti-trust or monopoly practices by the Metcash Group or its employees.



GRI 301: Materials 2016

Disclosure	Location	Response
301-1 Materials used by weight or volume		i) 1,379 tonnes ii) 246 tonnes
301-2 Recycled input materials used		33%
301-3 Reclaimed products and their packaging materials		Data not available at this level of granularity.

GRI 302: Energy 2016

Disclosure	Location	Response
302-1 Energy consumption within the organisation	Sustainability Report 2024 - Our Planet	b) Solar consumption - 4,961 GJ c) Total electricity consumption within the Metcash organisation (Australia only) was 301,884 GJ. This consisted of 296,923 GJ of electricity purchased from utility providers and 4,961 GJ of on-site solar production. d) 108,607kWh of excess solar production was exported back to the grid* e) 435, 594 GJ f) Data is sourced in alignment with GHG protocol principles. Estimations have been applied where actual data is not available. Universal energy conversion such as kWh to MJ, MJ to GJ. g) LPA is a density based weight to volume conversion from the EPA Greenhouse Gas Reporting Program. *Solar export data from DCs in Huntingwood, NSW and Gepps Cross, SA
302-2 Energy consumption outside of the organisation	Sustainability Report 2024 - Our Planet	
302-3 Energy intensity		a) Metcash Organisational Energy Intensity = 0.3585GJ/m2 b) Denominator is Metcash's site area under operational control as per the NGERs methodology. Data reflective of NGERs23 reporting (July 2022 - June 2023). c, d) Electricity and fuel were included in the intensity ratio calculation, using energy consumption within the organisation (Scope 1 and 2).
302-4 Reduction of energy consumption		a) 160,600 kWh b) Electricity c) Consumption is compared during the period where no reduction initiatives were implemented, against consumption post-project implementation. d) Reporting period of FY24 (May 2023 -April 2024)

GRI 303: Water and Effluents 2018

Disclosure	Location	Response
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303-5
Water consumption

[Sustainability Report 2024 - Our Planet](#)

a) 93.25 megalitres
b) No consumption from areas with water stress.
d) Period changed from NGERS aligned to Metcash FY. FY24 data for period May 2023 - April 2024. Data covers Metcash's five mega distribution centres: Huntingwood, NSW, Laverton, VIC, Crestmead, QLD, Canning Vale, WA and Gepps Cross, SA. Missing May 2023 data for Crestmead, Canning Vale and Gepps Cross due to the recent installation of smart-meters.

GRI 305: Emissions 2016

Disclosure	Location	Response
305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2024 - Our Planet	<p>Gases included in calculation: CO2, CH4, N2O, HFCs.</p> <p>Emission factors, global warming potential rates (GWP) for emissions are all sourced or referenced from the Australian Government's NGERS guidelines. Metcash consolidates emissions at a group level, for all sites that are operationally controlled. NGERS data is subject to external verification as part of external auditing of the Sustainability Linked Loan. For refrigerant calculations, assumed leakage rates were used.</p> <p>To note: Metcash submitted 69,829 tCO2e to the Clean Energy Regulator (CER) for the period NGERS23 (1 July 2022 - 30 June 2023), an improvement of 5.2% on the prior years reported values. During a Sustainability Linked Loan audit by Deloitte Australia, its emissions for Scope 1 and 2 were revised to 69,695 tCO2e, an improvement of 5.4% on the prior years reported value. Due to the immaterial variance, no update was submitted to CER.</p>
305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2024 - Our Planet	Metcash consolidates emissions at a group level for all sites that are operationally controlled. NGERS data is subject to external verification as part of external auditing of the Sustainability Linked Loan.
305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report 2024 - Our Planet	Metcash consolidates emissions at a group level, for all sites that are operationally controlled. Scope 3 data is not subject to external assurance. See 305-1 and 305-2 for additional context.
305-4 GHG emissions intensity	Sustainability Report 2024 - Our Planet	See 305-1 and 305-2 for additional context.
305-5 Reduction of GHG emissions	Sustainability Report 2024 - Our Planet	<p>a) 76.4 tCO2e</p> <p>b) CO2</p> <p>c) See GRI302-4</p> <p>d) Scope 2</p> <p>e) NGERS23 emissions factors</p>

GRI 306: Waste 2020

Disclosure	Location	Response
306-1 Waste generation and significant waste-related impacts	Sustainability Report 2024 - Our Planet	
306-2 Management of significant waste-related impacts	Sustainability Report 2024 - Our Planet	
306-3 Waste generated	Sustainability Report 2024 - Our Planet	<p>b) Metcash reports on waste in alignment with internal KPIs for key management personnel, covering core sites that span the major pillars.</p> <p>Previously, Metcash has reported years against the calendar year. As part of forward preparation for ASRS Metcash has reported against its FY for waste (1 May 2023 - 30 April 2024).</p>

306-4 Waste diverted from disposal	Sustainability Report 2024 - Our Planet	<div>a) 4,514 tonnes</div> <div>b) 0 tonnes of hazardous waste diverted from disposal.</div> <div>e) For GRI 306-4 and 306-5 the Company uses an expanded portfolio of sites (when compared to GRI306-3) aligned with the availability of granular data. The Company continues to work with third-parties to expand its view of waste across its sites portfolio.</div> <div>This data is not representative when considering net diversion/disposal ratios, as some of the sites included do not have data readily available for both disposal and diversion. As the purpose of this GRI response is to demonstrate the breakdown of the composition, we have utilised this broader view of operationally controlled sites.</div>
306-5 Waste directed to disposal	Sustainability Report 2024 - Our Planet	<div>a) 3562 tonnes</div> <div>b) 32 tonnes of hazardous waste directed to disposal</div> <div>See additional context in 306-4.</div>

GRI 308: Supplier Environmental Assessment 2016

Disclosure	Location	Response
308-1 New suppliers that were screened using environmental criteria		<div>Food</div> <div>a) 100% of new own-brand suppliers receive environmental screening.</div> <div>Liquor</div> <div>a) 100% of new own-brand suppliers receive environmental screening.</div> <div>IHG</div> <div>a) Timber suppliers are the only supplier assessed for environmental impacts. 100% of new own-brand suppliers receive environmental screening.</div> <div>Total Tools</div> <div>a) 0% of new own-brand suppliers receive environmental screening.</div> <div>Where some pillars may have had no suppliers onboarded during FY24, the Company continues to report 100% screening, as it reflects the operational processes underlying the environmental screening during supplier onboarding.</div>
308-2 Negative environmental impacts in the supply chain and actions taken		<div>Food</div> <div>a) 315 own-brand supplying sites assessed.</div> <div>b) 0</div> <div>Liquor</div> <div>a) 12 own-brand suppliers assessed.</div> <div>b) 0</div> <div>IHG</div> <div>a) 178</div> <div>b) 0</div> <div>Total Tools</div> <div>a) 0</div>



GRI 401: Employment 2016

Disclosure	Location	Response																																																																																												
401-1																																																																																														
New employee hires and employee turnover		<p>New Hires: 19% new hire rate, as of 30.04.2024.</p> <p>Turnover: 24% turnover rate is calculated by: Terminations FY24 divided by Headcount as at 01.04.2024</p> <table><tr><th colspan="2">New hires</th><th colspan="2">Turnover</th></tr><tr><td>Total</td><td>1466</td><td>Total</td><td>2116</td></tr><tr><td colspan="2">Gender</td><td colspan="2">Gender</td></tr><tr><td>Female</td><td>475</td><td>Female</td><td>667</td></tr><tr><td>Male</td><td>991</td><td>Male</td><td>1447</td></tr><tr><td>Non-binary</td><td>0</td><td>Non-binary</td><td>2</td></tr><tr><td colspan="2">Age group</td><td colspan="2">Age group</td></tr><tr><td><25</td><td>431</td><td><25</td><td>494</td></tr><tr><td>25-34</td><td>395</td><td>25-34</td><td>576</td></tr><tr><td>35-44</td><td>291</td><td>35-44</td><td>374</td></tr><tr><td>45-54</td><td>219</td><td>45-54</td><td>300</td></tr><tr><td>55-64</td><td>115</td><td>55-64</td><td>269</td></tr><tr><td>65<</td><td>15</td><td>65<</td><td>103</td></tr><tr><td colspan="2">Region</td><td colspan="2">Region</td></tr><tr><td>ACT</td><td>20</td><td>ACT</td><td>26</td></tr><tr><td>NSW</td><td>378</td><td>NSW</td><td>470</td></tr><tr><td>NT</td><td>67</td><td>NT</td><td>93</td></tr><tr><td>NZ</td><td>23</td><td>NZ</td><td>0</td></tr><tr><td>QLD</td><td>327</td><td>QLD</td><td>481</td></tr><tr><td>SA</td><td>160</td><td>SA</td><td>253</td></tr><tr><td>TAS</td><td>65</td><td>TAS</td><td>75</td></tr><tr><td>VIC</td><td>328</td><td>VIC</td><td>604</td></tr><tr><td>WA</td><td>98</td><td>WA</td><td>114</td></tr></table> <p>Data is sourced from Metcash payroll. This covers all weekly and monthly paid employees that are paid through Metcash's payroll.</p>	New hires		Turnover		Total	1466	Total	2116	Gender		Gender		Female	475	Female	667	Male	991	Male	1447	Non-binary	0	Non-binary	2	Age group		Age group		<25	431	<25	494	25-34	395	25-34	576	35-44	291	35-44	374	45-54	219	45-54	300	55-64	115	55-64	269	65<	15	65<	103	Region		Region		ACT	20	ACT	26	NSW	378	NSW	470	NT	67	NT	93	NZ	23	NZ	0	QLD	327	QLD	481	SA	160	SA	253	TAS	65	TAS	75	VIC	328	VIC	604	WA	98	WA	114
New hires		Turnover																																																																																												
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Benefits provided to full-time employees that are not provided to temporary or part-time		<p>Parental leave benefits are applicable to all permanent employees regardless of gender. 12 weeks paid for primary carers and up to a further 6 weeks' of superannuation contributions, four weeks paid for secondary carers.</p> <p>Parental leave covers: Birth, Adoption, Surrogacy and Stillbirth.</p> <p>Significant locations of operation is limited to region of operation; Australia and New Zealand.</p>																																																																																												
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Parental leave		<p>a) Parental leave policy covers all employees – the leave entitlement will vary based on employment status.</p> <p>b) 172 employees: 79 Female, 93 Male</p> <p>c) 166 employees: 73 Female, 93 Male</p> <p>e) 92% Female, 100% Male</p> <p>Data is from WGEA reporting periods (1 April 2023 - 31 March 2024).</p>																																																																																												

GRI 402: Labor/Management Relations 2016

Disclosure	Location	Response
402-1 Minimum notice periods regarding operational changes		The minimum notice period provided to employees and their representatives prior to significant operational changes varies in accordance with the applicable industrial instrument. Where the award or EBA is silent, Metcash provides a fair and reasonable amount of notice, referencing similar scenarios.

GRI 403: Occupational Health and Safety 2018

Disclosure	Location	Response
403-1 Occupational health and safety management system		<p>Metcash has a Safety, Health (& Environment) Management System based on ISO45001 (and ISO14001) and is reviewed regularly against Australian and New Zealand legislative requirements. The Safety, Health & Environment Management (SHE) System is integrated into operations, and provides a framework to manage risks and hazards across distribution centres and warehouses, retail and trade stores, manufacturing sites and corporate support offices.</p> <p>The management system covers all activities undertaken by Metcash owned and majority-owned entities and includes performance monitoring of contractor's activities.</p> <p>Metcash's internal audit program ensures the continuing suitability and effectiveness of the SHE system.</p>
403-2 Hazard identification, risk assessment, and incident investigation		<p>Metcash has risk management processes to identify work related hazards including hazard reports, risk assessments, workplace inspections and incident reporting. Team members are trained to identify, assess, control (where possible) and report hazards they observe. Hazards are assessed using a risk matrix for health and safety to determine a risk rating based on the severity and likelihood of harm. Metcash uses the results of these processes and reviews its risk profile to continually improve the Safety & Health Management System. An output of the last review included a prioritised list of our safety and health risks and risk mitigation plans have been developed for our Top 11 critical risks to identify where existing controls can be strengthened or new controls developed by applying the hierarchy of controls.</p> <p>Workers are able to report work related hazards and hazardous situations directly to their: supervisors, health and safety representative or safety committee team member; through hazard report forms or anonymously using the Speak Up program. Metcash encourages hazard reporting and for workers to stop when they feel their safety is at risk.</p> <p>Metcash has an issue resolution procedure that outlines where an issue or hazard has been identified by a worker. Where the issue/hazard poses an imminent threat to the workers health and safety, the health & safety representative may direct work to cease.</p> <p>Metcash has an Incident Management Standard that outlines the process for how incidents are managed, reported, investigated and actioned, taking into consideration the hierarchy of controls to eliminate or minimise the risk of re-occurrence wherever possible.</p> <p>Metcash's internal audit program includes verification of the hazard and incident reporting and management processes.</p>
403-3 Occupational health services		<p>Health promotion, well being and management is managed primarily by The National Manager for Health and Injury Management, the Injury Management Advisors in conjunction with the People and Culture Team via our wholistic WorkWell wellbeing program.</p> <p>Metcash provides various occupational health service functions and benefits to support the health, safety and wellbeing of our team members and contractors. We utilise the services of ergonomists, physiologists and physiotherapists, psychologists, occupational health nurses and other allied health specialists as required, to assist with identification and management of health and safety risks that may impact the health and wellbeing of our team members and contractors.</p> <p>The way these services are utilised varies by business unit, based on type of activities and risk exposures. Metcash ensures the quality of the services by using independent occupational health service providers with recognised qualifications and accreditations. Confidential counselling and proactive support services are provided through Telus Health but an RFP is currently underway to ensure that Metcash provides best in class support and the best partner to support the effective delivery of our program. We continue to grow our Mental Health First Aid Network across all of our sites and continue to strengthen their confidence and skills with Quarterly Network Masterclasses. Over the next 12 months, Metcash is continuing to invest in the uplift in the mental health first aid footprint, their ongoing capability support with clinician-led quarterly network sessions and the connection of wellbeing services such as nutrition and sleep coaching.</p>
403-4 Worker participation, consultation, and communication on occupational health and safety		<p>Metcash has documented procedures in relation to worker participation and consultation on health and safety issues that may affect them directly in the workplace, including when:</p> <ul style="list-style-type: none">-Identifying or assessing hazards or risk and making decisions on how to control them-Introducing or amending the procedure for monitoring risks-Changes to systems of work-Introduction of new plant and equipment-Major Capital Projects-Local Projects-Changes to Environment and Health and Safety documentation. <p>There are processes for formal communication with workers through toolbox talks, safety noticeboards and committee meetings.</p>

403-5 Worker training on occupational health and safety	<p>Metcash has a documented process outlining the safety and health training framework. This includes a process for a safety and health training needs analysis to be developed and regularly reviewed, taking into consideration the organisational needs and legal obligations. A training plan is then developed outlining the training that each role requires, which includes legislative, formal, on the job and refresher training requirements. Sites are required to review for their site specific requirements and implement the training plan so that team members are trained appropriately to perform their work safely. Training is delivered using a variety of methods depending on the needs of the participant and the content type. Training covers areas such as hazard awareness, risk management, incident investigation, contractor management, task and job related skills and safe operating procedures for equipment. Training may be delivered by registered training organisations or in house depending on the content, and is designed and delivered at a level suitable for team members.</p>
403-6 Promotion of worker health	<p>Metcash's health and wellbeing program is offered to all team members and access is driven through a dedicated intranet page, dedicated channel on the employee communications app and visible collateral. This is further facilitated by health and wellbeing webinars, tool box talks and seminars. Nutrition coaching was piloted this year to encourage the formation of healthy habits and program will increase in FY25 to include other services such as sleep coaching and health checks.</p> <p>Metcash offers on site gyms, discounted access to health insurance, health and wellbeing services, onsite physiotherapy and a flu shot program. Communication of these benefits are facilitated to several channels as discussed above.</p>
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>At Metcash, we take the health and safety of workers seriously, and we require our direct suppliers of private label products to comply with local laws and regulations related to Occupational Health and Safety (OH&S) to ensure that their workers are protected, including fatigue management of drivers of heavy vehicles.</p> <p>We have specific requirements for our suppliers to comply with the Modern Slavery Act to prevent any form of forced labour or human trafficking in our supply chain. In addition, our private label suppliers are required to complete a 100% Supplier Ethical Data Exchange Self-Assessment Questionnaire (SEDEX SAQ) to demonstrate their compliance with ethical and social standards.</p> <p>We adopt a risk-based approach to focus on social compliance risks and use internal routine surveillance and social audits to monitor our suppliers' compliance. Some of our private label suppliers have undergone social audits to ensure that they meet our ethical and social standards, which includes OH&S.</p> <p>We also undertake Transport Carrier reviews and encourage and support related well being initiatives such as Healthy Heads in Trucks & Sheds. We have a Contractor and Supplier Management Standard which sets expectations for our business to establish contractor safety management processes that address obligations of our contract partners including managing hazards and risks associated with work performed for or on behalf of Metcash.</p>
403-8 Workers covered by an occupational health and safety management system	<p>Metcash has implemented a safety and health management system based on ISO45001 and associated legal requirements in Australian and New Zealand safety and health legislation such as Acts, regulations and codes of practice.</p> <p>i. Approx. 7,500 workers - 99% - a comprehensive entity review has been completed reviewing all entity types including Joint Venture businesses to determine with workers fall under our Safety & Health Management System.</p> <p>ii. It is estimated that Metcash engages approximately 1,000 labour hire employees and 100% of those workers fall under the Metcash Safety & Health Management System.</p> <p>iii. There are no employees or workers that fit in this category.</p> <p>External contractors have been excluded from this disclosure as we do not currently capture contractor hours completely across the business.</p> <p>Data collected using both the Protecht online safety reporting system (where available) and manually via emails and entered into a spreadsheet. The methodology used for collecting, collating and calculating data as well as defined reporting boundaries will be found in the SHE-GS-109 Monitoring, Measurement, Analysis and Performance Evaluation Standard. Worker information provided internally from the P&C team.</p>
403-9 Work-related injuries (1)	<p>a) (For direct employees only)</p> <p>i. 0, 0.00</p> <p>ii. 18, 1.28</p> <p>iii. 177, 12.56</p> <p>iv. Injuries to back, shoulders, and hands</p> <p>v. 14,094,483.84</p> <p>b) (For labour hire employees only)</p> <p>i. 0, 0.00</p> <p>ii. 0, 0.00</p> <p>iii. 40, 32.29</p> <p>iv. Injuries to back, shoulders, and hands</p> <p>v. 1,238,632.62</p>
403-9 Work-related injuries (2)	<p>c) i. The work related hazards that pose a risk of high consequence injury was determined by reviewing the organisational risk profile, which uses information from site risk registers in all the pillars. Our top risks that can cause high consequence injuries include Manual Handling, Pedestrian - MHE-Vehicle Collisions, Fleet and Heavy Vehicle Movements, Site Deliveries, Material Fall from Height, Traffic Management, Plant and Equipment Use and Fitness for Work.</p> <p>ii. During the reporting period, the hazards that contributed to high consequence injuries were Manual Handling, Material Fall from Height, MHE Collision with Vehicle.</p> <p>iii. Actions underway to eliminate these risks include comprehensive risk mitigation action plans with the determination of current, developing and future controls all of which is currently under review by both the GLT and Board. These hazards are identified as part of our Critical Risks and are subject to extensive review and the development of robust risk control initiatives.</p> <p>d) Metcash has robust Site Risk Registers as well as a Metcash-wide Risk Profile which outlines all work-related risks, current and emerging controls and where appropriate future controls that require further consideration such as capital spend. The additional list of actions to address workplace hazards is extensive and continuously changing.</p> <p>e) 1,000,000 hours</p> <p>f) External contractors have been excluded from this disclosure as we do not currently capture contractor hours in full across the business.</p> <p>g) Data collected using both the Protecht online safety reporting system (where available) and manually via emails and entered into a spreadsheet. The methodology used for collecting, collating and calculating data as well as defined reporting boundaries can be found in the SHE-GS-109 Monitoring, Measurement, Analysis and Performance Evaluation Standard.</p>

403-10	a) (For Direct Employees only)
Work-related ill health	i. 0
	ii. 0
	lii. 0
	b) (For labour hire employees only)
	i. 0
	ii. 0
	iii. 0
	c) i. Both the Metcash and Site SHE Risk Profile identifies few work related hazards that pose a risk of ill health, other than occupational noise and exposure to cold in our perishable sheds.
	ii. There have been 4 instances of ill health relating to occupational noise in this reporting period.
	iii. Noise surveys have been undertaken to identify noise hazards and appropriate controls including hearing protection are in place. In addition, appropriate PPE such as thermal jackets/pants are worn by workers in the perishable sheds.
	d) External contractors have been excluded from this disclosure as we do not currently capture contractor hours in full across the business.
	e) Data collected using both the Protecht online safety reporting system (where available) and manually via emails and entered into a spreadsheet. The methodology used for collecting, collating and calculating data as well as defined reporting boundaries can be found in the SHE-GS-109 Monitoring, Measurement, Analysis and Performance Evaluation Standard.

GRI 404: Training and Education 2016

Disclosure	Location	Response
404-1		During the reporting period, the average hours of training that our TEC employees undertook was 11.9 hours (31,828.5 hours across 2,682 TEC employees). There is no available breakdown by gender or employee category.
Average hours of training per year per employee		Data was sourced from internal systems and manual internal documents. No third-party auditing has been undertaken on this data.
404-2	Sustainability Report 2024 - Our Community	Metcash delivers a number of programs for upskilling team members on their skills and capabilities. Each year we identify priority capabilities for development for each area of the business, as well as for all Metcash, and develop resources and training programs to upskill team members in these skills and capabilities. Priority capabilities are typically those that team members need for current work and future work projects – e.g. IT skills, soft skills, people skills. The capabilities are identified as part of the strategic planning process which takes place each year and is aligned to the strategic priorities. Training is offering in different modes including virtual, in person and on demand, this ensures equitable access to learning opportunities.
		Metcash offers outplacement support to employees that have been made redundant as a result of organisational changes.
404-3		100% - all team members of Metcash are given regular career and performance feedback. The Company's requirement is for all leaders to conduct twice-annual formal career and performance conversations in addition to regular performance conversations in the flow of work.
Percentage of employees receiving regular performance and career development reviews		

GRI 405: Diversity and Equal Opportunity 2016

Disclosure	Location	Response														
405-1	Sustainability Report 2024 - Our People	Data is sourced from Metcash payroll. This covers all weekly and monthly paid employees that are paid through Metcash's payroll. Employees are classified against WGEA descriptions.														
Diversity of governance bodies and employees																
405-2																
Ratio of basic salary and remuneration of women to men		<table><tr><th></th><th>Ratio (F:M) of Basic Salary</th></tr><tr><td>CEO & KMP</td><td>0.71:1</td></tr><tr><td>KMP</td><td>1.00:1</td></tr><tr><td>Other Executive/General Manager</td><td>1.21:1</td></tr><tr><td>Senior Manager</td><td>1.00:1</td></tr><tr><td>Other Manager</td><td>1.02:1</td></tr><tr><td>Non Manager</td><td>1.03:1</td></tr></table>		Ratio (F:M) of Basic Salary	CEO & KMP	0.71:1	KMP	1.00:1	Other Executive/General Manager	1.21:1	Senior Manager	1.00:1	Other Manager	1.02:1	Non Manager	1.03:1
	Ratio (F:M) of Basic Salary															
CEO & KMP	0.71:1															
KMP	1.00:1															
Other Executive/General Manager	1.21:1															
Senior Manager	1.00:1															
Other Manager	1.02:1															
Non Manager	1.03:1															
		b) Significant location: Australia and New Zealand. Reported on FTE – Guaranteed Base Salary.														

GRI 406: Non-discrimination 2016

Disclosure	Location	Response
406-1 Incidents of discrimination and corrective actions taken		a) 1 b) Incident was resolved and is no longer subject to action.

GRI 407: Freedom of Association and Collective Bargaining 2016

Disclosure	Location	Response
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	For additional guidance on our Social Program please see FY23 Modern Slavery Statement. A more recent MSS statement will be available for FY24 by end of October 2024	<p>In FY24, Metcash has strengthened its responsible sourcing program by developing the Responsible Sourcing Principles, to support the business in elevating its internal standards and achieving shared value across the supply chain. The principles incorporate a supplier code of conduct and covers internal Metcash operations within Australia and New Zealand, as well as its suppliers' operations.</p> <p>The principles clearly describe Metcash's expectations for suppliers, and covers the topics of: child labour, compulsory labour, freedom of association and collective bargaining, living wages and safety in the workplace.</p> <p>Metcash has also expanded its scope beyond anti-slavery, to encompass human rights, and created our first Human Rights Policy.</p> <p>In FY24, Metcash partnered with an external consultant to enhance our risk assessment covering majority spend of private label, proprietary, non-trade products and services.</p> <p>As part of Metcash's partnership, internal teams have utilised a tool that comprehensively evaluates its respective supplier bases across a wide range of dimensions and global social indices. These social indices include: child labour, forced labour, freedom of association, humane treatment, migrant workers, wages, and working hours.</p> <p>Metcash's due diligence processes included evaluations of new supplier onboarding, through sharing third-party social compliance audit results.</p>

GRI 408: Child Labor 2016

Disclosure	Location	Response
408-1 Operations and suppliers at significant risk for incidents of child labor	For additional guidance on our Social Program please see FY23 Modern Slavery Statement. A more recent MSS statement will be available for FY24 by end of October 2024	See response for 407-1.

GRI 409: Forced or Compulsory Labor 2016

Disclosure	Location	Response
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	For additional guidance on our Social Program please see FY23 Modern Slavery Statement. A more recent MSS statement will be available for FY24 by end of October 2024	See response for 407-1.

GRI 411: Rights of Indigenous Peoples 2016

Disclosure	Location	Response
411-1 Incidents of violations involving rights of indigenous peoples		No reported violations of Indigenous peoples rights during this reporting period. Incidents are flagged manually, and stored in internal systems. Metcash's Board reviews incidents, if any, once resolved.

GRI 413: Local Communities 2016

Disclosure	Location	Response
413-1 Operations with local community engagement, impact assessments, and development programs	https://www.iga.com.au/have-your-say-at-iga/ https://www.iga.com.au/iga-community/meet-our-nutritionists/ https://www.mitre10.com.au/ Sustainability Report 2024 - Our Community	Across IHG's Home Hardware and Mitre 10 website we educate consumers on DIY projects through our DIY & Ideas tab. On the Mitre 10 Trade webpage, there is communication of regulation/industry updates, and product trends to trade customers.
413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report 2024 - Our Community	

GRI 414: Supplier Social Assessment 2016

Disclosure	Location	Response
414-1 New suppliers that were screened using social criteria		Food a) 100% of new own-brand suppliers receive social screening. Liquor a) 100% of new own-brand suppliers receive social screening. IHG a) 100% of new own-brand suppliers receive social screening.
414-2 Negative social impacts in the supply chain and actions taken		Food a) 315 own-brand supplying sites assessed. b) 3 sites (1 supplier) c) Continuation of potential and actual negative supplier practices, arising from labour management processes - as reported last year. Audit has been rescheduled to ensure social impacts have been rectified. Ongoing support and collaboration between certification body and supplier to ensure continued good practise. d)100% e) 0% Liquor a) 12 own-brand suppliers assessed. b) 0 IHG a) 24 own-brand suppliers assessed. An additional 949 suppliers screened for risk mapping (own-brand and proprietary). b) 0 Total Tools a) >60 b) 0

GRI 415: Public Policy 2016

Disclosure	Location	Response
415-1 Political contributions		No financial or in-kind political contributions were made directly or indirectly by Metcash.

GRI 416: Customer Health and Safety 2016

Disclosure	Location	Response
416-1 Assessment of the health and safety impacts of product and service categories		All own-brand products are subjected to a review by a team of subject matter experts who assess whether they are safe and suitable for the consumers and their intended use; against mandatory and non-mandatory Australian standards.
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		a) i. 0 ii. 0 iii. 2 b) No fines, penalties, warnings or breaches of regulations and voluntary codes on own-brand products for customer health and safety have been reported. <i>Response refers to own-brand or private label incidents.</i>

GRI 417: Marketing and Labeling 2016

Disclosure	Location	Response
417-1 Requirements for product and service information and labeling		Food All private label products are required to have detailed specification completed by the suppliers, to provide information about the product's composition, production process, allergens and suitability. All this information is reviewed by a team of Metcash subject matter experts in the technical team, who will use it to generate product labels compliant with Food Standards Australia New Zealand requirements and any additional legislation. Liquor All own-brand products are subject to compliance checks and artwork sign off before production. The allergen labelling and standard drinks and pregnancy warning information is present as prescribed by Food Standards Australia and New Zealand. All own-brand products have ARL recycling logos. IHG All private label products must comply with all voluntary and mandatory labelling and compliance requirements broadly and also specific to the product category. All products must be able to perform any functionality, as labelled. Mandatory labelling is anything outlined as required by Australian Consumer Law, and voluntary labelling options include anything outside that scope and vary based on product type. Safe use and disposal of the product and environmental or social impacts may be present on products, depending on the category of the product. Total Tools All private label products are marked with country of origin. No specific markings are added other than recycle icons according to APCO standards. All products are marked and labelled with warning labels as required. Relevant products are required to have a user manual signed off by the compliance team and meet Australian mandatory standards where required. b) 100% Own Branded Products
417-2 Incidents of non-compliance concerning product and service information and labeling		a) i. 0 ii. 0 iii. 0 b) No non-compliance.
417-3 Incidents of non-compliance concerning marketing communications		a) i. 0 ii. 0 iii. 0 b) No non-compliance.

GRI 418: Customer Privacy 2016

Disclosure	Location	Response
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		A small number of incidents involving breaches of customer privacy or losses of customer data arose during the reporting period. These incidents were notified to the Audit and Risk Committee, where appropriate, and no notifications of data breaches were required to be made to the Office of the Australian Information Commissioner.