

Sustainability Data Book & GRI Index

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Smart

Group

The contents of this Data Book have been prepared with reference to the Global Reporting Initiative (GRI) Standards for Smartgroup Corporation Ltd. This disclosure covers the period 1 January 2025 to 31 December 2025.



Policies & Frameworks

2025 Sustainability Data Book

Below is a list of Smartgroup's governance documents that guide our approach, support risk management and drive action in our organisation.

Links are included below for any policies that are publicly available.

Policies	Frameworks, Strategies & Guidelines	Charters	Statements, Action Plans & Roadmaps	Procedures
Acceptable Use of Technology Policy	Customer De-escalation Guideline	Audit and Risk Committee Charter	Accessibility Action Plan (2026)	Hazard and Incident Reporting and Investigation Procedure
Alcohol, Smoking and Drugs Policy	Disclosure and Materiality Guidelines	Board Charter	Corporate Governance Statement	
Anti-Bribery and Corruption Policy	Enterprise Risk Management Framework	ESG Committee Charter	Innovate Reconciliation Action Plan (RAP)	
ASX Listing Policy	Gender Equality Strategy (2026–2028)	Human Resources and Remuneration Committee Charter	Modern Slavery Statement	
Building Access Pass Policy	Physical Security Standard Guidelines	Internal Audit Charter	Modern Slavery Roadmap	
Code of Conduct	Social Impact Framework	IT and Innovation Committee Charter	Pride Action Plan	
Cyber Security Policy	Sustainability Strategy 2028: An Empowered Future		Risk Appetite Statement	
Disclosure and Communication Policy	2022-2025 Sustainability Strategy: A Smarter, More Sustainable Tomorrow		Sustainability Reporting and Assurance Roadmap	
Diversity Policy				
Domestic and Family Violence Policy				
Education Assistance Policy				
Environment Policy				
Equal Employment Opportunity Policy				
Ethics Policy				
External Audit Policy				
Fit for Work Policy				

Flexible Working Policy

Gifts, Entertainment and Political Donations Policy

Group Procurement Policy

Grievance Policy

[Human Rights Policy](#)

Immunisation Policy

Information Classification and Handling Policy

Learning and Development Policy

Leave Policy

Lone Worker Policy

Mental Health and Wellbeing Policy

Parental Leave Policy

Privacy Policy

Recruitment and Selection Policy

Respect@Work Policy

[Risk Management Policy](#)

Safe Driving Policy

Social Media Policy

[Speak Up Policy](#)

[Trading Policy](#)

Travel Policy

Vendor Management Policy

Workplace Adjustment Policy

Work Health and Safety (WHS) Policy



Organisational Profile

2025 Sustainability Data Book

The contents of this Data Book have been prepared with reference to the Global Reporting Initiative (GRI) Standards for the period 1 January 2025 to 31 December 2025.

Material topic	GRI indicator	Data point	Measurement	2025	2024	2023	2022
GRI 2: General disclosures							
	2-1	Revenue	AUD \$m	329.3	305.8	251.6	224.7
	2-1	Statutory NPAT	AUD \$m	79.4	75.6	61.9	58.8
	2-1	Dividends paid (AUD) ¹	AUD \$m	67.8	65.8	58.9	87.7
	2-1	Salary packaging customers by sector					
	2-1	Total number of active salary package customers ²	(#)	4,91,000	4,45,000	3,96,000	3,79,000
	2-1	Not-for-profit	(%)	40%	46%	49%	45%
	2-1	Hospital	(%)	24%	19%	22%	25%
	2-1	Government	(%)	25%	26%	19%	20%
	2-1	Education	(%)	7%	6%	6%	7%
	2-1	Corporate	(%)	4%	3%	3%	3%
	2-1	Novated leasing					
	2-1	Total novated lease vehicles managed	(#)	85,300	74,300	61,100	57,700
	2-1	EV share of novated lease new vehicle orders (not including PHEVs)	(%)	40%	44%	-	-
	2-1	EV share of all novated lease vehicle orders (not including PHEVs)	(%)	31%	23%	18%	1.5%
	2-1	Non-EV share of all novated lease vehicle orders	(%)	69%	77%	82%	98.5%
	2-1	Fleet management solutions					
	2-1	Fleet vehicles under management	(#)	35,200	32,300	30,400	26,100
Footnotes:							
1. Includes Interim, Final and Special Dividends paid							
2. Number of customers with active salary packages as at 31 December 2025.							



Environment

2025 Sustainability Data Book

The contents of this Data Book have been prepared with reference to the Global Reporting Initiative (GRI) Standards for Smartgroup Corporation Ltd. This disclosure covers the period 1 January 2025 to 31 December 2025.

Our GHG assessment and the calculation of our emissions is completed by an external consultancy in accordance with the GHG Protocol and other relevant methodologies.

Material topic	GRI indicator	Data point	Measurement	2025	2024	2023	2022
Material topic: Energy and emissions							
		Energy consumption					
	302-1	Non-renewable electricity usage	(kwh)	77,915	77,555	1,29,695	3,50,871
	302-1	Carbon neutral electricity usage	(kwh)	0	0	0	0
	302-1	Renewable electricity usage	(kwh)	3,07,498	2,90,617	2,24,044	0
	302-1	Total energy consumption	(kwh)	3,85,413	3,68,172	3,53,738	3,50,871
	302-1	Renewable energy as a % of total consumption	(%)	80%	79%	63%	0.0%
		Energy intensity					
	302-3	Total energy intensity by revenue	(kwh/ AUD)	0.0012	0.0012	0.0014	0.0016
		Change in energy consumption					
	302-4	Total change in energy consumption to previous year	(kwh)	17,241	14,434	2,867	-
	302-4	Percentage change in energy consumption to previous year	(%)	5%	4%	1%	-
		Water consumption					
	303-5	Total water usage	(megalitres)	7.84	9.04	8.45	N/A
		Emissions					
	305-1	Scope 1 emissions ³	(tonnes CO ₂ e)	29.36	97.62	114.99	107.12
	305-2	Scope 2 location based emissions	(tonnes CO ₂ e)	201.28	201.97	204.68	204.49
	305-2	Scope 2 market based emissions ⁴	(tonnes CO ₂ e)	51.81	50.91	88.92	240.63
	305-3	Scope 3 location based emissions ⁵	(tonnes CO ₂ e)	10,161.99	10,831.18	8,181.82	12,690.49
	305-3	Scope 3 market based emissions ⁶	(tonnes CO ₂ e)	10,150.17	10,816.34	8,169.31	12,699.33
	305	Total emissions⁷	(tonnes CO₂e)	10,243.16	10,979.71	8,385.73	13,038.24

		Emissions intensity by revenue⁸				
305-4	Scope 1 emissions intensity	(tonnes CO ₂ e/ AUD \$m)	0.09	0.32	0.46	0.48
305-4	Scope 2 market-based emissions intensity	(tonnes CO ₂ e/ AUD \$m)	0.16	0.17	0.35	1.07
305-4	Scope 3 location-based emissions intensity	(tonnes CO ₂ e/ AUD \$m)	30.86	35.42	32.52	56.48
305-4	Total emissions intensity by revenue	(tonnes CO ₂ e/ AUD \$m)	31.11	35.90	33.33	58.03
		Emissions intensity by FTE				
305-4	Scope 1 emissions intensity	(tonnes CO ₂ e/ FTE)	0.04	0.13	-	-
305-4	Scope 2 market-based emissions intensity	(tonnes CO ₂ e/ FTE)	0.07	0.07	-	-
305-4	Scope 3 location-based emissions intensity	(tonnes CO ₂ e/ FTE)	13.53	14.33	-	-
305-4	Total emissions intensity by FTE	(tonnes CO ₂ e/ FTE)	13.64	14.52	-	-
		Change in GHG emissions				
305-5	Total emissions change compared to the previous year	(%)	-7%	31%	-36%	-
		Waste				
306-1	Waste generation and significant waste-related impacts					Waste generated through operations comprises office waste and is <1% of total emissions.
306-3	Waste generated	(tonnes)	179.30	80.40	248.70	331.50
306-4	Waste diverted from disposal	(tonnes)	81.70	45.70	158.90	238.10
306-5	Waste directed to disposal	(tonnes)	97.60	34.70	89.80	93.40
Footnotes:						
3. Scope 1 emissions were calculated from 2025 using emissions factors from the Australian Government's Cold Hard Facts 4 report (DCCEEW, 2024). Previously, Scope 1 emissions were calculated with an emissions factor comprised of leakage rates of various refrigerants.						
4. Market-based Scope 2 emissions for 2023 have been adjusted, after a review of carbon emissions calculations for 2022 to 2024 identified an immaterial variance in some previously published data.						
5. Location-based Scope 3 emissions are calculated using the following emissions categories which are included within the boundary of Smartgroup's carbon footprint: Purchased goods and services; Capital goods; Fuel and energy-related emissions (location-based); Waste generated in operations; Business travel; Employee commuting.						
6. Market-based Scope 3 emissions are calculated using the following emissions categories which are included within the boundary of Smartgroup's carbon footprint: Purchased goods and services; Capital goods; Fuel and energy-related emissions (market-based); Waste generated in operations; Business travel; Employee commuting. Market-based Scope 3 emissions for 2023 and 2024 have been adjusted, after a review of carbon emissions calculations for 2022 to 2024 identified an immaterial variance in some previously published data.						
7. Total GHG emissions are calculated as the total across Scope 1, market-based Scope 2 and location-based Scope 3 emissions. Location-based Scope 2 emissions have been calculated and reported, but are not used in calculating Smartgroup's total emissions.						
8. Emissions intensity totals have been revised to align to updated emissions totals for 2022 to 2024.						



Social

2025 Sustainability Data Book

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Material topic	GRI indicator	Data point	Measurement	2025	2024	2023	2022
GRI 2: General disclosures							
		Employees					
	2-7	Total female employees	(#)	391	388	387	-
	2-7	Total male employees	(#)	397	384	393	-
	2-7	Total other employees	(#)	0	0	0	-
		Total employees	(#)	788	772	780	785
		Permanent full time employees					
	2-7	Female	(#)	327	329	331	328
	2-7	Male	(#)	381	376	375	342
	2-7	Other	(#)	0	0	0	0
	2-7	Total	(#)	708	705	706	670
		Permanent part time employees					
	2-7	Female	(#)	55	45	43	78
	2-7	Male	(#)	8	4	7	12
	2-7	Other	(#)	0	0	0	0
	2-7	Total	(#)	63	49	50	90
		Max term full time employees					
	2-7	Female	(#)	8	12	13	-
	2-7	Male	(#)	8	4	7	-
	2-7	Other	(#)	0	0	0	-
	2-7	Total	(#)	16	16	20	-
		Max term part time employees					
	2-7	Female	(#)	1	2	0	-
	2-7	Male	(#)	0	0	2	-
	2-7	Other	(#)	0	0	0	-
	2-7	Total	(#)	1	2	2	-

		Casual (non-guaranteed hours)				
2-7		Female	(#)	0	0	0
2-7		Male	(#)	0	0	2
2-7		Other	(#)	0	0	0
2-7		Total	(#)	0	0	2
		Location of workforce				
		New South Wales	(#)	394	-	-
		Victoria	(#)	154	-	-
		Queensland	(#)	18	-	-
		South Australia	(#)	191	-	-
		Western Australia	(#)	30	-	-
		Tasmania	(#)	0	-	-
		Australian Capital Territory	(#)	1	-	-
		Northern Territory	(#)	0	-	-
		Onshore Contingent	(#)	74	-	-
		Nearshore (overseas)	(#)	47	-	-
		Workers who are not employees				
2-8		Workers who are not employees	(#)	121	98	109
2-8		Nearshore team members	(#)	47	61	77
2-8		Agency temp	(#)	4	9	25
2-8		Third party contractor	(#)	63	23	-
2-8		Independent contractor	(#)	7	5	7
2-8		Total workforce	(#)	909	870	889
Material topic: Employee engagement and development						
		New employee hires and employee turnover				
401-1		Total headcount growth	(%)	2%	-1%	-
401-1		Overall turnover rate ⁹	(%)	27%	29%	-
401-1		Overall retention rate	(%)	73%	71%	-
		Number of new hires¹⁰				
401-1		Australia	(#)	246	167	182
		Gender of new hires in Australia				
401-1		Female	(#)	112	84	102
401-1		Male	(#)	133	83	80
401-1		Other		1	-	-
		Ages of new hires in Australia				
401-1		Under 30	(#)	71	42	63
401-1		30-50 years old	(#)	146	106	100
401-1		Over 50	(#)	29	19	19
		Terminations				
401-1		Total number of terminations in Australia ¹⁰	(#)	232	227	207
		Employee tenure				
		<1 year	(#)	177	-	-
		1-2 years	(#)	111	-	-
		3-5 years	(#)	241	-	-
		6-10 years	(#)	117	-	-
		10+ years	(#)	142	-	-

		Training & education					
401-1		Number of training hours	(#)	5,482	4,802	-	-
401-1		Average hours of professional training undertaken per employee	(#)	7.0	6.2	-	-
		Role hires that were internally sourced	(%)	26%	21%	-	-
		Female	(%)	42%	53%	-	-
		Male	(%)	58%	47%	-	-
		Number of internal promotions	(#)	63	43	-	-
		Employee engagement					
		Engagement survey participation (of total employees)	(%)	83%	76%	81%	84%
		Overall engagement score (of participating employees)	(%)	62%	55%	61%	58%
		Employees entitled to parental leave¹¹					
401-3		Female	(#)	384	388	387	366
401-3		Male	(#)	390	384	393	345
401-3		Total	(#)	774	772	780	711
		Employees that took parental leave					
401-3		Female	(#)	25	40	42	50
401-3		Male	(#)	37	29	25	26
401-3		Total	(#)	62	69	67	76
		Employees that returned to work from parental leave in the current reporting period¹²					
401-3		Female	(#)	23	37	24	29
401-3		Male	(#)	37	29	22	20
401-3		Total	(#)	60	66	46	49
Material topic: Employee health, safety, and wellbeing							
		Occupational health & safety					
403-8		Occupational health and safety system coverage (employees)	(#, %)	788 / 100%	772 / 100%	780 / 100%	-
403-8		Occupational health and safety system coverage (non-employees)	(#, %)	31 / 26%	36 / 37%	-	-
403-8		Percentage of workers excluded from an occupational health and safety system ¹³	(#, %)	90 / 10%	83 / 10%	-	-
		Work related injuries					
403-9		Fatalities from work-related injuries - employees & non-employees	(#)	0	0	0	0
403-9		High consequence work-related injuries (except fatalities) - employees & non-employees	(#)	0	0	0	0
		Recordable work-related injuries					
403-9		Employees and workers	(#)	1	3	2	9
403-9		Employees and workers	Rate	0.71	1.95	1.34	
403-9		Non-employees	(#)	0	0	0	0
403-9		Non-employees	Rate	0	0	0	0
		Type of work-related injury					
403-9		Employees and workers	List Injury	Psychological injury: 1	Psychological injury: 3	Stress: 1 Trip injury: 1	Slips and trips: 9

Lost time injuries - employees & non-employees						
403-9	Total lost time injuries (LTI)	(#)	1	3	-	-
403-9	Movement in LTI year on year	(%)	-67%	50%	-	-
403-9	Lost time injury frequency rate (LTIFR) ¹³	Rate	0.71	1.95	1.34	-
403-9	Movement in LTIFR year on year	(%)	-64%	45%	-	-

Material topic: Diversity, equity, and inclusion

405-1	Total number of Board members	(%)	7	7	8	8
Board members by gender						
405-1	Female board members	(%)	43%	43%	43%	-
405-1	Male board members	(%)	57%	57%	57%	-
Board members by age						
405-1	Under 30	(%)	0%	0%	0%	0%
405-1	30-50 years old	(%)	14%	14%	0%	0%
405-1	Over 50	(%)	86%	86%	100%	100%
Employees by gender						
405-1	Total female	(%)	50%	50%	50%	51%
405-1	Total male	(%)	50%	50%	50%	48%
405-1	Total other	(%)	0%	0%	0%	1%
Employees by age group						
405-1	Total under 30	(%)	17%	16%	19%	-
405-1	Total 30-50 years old	(%)	66%	68%	65%	-
405-1	Total over 50	(%)	17%	17%	16%	-
Levels of employees						
405-1	Self leader	(#)	624	-	-	-
405-1	<i>Total females</i>	(%)	50%	-	-	-
405-1	<i>Total males</i>	(%)	50%	-	-	-
405-1	<i>Other gender</i>	(%)	0%	-	-	-
405-1	<i>Under 30</i>	(%)	20%	-	-	-
405-1	<i>30-50 years old</i>	(%)	65%	-	-	-
405-1	<i>Over 50</i>	(%)	15%	-	-	-
405-1	Professional leader	(#)	31	-	-	-
405-1	<i>Total females</i>	(%)	61%	-	-	-
405-1	<i>Total males</i>	(%)	39%	-	-	-
405-1	<i>Other gender</i>	(%)	0%	-	-	-
405-1	<i>Under 30</i>	(%)	10%	-	-	-
405-1	<i>30-50 years old</i>	(%)	68%	-	-	-
405-1	<i>Over 50</i>	(%)	23%	-	-	-
405-1	People leader	(#)	87	-	-	-
405-1	<i>Total females</i>	(%)	44%	-	-	-
405-1	<i>Total males</i>	(%)	56%	-	-	-
405-1	<i>Other gender</i>	(%)	0%	-	-	-
405-1	<i>Under 30</i>	(%)	7%	-	-	-
405-1	<i>30-50 years old</i>	(%)	70%	-	-	-
405-1	<i>Over 50</i>	(%)	23%	-	-	-

405-1	Senior leader	(#)	21	-	-
405-1	Total females	(%)	43%	-	-
405-1	Total males	(%)	57%	-	-
405-1	Other gender	(%)	0%	-	-
405-1	Under 30	(%)	0%	-	-
405-1	30-50 years old	(%)	67%	-	-
405-1	Over 50	(%)	33%	-	-
405-1	Group leader	(#)	17	-	-
405-1	Total females	(%)	59%	-	-
405-1	Total males	(%)	41%	-	-
405-1	Other gender	(%)	0%	-	-
405-1	Under 30	(%)	0%	-	-
405-1	30-50 years old	(%)	76%	-	-
405-1	Over 50	(%)	24%	-	-
405-1	Executive	(#)	7	-	-
405-1	Total females	(%)	43%	-	-
405-1	Total males	(%)	57%	-	-
405-1	Other gender	(%)	0%	-	-
405-1	Under 30	(%)	0%	-	-
405-1	30-50 years old	(%)	43%	-	-
405-1	Over 50	(%)	57%	-	-
405-1	CEO	(#)	1	-	-
Base salary (women to men)					
405-2	Organisational ratio	Ratio	0.92	0.96	0.94
405-2	Full time	Ratio	0.92	0.96	0.93
405-2	Part time	Ratio	1.28	1.47	1.19
405-2	Permanent	Ratio	0.92	0.95	0.93
405-2	Max term contract	Ratio	1.07	1.22	1.40
Remuneration (women to men)					
405-2	Organisational ratio	Ratio	0.82	0.96	0.94
405-2	Full time	Ratio	0.84	0.96	0.93
405-2	Part time	Ratio	1.09	1.47	1.19
405-2	Permanent	Ratio	0.81	0.95	0.93
405-2	Max term contract	Ratio	1.21	1.22	1.40
WGEA gender pay gap					
	Average (mean) total remuneration	(%)	14.7%	9.5%	-
	Median total remuneration	(%)	10.2%	10.1%	-
	Average (mean) base salary	(%)	9.6%	6.9%	-
	Median base salary	(%)	2.9%	0.1%	-
Discrimination and corrective actions					
406-1	Total instances of discrimination and harrasment reported	(#)	0	1	0

Material topic: Community investment							
		Operations with local community engagement, impact assessments, and development programs					
413-1		Smartgroup Foundation total value of grants	(AUD)	2,48,680	2,49,750	2,49,416	2,43,820
413-1		Smartgroup Foundation total number of charitable projects	(#)	20	21	19	17
413-1		Value of client sponsorships and support	(AUD)	11,69,150	11,00,000	-	-
413-1		Other charitable donations	(AUD)	36,669	-	-	-
413-1		Employee volunteering hours	(#)	545	418	-	-
413-2		Operations with significant actual and potential negative impacts on local communities	(#)	0	0	0	0
Material topic: Sustainable and ethical procurement							
		New suppliers that were screened using social criteria					
414-1		Total percentage of new suppliers screened	(%)	All Tier 1 & 2 vendors must undergo a Modern Slavery Assessment at onboarding & contract renewal			
		Supply chain diversity					
414-1		Direct spend with Supply Nation registered businesses	(AUD)	1,51,873	-	-	-
414-1		Indirect Tier 2 spend with Aboriginal and Torres Strait Islander businesses	(AUD)	18,42,972	-	-	-
414-2		Negative social impacts in the supply chain and actions taken	(#)	0	0	-	-
		New suppliers that were screened using environmental criteria					
308-1		Total percentage of new suppliers screened	(%)	100% of new Tier 1 vendors selected via RFP			
308-2		Negative environmental impacts in the supply chain and actions taken	#	0	0	-	-
		Procurement practices					
204-1		Proportion of vendors based in Australia	(%)	93%	95%	-	-
204-1		Proportion of spending on Australian-based suppliers	(%)	98%	95%	-	-
Footnotes:							
9. The turnover definition has been updated from 2025 and is based on a 12-month rolling average for all departure types, including voluntary and involuntary separations, for employees. It excludes end of maximum-term contracts and workers who are not employees - ie. nearshore team members and agency temps/ contractors.							
10. New hires and terminations are calculated for employees, all of whom are based in Australia (excludes workers who are not employees).							
11. Methodology was updated in 2025 to exclude max-term contractors with less than 12 months of service from the total. Parental leave is available to permanent team members (full-time or part-time), team members under a maximum-term contract with over 12 months of service and eligible casuals.							
12. Definition revised in 2025 to clarify that this metric relates to the number of employees who concluded parental leave and returned to work in the current reporting period.							
13. Lost time injury frequency rate (LTIFR) is based on the number of lost time injuries per 1,000,000 hours worked.							



Governance

2025 Sustainability Data Book

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Material topic	GRI indicator	Data point	Measurement	2025	2024	2023	2022
Economic performance							
	201-4	Financial assistance received from government	AUD	0	0	-	-
Material topic: Ethics and integrity							
		Anti-corruption					
	205-1	Operations assessed for risks related to corruption	(%)	100% of operations covered by the Risk Management Framework which includes risk assessments for corruption.			
	205-2	Completed mandatory training	(%)	97%	85%	100%	-
	205-3	Confirmed incidents of corruption	(#)	0	0	0	0
	205-3	Confirmed incidents of corruption where employees were dismissed	(#)	0	0	0	0
		Anti-competitive behaviour					
	206-1	Legal actions pending or completed regarding anti-competitive behaviour	(#)	0	0	-	-
		Public policy					
	415-1	Political donations	AUD	0	13,300	-	-
		Customer privacy					
	418-1	Complaints from outside parties and substantiated by the organisation	(#)	7	8	-	-
	418-1	Complaints from regulatory bodies	(#)	1	0	-	-
	418-1	Reportable breaches of customer privacy	(#)	0	1	-	-



GRI Index

2025 Sustainability Data Book

Statement of use	Smartgroup Corporation Ltd has reported in accordance with the GRI Standards for the period 1 January to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Response	Omission	
GRI 2: General Disclosures 2021	The organisation and its reporting practices			
	2-1	Organisational details	Refer to the <i>Organisational profile</i> tab in this data book and <i>About this report</i> section (p.6) in our 2025 Impact Report.	
	2-2	Entities included in the organisation's sustainability reporting	Refer to note 25 of our Financial Statements, within our Annual Report, for our full list of subsidiaries. All information is presented on a consolidated basis, covering Smartgroup Corporation Ltd and its subsidiaries (together referred to as the 'Group'). There have been no mergers, acquisitions, or disposals during the reporting period. Our sustainability reporting scope is consistent across all material topics and disclosures.	
	2-3	Reporting period, frequency and contact point	Refer to <i>About this report</i> section (p.6) and back cover (p.37) in our 2025 Impact Report.	
	2-4	Restatements of information	There are no restatements of information in 2025. Refer to the <i>About this report</i> section (p.6) in our 2025 Impact Report.	
	2-5	External assurance	No external assurance over our sustainability reporting for 2025 (ie. Impact Report, carbon emissions, Sustainability Data Book). Refer to the <i>About this report</i> section (p.6) in our 2025 Impact Report.	

Activities and workers		
2-6	Activities, value chain and other business relationships	Refer to the <i>How we create value</i> section (p.7) in our 2025 Impact Report.
2-7	Employees	See the Social tab in this data book, under <i>Employee profile</i> , for the total number of employees, including a breakdown by gender, contract type and location. Data has been provided as of 31 December 2025, based on headcount of people directly employed by Smartgroup. There have not been significant fluctuations between reporting periods.
2-8	Workers who are not employees	See <i>Social</i> tab in this Data Book, under <i>Workers who are not employees</i> . Data has been provided as of 31 December 2025, based on headcount. We had a 23% increase in workers who are not employees compared to 2024, reflecting temporary skills sets needed to support transformation activities. Contingent worker hours are variable and managed to budget.
Governance		
2-9	Governance structure and composition	Refer to the <i>Sustainability governance</i> section (p.11) in our 2025 Impact Report. For more information on the Board's roles and responsibilities, tenure and competencies, please refer to the Corporate Governance Statement on our website: https://ir.smartgroup.com.au .
2-10	Nomination and selection of the highest governance body	<p>Directors are nominated, elected and appointed in accordance with the Constitution of Smartgroup Corporation Limited. Directors appointed by the Board hold office until the conclusion of the next Annual General Meeting (AGM) of the Company, held annually in May, and must stand for election at that meeting. Under the Constitution, a Director must not hold office without re-election past the third AGM following their appointment or for more than three years, whichever is longer. An election of Directors must occur at every AGM.</p> <p>The Board's selection process considers diversity, independence and relevant competencies, with the aim of ensuring an appropriate mix of skills, backgrounds and experience. In 2025, we met our Board target for gender diversity of 40% male, 40% female, 20% any gender.</p> <p>For more information on the nomination and selection criteria for Board members, refer to our Corporate Governance Statement on our website: https://ir.smartgroup.com.au</p>
2-11	Chair of the highest governance body	The Chairman of the Board, as at 31 December 2025, is an independent non-executive director. For more information, please refer to our Corporate Governance Statement on our website: https://ir.smartgroup.com.au
2-12	Role of the highest governance body in overseeing the management of impacts	Refer to the <i>Sustainability governance</i> section (p.11) in our 2025 Impact Report, and the <i>Climate-related financial disclosures</i> section (p.25) of the Annual Report.
2-13	Delegation of responsibility for managing impacts	Refer to the <i>Sustainability governance</i> section (p.11) in our 2025 Impact Report, and the <i>Climate-related financial disclosures</i> section (p.25) of the Annual Report.
2-14	Role of the highest governance body in sustainability reporting	The ESG Board Sub-Committee is responsible for reviewing the content of the Impact Report, and the Board is responsible for approving its release. The report is subject to an internal verification process with all material statements and all numbers checked for accuracy.

2-15	Conflicts of interest	Directors and Executives must disclose any conflicts of interest related to suppliers or other key stakeholders to ensure objectivity in all our assessments. The Company Secretary is responsible for maintaining a list of all Directors' other roles and interests.	
2-16	Communication of critical concerns	The Audit and Risk Board Sub-Committee (ARC) meets a minimum of four times per year. Between these meetings, the Executive Leadership Team (ELT), through the Group Executive for Legal, Risk and Corporate Affairs, is responsible for notifying the Board of any incidents or risks identified that meet a certain threshold of materiality through "flash reports". These are followed by more detailed Incident Reports at the next Board meeting. There were no critical concerns reported to the Board relating to environmental, social or governance issues during the reporting period.	
2-17	Collective knowledge of the highest governance body	The Board undertakes annual education across various areas, often facilitated by external facilitators. In 2025, the Board undertook specific training and/ or received briefings on: <ul style="list-style-type: none"> - Artificial intelligence (AI) - Work health and safety (WHS) - Market trends - Client and customer insights - Novated leasing products (including EVs) - Mandatory climate reporting 	
2-18	Evaluation of the performance of the highest governance body	Our Corporate Governance Statement provides an overview of how the performance Board - and the performance of committees, including the ESG Board Sub-Committee - is evaluated, at least annually, against the requirements of the company's governance framework, including the Board and Committee charters. These reviews comprise self-assessment and may include the use of independent external facilitators, where appropriate. For details, refer to the Corporate Governance Statement on our website: https://ir.smartgroup.com.au	
2-19	Remuneration policies	For details on the remuneration of the Board, refer to our Remuneration Report in our 2025 Annual Report .	
2-20	Process to determine remuneration	For details on the remuneration of the Board, refer to our Remuneration Report in our 2025 Annual Report .	
2-21	Annual total compensation ratio	This information is not currently available.	This metric is not able to be calculated with available data. Smartgroup will explore opportunities to enhance data collection to potentially be able to disclose this in future reports.
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Refer to the <i>Sustainability strategy</i> section (p.9) in our 2025 Impact Report.	
2-23	Policy commitments	Refer to the <i>Policies & frameworks</i> tab in this data book.	
2-24	Embedding policy commitments	Refer to the <i>Sustainability strategy</i> section (p.9) and <i>Remaining accountable and transparent</i> section (p.21) in our 2025 Impact Report.	

	<p>2-25 Processes to remediate negative impacts</p>	<p>Smartgroup is committed to cooperating in the remediation of any negative environmental or human rights impacts and has established multiple mechanisms to identify, raise and address concerns.</p> <p><u>Grievance mechanisms:</u></p> <ul style="list-style-type: none"> * Smartgroup's Customer Feedback Charter sets out the options for customers to lodge a complaint or escalate unresolved matters to other consumer bodies within each state. Details are available on our website: https://www.smart.com.au/support/customer-feedback-charter/ * Employees can raise concerns through formal internal grievance procedures, as detailed in Smartgroup's internal Grievance Policy. * The Speak Up Policy enables team members and external stakeholders, including vendors, to confidentially and anonymously raise concerns about potential unethical, unlawful or improper conduct through the Speak Up portal. The Speak Up Policy is available on the website: https://ir.smartgroup.com.au <p><u>Human rights and ethical conduct:</u></p> <ul style="list-style-type: none"> * Smartgroup has a Human Rights and Modern Slavery Roadmap, which was endorsed by the Board in September 2024. We also publish an annual Modern Slavery Statement outlining our commitment to identifying, preventing, and addressing modern slavery risks within our operations and supply chain. The Modern Slavery Statement is available on the website: https://ir.smartgroup.com.au <p><u>Initiatives to address environmental impacts:</u></p> <ul style="list-style-type: none"> * Our Carbon Offset Program is offered to novated leasing customers, to help them contribute to offsetting emissions from their vehicle. * Smartgroup voluntarily purchases carbon offsets for business travel by employees and emissions from our direct fleet vehicles used by Smartgroup employees for work purposes. * We procure renewable energy for our three largest offices, to reduce Scope 2 emissions and support lower-carbon operations.
	<p>2-26 Mechanisms for seeking advice and raising concerns</p>	<p>Refer to the <i>Remaining accountable and transparent</i> section (p.21) in our 2025 Impact Report.</p>
	<p>2-27 Compliance with laws and regulations</p>	<p>Refer to the <i>Remaining accountable and transparent</i> section (p.21) in our 2025 Impact Report.</p>
	<p>2-28 Membership associations</p>	<p>Smartgroup is a member of the following associations:</p> <ul style="list-style-type: none"> * National Automotive Leasing and Salary Packaging Association (NALSPA) * Australian Finance Industry Association (AFIA) * Electric Vehicle Council (EVC) * Australasian Fleet Management Association (AFMA)
<p>Stakeholder engagement</p>		

	2-29	Approach to stakeholder engagement	<p>We engage with our shareholders, employees, clients, customers and the broader industry through our association memberships. We undertake stakeholder engagement for a range of purposes, including:</p> <ul style="list-style-type: none"> * Gathering customer and client feedback on services * Collating employee feedback on culture, risk, and other specific issues. * Seeking investor feedback for the purposes of AGM, voting and feedback on Executive remuneration. * We participate in industry engagement on matters, such as government policy, that are relevant at an industry level. <p>In 2025, we also engaged with internal and external stakeholders to determine our material ESG topics and understand our ESG impacts. This process helped inform the development of our 2028 sustainability strategy <i>An Empowered Future</i>.</p>
	2-30	Collective bargaining agreements	All employees are covered by individual contracts and not by collective bargaining agreements.
Material topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Refer to the <i>Our 2025 materiality refresh</i> section (p.10) in our 2025 Impact Report.
	3-2	List of material topics	Refer to the <i>Our 2025 materiality refresh</i> section (p.10) in our 2025 Impact Report.
Energy and emissions			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Taking action on climate</i> section (p.13).
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Refer to the <i>Environment</i> tab in this Data Book and the <i>Taking action on climate section</i> (p.13) of our 2025 Impact Report. Energy sold (electricity, heating, cooling, steam) is not applicable for Smartgroup.
	302-3	Energy intensity	Refer to the <i>Environment</i> tab in this Data Book.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Refer to the <i>Environment</i> tab in this Data Book and the <i>Taking action on climate section</i> (p.13) of our 2025 Impact Report.
	305-2	Energy indirect (Scope 2) GHG emissions	Refer to the <i>Environment</i> tab in this Data Book and the <i>Taking action on climate section</i> (p.13) of our 2025 Impact Report.
	305-3	Other indirect (Scope 3) GHG emissions	Refer to the <i>Environment</i> tab in this Data Book and the <i>Taking action on climate section</i> (p.13) of our 2025 Impact Report.
	305-4	GHG emissions intensity	Refer to the <i>Environment</i> tab in this Data Book.
	305-1	Waste generation and significant waste-related impacts	Refer to the <i>Environment</i> tab in this Data Book. Waste generated through operations comprises office waste and represents less than 1% of total emissions.

GRI 305: Waste 2020	305-2	Waste generated	Refer to the <i>Environment</i> tab in this Data Book.
	305-3	Waste diverted from disposal	Refer to the <i>Environment</i> tab in this Data Book.
	305-4	Waste directed to disposal	Refer to the <i>Environment</i> tab in this Data Book.
Transparency, accountability and reporting			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Remaining accountable and transparent</i> section (p.21) in our 2025 Impact Report.
Ethics and integrity			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Remaining accountable and transparent</i> section (p.21) in our 2025 Impact Report.
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	We have assessed all of our operations for risks related to corruption. No significant risks were identified through the assessment during the reporting period.
	205-2	Communication and training about anti-corruption policies and procedures	Board directors undertake anti-corruption training and receive corruption updates as and when required. Anti-corruption training is delivered to all employees at onboarding and through refreshers. Smartgroup's Anti-Bribery and Corruption Policy and Speak Up Policy are publicly available on our website: https://ir.smartgroup.com.au
	205-3	Confirmed incidents of corruption and actions taken	Refer to the <i>Governance</i> tab in this Data Book.
GRI 206: Anti-competitive Behaviour 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Refer to the <i>Governance</i> tab in this Data Book and the <i>Remaining accountable and transparent</i> section (p.21) in our 2025 Impact Report.
GRI 415: Public Policy 2016	415-1	Political contributions	Refer to the <i>Governance</i> tab in this Data Book.
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Refer to the <i>Governance</i> tab in this Data Book.
Enabling client and customer sustainability			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Enabling net zero</i> section (p.22) in our 2025 Impact Report.
Innovation and technology			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Digitalising our customer experience</i> section (p.25) and <i>Facilitating financial wellbeing</i> section (p.26) in our 2025 Impact Report.
Client and customer education			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Facilitating financial wellbeing</i> section (p.26) and <i>Promoting sustainable and smart driving behaviours</i> section (p.29) in our 2025 Impact Report.

Community investment			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Investing in our community</i> section (p.15) in our 2025 Impact Report.
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Refer to the <i>Investing in our community</i> section (p.15) in our 2025 Impact Report.
	413-2	Operations with significant actual and potential negative impacts on local communities	None of our operations have negative impacts on local communities. Refer to the <i>Social</i> tab in this Data Book.
Human rights and modern slavery			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Aligning our supply chain</i> section (p.18) in our 2025 Impact Report.
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	Refer to our 2025 Modern Slavery Statement, which is publicly available on our website: https://ir.smartgroup.com.au
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Refer to our 2025 Modern Slavery Statement, which is publicly available on our website: https://ir.smartgroup.com.au
Sustainable and ethical procurement			
GRI 3: Material Topics 2021	3-3	Management of material topics	Refer to the <i>Aligning our supply chain</i> section (p.18) in our 2025 Impact Report, and our 2025 Modern Slavery Statement, which is publicly available on our website: https://ir.smartgroup.com.au
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	95% of our suppliers (by number) are located within Australia, with 97.8% of our total spend being with Australian-based suppliers. We have defined local suppliers as being within Australia. Refer to the <i>Social</i> tab in this Data Book. Smartgroup's significant locations of operations are all within Australia, with corporate offices in Sydney, Adelaide, Melbourne, Perth and Brisbane. While a small number of non-employees (nearshore workers) are based in the Philippines, India, Vietnam and the Netherlands, we do not have significant operations in those jurisdictions.
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	New Tier 1 suppliers selected via a Request for Proposal (RFP) process during 2025 were screened through our detailed ESG assessment questionnaires. Refer to the <i>Social</i> tab in this Data Book and the <i>Aligning our supply chain</i> section (p.18) of our 2025 Impact Report.
	308-2	Negative environmental impacts in the supply chain and actions taken	No material negative environmental impacts have been identified in the services supplied in the supply chain based on the assessments undertaken to date. We are exploring opportunities to expand ESG assessments to additional vendors and/ or include additional criteria. Refer to the <i>Social</i> tab in this Data Book.
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	Refer to our 2025 Modern Slavery Statement, which is publicly available on our website: https://ir.smartgroup.com.au
	412-2	Employee training on human rights policies or procedures	Refer to our 2025 Modern Slavery Statement, and our Human Rights Policy, which are publicly available on our website: https://ir.smartgroup.com.au

	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Refer to our 2025 Modern Slavery Statement, and our Human Rights Policy, which are publicly available on our website: https://ir.smartgroup.com.au
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	<p>We have embedded Modern Slavery Assessments at three points in the procurement lifecycle: onboarding new vendors, contract renewal and when potential incidents arise. At each gateway, all Tier 1 and Tier 2 suppliers must complete a Modern Slavery Questionnaire, as well as any Tier 3 or Tier 4 suppliers operating in high-risk sectors identified by the Australian Government.</p> <p>Refer to the <i>Social</i> tab in this Data Book, the <i>Aligning our supply chain</i> section (p.18) of our 2025 Impact Report, and our 2025 Modern Slavery Statement, which is publicly available on our website: https://ir.smartgroup.com.au</p>
	414-2	Negative social impacts in the supply chain and actions taken	<p>No material negative social impacts have been identified in the services supplied in the supply chain based on the assessments undertaken to date.</p> <p>Refer to the <i>Social</i> tab in this Data Book and our 2025 Modern Slavery Statement, which is publicly available on our website: https://ir.smartgroup.com.au</p>
Diversity, equity and inclusion			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Creating diverse and inclusive teams</i> section (p.30) in our 2025 Impact Report.
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Refer to the <i>Social</i> tab in this Data Book.
	405-2	Ratio of basic salary and remuneration of women to men	Refer to the <i>Social</i> tab in this Data Book.
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	There were zero instances of discrimination or harrasment reported 2025. Refer to the <i>Social</i> tab in this Data Book.
Employee engagement and development			
GRI 3: Material Topics 2021	3-3	Management of material topics	Material topics are addressed throughout our 2025 Impact Report, including in the <i>Developing and engaging our team members</i> section (p.33) in our 2025 Impact Report.
	401-1	New employee hires and employee turnover	Refer to the <i>Social</i> tab in this Data Book. Turnover definition: Includes voluntary and involuntary separations (excluding end of maximum-term contracts) for Smartgroup employees only. (Excludes workers who are not employees - ie. nearshore team members and agency temps/ contractors). Smartgroup calculates turnover using a 12-month rolling average for all departure types.

GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	<p>Smartgroup provides a competitive benefits package to all our team members, whether full-time or part-time. Discounted health insurance is available to all team members. However, some benefits are only available to permanent team members, not temporary staff. Benefits available to permanent team members and max term contract employees (both full & part-time) include paid parental leave, participation in the employee share scheme, up to 5 additional days of paid leave (Smart Leave) and up to two Make a Difference volunteering days.</p> <p>Smartgroup's significant locations of operations are all within Australia, with corporate offices in Sydney, Adelaide, Melbourne, Perth and Brisbane. A small number of non-employees (nearshore workers) are based in the Philippines, India, Vietnam and the Netherlands, however we do not have significant operations in those jurisdictions.</p>
	401-3	Parental leave	<p>Our parental leave policy is inclusive of all employees regardless of gender. It includes permanent team members (full-time or part-time), team members under a maximum-term contract with over 12 months of service and eligible casuals. Eligible casual refers to a casual team member who Smartgroup has employed on a regular and systematic basis for a sequence of periods over at least twelve months. Refer to the Social tab in this Data Book.</p> <p>Information is not available on the total number of employees that returned to work after parental leave ended and whom were still employed 12 months after their return to work.</p>
	404-1	Average hours of training per year per employee	<p>Refer to the <i>Social</i> tab in this Data Book. Information provided for employees of Smartgroup only. (Excludes workers who are not employees - ie. nearshore team members and agency temps/ contractors). Data breakdown by gender is not able to be calculated.</p>
Employee health, safety and wellbeing			
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>Material topics are addressed throughout our 2025 Impact Report, including in the <i>Ensuring a healthy and safe workplace</i> section (p.35) in our 2025 Impact Report.</p>
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	<p>Our Work Health and Safety (WH&S) management system and policies apply to all employees (full-time, part-time or casual). The system itself is consistent with relevant state WH&S legislation including the Work Health and Safety Act 2011 (ACT), Work Health and Safety Act 2011 (NSW), Work Health and Safety (National Uniform Legislation) Act 2011 (NT), Work Health and Safety Act 2011 (QLD), Work Health and Safety Act 2012 (SA), Work Health and Safety Act 2012 (TAS), Work Health and Safety Act 2022 (WA), Occupational Health and Safety Act 2004 (VIC), and other relevant supporting regulations.</p>

403-2	Hazard identification, risk assessment, and incident investigation	<p>Smartgroup's Work Health and Safety (WH&S) Management System applies to all employees and is aligned with applicable Australian WH&S legislation. WH&S is embedded into strategic and operational planning, supported by site audits to identify hazards, review controls and assess risks. The WH&S Management Framework is regularly reviewed to ensure effective identification and management of physical and psychological hazards.</p> <p>Employees are required and trained to promptly report hazards, incidents and near-misses where safe to do so, using online reporting tools available via the intranet. Reports are reviewed by the People & Culture (P&C) team and, in de-identified form, by the WH&S Committee. Employees are encouraged to take responsibility for their own safety and may remove themselves from unsafe situations, notifying their manager or WH&S representative.</p> <p>All incidents are investigated by P&C, with findings and recommended actions shared with management and the WH&S Committee to prevent recurrence. Smartgroup protects employees who raise genuine safety concerns, offering confidential and anonymous reporting options and protection from reprisal. Supporting policies include the Code of Conduct, Ethics Policy, Grievance Policy, Speak Up Policy and Diversity Policy.</p>
403-3	Occupational health services	<p>We provide a series of supporting measures for both employees and non-employees to proactively manage hazards, risks and incidents. This includes equal access for employees and non-employees to report any hazard, incident or near-miss through reporting channels. There is no distinction between employment types for reporting. In addition, we provide services to support our workers:</p> <ul style="list-style-type: none"> * Annual flu vaccinations – Smartgroup covers the cost of the flu vaccination for employees each year. * Ergonomic assessments are provided in the office, and for anyone who works from home, ergonomic guidelines are provided. In our offices, technology (in particular screens with moveable heights and docking station devices) are provided to enable team members to achieve an ergonomically correct set up. * Our EAP program provides a range of services for Smartgroup employees and non-employees, and their families including nutrition and lifestyle assistance, family assistance and financial guidance. * Access to discounted private health insurance. <p>We regularly review the services we provide to our employees and non-employees to ensure they proactively benefit all parties.</p>
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>We are committed to involving team members in decision-making through regular communication and consultation. We have a Work Health and Safety (WHS) Committee, which holds key safety responsibilities and assists in the overall management of WH&S within Smartgroup. The committee meets every quarter or more frequently as required, with participants from all offices and locations across Australia. The committee's responsibilities include delivering the WH&S plan and policies in collaboration with management and assisting in developing standards, rules, policies and/or procedures relating to health and safety. The committee also monitors performance indicators, reviews incidents, and ensures compliance with legislation. The committee facilitates consultation with the respective workgroups on all relevant WH&S matters and provides a coordinated and consultative approach to managing WH&S risks across the organisation.</p>

403-5	Worker training on occupational health and safety	<p>Training remains a key element of our approach to protect and enhance health and safety. We embed WH&S upskilling in our onboarding process with frequent refresher courses. We provide ergonomics assessments and guidance for all team members to ensure safety and wellbeing within a hybrid work environment.</p>
403-6	Promotion of worker health	<p>We continue to promote our Employee Assistance Program (EAP) to employees and non-employees, and engaged a new EAP provider during 2025. Access is available from the workplace or home via telephone, internet or the AccessEAP app. The counselling service covers a range of areas:</p> <ul style="list-style-type: none"> * Personal and emotional stress * Relationship or family matters * Work-related stress * Sleep concerns * Financial coaching * Interpersonal conflict and tension * Changes in your work environment * Grief and bereavement * Career issues * Mental health concerns * Personal crisis or trauma * Nutrition consultation * Perinatal counselling * Cancer counselling <p>A clinician-matching service is also available for people from diverse backgrounds, including Aboriginal and/or Torres Strait Islander peoples and people who identify as LGBTQ+.</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>In Australia, upon commencement with the business, employees and non-employees participate in a company induction. During this induction, contingent workers receive guidance on our approach to WH&S, Respect@Work and behavioural obligations. They are instructed on the proper procedures for reporting and notifying of any (safety or psychological) incidents and hazards.</p> <p>In the case of our near-shore non-employees, in addition to the Smartgroup induction, they will undergo WH&S training as a part of their employment onboarding. A close relationship is maintained, along with regular reporting, between the business leaders and respective P&C teams, to ensure the active management of team member wellbeing and WH&S.</p>
403-8	Workers covered by an occupational health and safety management system	<p>Our WH&S system covers all Smartgroup employees and 90% of our total workforce (comprising employees and workers who are not employees including nearshore workers, agency temps and contractors.) Offshore workers are engaged through a third party (contingent workers) and are covered by local jurisdictions. Our WH&S system has not been externally audited. No workers are excluded from this disclosure. Refer to the <i>Social</i> tab in this Data Book.</p>
403-9	Work-related injuries	<p>Smartgroup had zero fatalities or high-consequence work-related injuries during the reporting period. No hazards that pose a high-consequence risk of injury have been identified. Smartgroup takes a risk management approach to safety and well-being in the workplace. Safety audits are conducted to identify risks. Employees report known hazards through a reporting mechanism, and all hazards and incidents are assessed by management and the WHS Committee, to identify any required actions and review any actions taken. Refer to the <i>Social</i> tab in this Data Book.</p>

403-10 Work-related ill health

As reported in the Social tab in this Data Book, across all employees and non-employees for the reporting period, there were:

* No fatalities

* 1 work-related injury (psychological or stress-related issue)

Refer to the *Social* tab in this Data Book.

There were no cases of recordable ill-health raised by any non-employees. Work-related hazards that pose a risk to employees' safety have been determined through an assessment process which includes regular workplace inspections, employee feedback, analysis of incident reports, and collaboration with the Work, Health and Safety Committee. During the reporting period, the key hazard that has been identified is ergonomic issues which have resulted in neck and back strain. Actions taken to address and eliminate this hazard and risk includes:

* Organising an external specialist to conduct workplace ergonomic assessments and provide recommendations for individual employee needs.

* Based on recommendations from the external assessment, office equipment is purchased that meets the employees needs and minimises the risk of serious injury occurring.

No employees or non-employees are excluded from this disclosure.