

GRI CONTENT INDEX

The Global Reporting Initiative (GRI) aims to develop and deliver the global best practice for how organisations communicate and demonstrate accountability for their impacts on the environment, economy and people.

This GRI content index and report has been prepared with reference to the 2021 Global Reporting Initiative (GRI) universal standards. Refer to page 85 of The a2 Milk Company’s 2024 Annual Report for the assurance statement for alignment to GRI.

All references to ‘Annual Report’ in the table below are to The a2 Milk Company’s 2024 Annual Report.

GHG emissions by scope:

Disclosure		Location
GRI 1		General Disclosures
1-1	Statement of use	The a2 Milk Company has reported the information cited in this GRI content index for the period from 1 July 2023 to 30 June 2024 with reference to the GRI Standards.
GRI 2		General Disclosures
2-1	Organizational details	Annual Report, page 15 – 17
2-2	Entities included in the organisation’s sustainability reporting	Annual Report, page 133
2-3	Reporting period, frequency and contact point	Annual Report, page 23, page 150
2-4	Restatements of information	N/A no restatement
2-5	External assurance	Annual Report, page 85
2-6	Activities, value chain and other business relationships	Annual Report, page 15 – 17
2-7	Employees	Annual Report, page 27
2-8	Workers who are not employees	Information unavailable/incomplete
2-9	Governance structure and composition	Annual Report, page 64 – 71
2-10	Nomination and selection of the highest governance body	Annual Report, page 64
2-11	Chair of the highest governance body	Annual Report, page 68
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report, page 64 – 71
2-13	Delegation of responsibility for managing impacts	Annual Report, page 54
2-14	Role of the highest governance body in sustainability reporting	Annual Report, page 64
2-15	Conflicts of interest	Corporate Governance Statement
2-16	Communication of critical concerns	Whistleblower Policy, Modern Slavery Statement
2-17	Collective knowledge of the highest governance body	Annual Report, page 66
2-18	Evaluation of the performance of the highest governance body	Annual Report, page 64
2-19	Remuneration policies	Annual Report, page 72 – 79
2-20	Process to determine remuneration	Annual Report, page 72 – 79
2-21	Annual total compensation ratio	Annual Report, page 28 - 29
2-22	Statement on sustainable development strategy	Annual Report, page 20 – 22
2-23	Policy commitments	Corporate Governance Statement
2-24	Embedding policy commitments	Corporate Governance Statement
2-25	Processes to remediate negative impacts	Modern Slavery Statement
2-26	Mechanisms for seeking advice and raising concerns	Whistleblower Policy, Modern Slavery Statement
2-27	Compliance with laws and regulations	Code of ethics
2-28	Membership associations	Annual Report, page 68 – 69 indicates the current member associations for each Director
2-29	Approach to stakeholder engagement	Annual Report, page 23
2-30	Collective bargaining agreements	Modern Slavery Statement
GRI 3		Material Topics
3-1	Process to determine material topics	Annual Report, page 23
3-2	List of material topics	Annual Report, page 19