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# Sustainability Report 2021: Framework Index

*Sustainability Accounting Standards Board, Global  
Reporting Initiative and Task Force on Climate-related  
Financial Disclosures Framework Index*

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## About this Document

In line with our commitment to transparency APA has increased alignment to internationally recognised sustainability reporting frameworks in FY2021.

This document provides a guide to our material disclosures as they relate to the reporting requirements of the Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI) and Task Force on Climate-related Financial Disclosures recommendations (TCFD).

Disclosures are found throughout APA's Sustainability Report 2021, Annual Report 2021, FY2021 Corporate Governance Statement and special reports.

## Sustainability Accounting Standards Board (SASB) Index

SASB Sector(s)	CODE(s)	Accounting Metric	Response / Reference
<b>Governance</b>			
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	Sustainability Report 2021 - Sustainability Data Tables, Page 58  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect all APA asset types and regulatory compliance landscape (inc. environment, health and safety)</i>
<b>Infrastructure</b> - Gas Utilities & Distributors <b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	IF-GU-540a.1 EM-MD-540a.1	Number of reportable pipeline incidents, percentage significant	Sustainability Report 2021 - Sustainability Data Tables, Page 58  <i>Note: Environmental reportable and Process Safety incidents only. Metric scope expanded beyond original SASB Sub Sector(s) to reflect total APA asset portfolio (beyond pipeline assets) and various incident types (process safety and environment).</i>
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Sustainability Report 2021 - Sustainability Data Tables, Page 58  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect non-compliances across total APA asset portfolio.</i>
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Metric being considered for future disclosure
<b>Infrastructure</b>			
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	IF-GU-000.B EM-MD-000.A	Amount (total) of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party	Sustainability Report 2021 - Sustainability Data Tables, Page 60  <i>Note: Measurement Units have been modified to GJ. Metric scope modified to reflect total gas delivered by APA gas pipeline asset-types.</i>
<b>Infrastructure</b> - Gas Utilities & Distributors	IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	Sustainability Report 2021 – About APA, Page 10
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream) <b>Infrastructure</b> - Gas Utilities & Distributors	EM-MD-540a.2 IF-GU-540a.3	Percentage of natural gas pipelines inspected	Sustainability Report 2021 - Sustainability Data Tables, Page 60  <i>Note: Measurement Units have been modified to reflect natural gas pipeline assets only (“hazardous liquid pipelines” are not within APA portfolio and have been excluded)</i>
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Sustainability Report 2021 - Sustainability Data Tables, Page 60
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-000.C	Length of transmission and distribution lines	Sustainability Report 2021 – About APA, Page 10

SASB Sector(s)	CODE(s)	Accounting Metric	Response / Reference
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-000.D	Total electricity generated, % by major energy source, % in regulated markets	Sustainability Report 2021 - Sustainability Data Tables, Page 61
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-000.E	Total wholesale electricity purchased	Sustainability Report 2021 - Sustainability Data Tables, Page 61  <i>Note: Metric scope expanded beyond original SASB Sub Sector assets to include wholesale electricity purchased for any purpose at APA.</i>
<b>Renewable Resources &amp; Alternative Energy</b> - Solar Technology & Project Developers	RR-ST-000.B	Total capacity of completed solar energy systems	Sustainability Report 2021 - Sustainability Data Tables, Page 60
<b>Greenhouse Gas Emissions</b>			
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream) <b>Infrastructure</b> - Electric Utilities & Power Generators	EM-MD-110a.1 IF-EU-110a.1	1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulation	Sustainability Report 2021 - Sustainability Data Tables, Page 61  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect greenhouse gas emissions of total APA asset portfolio.</i>
<b>Infrastructure</b> - Electric Utilities & Power Generators	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	Sustainability Report 2021 - Sustainability Data Tables, Page 61
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream) <b>Infrastructure</b> - Electric Utilities & Power Generators	EM-MD-110a.2 IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Sustainability Report 2021 - Climate change and energy transition, Page 21-27  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect climate strategy applicable to total APA asset portfolio.</i>
<b>Energy</b>			
<b>Renewable Resources &amp; Alternative Energy</b> - Solar Technology & Project Developers	RR-ST-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Sustainability Report 2021 - Sustainability Data Tables, Page 61  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect energy consumption of total APA asset portfolio.</i>
<b>Health &amp; Safety</b>			
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	Sustainability Report 2021 - Health and Safety, Page 45-47  APA Website - business continuity, emergency response and crisis management summary <a href="https://www.apa.com.au/about-apa/our-organisation/corporate-governance/business-continuity-emergency-response-and-crisis-management-summary/">https://www.apa.com.au/about-apa/our-organisation/corporate-governance/business-continuity-emergency-response-and-crisis-management-summary/</a>  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect management systems that apply to total APA asset portfolio.</i>

SASB Sector(s)	CODE(s)	Accounting Metric	Response / Reference
<b>Infrastructure</b> - Electric Utilities & Power Generators <b>Renewable Resources &amp; Alternative Energy</b> - Wind Technology & Project Developers	IF-EU-320a.1 RR-WT-320a.1	(1) Total recordable incident rate (TRIR); (2) fatality rate; (3) near miss frequency rate (NMFR)	Sustainability Report 2021 - Sustainability Data Tables, Page 62  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect safety statistics that apply to the total APA asset portfolio.</i>
<b>Infrastructure</b> - Gas Utilities & Distributors	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Sustainability Report 2021 - Health and Safety, Page 46 - Sustainability Data Tables, Page 60  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect infrastructure process safety and integrity efforts across total APA asset portfolio.</i>
<b>Value Chain</b>			
<b>Infrastructure</b> - Electric Utilities & Power Generators; Gas Utilities & Distributors	IF-EU-000.A IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Sustainability Report 2021 - Sustainability Data Tables, Page 64  <i>Note: Metric has been allocated by APA division customers (excluding customers of assets currently under construction by the Infrastructure Development division).</i>
<b>Environment</b>			
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Sustainability Report 2021 - Environment, Page 51  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect total APA asset portfolio.</i>
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream) <b>Renewable Resources &amp; Alternative Energy</b> - Solar Technology & Project Developers	EM-MD-160a.4 RR-ST-150a.2	Number and aggregate quantity of reportable spills, quantity recovered	Sustainability Report 2021 - Sustainability Data Tables, Page 58  <i>Note: Metric scope expanded beyond original SASB Sub Sector(s) assets to reflect reportable spill incidents on total APA asset portfolio. Omission: spills in Artic not relevant to APA business (EM-MD-160a.4 measure)</i>
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	Metric being considered for future disclosure
<b>Extractives &amp; Minerals Processing Sector</b> - Oil & Gas (Midstream)	EM-MD-160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	Metric being considered for future disclosure
<b>Infrastructure</b> - Electric Utilities & Power Generators <b>Renewable Resources &amp; Alternative Energy</b> - Solar Technology & Project Developers	IF-EU-140a.3 RR-ST-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Metric being considered for future disclosure

SASB Sector(s)	CODE(s)	Accounting Metric	Response / Reference
Infrastructure - Electric Utilities & Power Generators	IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Metric being considered for future disclosure
Renewable Resources & Alternative Energy - Solar Technology & Project Developers	RR-ST-150a.1	Amount of hazardous waste generated, percentage recycled	Metric being considered for future disclosure
<b>Air Emissions</b>			
Infrastructure - Electric Utilities & Power Generators Extractives & Minerals Processing Sector - Oil & Gas (Midstream)	IF-EU-120a.1 EM-MD-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM <sub>10</sub> ), (4) lead (Pb), and (5) mercury (Hg)	Sustainability Report 2021 - Sustainability Data Tables, Page 65  <i>Note: Original SASB Sub Sector(s) metric scopes have been aggregated to reflect total APA asset portfolio than specific energy asset-types.</i>

## Global Reporting Initiative (GRI) Index

Code	Disclosure Title	Response / Reference
<b>GENERAL AND MANAGEMENT</b>		
<b>GRI 102: General Disclosures 2016</b>		
<b>Organizational Profile</b>		
102-1	Name of the organization	APA Group
102-2	Description of the organization's activities	Annual Report 2021, Page 10
102-3	Location of headquarters	Head Office: Level 25, 580 George Street, Sydney NSW 2000
102-4	Location of operations	Annual Report 2021, Page 11
102-5	Ownership and legal form	APA Group comprises two registered investment schemes – Australian Pipeline Trust (APT) and APT Investment Trust (APTIT) – and their controlled entities.
102-6	Markets served	Annual Report 2021, Page 15
102-7	Scale of the organization	Annual Report 2021, Page 14-15 Sustainability Report 2021 – About APA, Page 6-10
102-8	Information on employees and other workers	Sustainability Report 2021 – Sustainability Data Tables, Page 63-64
102-9	Description of the organization's supply chain	Annual Report 2021, Page 16-20
102-10	Significant changes to the organization and its supply chain	Annual Report 2021, Page 16-20
102-11	Whether and how the organization applies the Precautionary Principle or approach	The Precautionary Principle is implicitly and generally reflected in APA's approach to Risk Management via our Risk Appetite, Risk Management System (RMS) and the systematic application of risk assessment, risk management and risk communication applied through our HSEH Management System. For more information refer to Annual Report 2021 (Risk Management), Sustainability Report 2021 (Environment Chapter), and our <a href="#">Risk Management Policy</a> , <a href="#">Environment and Heritage Policy</a> and <a href="#">Health, Safety and Wellbeing Policy</a> .
102-12	A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses	Dial-Before-You-Dig Energy Charter Energy Transition Initiative (ETI) Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD) Global Reporting Initiative (GRI) Net Zero Australia (NZAu) project Sustainability Accounting Standards Board (SASB) United Nations Sustainable Development Goals Workplace Gender Equality Agency (WGEA)
<i>Note: This list is not an exhaustive.</i>		
102-13	Membership of associations	Sustainability Report 2021 - Governance, Page 19
<b>Strategy</b>		
102-14	Statement from senior decision-maker	Sustainability Report 2021 - Letter from Chair & CEO, Page 4-5
102-15	Key impacts, risks, and opportunities	Annual Report 2021, Page 32-36 Sustainability Report 2021 – Climate change and energy transition, Page 22
<b>Ethics and integrity</b>		



Code	Disclosure Title	Response / Reference
102-16	Values, principles, standards, and norms of behavior	Sustainability Report 2021 - About APA, Page 9 APA Website "Conduct Policies"; <a href="https://www.apa.com.au/about-apa/our-organisation/corporate-governance/">https://www.apa.com.au/about-apa/our-organisation/corporate-governance/</a>
102-17	Mechanisms for advice and concerns about ethics	Sustainability Report 2021 - Governance, Page 18
<b>Governance</b>		
102-18	Governance structure	Sustainability Report 2021 - Governance, Page 17 FY2021 Corporate Governance Statement - Board and its Committees
102-19	Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	Sustainability Report 2021 - Governance, Page 17 FY2021 Corporate Governance Statement - Board and its Committees
102-20	Executive-level responsibility for economic, environmental, and social topics.	Sustainability Report 2021 - Governance, Page 17 FY2021 Corporate Governance Statement - Sustainability risks
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2021 - Sustainability @ APA, Page 13 - Community & Social Performance, Page 29, 30, 32
102-22	Composition of the highest governance body and its committees	FY2021 Corporate Governance Statement - Board and its Committees
102-23	Chair of the highest governance body	FY2021 Corporate Governance Statement - Board and its Committees
102-24	Nominating and selecting the highest governance body	FY2021 Corporate Governance Statement - Selection and appointment of Directors; Nomination Committee
102-25	Conflicts of interest	Process for managing Conflicts of interest is via the APA: <a href="#">Independence of Directors Policy</a> , <a href="#">Conflict of Interests Policy</a> and APA <a href="#">Code of Conduct</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	FY2021 Corporate Governance Statement - Board and its Committees
102-27	Collective knowledge of highest governance body.	FY2021 Corporate Governance Statement- Board skills and experience
102-28	Evaluating the highest governance body's performance	FY2021 Corporate Governance Statement- Performance evaluation of Board, its Committees and Directors
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability Report 2021 - Sustainability @ APA, Page 13
102-30	Effectiveness of risk management processes.	Annual Report 2021, Page 31
102-31	Review of economic, environmental, and social topics.	Annual Report 2021, Page 31
102-32	Highest governance body's role in sustainability reporting	Sustainability Report 2021 - Reporting Approach, Page 1
102-33	Process for communicating critical concerns to the highest governance body.	Sustainability Report 2021 - Governance, Page 18
102-34	Nature and total number of critical concerns	Sustainability Report 2021 - Governance, Page 18
102-35	Remuneration policies	Annual Report 2021 - Remuneration Report, Page 47-50
102-36	Process for determining remuneration	Annual Report 2021 - Remuneration Report, Page 47-50
102-37	Stakeholders' involvement in remuneration	Annual Report 2021 - Remuneration Report, Page 52
102-38	Annual total compensation ratio	Metric being considered for future disclosure
102-39	Percentage increase in annual total compensation ratio	Metric being considered for future disclosure

Code	Disclosure Title	Response / Reference
<b>Stakeholder Engagement</b>		
102-40	List of stakeholder groups.	Sustainability Report 2021 - Sustainability @ APA, Page 13
102-41	Collective bargaining agreements.	Sustainability Report 2021 - Our People, Page 40 - Sustainability Data Tables, Page 64
102-42	Identifying and selecting stakeholders.	Sustainability Report 2021 - Sustainability @ APA, Page 13
102-43	Approach to stakeholder engagement.	Sustainability Report 2021 - Sustainability @ APA, Page 13 - Community & Social Performance, Page 29, 30, 32
102-44	Key topics and concerns raised through stakeholder engagement	Sustainability Report 2021 - Sustainability @ APA, Page 13
<b>Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	Annual Report 2021, Page 1, 105-107
102-46	Defining report content and topic Boundaries	Sustainability Report 2021 - Reporting Approach, Page 1
102-47	List of material topics	Sustainability Report 2021 - Sustainability @ APA, Page 13
102-48	Restatements of information	Sustainability Report 2021 – Sustainability Data Tables, Page 58, 61
102-49	Significant changes from previous reporting periods in the list of material topics and topic boundaries	Sustainability Report 2021 - Sustainability @ APA, Page 13 - Reporting Approach, Page 1
102-50	Reporting period for the information provided.	1 July 2020 to 30 June 2021
102-51	Date of most recent report	APA FY2020 Sustainability Report released 26 August 2020 - <a href="https://www.apa.com.au/news/media-statements/2020/apa-group-fy2020-results/">https://www.apa.com.au/news/media-statements/2020/apa-group-fy2020-results/</a>
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	Please contact us at <a href="mailto:sustainability@apa.com.au">sustainability@apa.com.au</a> APA Website <a href="http://www.apa.com.au">www.apa.com.au</a>
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option
102-55	GRI content index	This document
102-56	External assurance	Sustainability Report 2021 - Reporting Approach, Page 1
<b>GRI 103: Management Approach 2016</b>		
103-1	Explanation of the material topic and its Boundary.	Sustainability Report 2021 - Reporting Approach, Page 1 - Sustainability @ APA, Page 13
103-2	The management approach and its components	Sustainability Report 2021 - Sustainability @ APA, Page 13,14 - Governance, Page 17 FY2021 Corporate Governance Statement - Board and its Committees
103-3	Evaluation of the management approach.	Annual Report 2021 - Remuneration Report Sustainability Report 2021 - Sustainability @ APA, Page 14
<b>ECONOMIC</b>		
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	Sustainability Report 2021 - Customers & Suppliers, Page 55 - Sustainability Data Tables, Page 59

Code	Disclosure Title	Response / Reference
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Report 2021 – Climate change and energy transition, Page 22, 23  Also see: <a href="#">APA Group Climate Change Resilience Report</a>
201-3	Defined benefit plan obligations and other retirement plans	Metric being considered for future disclosure
201-4	Financial assistance received from government	Sustainability Report 2021 – Sustainability Data Tables, Page 59
<b>GRI 202: Market Presence 2016</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Metric being considered for future disclosure
202-2	Proportion of senior management hired from the local community	Metric being considered for future disclosure
<b>GRI 203: Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported	Annual Report 2021, Page 16-20
203-2	Significant indirect economic impacts	Metric being considered for future disclosure
<b>GRI 204: Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	Metric being considered for future disclosure
<b>GRI 205: Anti-Corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	Metric being considered for future disclosure
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Report 2021 - Governance, Page 18, 41, 64
205-3	Confirmed incidents of corruption and actions taken	Sustainability Report 2021 - Governance, Page 18
<b>GRI 206: Anti-competitive Behaviour 2016</b>		
206-1	Legal actions for anti-competitive behavior; anti-trust, and monopoly practices.	Metric being considered for future disclosure
<b>GRI 207: Tax 2019</b>		
207-1	Approach to tax	Annual Report 2021, Page 25
207-2	Tax governance, control, and risk management.	Annual Report 2021, Page 25
207-3	Stakeholder engagement and management of concerns related to tax	Metric being considered for future disclosure
207-4	Country-by-country reporting	Metric being considered for future disclosure
<b>ENVIRONMENT</b>		
<b>GRI 301: Materials 2016</b>		
301-1	Materials used by weight or volume	Metric being considered for future disclosure
301-2	Percentage of recycled input materials used to manufacture the organization's primary products and services.	Metric being considered for future disclosure
301-3	Reclaimed products and their packaging materials.	Metric being considered for future disclosure
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organization	Sustainability Report 2021 – Sustainability Data Tables, Page 61
302-2	Energy consumption outside of the organization	Metric being considered for future disclosure
302-3	Energy intensity	Metric being considered for future disclosure
302-4	Reduction of energy consumption	Metric being considered for future disclosure
302-5	Reductions in energy requirements of products and services	Metric being considered for future disclosure
<b>GRI 303: Water and Effluents 2018</b>		

Code	Disclosure Title	Response / Reference
303-1	A description of how the organization interacts with water	Metric being considered for future disclosure
303-2	Management of water discharge-related impacts	Metric being considered for future disclosure
303-3	Water withdrawal	Metric being considered for future disclosure
303-4	Water discharge	Metric being considered for future disclosure
303-5	Water consumption	Metric being considered for future disclosure
<b>GRI 304: Biodiversity 2016</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Metric being considered for future disclosure
304-2	Significant impacts of activities, products, and services on biodiversity	Metric being considered for future disclosure
304-3	Habitats protected or restored	Metric being considered for future disclosure
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Metric being considered for future disclosure
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	Sustainability Report 2021 – Sustainability Data Tables, Page 61
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report 2021 – Sustainability Data Tables, Page 61
305-3	Other indirect (Scope 3) GHG emissions	Metric being considered for future disclosure
305-4	GHG emissions intensity	Metric being considered for future disclosure
305-5	Reduction of GHG emissions	Metric being considered for future disclosure
305-6	Emissions of ozone-depleting substances (ODS)	Metric being considered for future disclosure
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Sustainability Report 2021 – Sustainability Data Tables, Page 65
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	Metric being considered for future disclosure
306-2	Management of significant waste-related impacts	Metric being considered for future disclosure
306-3	Waste generated	Metric being considered for future disclosure
306-4	Waste diverted from disposal	Metric being considered for future disclosure
306-5	Waste directed to disposal	Metric being considered for future disclosure
<b>GRI 307: Environmental Compliance 2016</b>		
307-1	Non-compliance with environmental laws and regulations.	Sustainability Report 2021 - Environment, Page 53 - Sustainability Data Tables, Page 65
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	Metric being considered for future disclosure
308-2	Negative environmental impacts in the supply chain and actions taken	Metric being considered for future disclosure
<b>SOCIETY</b>		
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	Sustainability Report 2021 – Sustainability Data Tables, Page 64
401-2	Benefits provided to full-time employees	APA Website – Working at APA <a href="https://www.apa.com.au/careers/working-at-apa/">https://www.apa.com.au/careers/working-at-apa/</a>
401-3	Parental leave	Sustainability Report 2021 – Sustainability Data Tables, Page 64
<b>GRI 402: Labor/Management Relations 2016</b>		

Code	Disclosure Title	Response / Reference
402-1	Minimum notice periods regarding operational changes.	Metric being considered for future disclosure
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	Sustainability Report 2021 - Health and Safety, Page 45 - Sustainability Data Tables, Page 62
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2021 – Health and Safety, Page 45
403-3	Occupational health services	Sustainability Report 2021 – Health and Safety, Page 47
403-4	Worker participation, consultation, and communication on occupational health and safety	Health, Safety and Wellbeing Policy <a href="https://www.apa.com.au/globalassets/about-apa/our-organisation/corporate-governance/conduct-policies/apa-health-safety-and-wellbeing-policy.pdf">https://www.apa.com.au/globalassets/about-apa/our-organisation/corporate-governance/conduct-policies/apa-health-safety-and-wellbeing-policy.pdf</a>
403-5	Worker training on occupational health and safety	Sustainability Report 2021 - Health and Safety, Page 45 - Sustainability Data Tables, Page 64
403-6	Promotion of worker health	Sustainability Report 2021 – Health and Safety, Page 47
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2021 – Health and Safety, Page 47
403-8	Workers covered by an occupational health and safety management system	Sustainability Report 2021 – Sustainability Data Tables, Page 62
403-9	Work-related injuries	Sustainability Report 2021 - Health and Safety, Page 48, 49 - Sustainability Data Tables, Page 62
403-10	Work-related ill health	Sustainability Report 2021 – Sustainability Data Tables, Page 62
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	Sustainability Report 2021 - Our People, Page 41 - Sustainability Data Tables, Page 64
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2021 – Our People, Page 41-43
404-3	Percentage of employees receiving regular performance and career development reviews	Metric being considered for future disclosure
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	Sustainability Report 2021 - Our People, Page 38 - Sustainability Data Tables, Page 63
405-2	Ratio of basic salary and remuneration of women to men	Metric being considered for future disclosure
<b>GRI 406: Non-Discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	Sustainability Report 2021 – Our People, Page 40
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report 2021 - Our People, Page 40
<b>GRI 408: Child Labor 2016</b>		

Code	Disclosure Title	Response / Reference
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2021 – Customers & Suppliers, Page 57  Also see: <a href="#">APA Group Modern Slavery Statement 2020</a>
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2021 – Customers & Suppliers, Page 57  Also see: <a href="#">APA Group Modern Slavery Statement 2020</a>
<b>GRI 410: Security Practices 2016</b>		
410-1	Security personnel trained in human rights policies or procedures	Not Reported, indicator immaterial to APA
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	Metric being considered for future disclosure
<b>GRI 412: Human Rights Assessment 2016</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	Metric being considered for future disclosure
412-2	Employee training on human rights policies or procedures	Metric being considered for future disclosure
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Metric being considered for future disclosure
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	Metric being considered for future disclosure
413-2	Operations with significant actual and potential negative impacts on local communities	Metric being considered for future disclosure
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	Metric being considered for future disclosure
414-2	Negative social impacts in the supply chain and actions taken	Metric being considered for future disclosure
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	Sustainability Report 2021 – Governance, Page 19
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	Not Reported, indicator immaterial to APA
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Not Reported, indicator immaterial to APA
<b>GRI 417: Marketing and Labelling 2016</b>		
417-1	Requirements for product and service information and labeling	Not Reported, indicator immaterial to APA
417-2	Incidents of non-compliance concerning product and service information and labeling	Not Reported, indicator immaterial to APA
417-3	Incidents of non-compliance concerning marketing communications	Not Reported, indicator immaterial to APA
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Metric being considered for future disclosure

Code	Disclosure Title	Response / Reference
<b>GRI 419: Socioeconomic Compliance 2016</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	Metric being considered for future disclosure

## Task Force on Climate-related Financial Disclosures (TCFD) Index

TCFD Guidance for All Sectors		
	Disclosure	Response / Reference
<b>Governance</b>	Describe the board’s oversight of climate-related risks and opportunities.	Sustainability Report 2021 – Governance, Page 17 FY2021 Corporate Governance Statement - Board and its Committees; Sustainability risks
	Describe management’s role in assessing and managing climate-related risks and opportunities.	Sustainability Report 2021 - Governance, Page 17 - Climate change and energy transition, Page 21
<b>Strategy</b>	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Sustainability Report 2021 – Climate change and energy transition, Page 22
	Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	Sustainability Report 2021 - About APA, Page 8 - Climate change and energy transition, Page 21, 23, 26  Also see: <a href="#">APA Group Climate Change Resilience Report</a>
	Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	See: <a href="#">APA Group Climate Change Resilience Report</a>
<b>Risk Management</b>	Describe the organization’s processes for identifying and assessing climate-related risks.	Sustainability Report 2021 - Governance, Page 18 - Climate change and energy transition, Page 21-23
	Describe the organization’s processes for managing climate-related risks.	Sustainability Report 2021 – Climate change and energy transition, Page 21
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	Sustainability Report 2021 - Governance, Page 18 - Climate change and energy transition, Page 22
<b>Metrics and Targets</b>	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Metric being considered for future disclosure
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Sustainability Report 2021 - Climate change and energy transition, Page 25 - Sustainability Data Tables, Page 61
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Interim climate change targets to 2030 will be established in FY2022 under the APA Climate Change Management Framework and the Net Zero & Climate Transformation Program



TCFD Supplementary Guidance for Non-Financial Groups		
	Disclosure	Response / Reference
<b>Strategy</b>	Organizations should consider discussing how climate-related risks and opportunities are integrated into their (1) current decision making and (2) strategy formulation, including planning assumptions and objectives around climate change mitigation, adaptation, or opportunities	Sustainability Report 2021 – Climate change and energy transition, Page 21, 23, 26, 27
	Organizations with more than one billion U.S. dollar equivalent (USDE) in annual revenue should consider conducting more robust scenario analysis to assess the resilience of their strategies against a range of climate-related scenarios, including a 2°C or lower scenario and, where relevant to the organization, scenarios consistent with increased physical climate-related risks	See: <a href="#">APA Group Climate Change Resilience Report</a>
<b>Metrics and Targets</b>	For all relevant metrics, organizations should consider providing historical trends and forward-looking projections (by relevant country and/or jurisdiction, business line, or asset type). Organizations should also consider disclosing metrics that support their scenario analysis and strategic planning process and that are used to monitor the organization's business environment from a strategic and risk management perspective.	Metric being considered for future disclosure