

GRI Content Index – FY26 ESG Reporting

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 156-159 of The a2 Milk Company's FY26 Annual Report for the assurance statement for alignment to GRI.

This index includes references to relevant content in the Company's FY26 Annual Report, FY26 Climate Statement, and FY25 Modern Slavery Statement.

Statement of use	The a2 Milk Company has reported with reference to the GRI Standards for the period 01/07/2025 – 30/06/2026.
GRI 1 used	GRI 1: Foundation 2021
Disclosure	Location
2-1 Organizational details	Annual report, page 160
2-2 Entities included in the organization's sustainability reporting	Annual Report, page 135, Climate Statement, page 30–34
2-3 Reporting period, frequency and contact point	Annual Report, page 6, Climate Statement, page 1–2
2-4 Restatements of information	Annual Report, page 46, Climate Statement, page 30–31
2-5 External assurance	Annual report, page 156–159
2-6 Activities, value chain and other business relationships	Annual report, page 15–19
2-7 Employees	Modern Slavery Statement, page 7
2-8 Workers who are not employees	Modern Slavery Statement, page 7
2-9 Governance structure and composition	Annual Report, page 66–73
2-10 Nomination and selection of the highest governance body	Annual Report, page 66–73
2-11 Chair of the highest governance body	Annual Report, page 70
2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report, page 66–73, Corporate Governance Statement, page 2
2-13 Delegation of responsibility for managing impacts	Annual Report, page 66–67
2-14 Role of the highest governance body in sustainability reporting	Annual Report, page 66–73, Climate Statement, page 4–7
2-15 Conflicts of interest	Annual Report, page 66–73 and Corporate Governance Statement, page 3
2-16 Communication of critical concerns	Annual Report, page 69 and Modern Slavery Statement, page 28
2-17 Collective knowledge of the highest governance body	Annual Report, page 68–70, Corporate Governance Statement, page 5–6
2-18 Evaluation of the performance of the highest governance body	Annual Report, page 68 and Corporate Governance Statement, page 6
2-19 Remuneration policies	Annual Report, page 74–82
2-20 Process to determine remuneration	Annual Report, page 74–82
2-21 Annual total compensation ratio	Given the geographic make-up of our workforce across multiple countries and pay markets, the median or average team member pay is not comparable across these markets, and therefore the ratio is not applicable.
2-22 Statement on sustainable development strategy	Annual Report, page 6–13, and page 44–53
2-23 Policy commitments	Annual Report, page 40, page 69, and Modern Slavery Statement, page 34–35
2-24 Embedding policy commitments	Annual Report, page 69 and Modern Slavery Statement, page 34–35
2-25 Processes to remediate negative impacts	Modern slavery statement, page 28–29, and Code of Ethics, page 5–6
2-26 Mechanisms for seeking advice and raising concerns	Modern slavery statement, page 26, and Code of Ethics, page 6
2-27 Compliance with laws and regulations	No significant issues of non-compliance. Code of Ethics
2-28 Membership associations	Annual Report, page 70–71, indicates the current member associations for each Director
2-29 Approach to stakeholder engagement	Annual Report, page 20–25
2-30 Collective bargaining agreements	Modern Slavery Statement, page 7
3-1 Process to determine material topics	Annual Report, page 25
3-2 List of material topics	Annual Report, page 25