



2024 Sustainability Report Indices: GRI and SASB

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Global Reporting Initiative (GRI) Index

This document has been prepared to outline how AMP reports in accordance with the Global Reporting Initiative (GRI) 2021 Standards and the Sustainability Accounting Standards Board (SASB) financial sector topic specific sustainability accounting standard 'Asset Management and Custody Activities' for the 2024 reporting period.

General Disclosures

Reference	Disclosure	Location of disclosure
2-1	Organizational details	AMP Limited 50 Bridge St Sydney, New South Wales, Australia 2024 Annual Report 2024 Modern Slavery Statement
2-2	Entities included in the organization's sustainability reporting	2024 Annual Report 2024 Sustainability Report, p. 3
2-3	Reporting period, frequency, and contact point	2024 Sustainability Report, p. 2 2024 Annual Report
2-4	Restatements of information	2024 Annual Report 2024 Sustainability Report
2-5	External assurance	2024 Sustainability Report, p.2
2-6	Activities, value chain, and other business relationships	2024 Annual Report 2024 Sustainability Report, p. 3, 6 and 7 2024 Modern Slavery Statement
2-7	Employees	2024 ESG Data pack - People and Partners tab
2-8	Workers who are not employees	2024 ESG Data pack – People and Partners tab
2-9	Governance structure and composition	2024 Sustainability Report, p. 8 -9 2024 Corporate Governance Statement
2-10	Nomination and selection of the highest governance body	2024 Corporate Governance Statement
2-11	Chair of the highest governance body	2024 Corporate Governance Statement
2-12	Role of highest governance body in overseeing the management of impacts	2024 Corporate Governance Statement 2024 Sustainability Report, p. 8 – 9
2-13	Delegation of responsibility for managing impacts	2024 Sustainability Report, p. 8
2-14	Highest governance body's role in sustainability reporting	2024 Sustainability Report, p. 8
2-15	Conflicts of interest	2024 Corporate Governance Statement Conflicts Management Policy
2-16	Communicating critical concerns	Identified omission – the number of critical concerns communicated is subject to confidentiality constraints

2-17	Collective knowledge of highest governance body	2024 Sustainability Report, p. 10 2024 Corporate Governance Statement
2-18	Evaluating the highest governance body's performance	2024 Corporate Governance Statement
2-19	Remuneration policies	2024 Remuneration Report
2-20	Process to determine remuneration	2024 Remuneration Report
2-21	Annual total compensation ratio	Identified omission – the Remuneration Report outlines remuneration for Key Management Personnel
2-22	Statement on sustainable development strategy	2024 Sustainability Report, CEO & Chair message p.4-5
2-23	Policy commitments	Code of Conduct AMP's approach to sustainability is informed by the Precautionary Principle. AMP's risk management frameworks also incorporate the Precautionary Principle Human Rights Position Statement
2-24	Embedding policy commitments	2024 Sustainability Report Code of Conduct Human Rights Position Statement
2-25	Processes to remediate negative impacts	Human Rights Position Statement Whistleblowing Policy 2024 Sustainability Report, p.27-28
2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing Policy
2-27	Compliance with laws and regulations	2024 Annual Report 2024 Sustainability Report, p. 27 - 29
2-28	Membership Associations	2023 Sustainability Report, p. 42
2-29	Approach to stakeholder engagement	2024 Sustainability Report, p. 10
2-30	Collective bargaining agreements	2024 ESG Data pack - People and Partners tab
3-1	Process to determine material topics	2024 Sustainability Report, p. 10 - 11
3-2	List of material topics	2024 Sustainability Report, p. 11
3-3	Management of material topics	2024 Sustainability Report, p. 11

Topic-specific standards

AMP material topic	Material aspects	Description in report	Location of disclosure
AMP-specific indicators			
Financial Wellness	Financial wellness	<p>AMP reports on this material topic with reference to the following self-defined indicators:</p> <ul style="list-style-type: none"> - Members supported through free intra-fund advice and member education sessions - Members accessing superannuation on compassionate or hardship grounds - Bank financial hardship cases 	2024 Sustainability Report, Financial wellness, p. 14-17
AMP-specific indicators			
Customer Experience	Customer experience	<p>AMP reports on this material topic with reference to the following self-defined indicators: 20</p> <p>Investment performance metrics, complaints, complaints resolution time, Customer satisfaction score</p>	2024 Sustainability Report: Customer experience, p. 18-
GRI 418: Customer Privacy			
Digital innovation, cyber security and Artificial Intelligence	103-2: The management approach and its components	AMP defines its processes for managing, mitigating, and resolving cyber and digital risks	<p>Privacy Policy</p> <p>2023 Sustainability Report, p. 21- 23</p>
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2023 Sustainability Report: Customer experience section includes metrics on total customer complaints, which include those specific to breaches of customer data or privacy. No. of reported data breaches is found in the Reporting breaches.
GRI 205: Anti-corruption			
Culture and Conduct	205-1	Operations assessed for risks related to corruption	2024 Annual Report

	205-2	Communication and training about anti-corruption policies and procedures	2024 Sustainability Report: Culture and conduct, p. 26 - 29 Anti-bribery and corruption policy
	205-3	Confirmed incidents of corruption and actions taken	2024 Sustainability Report: Culture and conduct, p. 28 ESG Data pack – People and partners tab 2024 Corporate Governance Statement
GRI 401: Employment			
People and Wellbeing	401-1	New employee hires and employee turnover	2024 Sustainability Report: People and wellbeing, p. 30-34 ESG Data pack – People and Partners tab
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 Sustainability Report: People and wellbeing, p. 30-34 ESG data pack – People and Partners tab
	401-3	Parental leave	2024 Sustainability Report: People and wellbeing, p. 30-34 ESG data pack – People and Partners tab
GRI 409: Forced or compulsory labor			
Partners and Supply Chain	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	2024 Sustainability Report: Partners and supply chains, p. 35-37 2024 Modern Slavery Statement
	412-2	Employee training on human rights policies or procedures	2024 Modern Slavery Statement Code of Conduct 2024 Sustainability Report p.27
	408-1	Operations and suppliers at significant risk for incidents of child labour	Human rights position statement

			2024 Modern Slavery statement
			Human Rights Policy
			Code of Conduct
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Code of Conduct
GRI 417: Marketing and Labelling			
Responsible Investment	417-1	Requirements for product and service information and labelling	2024 Sustainability Report: Culture and conduct, p. 26-29 AMP Banking Code of Practice Fund Level Product Disclosure Assessments available on the AMP website
GRI 305: Emissions			
Climate and nature	305-1	Direct (scope 1) GHG emissions	2024 Sustainability Report: Climate and Nature, p. 44-47 ESG Data book, Communities and Environment tab
	305-2	Energy indirect (scope 2) GHG emissions	2024 Sustainability Report: Climate and Nature, p. 44-47 ESG Data book, Communities and Environment tab
	305-3	Other indirect (scope 3) GHG emissions	2024 Sustainability Report: Climate and Nature, p. 44-47 ESG Data book, Communities and Environment tab
	305-4	GHG emissions intensity	ESG Data book, Communities and Environment tab
	305-5	Reduction of GHG emissions	2024 Sustainability Report: Climate change, p. 44-47 ESG Data book, Communities and Environment tab
	306-2	Waste by type and disposal method	Not reported.
	308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Report p. 47

GRI 413: Local communities		
Community Investment	413-1	Operations with local community 2024 Sustainability Report: engagement, impact assessments and development programs 50 Community Investment, p. 48-

Sustainability Accounting Standards Board (SASB) Index

Table 1: Sustainability Disclosure

AMP Material Issue	Disclosure topic	Accounting metric	Category	Unit of Measure	Code	Reference
Customer experience	Transparent Information & Fair Advice for Customers	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings Note to FN-AC-270a.1– The entity shall describe how it ensures that covered employees file and update FINRA and SEC forms in a timely manner	Quantitative	Number, Percentage (%)	FN-AC-270a.1	AMP does not disclose this metric. However, AMP has disclosed the number of employee related workplace conduct cases on page 28 of the 2024 Sustainability Report and the People and Partners tab of the ESG Data pack. AMP also discloses whistleblowing issues in the 2024 Sustainability Report, p.28.
		Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product-related information to new and returning customers.	Quantitative	Reporting currency	FN-AC-270a.2	2024 Annual Report

		Note to FN-AC-270a.2- The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.				
		Description of approach to informing customers about products and services	Discussion and Analysis	N/A	FN-AC-270a.3	2024 Sustainability Report, p.18-20 AMP website
People and wellbeing	Employee Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees Note to FN-AC-330a.1- The entity shall describe its policies and programs for fostering equitable employee representation across its global operations.	Quantitative	Percentage (%)	FN-AC-330a.1	2024 Sustainability Report, People and wellbeing p.30-34 2024 ESG Data pack, People and Partners tab
Responsible Investment	Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	Quantitative	Reporting currency	FN-AC-410a.1	AMP does not report aggregated AUM figures at AMP Limited level for responsible investment practices due to the divergent practices by Master Trust, Platforms and NZ Wealth Management. Also, they have different

						<p>investment approaches and markets.</p> <p>The proportion of AMP Investments flagship portfolio of funds under management that is covered by ethical investment screens in the 2024 Sustainability Report, Responsible investment section on p.41.</p> <p>Asset classes are discussed in p. 40-43.</p>
		Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	Discussion and Analysis	N/A	FN-AC-410a.2	2024 Sustainability Report, Responsible Investment p.40-43.
		Description of proxy voting and investee engagement policies and procedures	Discussion and Analysis	N/A	FN-AC-410a.3	<p>2024 Sustainability Report, p.40-43</p> <p>Proxy Voting Policy</p> <p>Responsible Investment and ESG Statement</p>
		Description of approach to informing customers about products and services	Discussion and Analysis	N/A	FN-AC-270a.3	<p>2024 Sustainability Report, p.18-20</p> <p>AMP website</p>
Culture and conduct	Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with	Quantitative	Reporting currency	FN-AC-510a.1	2024 Annual Report

		<p>fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations</p> <p><i>Note to FN-AC-510a.1</i> – The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.</p>				
		Description of whistleblower policies and procedures	Discussion and Analysis	N/A	FN-AC-51 0a.2	AMP's Whistleblowing Policy 2024 Sustainability Report, p. 28
Climate and nature	Financed emissions	<p>Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2 and (3) Scope 3</p>	Quantitative	Metrics tones (t) Co2-3	FN-AC-410b.1	<p>Not disaggregated by Scope, but rather, consolidated into one figure (scope 1 and 2)</p> <p>2024 Sustainability Report p. 44-47</p> <p>AMP Bank financed emissions methodology document.</p> <p>ESG Data Pack Communities, and Environment tab</p> <p>AMP Investments Fund carbon footprint</p>
		Total amount of assets under management (AUM) included in the	Quantitative	Presentation currency	FN-AC-410b.2	AMP Bank financed emissions methodology document covers

	financed emissions disclosure				>99% of mortgage lending book. AMP Investments Fund carbon footprint reports on percentage of fund coverage rather than a total AUM figure
	Percentage of total assets under management (AUM) included in the financed emission calculation	Quantitative	Percentage (%)	FN-AC-410b.3	AMP Investments Fund Carbon Footprint shows percentage of fund included in the financed emission calculation
	Description of the methodology used to calculate financed emissions	Discussion and analysis	N/A	FN-AC-410b.4	2024 Sustainability Report p. 46 ESG Data Pack, Communities, and Environment tab AMP Bank Financed Emissions methodology document

Financial wellness	Not applicable SASB disclosure topic.
Digital innovation, cyber security and Artificial Intelligence	Not applicable SASB disclosure topic.
Partners and supply chain	Not applicable SASB disclosure topic.
Community investment	No applicable SASB disclosure topic.

Table 2: Activity Metrics

Accounting metric	Category	Unit of measure	Code	Reference
(1) Total registered assets under management (AUM)	Quantitative	Reporting Currency	FN-AC-000.A	We have renamed this metric to report on 'Total Assets Under Management (AUM)'. Registered AUM is defined in the SASB Asset Management & Custody Activities Standard. For our purpose, AMP will not report on registration status as it is not relevant for AMP's operations. AMP's total AUM is disclosed in AMP's 2024 Annual Report.
(2) Total unregistered assets under management (AUM)	Quantitative	Reporting Currency	FN-AC-000.A	
Total assets under custody and supervision	Quantitative	Reporting Currency	FN-AC-000.B	<p>The SASB Activity metrics are a set of metrics that quantify the scale of a company's business and are intended for use in conjunction with accounting metrics to normalize data and facilitate comparison.</p> <p>AMP has renamed this metric from 'Total Assets Under Custody and Supervision' to 'Total AUM', because assets under management is a more relevant activity metric for AMP to demonstrate. Refer to the line above, SASB Code FN-AC-000.A for reporting on Total AUM.</p>