GRI Content Index

Statement of use	Metcash Limited has reported in accordance with the GRI Standards for the period 01 May 2025 to 30 April 2026.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Applicable

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION/ RESPONSE	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	ESG Report 2026 - About This Report Metcash Limited is an incorporated publicly owned Australian company operating in Australia and New Zealand.				
	2-2 Entities included in the organization's sustainability reporting	ESG Report 2026 - About Metcash Metcash has addressed the GRI standards at the Group level. However, for material topics where complete information is not available across the entire Group, responses may be provided by individual operating pillars.				
	2-3 Reporting period, frequency and contact point	ESG Report 2026 - About This Report				
	2-4 Restatements of information	ESG Report 2026 - Indicated where applicable.				
	2-5 External assurance	The ESG Report is subject to internal review and verification processes, including review by the internal audit function and review and approval by the Board of Directors prior to publication. In addition, Metcash has obtained limited assurance over its mandatory sustainability report that focuses on climate-related disclosures. The assurance engagement covers climate governance, strategy (including climate-related risks and opportunities), and Scope 1 and Scope 2 greenhouse gas emissions. Further information, including access to the assured sustainability report, is available in the About This Report section of our 2026 ESG Report.				
	2-6 Activities, value chain and other business relationships	Annual Report 2026				
	2-7 Employees	Refer Table 2-7 in this workbook.				
	2-8 Workers who are not employees	As at 30 April 2026, Metcash's Kronos system recorded 767 agency workers. These individuals were employed by external labour hire agencies, which managed their payroll and employment terms and conditions. Within Metcash's operations, they were primarily engaged in warehouse-based operational and manual labour roles.				
	2-9 Governance structure and composition	ESG Report 2026 - Sustainability Governance For additional information, refer to: https://www.metcash.com/corporate-information/corporate-governance/				
	2-10 Nomination and selection of the highest governance body	Corporate Governance Statement 2026				
	2-11 Chair of the highest governance body	Corporate Governance Statement 2026				
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG Report 2026 - Sustainability Governance Metcash's ESG Report is reviewed by the Board of Directors and approved for publication by the Chairman. The Board is a key stakeholder in Metcash's sustainability governance framework and provides oversight of material sustainability topics and related priorities.				
	2-13 Delegation of responsibility for managing impacts	ESG Report 2026 - Sustainability Governance				
	2-14 Role of the highest governance body in sustainability reporting	ESG Report 2026 - Sustainability Governance				
	2-15 Conflicts of interest	Management of conflicts of interest forms part of Metcash's governance framework. Board and Board Committee meetings include a standing agenda item for the declaration of conflicts of interest, and Directors are required to provide ongoing updates to the Company Secretary regarding any changes to their directorships or other relevant interests as they arise. Metcash maintains a Directors' Interests Register and periodically reviews Directors' interests with the Board.				
	2-16 Communication of critical concerns	Metcash's ESG Council receives all escalations of critical concerns. Critical concerns are assessed based on their potential risk to the business and may be classified as critical where they present a risk of actual or potential reputational damage to Metcash.				

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	2-17 Collective knowledge of the highest governance body	Corporate Governance Statement 2026 Annual Report 2026 Metcash Board Charter				
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Statement 2026				
	2-19 Remuneration policies	Annual Report 2026 Metcash's Remuneration Report details the remuneration framework applicable to the Board and Group Leadership Team (GLT), including remuneration outcomes for the reporting period. The report further describes the performance objectives and key metrics used in determining GLT remuneration outcomes.				
	2-20 Process to determine remuneration	Annual Report 2026 The Remuneration Report outlines the remuneration framework, performance outcomes and governance arrangements applicable to the Board and GLT. The Board may seek advice from external independent remuneration consultants as appropriate. Shareholder voting on remuneration-related resolutions at the AGM provides a mechanism for shareholders to express their views on remuneration matters.				
	2-21 Annual total compensation ratio	# Ratio of annual total compensation:- Highest Paid 49 : 1 Median # Ratio of % increase in annual total compensation:- Highest Paid 6.4 : 1 Median CEO remuneration disclosures reported in the 2026 Annual Report are subject to external audit procedures as part of the Annual Report audit process.				
	2-22 Statement on sustainable development strategy	ESG Report 2026				
	2-23 Policy commitments	Metcash's publicly available policy commitments are available on the Corporate Governance section of our website: https://www.metcash.com/corporate-information/corporate-governance/				
	2-24 Embedding policy commitments	Annual Report 2026 - Indicated across various topics in the report ESG Report 2026 - Indicated across various topics in the report Corporate Governance Statement 2026 - Indicated across various topics in the report Metcash requires all permanent employees to complete training on key policies. For selected policies, employees are also required to undertake regular renewal training to maintain compliance and reinforce understanding of policy requirements.				

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	2-25 Processes to remediate negative impacts	MF&G Dispute Policy: https://metconnect.metcash.com/food/s/article/Dispute-Resolution-Policy-and-Procedure ESG Report 2026 - Human Rights and Anti-Slavery Modern Slavery Statement 2025 Metcash provides a confidential channel, operated through NAVEX EthicsPoint, for reporting potential human rights and modern slavery concerns within its supply chain. The platform is administered by Metcash's CSR team and is available to third parties, including supplier workers. Metcash monitors supplier audit outcomes through Sedex and works with suppliers to address identified non-conformances where practicable. During FY26, Metcash refreshed its Speak Up Framework to simplify reporting pathways, improve clarity for users and strengthen governance over the escalation and management of issues. The updated model introduces a clearer delineation between different types of matters and ensures disclosures are directed to, and managed by, those best placed to respond. The refreshed framework provides two distinct reporting pathways, the: # Say Something Portal, for personal work-related grievances and general misconduct (including bullying, harassment, safety concerns and Code of Conduct matters), managed by the People Advice Centre; and # Whistleblower Portal, for protected disclosures under the Corporations Act 2001 (Cth), including serious misconduct such as fraud, corruption and breaches of law, operated by an independent third party provider. The framework is supported by updated policies and improved technology. Matters reported through the Whistleblower Portal continue to be reported to the ARCC, with material matters reported through to the Board, ensuring Board oversight of significant issues. Metcash does not currently engage directly with intended users of grievance mechanisms to assess access preferences or expectations, nor does it formally assess user satisfaction. Information on available mechanisms is publicly available and accessible internally via the intranet.				
	2-26 Mechanisms for seeking advice and raising concerns	MF&G Dispute Policy: https://metconnect.metcash.com/food/s/article/Dispute-Resolution-Policy-and-Procedure Modern Slavery Statement 2025 During FY26, Metcash refreshed its Speak Up Framework to simplify reporting pathways, improve clarity for users and strengthen governance over the escalation and management of issues. The updated model introduces a clearer delineation between different types of matters and ensures disclosures are directed to, and managed by, those best placed to respond. The refreshed framework provides two distinct reporting pathways, the: # Say Something Portal, for personal work-related grievances and general misconduct (including bullying, harassment, safety concerns and Code of Conduct matters), managed by the People Advice Centre; and # Whistleblower Portal, for protected disclosures under the Corporations Act 2001 (Cth), including serious misconduct such as fraud, corruption and breaches of law, operated by an independent third party provider. The framework is supported by updated policies and improved technology. Matters reported through the Whistleblower Portal continue to be reported to the ARCC, with material matters reported through to the Board, ensuring Board oversight of significant issues.				

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	2-27 Compliance with laws and regulations	Metcash has not incurred any significant monetary fines or non-monetary sanctions during the reporting period. For this disclosure, a significant matter is defined as a monetary fine that is material to Metcash's financial position or a non-monetary sanction that materially impairs its operating capacity.				
	2-28 Membership associations	Australian Liquor Marketer (ALM) is a member of the Retail Drinks Australia Association.				
	2-29 Approach to stakeholder engagement	ESG Report 2026 - Stakeholder Engagement and Materiality				
	2-30 Collective bargaining agreements	As at 30 April 2026, 39% of Metcash Trading Limited employees were covered by Enterprise Agreements. For employees who are not covered by Enterprise Bargaining Agreements, 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, to the extent that this is applicable, for the work being performed.				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Report 2026 - Stakeholder Engagement and Materiality				
	3-2 List of material topics	ESG Report 2026 - Stakeholder Engagement and Materiality				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Metcash's distribution centres, warehouses, offices and retail sites are predominantly located within established commercial and industrial areas and are not situated in areas of high biodiversity value. Metcash does not currently monitor biodiversity-related impacts, dependencies or risks across its value chain.				
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss		All	Not applicable		
	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					
Climate Change						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Energy and Emissions				
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Metcash is currently developing a climate transition plan aligned with relevant global frameworks and standards. The plan will incorporate climate adaptation considerations and just transition principles.				
	102-2 Climate change adaptation plan					
	102-3 Just transition					
	102-4 GHG emissions reduction targets and progress	Annual Report 2026 - Sustainability Report				
	102-5 Scope 1 GHG emissions	Annual Report 2026 - Sustainability Report ESG Report 2026 - Scope 1 and Scope 2 Emissions				
	102-6 Scope 2 GHG emissions	Annual Report 2026 - Sustainability Report				
	102-7 Scope 3 GHG emissions	ESG Report 2026 - Scope 3 Emissions				
	102-8 GHG emissions intensity	# Total operational floor area = 1,403,692 sq.m # Total Market-based Scope 1 and 2 emissions = 87,585 tCO_2e # Market-based Emissions Intensity = 0.0624 tCO_2e/sq.m # Total Location-based Scope 1 and 2 emissions = 115,621 tCO_2e # Location-based Emission Intensity = 0.0824 tCO_2e/sq.m				
	102-9 GHG removals in the value chain	Metcash does not currently monitor, measure or report GHG removals across its value chain.	All	Information unavailable/incomplete		
	102-10 Carbon credits	Metcash did not generate, buy or sell carbon credits in FY26.				

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Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Energy and Emissions				
GRI 103: Energy 2025	103-1 Energy policies and commitments	ESG Report 2026 - Energy and Emissions Annual Report 2026 - Sustainability Report				
	103-2 Energy consumption and self-generation within the organization	ESG Report 2026 - Energy Use and Management				
	103-3 Upstream and downstream energy consumption	Metcash does not currently monitor, measure or report upstream and downstream energy consumption within its value chain.	All	Information unavailable/incomplete		
	103-4 Energy intensity	ESG Report 2026 - Energy Use and Management				
	103-5 Reduction in energy consumption	ESG Report 2026 - Optimising Energy Use				
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Diversity, Equity and Inclusion				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Entry level wages are determined by the minimum classification rates defined within applicable Enterprise Agreements across operational sites. Across key locations, entry level pay ranges from approximately 1.06 to 1.49 times the national minimum wage, with the majority of sites falling between 1.2 and 1.3 times minimum wage. Pay rates are applied consistently across employees regardless of gender, as remuneration is governed by Enterprise Agreements. Metcash's significant operational locations include its national offices in Macquarie Park, Heatherton, Port Melbourne and Oakleigh, together with major distribution centres located across Australia.				
	202-2 Proportion of senior management hired from the local community		All	Information unavailable/incomplete		
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	Metcash does not currently monitor, measure or report the indirect economic impacts arising from its operations.				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		All	Information unavailable/incomplete		
	203-2 Significant indirect economic impacts		All	Information unavailable/incomplete		
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Responsible Sourcing ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	# Liquor - 99.90% # Hardware - 95.86% # Tools - 1.92% # Superior Foods - 100%	Proportion of local supplier spend for Food pillar	Information unavailable/incomplete		

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Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance Statement 2026				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Metcash undertakes risk assessments through its annual risk profiling process, which considers a broad range of enterprise risks, including strategic, operational, financial, compliance and other relevant risk categories. While corruption risk may be considered as part of this broader risk assessment process, it is not currently assessed as a standalone or separately reported risk category.				
	205-2 Communication and training about anti-corruption policies and procedures	Metcash does not maintain a standalone anti-corruption policy. However, the Metcash Code of Conduct sets out behavioural and ethical expectations for employees and others working on behalf of Metcash, including requirements relating to anti-bribery, gifts and entertainment. These requirements are supported by the Gifts and Entertainment Standard. The Code of Conduct is publicly available on the Metcash website and accessible to employees via the intranet. Employees receive periodic training on the Code and its requirements through e-learning modules and operational training programs, including toolbox talks. Metcash's has a Code of Conduct for Suppliers under its Responsible and Ethical Sourcing principles. This Code of Conduct is applicable to all direct and indirect suppliers of Metcash. The Code of Conduct encourages suppliers to: # Strive to comply with applicable local and international laws and regulations. This includes labour and human rights, health, safety, and environmental standards. Align with both the legal requirements of your operating countries and the principles outlined in this Code. # Conduct business with integrity and transparency. Avoid practices that could be perceived as bribery, corruption, fraud, exploitation, or collusion. # Maintain open and honest communication with Metcash. Proactively address any concerns or potential breaches of this Code. # Maintain accurate and complete records. Document financial transactions, business activities, and practices related to labour, health, safety, and the environment in accordance with applicable laws and internal policies. As at 30 April 2026, 1,083 eligible employees had received anti-corruption training.				
	205-3 Confirmed incidents of corruption and actions taken	As at the reporting date, Metcash Group Risk and Compliance was not aware of any confirmed incidents of corruption within Metcash's operations.				
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance Statement 2026				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions during the reporting period for anti-competitive behaviour, anti-trust, or monopoly practices.				
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	https://www.metcash.com/wp-content/uploads/2026/06/Metcash-2025-Tax-Transparency-Report-FINAL.pdf				
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report 2026, 2025 Tax Transparency Report				
	207-2 Tax governance, control, and risk management	Annual Report 2026, 2025 Tax Transparency Report				
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2026, 2025 Tax Transparency Report				
	207-4 Country-by-country reporting	Annual Report 2026, 2025 Tax Transparency Report				
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Sustainable Packaging				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	# Non-renewable packaging materials: 4,738 tonnes # Renewable packaging materials: 8,466 tonnes. All material types were purchased from external suppliers. Data is based on Australian Packaging Covenant Organisation report submitted in March 2026 covering data for FY25.				
	301-2 Recycled input materials used	28.36%				
	301-3 Reclaimed products and their packaging materials	ESG Report 2026 - Product Stewardship				

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Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	Metcash operates in designated commercial and industrial areas, which are subject to government regulations governing water use and wastewater discharge.				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Metcash's operations do not rely on water sourced from water-stressed regions.				
	303-2 Management of water discharge-related impacts	Wastewater from Metcash's operations is managed through designated wastewater treatment facilities in accordance with applicable local regulations.				
	303-3 Water withdrawal	228.03 megalitres (Estimation based on 29% data coverage)				
	303-4 Water discharge	186.99 megalitres (Estimation based on 29% data coverage)				
	303-5 Water consumption	41.05 megalitres (Estimation based on 29% data coverage)				
Spills						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Health, Safety and Well-being				
GRI 306: Effluents and Waste 2016	306-3 Significant spills	Zero significant spills during the reporting year.				
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Waste and Recycling				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	The most material waste-related impacts arising across Metcash's operations and value chain relate to cardboard, soft plastics, timber and food waste. These impacts are generated through activities including product imports, distribution centre operations, transportation, retail store operations and product handling throughout the supply chain. Key waste streams include: # Cardboard generated through the unpacking of imported products at Metcash distribution centres and retail stores. # Soft plastics, including pallet wrap, generated through unpacking and distribution activities. # Timber waste, including non-pooled pallets and damaged pooled pallets, arising from pallet handling, transportation, distribution centre operations and retail store activities. # Food and packaging waste (shrinkage) resulting from product damage, spoilage, product recalls, unsaleable inventory and new product development activities.				
	306-2 Management of significant waste-related impacts	ESG Report 2026 - Waste and Recycling Examples of waste reduction initiatives include the reuse of cardboard boxes, trials of reusable pallet wrap, optimisation of pallet wrap usage to reduce plastic consumption, and packaging improvements designed to increase material efficiency. Waste generated at warehouse sites under Metcash's operational control is managed by site personnel, while the collection, transportation, recycling and disposal of waste are undertaken by third-party service providers. Metcash maintains regular engagement with its key waste contractor, including periodic meetings that provide an opportunity to discuss performance, contractual obligations and regulatory compliance requirements. Waste data for monitored sites is collected through a combination of automated system reporting and manual processes. Where waste contractors provide access to online reporting portals, data is downloaded periodically and submitted to Schneider Electric's Resource Advisor for allocation to the appropriate sites. For contractors that do not provide portal access, waste data is obtained directly from the contractor, typically in spreadsheet format, and provided to Resource Advisor for inclusion in the reporting system.				
	306-3 Waste generated	7,989.57 tonnes from our monitored warehouse sites.				
	306-4 Waste diverted from disposal	For our monitored warehouse site: # Total waste diverted from landfill: 5,988.04 tonnes # Total hazardous waste diverted from landfill: 2.45 tonnes # Total non-hazardous waste diverted from landfill: 5,985.59 tonnes				
	306-5 Waste directed to disposal	For our monitored warehouse site # Total waste directed to disposal: 2,001.54 tonnes # Total hazardous waste directed to disposal: 33.17 tonnes # Total non-hazardous waste directed to disposal: 1,968.37 tonnes	On-site and off-site disposal of hazardous and non-hazardous waste.	Information unavailable/incomplete		

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Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Responsible Sourcing ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	# 100% of Private Label suppliers for Food. # 100% of suppliers for Superior Foods. # 100% of Private Label suppliers for Liquor. # 100% of timber suppliers for Hardware. # 100% of suppliers for Tools.				
	308-2 Negative environmental impacts in the supply chain and actions taken	# 303 suppliers assessed for Food. # 10 suppliers assessed for Superior Foods. # 1 Private Label supplier assessed for Liquor. # 1 timber supplier assessed for Hardware. # 117 suppliers assessed for Tools. No suppliers were identified as having a significant negative environmental impact during the reporting period, across all pillars.				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Learning and Development				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Refer Table 401-1 in this workbook.				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Metcash provides a range of benefits designed to support employee wellbeing, financial security and work-life balance. Parental leave benefits are available to all employees regardless of gender, with no minimum service requirement, and cover birth, adoption, surrogacy and stillbirth. Permanent full-time and part-time employees are eligible for up to 12 weeks of paid parental leave for primary carers, together with an additional six weeks of employer-funded superannuation contributions, and up to four weeks of paid parental leave for secondary carers. Temporary and casual employees are eligible for unpaid parental leave in accordance with legislative requirements but are not eligible for employer-funded paid parental leave or associated superannuation contributions. Metcash also provides a range of wellbeing and lifestyle benefits to all employees, including an Employee Assistance Program (EAP), corporate health insurance discounts, health and wellbeing benefits, gym membership discounts, and employee discount programs. Metcash's significant operational locations include its national offices in Macquarie Park, Heatherton, Port Melbourne and Oakleigh, together with major distribution centres located across Australia.				
	401-3 Parental leave	Refer Table 401-3 in this workbook.				
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Learning and Development				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	The minimum notice period provided to employees and their representatives in relation to significant operational changes is determined in accordance with the requirements of the applicable Enterprise Agreement, Modern Award or other relevant industrial instrument. Where no specific notice period is prescribed, Metcash seeks to provide a fair and reasonable period of notice, taking into account the nature and circumstances of the proposed change.				

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Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Health, Safety and Well-being				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG Report 2026 - Health, Safety and Well-being				
	403-2 Hazard identification, risk assessment, and incident investigation	Metcash identifies work-related hazards through hazard reports, risk assessments, workplace inspections and incident reporting, with input from employees and contractors. Employees are trained to identify, assess, control (where possible) and report hazards. Hazards are assessed using a health and safety risk matrix based on the likelihood and severity of harm. These processes, together with reviews of Metcash's risk profile, support continual improvement of the Safety and Health Management System. Metcash maintains a prioritised list of health and safety risks and has developed risk mitigation plans for its top 11 risks. These plans identify opportunities to strengthen existing controls or implement new controls in line with the hierarchy of controls. Workers can report hazards and hazardous situations to supervisors, Health and Safety Representatives, safety committee members, through Evotix, or anonymously via the Speak Up program and Evotix reporting channels. Metcash encourages workers to report hazards and stop work where they believe their safety is at risk. Metcash's Issue Resolution Procedure outlines the process for reporting and resolving workplace health and safety issues. Where an issue poses an imminent threat to health and safety, a Health and Safety Representative may direct work to cease in accordance with applicable requirements. Metcash's Incident Management Standard outlines how incidents are reported, investigated and managed, including actions to eliminate or minimise the risk of recurrence through application of the hierarchy of controls.				
	403-3 Occupational health services	Health, wellbeing and fitness for work at Metcash are primarily overseen by the Head of SHE Risk - Health & Wellbeing, supported by the broader Safety, Health and Environment team. Metcash provides a range of occupational health programs and benefits to support the physical and mental health and wellbeing of employees and contractors. Specialist services, including ergonomics, physiotherapy, psychology, occupational health nursing and other allied health disciplines, are utilised to assist in the identification and management of health and safety risks. Confidential counselling and wellbeing support services are available to all employees through Converge International. Metcash also continues to expand its network of Mental Health First Aiders across its operations and currently holds Mental Health First Aid Australia's Master Workplace Recognition. Over the next 12 months, Metcash will continue providing mental health resources and tools while further strengthening leader capability to support and promote mental and physical wellbeing across the organisation.				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Metcash has documented procedures for worker participation and consultation on workplace health and safety matters that may directly affect employees and contractors. Consultation occurs when identifying and assessing hazards and risks, determining control measures, introducing or amending risk monitoring processes, changing systems of work, introducing new plant or equipment, undertaking major capital or local projects, and updating health, safety and environmental documentation. Formal communication channels include toolbox talks, safety noticeboards, health and safety committee meetings, and internal communication platforms. Metcash also maintains a documented procedure governing the establishment and operation of Health and Safety Committees and Health and Safety Representative arrangements. The procedure outlines committee functions, meeting frequency, member roles and responsibilities, and the determination of designated work groups.				
	403-5 Worker training on occupational health and safety	Metcash has a documented safety and health training framework that includes a training needs analysis process, which is regularly reviewed to reflect organisational requirements and legal obligations. Based on this analysis, training plans are developed outlining the legislative, formal, on-the-job and refresher training requirements for each role. Sites review these plans for site-specific requirements and implement them to ensure employees are appropriately trained to perform their work safely. Training is delivered through a range of methods, including online learning and face-to-face sessions, depending on the nature of the training and participant needs. Topics covered include hazard awareness, risk management, incident investigation, contractor management, job-specific skills and safe operating procedures. Training may be delivered by registered training organisations or internally, as appropriate, and is designed to meet the needs of the intended participants.				

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	403-6 Promotion of worker health	Metcash's health and wellbeing program is available to all employees and is promoted through a dedicated intranet page, team communications, health and wellbeing webinars, toolbox talks, seminars, and a monthly WorkWell health and wellbeing e-magazine. Metcash also provides a range of wellbeing benefits, including onsite gyms, discounted health insurance, health and wellbeing services, onsite physiotherapy and an annual flu vaccination program. These benefits are communicated through multiple channels, including the intranet, employee communications platform, webinars, toolbox talks, visual communications materials and the WorkWell e-magazine.				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Metcash seeks to promote safe and responsible supply chain practices through its supplier requirements and monitoring processes. Direct suppliers of private label products are required to comply with applicable occupational health and safety laws and regulations, including requirements relating to heavy vehicle driver fatigue management. Suppliers are also expected to comply with the Modern Slavery Act and Metcash's ethical sourcing expectations. Private label suppliers are required to complete a Sedex Self-Assessment Questionnaire (SAQ), and Metcash adopts a risk-based approach to assessing social compliance risks. This includes internal monitoring activities and, where applicable, social audits that assess compliance with ethical, social and workplace health and safety standards. Metcash also undertakes transport carrier reviews and supports industry wellbeing initiatives, including Healthy Heads in Trucks & Sheds. In addition, Metcash maintains a Contractor and Visitor Management Standard that outlines requirements for contractor safety management, including the identification and management of hazards and risks associated with work performed for, or on behalf of, Metcash.				
	403-8 Workers covered by an occupational health and safety management system	Metcash has implemented a Safety and Health Management System based on ISO 45001 and applicable Australian and New Zealand health and safety legislation, including relevant Acts, regulations and codes of practice. A comprehensive review of entity types, including joint venture operations, has been undertaken to determine coverage under the Safety and Health Management System. Approximately 6,590 workers (99%) fall within the scope of the system. Metcash also engages approximately 1,450 labour hire workers across the year, all of whom fall within the scope of the Safety and Health Management System. There are no workers within the remaining category covered by this disclosure. External contractors have been excluded from this disclosure as contractor hours are not currently captured consistently across the Group. Safety data is collected through the Evotix online safety reporting system, where available, and supplemented by manual data collection processes. The methodology for data collection, consolidation, calculation and reporting boundaries is defined in the SHE-GS-109 Monitoring, Measurement, Analysis and Performance Evaluation Standard. Workforce data is provided by the People & Culture team.				
	403-9 Work-related injuries	Refer Table 403-9 in this workbook. Work-related hazards with the potential to result in high-consequence injuries are identified through Metcash's organisational risk profile, which draws on site risk registers across all business pillars. Key risks include manual handling, pedestrian and mobile equipment interactions, fleet and heavy vehicle movements, site deliveries, falling materials, traffic management, plant and equipment operation, and fitness for work. During the reporting period, the hazards contributing to high-consequence injuries were manual handling, falling materials and mobile handling equipment (MHE)-vehicle collisions. Metcash has developed risk mitigation plans for these critical risks, including existing, developing and future controls. These risks are subject to ongoing review and continuous improvement initiatives. Metcash maintains site risk registers and a Group-wide risk profile that identify work-related risks and associated controls, including opportunities for further control enhancements where appropriate. External contractors have been excluded from this disclosure as contractor hours are not currently captured consistently across the business. Safety data is collected through the Evotix online safety reporting system, where available, and supplemented by manual data collection processes. The methodology for data collection, consolidation, calculation and reporting boundaries is defined in the SHE-GS-109 Monitoring, Measurement, Analysis and Performance Evaluation Standard.				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION/ RESPONSE	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	403-10 Work-related ill health	Refer Table 403-10 in this workbook. Metcash's Group and site-level SHE Risk Profiles identify limited work-related hazards with the potential to cause ill health, primarily occupational noise exposure and exposure to cold environments in perishable distribution facilities. During the reporting period, five cases of work-related ill health were recorded, relating to occupational noise exposure and mental stress. Controls implemented to manage these risks include noise surveys, hearing protection and other appropriate controls to manage noise exposure, thermal personal protective equipment for employees working in cold environments, and access to confidential counselling and support services through Converge. External contractors have been excluded from this disclosure as contractor hours are not currently captured consistently across the business. Safety data is collected through the Evotix online safety reporting system, where available, and supplemented by manual data collection processes. The methodology for data collection, consolidation, calculation and reporting boundaries is defined in the SHE-GS-109 Monitoring, Measurement, Analysis and Performance Evaluation Standard.				
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Learning and Development				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESG Report 2026 - Key FY26 Learning Highlights				
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG Report 2026 - Metcash Learning Hub ESG Report 2026 - Supporting Growth & Leadership Metcash also offers outplacement support to employees impacted by organisational changes, including those made redundant.				
	404-3 Percentage of employees receiving regular performance and career development reviews	100%				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Diversity, Equity and Inclusion				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Refer Table 405-1 in this workbook.				
	405-2 Ratio of basic salary and remuneration of women to men	# Key Mgmt / Exec / GM – 1.02:1 # Non Manager – 1.00:1 # Non-Executive Board – 0.81:1 # Other Manager – 0.99:1 # Senior Manager – 0.97:1				
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Diversity, Equity and Inclusion ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents were identified during the reporting period.				
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Human Rights and Anti-Slavery				
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	ESG Report 2026 - Human Rights and Anti-Slavery Modern Slavery Statement 2025				
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ESG Report 2026 - Human Rights and Anti-Slavery Modern Slavery Statement 2025				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION/ RESPONSE	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG Report 2026 - Human Rights and Anti-Slavery Modern Slavery Statement 2025				
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	The majority of security services are provided by external security contractors engaged through reputable security agencies. Metcash does not provide human rights training to security personnel, whether they are external contractors or otherwise.				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures					
Rights of Indigenous Peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Diversity, Equity and Inclusion ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No incidents were identified during the reporting period.				
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Communities and Charities				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		a	Information unavailable/incomplete		
	413-2 Operations with significant actual and potential negative impacts on local communities		a	Information unavailable/incomplete		
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Human Rights and Anti-Slavery				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	# Food & Superior Foods: 100% # Liquor: 100% # Hardware: 100% # Total Tools: 100% Response in reference to own brand / Private Label vendors and/or sites.				
	414-2 Negative social impacts in the supply chain and actions taken	Refer Table 414-2 in this workbook.				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Materiality Matrix and Stakeholder Engagement Outcomes				
GRI 415: Public Policy 2016	415-1 Political contributions	No financial or in-kind political contributions were made directly or indirectly by Metcash.				
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Responsible Sourcing				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	All own-brand / Private Label products.				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents were identified during the reporting period.				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION/ RESPONSE	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Report 2026 - Responsible Sourcing				
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	All own brand products across the Metcash Group are required to meet applicable mandatory and voluntary labelling, product safety and regulatory requirements relevant to their category. This includes product specifications, allergen and warning information, country of origin labelling, and appropriate use and safety instructions. Products must comply with Australian Consumer Law, Food Standards Australia New Zealand (FSANZ) requirements and other applicable regulations. Products are subject to internal compliance and approval processes, including technical reviews, artwork approvals and recycling label assessments, with consideration given to safety, functionality and, where relevant, environmental and social impacts. Coverage: 100% of own brand products.				
	417-2 Incidents of non-compliance concerning product and service information and labeling	No incidents were identified during the reporting period.				
	417-3 Incidents of non-compliance concerning marketing communications	No incidents were identified during the reporting period.				
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	With expanding privacy and security regulation and an increasingly hostile cyber threat environment, Metcash recognises cyber security and information privacy as significant risks. A cyber incident or other compromise affecting the availability, integrity or confidentiality of Metcash's systems or data could disrupt operations, affect access to critical information, expose commercially sensitive information, result in breaches of privacy and security obligations and cause financial loss, penalties and reputational harm. Metcash seeks to manage these risks through a suite of cyber and information security controls, including preventative, detective and response measures designed to reduce exposure to cyber threats.				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	During the reporting period, one incident relating to Superior Foods was identified and reported to the Office of the Australian Information Commissioner (OAIC).				

Table 2-7 **Employee Breakdown[1]**

	I Full time employees	II Part time employees	III Temporary employees	IV (I + II - III) Permanent employees	V Casual workforce	VI (III + IV + V) Total number
Total						
Total	6,095	571	116	6,550	1,459	8,125
Gender						
Female	1,889	342	58	2,173	427	2,658
Male	4,205	229	58	4,376	1,032	5,466
Not specified	1	-	-	1	-	1
Region - AU						
ACT	54	5	-	59	18	77
NSW	1,750	132	62	1,820	265	2,147
NT	89	5	1	93	52	146
QLD	1,364	102	15	1,451	225	1,691
SA	544	88	4	628	327	959
TAS	194	34	-	228	168	396
VIC	1,517	134	27	1,624	253	1,904
WA	498	49	5	542	140	687
NZ	85	22	2	105	11	118
Age						
<25						1,032
25-34						1,656
35-44						1,794
45-54						1,898
55-64						1,416
65>						329

1 Employee data as at 30 April 2026, excluding Faggs and Central Timber hardware businesses.

Table 401-1 **New Hires and Turnover**

	New Hires	Turnover
Total		
Total	2,016	1,866
Rate	24.8%	23.0%
Gender		
Female	597	552
Male	1,419	1,314
Not specified	-	-
Age Group		
<25	616	486
25-34	595	499
35-44	380	348
45-54	299	270
55-64	114	180
65<	12	83
Region		
ACT	41	29
NSW	464	423
NT	89	85
QLD	569	495
SA	245	255
TAS	99	98
VIC	341	310
WA	116	128
NZ	52	43

Table 401-3 **Parental Leave**

	Total employees eligible for parental leave	Employees who took parental leave	Employees who returned to work after taking parental leave	Employees who returned to work after taking parental leave and employed for 12 months	Retention Rate
Gender					
Male	5,466	156	147	132	89.8%
Female	2,658	123	92	86	93.5%
Not specified	1	-	-	-	NA
Total	8,125	279	239	218	91.2%

Table 403-9	Work-related Injuries	
	Employees	Hired Labour
Safety indicator		
Number of fatalities	-	-
Rate of fatalities per million man-hours worked	-	-
Number of high-consequence injuries	32	-
Rate of high-consqeuence injuries per million man-hours worked	1.82	-
Number of recordable injuries	313	15
Rate of recordable injuries per million man-hours worked	17.79	17.27
Types of injuries	Back, shoulders, hands	Back, shoulders, hands
Number of hours worked	17,593,150	868,730

Table 403-10	Work related Ill Health	
	Employees	Hired Labour
Safety indicator		
Number of fatalities as a result of work-related ill health	-	-
Number of recordable work-related ill health cases	3	-
Types of work-related ill health cases	Occupational noise, Mental Stress	-

Table 405-1 — **Gender and Age Diversity[1]**

	Non Exec Board	Key Management, Executive and General Manager	Senior Manager	Other Manager	Non Manager
Gender					
Males %	50%	67%	68%	64%	67%
Females %	50%	33%	32%	36%	33%
Not Specified %	0%	0%	0%	0%	0%
Age					
<25	0%	0%	0%	0%	29%
25-34	0%	0%	17%	44%	33%
35-44	0%	67%	39%	39%	34%
45-54	50%	33%	29%	38%	34%
55-64	50%	10%	32%	22%	32%
65>	50%	0%	0%	20%	28%

1 Data related to Australia only. Grade-specific age and gender information is not tracked or maintained at the New Zealand level.

Table 414-2 **Negative social impacts in the supply chain and actions taken**

	Food	Liquor	Hardware	Total Tools
Negative social impacts in the supply chain and actions taken				
a. Number of suppliers assessed for social impacts.	303	1	89	117
b. Number of suppliers identified as having significant actual and potential negative social impacts.	32	-	-	-
c. Significant actual and potential negative social impacts identified in the supply chain.	87 critical non-conformances identified.	-	-	-
d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	100%	0%	0%	0%
e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	9%	0%	0%	0%