

Below is a content index of the standard disclosures in the Sustainability Reporting Standards provided by the Global Reporting Initiative (GRI) and the relevant information we provide in our Annual Report and other information sources that are available on our website.

GRI Standard	Indicator	Description	Disclosure
Organisational profile			
GRI 2: General Disclosures 2021	GRI 2-1.	Organisational details	EBOS Annual Report 2026; Business Highlights p.4–5, Our businesses p.6
	GRI 2-2.	Entities included in sustainability reporting	EBOS Annual Report 2026; Subsidiaries p.81-84
	GRI 2-3.	Reporting period, frequency and contact point	<i>Reporting period: 1 Jul 2025 – 30 Jun 2026; annual reporting cycle; contact: ebos@ebosgroup.com</i>
	GRI 2-4.	Restatements of information	<i>There have been no restatements of information during the reporting period.</i>
	GRI 2-5.	External assurance	Environment Data & Assurance
	GRI 2-6.	Activities, value chain and other business relationships	EBOS Annual Report 2026; Sustainability p.22–25 EBOS Annual Report 2026; Profile of our People p.27 Emissions Data & Assurance
	GRI 2-28.	Memberships and associations	EBOS Annual Report 2026; Memberships and associations p.23
Governing purpose			
GRI 2: General Disclosures 2021	GRI 2-22.	Statement on sustainable development strategy	EBOS Annual Report 2026; Chair report & CEO perspectives p.8–13
	GRI 2-23.	Policy commitments	EBOS Annual Report 2026; ESG Governance p.22 Our ESG Program
Stakeholder engagement and materiality			
GRI 2: General Disclosures 2021	GRI 2-29.	Approach to stakeholder engagement	EBOS Annual Report 2026; Stakeholder engagement and materiality review p.23
GRI 3: Material Topics 2021	GRI 3-1.	Process to determine material topics	EBOS Annual Report 2026; Stakeholder engagement and materiality review p.23
	GRI 3-2.	List of material topics	EBOS Annual Report 2026; Management approaches for ESG topics p.22
Governing body			
GRI 2: General Disclosures 2021	GRI 2-9.	Governance structure and composition	EBOS Annual Report 2026; Our Board p.30 2026 Corporate Governance Statement; Board Composition and Performance p.3 – p.5; Board Committees p.7 Corporate Governance Code p.5–7
	GRI 2-10.	Nomination and selection of the highest governance body	2026 Corporate Governance Statement; Principle 2 – Procedure for Nomination and Appointment to the Board p.6 Corporate Governance Code; p.7–9
	GRI 2-11.	Chair of the highest governance body	EBOS Annual Report 2026; Our Board p.28–29
	GRI 2-12.	Role of the highest governance body	2026 Corporate Governance Statement; Principle 6 – Risk Management p.10
	GRI 2-13.	Delegating authority	EBOS Annual Report 2026; ESG Governance p.22
	GRI 2-14.	Role of the highest governance body in sustainability reporting	EBOS Annual Report 2026; ESG Governance p.22
	GRI 2-17 & GRI 2-18.	Collective knowledge of the highest governance body	2026 Corporate Governance Statement; Board Skills Matrix p.3 – p.5
		Evaluation of the performance of the highest governance body	2026 Corporate Governance Statement; Board Skills Matrix p.3 – p.5
Business ethics			
GRI 2: General Disclosures 2021	GRI 2-15.	Conflicts of interest	2026 Corporate Governance Statement; Ethical Standards p.2 Corporate Governance Code; p.13–14 EBOS Annual Report 2026; Directors' interests and disclosures p.122; Related party disclosures p.93
	GRI 2-16.	Communicating critical concerns	<i>Day-to-day management of the Group is delegated to the CEO. There are clear delegations of authority in place, and the CEO regularly reports to the Board on matters that are material to the Group.</i>
	GRI 2-26.	Mechanisms for seeking advice and raising concerns	2026 Corporate Governance Statement; Ethical Standards p.2
	GRI 2-27.	Non-compliance with environmental laws and regulations	<i>There were no significant instances of non-compliance with laws and regulations during the reporting period. No fines were paid.</i>

GRI Standard	Indicator	Description	Disclosure
Health and Animal Care Partners			
GRI 418: Customer Privacy 2016	GRI 418-1.	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>There were no substantiated complaints concerning breaches of customer privacy or identified leaks, thefts, or losses of customer data during the reporting period.</i>
Consumers and Patients			
GRI 416: Customer Health and Safety 2016	GRI 416-1	Assessment of the health and safety impacts of product and service categories	<i>There were no incidents of non-compliance with regulations resulting in a fine, penalty or warning during the reporting period. Non-compliance incidents with internal voluntary codes for quality and safety do occur occasionally.</i>
Community and Environment			
GRI 302: Energy 2016	GRI 3-3.	Management of material topics (Energy)	EBOS Annual Report 2026: Solar array/ Electricity efficiency program p.24 EBOS Climate related Disclosure for FY26: Transition planning p. 18-20, Targets p.21
	GRI 302-1.	Energy consumption within the organisation	EBOS Climate related Disclosure for FY26: Our ESG Program
GRI 305: Emissions 2016	GRI 3-3.	Management of material topics (Emissions)	EBOS Annual Report 2026: Climate-related disclosures/ Greenfleet partnership/ Reforestation project p.26 EBOS Climate related Disclosure for FY26: Transition planning p. 18–20, Targets p.21 Our ESG Program
	GRI 305-1. & 305-2.	Direct (Scope 1) GHG emissions	EBOS Climate related Disclosure for FY26: Table 7 GHG Emissions p.21
		Indirect (Scope 2) GHG emissions	EBOS Climate related Disclosure for FY26: Table 7 GHG Emissions p.21
Our People			
GRI 2: General Disclosures 2021	GRI 2-7.	Employees	EBOS Annual Report 2026: Profile of our people; Driving diversity and inclusion initiatives p.26–27 EBOS Annual Report 2026: Profile of our People p.27 <i>There have been no significant fluctuations in the number of employees during or between reporting periods.</i>
	GRI 2-30.	Collective bargaining agreements	EBOS Annual Report 2026: Profile of our People p.27
	GRI 2-19.	Remuneration policies	Remuneration Policy
	GRI 2-20.	Process for determining remuneration	Remuneration Policy
GRI 403: Health & Safety 2018	GRI 3-3.	Management of material topics (OHS)	EBOS Annual Report 2026: EBOS Life Savers/ Executive safety walks p.26
	GRI 403-9.	Work related injuries	EBOS Annual Report 2026: Profile of our People p.27
GRI 405: Diversity & Equal Opportunity 2016	GRI 3-3.	Management of material topics (Diversity)	EBOS Annual Report 2026: Driving diversity and inclusion initiatives p.26–27
	GRI 405-1.	Percentage of individuals on the board and employees, by diversity categories	EBOS Annual Report 2026: Our Board p.28, Profile of our people p.27