

Appendix 1: FY26 Sustainability Supplement GRI content index

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Statement of use: HUB24 has reported the information cited in this GRI content index for the period 1 July 2025 - 30 June 2026 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Disclosure	Location
GRI 2: General Disclosures 2021	
2-1 Organisational details	FY26 Sustainability Supplement p.3 FY26 Analyst and Investor pack p.4
2-2 Entities included in the organisation's sustainability reporting	FY26 Sustainability Supplement p.0
2-3 Reporting period, frequency and contact point	FY26 Sustainability Supplement p.1
2-4 Restatements of information	FY26 Sustainability Supplement and Annual Report where relevant
2-5 External assurance	FY26 Sustainability Supplement p.1 FY26 Sustainability Report p.62
2-6 Activities, value chain and other business relationships	FY26 Analyst and Investor pack p.3-4
2-7 Employees	FY26 Analyst and Investor pack p.3
2-9 Governance structure and composition	FY26 Corporate Governance Statement p.1
2-10 Nomination and selection of the highest governance body	FY26 Corporate Governance Statement p.2
2-11 Chair of the highest governance body	FY26 Corporate Governance Statement p.1
2-12 Role of the highest governance body in overseeing the management of impacts	FY26 Sustainability Supplement p.4
2-13 Delegation of responsibility for managing impacts	FY26 Sustainability Supplement p.4
2-14 Role of the highest governance body in sustainability reporting	FY26 Sustainability Supplement p.4
2-15 Conflicts of interest	Code of Conduct
2-17 Collective knowledge of the highest governance body	FY26 Corporate Governance Statement p.4
2-18 Evaluation of the performance of the highest governance body	FY26 Corporate Governance Statement p.3
2-19 Remuneration policies	FY26 Annual Report (Remuneration Report)
2-20 Process to determine remuneration	FY26 Annual Report (Remuneration Report)
2-22 Statement on sustainable development strategy	FY26 Sustainability Supplement p.2
2-23 Policy commitments	Code of Conduct
2-24 Embedding policy commitments	Code of Conduct
2-25 Processes to remediate negative impacts	Whistleblower policy
2-26 Mechanisms for seeking advice and raising concerns	Whistleblower policy
2-27 Compliance with laws and regulations	FY26 Annual Report p.18

2-28 Membership associations	FY26 Sustainability Supplement p.3
2-29 Approach to stakeholder engagement	FY26 Sustainability Supplement p.6
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	FY26 Sustainability Supplement p.8
3-2 List of material topics	FY26 Sustainability Supplement p.8
3-3 Management of material topics	FY26 Sustainability Supplement
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	Anti-Bribery and Corruption Policy
205-2 Communication and training about anti-corruption policies and procedures	Anti-Bribery and Corruption Policy
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	FY26 Sustainability Report p.59
305-2 Energy indirect (Scope 2) GHG emissions	FY26 Sustainability Report p.59
305-3 Other indirect (Scope 3) GHG emissions	FY26 Sustainability Report p.66
305-5 Reduction of GHG emissions	FY26 Sustainability Report p.59
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	FY26 Sustainability Supplement p.21
403-3 Occupational health services	FY26 Sustainability Supplement p.21
GRI 404: Training and Education 2016	
404-2 Programs for upgrading employee skills and transition assistance programs	FY26 Sustainability Supplement p.21
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	FY26 Sustainability Supplement p.10, 22
405-2 Ratio of basic salary and remuneration of women to men	FY26 Sustainability Supplement p.22 Workplace Gender Equality Agency (WGEA) Report
GRI 408: Child Labour 2016	
408-1 Operations and suppliers at significant risk for incidents of child labour	FY26 Modern Slavery Statement
GRI 409: Forced or Compulsory Labour 2016	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	FY26 Modern Slavery Statement
GRI 413: Local Communities 2016	
413-1 Operations with local community engagement, impact assessments, and development programs	FY26 Sustainability Supplement p.24
413-2 Operations with significant actual and potential negative impacts on local communities	FY26 Sustainability Supplement p.24

Glossary

A summary of key terms and definitions for the FY26 Sustainability Supplement.

Term or metric	Definition
NPS	Net Promoter Score measures the net likelihood of recommendations to others of the customers use of HUB24 services. It uses a 11-point scale where '10' is 'extremely likely' and '0' is 'not at all likely' NPS is a trademark of Bain & Co Inc, Satmetrix Systems and Mr Frederick Reicheld.
Employee engagement score	This score is based on an annual survey to all HUB24 group employees, using a third-party platform from Culture Amp. Score is an aggregate of 5 questions related to employee satisfaction and intention to stay. These questions assess employees' sense of pride, likelihood to recommend the company, current commitment, future commitment, and motivation, each rated on a five-point scale.
Gender diversity	The percentage of employees on a headcount basis (e.g. includes all direct permanent, fixed term contractors and casuals) that identify as Male, female or Open (being non-binary or prefer not say) in Workday.
Completion of mandatory training	Mandatory training covers all HUB24 employees, including permanent and fixed term contractors and casuals. The percentage completion figure includes all employees who completed training in the previous 12 months by their due date and excludes employees on extended leave and new starters with one month or less tenure.
ISO 27001	ISO/IEC 27001 is a global standard for information security management systems (ISMS). It defines requirements an ISMS must meet. Conformity with this means that an organisation has put in place a system to manage risks related to the security of data owned or handled by the company.
Financial support	The cash contribution of HUB24 to charitable community partners.
In-kind support	Refers to employee volunteered time or use of the company's assets and resources by community partners.