The S&P/ASX 200 ESG Index is designed to provide improved sustainability representation and has historically maintained a risk/return profile similar to that of the widely adopted gauge of the Australian equity market, the S&P/ASX 200.

Using the same methodology that underlies the S&P 500® ESG Index, the S&P/ASX 200 ESG Index ranks and selects eligible companies, targeting 75% of the market capitalization in each S&P/ASX 200 GICS® industry group.

S&P DJI ESG Scores are unique in that they focus on the most financially material and relevant ESG signals within specific industries. The scores are governed by S&P DJI and calculated by S&P Global, a global leader in sustainability data.

The S&P/ASX 200 ESG Index vs. the S&P/ASX 200

The S&P/ASX 200 ESG Index has achieved a Realized ESG Potential of 20.59% versus the S&P/ASX 200.

The S&P/ASX 200 ESG Index

Integrating Sustainability Values into the Core in Australia

Source: S&P Dow Jones Indices LLC. Data as of May 30, 2023. The S&P/ASX 200 ESG Index was launched May 6, 2019. All data prior to index launch date is back-tested hypothetical data. Past performance is no guarantee of future results. Chart and table are provided for illustrative purposes. Index and sector composite “Realized ESG Potential” are calculated as the percentage difference between the index/sector ESG scores of the S&P/ASX 200 ESG Index and the S&P/ASX 200, relative to the index/sector’s maximum potential improvement, based on only investing in the single highest ranked ESG scoring company in the index/sector. Please see the Performance Disclosure at the end of this document for more information regarding the inherent limitations associated with back-tested performance.
### Measuring the Impacts

<table>
<thead>
<tr>
<th>Environmental Reporting</th>
<th>Social Reporting</th>
<th>Governance and Economics</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>9%</strong></td>
<td><strong>10%</strong></td>
<td><strong>7%</strong></td>
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</tbody>
</table>

**Environmental**
- Higher exposure to companies that have publicly reported quantitative environmental indicators covering the most recent fiscal year and have received external assurance in relation to their environmental reporting.

**Social**
- Higher exposure to companies that publicly report on quantitative social indicators covering the most recent fiscal year.

**Corporate Governance**
- Higher exposure to companies that have a publicly available independence statement for their board, including its structure, board effectiveness, diversity policy, gender diversity, industry experience and CEO-to-employee pay ratio data, as well as management ownership requirement data.

### Climate Strategy
- Higher exposure to companies that integrate climate-related issues into overall risk management; identify climate change-related risks and opportunities; report on emission reduction activities; provide low-carbon products and/or enable a third party to avoid greenhouse gas (GHG) emissions (avoided emissions); have targets and initiatives in place to reduce the emissions; and provide incentives for achieving targets in relation to management of climate change issues.

### Labor Practice Indicators
- Higher exposure to companies that monitor and disclose female representation across their organization, as well as a breakdown of workforce based on other minority groups, e.g. age, nationality, disability, etc., as well as results of gender pay gap or equal pay assessment.

### Materiality
- Higher exposure to companies that have conducted a materiality analysis to identify the most important material issues (environmental, social or governance) for their performance, including business strategies, initiatives or products that address these issues and long-term targets or metrics to measure their progress on these issues in a systematic way.

### Operational Eco-Efficiency
- Higher exposure to companies that have publicly available data related to Scope 1 and 2 direct and indirect GHG emissions, water consumption and disposal, and energy usage and consumption.

### Corporate Citizenship & Philanthropy
- Higher exposure to companies that have a group-wide strategy that provides guidance to corporate citizenship/philanthropic activities and have disclosed their corporate citizenship/philanthropic contributions.

### Risk & Crisis Management
- Higher exposure to companies that promote and enhance an effective risk culture throughout their organizations, have identified long-term emerging risks that have a significant impact on the business in the future, have taken mitigating actions in light of these risks and that perform sensitivity analyses and stress testing at the group level, including risks related to climate change and water availability and/or quality.

Source: S&P Global and S&P Dow Jones Indices LLC. Data as of Oct. 31, 2022. Increased index exposure to each ESG theme in the metrics above are calculated using the question-level data in S&P Global’s Corporate Sustainability Assessments (2021 methodology year), as the percentage difference between the performance of the S&P/ASX 200 ESG Index and the S&P/ASX 200 constituents across these metrics, on a weighted average basis. Chart is provided for illustrative purposes.

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