

## GRI and SASB Index

Our reporting is informed by the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) Software & IT Services Standard.

## GRI Index

| <b>Statement of use</b>                | WiseTech Global has reported the information cited in this GRI content index for the period July 2023 to June 2024 with reference to the GRI Standards. |  |
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| <b>GRI 1 used</b>                      | GRI 1: Foundation 2021  |  |
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| <b>GRI STANDARD</b>                    | <b>DISCLOSURE</b>   | <b>LOCATION</b>  |
| <b>GRI 2: General Disclosures 2021</b> | 2-1 Organizational details  | See Annual Report, Financial Report.   |
|  | 2-2 Entities included in the organization's sustainability reporting  | See Annual Report, Financial Report.   |
|  | 2-3 Reporting period, frequency and contact point   | 1 July 2023 to 30 June 2024 issued 10 October 2024<br>Contact <a href="mailto:sustainability@wisetechglobal.com">sustainability@wisetechglobal.com</a>   |
|  | 2-4 Restatements of information   | We continued to refine and improve our data collection methods and assumptions this year, which has resulted in minor updates to FY23 energy consumption and emissions data for accuracy following internal data reviews. See data tables, Sustainability section of Annual Report   |
|  | 2-5 External assurance  | WiseTech does not obtain external assurance for its Sustainability report, but does undertake internal verification of content.  |
|  | 2-6 Activities, value chain and other business relationships  | To understand our business model and strategy, see WiseTech website > Investors > Investor Centre > Knowledge Hub<br><br>For information about our flagship product, see WiseTech website > What We Do > CargoWise<br><br>For supply chain information, see Modern Slavery Statement (WiseTech website > Investors > Corporate Governance) |

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|  |  | For partner information, see CargoWise website > Partners   |
|  | 2-7 Employees  | See data tables, Sustainability report in Annual Report   |
|  | 2-8 Workers who are not employees  | As of 30 June 2024 there were 81 individuals working with WiseTech Global in the following categories: students, temporary workers, casuals and contractors.  |
|  | 2-9 Governance structure and composition   | See Corporate Governance Statement, Annual Report.<br>See Our Leadership Team (WiseTech website > Investors)  |
|  | 2-10 Nomination and selection of the highest governance body                     | See Corporate Governance Statement, Annual Report.  |
|  | 2-11 Chair of the highest governance body  | See Corporate Governance Statement, Annual Report.  |
|  | 2-12 Role of the highest governance body in overseeing the management of impacts | See Approach to Sustainability, Sustainability report in Annual Report.<br><br>See Board Charter (WiseTech website > Investors > Corporate governance)  |
|  | 2-13 Delegation of responsibility for managing impacts                           | See Sustainability governance information within the 'Approach' section of the Sustainability report in the Annual Report.  |
|  | 2-14 Role of the highest governance body in sustainability reporting             | The Board approves the annual report which includes the Sustainability Report. The Sustainability Report progress and related disclosures are noted by Audit & Risk Committee and the People & Remuneration Committee.  |
|  | 2-15 Conflicts of interest   | New Director appointments are selected by the Board in accordance with the process set by the Nomination Committee. The Directors are required to abide by the Code of Conduct (which includes a section on dealing with conflicts of interest). The Board maintains a register of Director interests. Any related party transactions are reviewed by the Audit & Risk Committee and are disclosed in the Financial Report.         |
|  | 2-16 Communication of critical concerns  | Any stakeholder can contact the business directly via the corporate website Contact Section, communicate concerns via the Company Secretary or pursuant to the Whistleblower Principles (which provides an online portal link to report anonymously). During the FY24 period there were two critical concerns raised during the period and were appropriately communicated to the Board. Those matters were of a compliance nature. |

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|  | 2-17 Collective knowledge of the highest governance body          | See Corporate Governance Statement, Annual Report.  |
|  | 2-18 Evaluation of the performance of the highest governance body | See Corporate Governance Statement, Annual Report.  |
|  | 2-19 Remuneration policies  | See Remuneration Report, Annual Report.   |
|  | 2-20 Process to determine remuneration                            | See Remuneration Report.<br><br>The PRC is responsible for reviewing our remuneration structure and its effectiveness. The PRC comprises independent non-executive directors. Independent remuneration advisors may provide advice to the PRC and/or Management on remuneration data and market practice. Protocols are in place to ensure that external advice is provided in an appropriate manner.   |
|  | 2-21 Annual total compensation ratio                              | Ratio of total compensation for highest paid individual to median annual total compensation (excluding highest paid individual): Highest earner was paid 13.3 times the median salary.<br><br>Ratio of percentage increase in total compensation for highest paid individual to median percentage increase in total compensation for all employees (excluding highest paid individual): Increase was 24.8 times that of the median salary increase. |
|  | 2-22 Statement on sustainable development strategy                | See Chair and CEO Letter, Annual Report.  |
|  | 2-23 Policy commitments   | See Corporate Governance section of website (WiseTech website – Investors > Corporate Governance)   |
|  | 2-24 Embedding policy commitments                                 | See Corporate Governance section of website (WiseTech website – Investors > Corporate Governance)   |
|  | 2-25 Processes to remediate negative impacts                      | WiseTech is committed to upholding and respecting human rights for all people, as outlined in our Human Rights Principles. Our Modern Slavery Incident Response, Management and Remediation Framework is published on our intranet and sets out what WiseTech will do if an instance of modern slavery is suspected or identified in our operations or supply chain. Details of this can be found in our Modern Slavery Statement.                  |

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|                                    |   | Customers, suppliers and media can contact us via our corporate website, through the Contact channels, or via our CargoWise platform. Shareholders can contact us through our Investor pages or via our Investor Relations team.   |
|                                    | 2-26 Mechanisms for seeking advice and raising concerns | <p>As per our Code of Conduct for employees, team members must immediately report any concern about a possible breach of the Code or any other Reportable Matter to their immediate people leader or, where applicable, follow the procedure as set out in our Whistleblower Policy and/or Whistleblower Protection Principles. Employees can report inappropriate, criminal behavior via our anonymous online whistleblower portal.</p> <p>See Modern Slavery Statement (WiseTech website &gt; Investors &gt; Corporate governance)</p> <p>See Code of Conduct – Labour (WiseTech website &gt; Investors &gt; Corporate governance)</p> |
|                                    | 2-27 Compliance with laws and regulations               | There have not been any significant instances of non-compliance with laws and regulations during the reporting period, with fines or non-monetary sanctions.   |
|                                    | 2-28 Membership associations                            | See Industry participation in the ESG section of our website.<br>(WiseTech website > Investors > ESG)  |
|                                    | 2-29 Approach to stakeholder engagement                 | See information about Stakeholder engagement in the ESG section of our website<br>(WiseTech website > Investors > ESG)   |
|                                    | 2-30 Collective bargaining agreements                   | Approximately 6% of our employees globally are covered by collective bargaining agreements.  |
| <b>GRI 3: Material Topics 2021</b> | 3-1 Process to determine material topics                | See Approach to Materiality in ESG section of website (WiseTech website – Investors > ESG)   |
|                                    | 3-2 List of material topics                             | See Approach to Materiality in ESG section of website (WiseTech website – Investors > ESG)   |
|                                    | 3-3 Management of material topics                       | See Sustainability report in Annual Report<br>See ESG section of website (WiseTech website – Investors > ESG)  |
| <b>GRI 302: Energy 2016</b>        | Management approach                                     | See Environment (WiseTech website > Investors > ESG)   |
|                                    | 302-1 Energy consumption within the organization        | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |

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|  | 302-3 Energy intensity  | 7.35 MWh/ \$M revenue (AUD)  |
| <b>GRI 305: Emissions 2016</b>                       | Management approach   | See Environment (WiseTech website – Investors > ESG)   |
|  | 305-1 Direct (Scope 1) GHG emissions  | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|  | 305-2 Energy indirect (Scope 2) GHG emissions                                   | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|  | 305-3 Other indirect (Scope 3) GHG emissions                                    | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|  | 305-4 GHG emissions intensity   | 3.50 tCO <sub>2</sub> e / \$M revenue (AUD)  |
|  | 305-5 Reduction of GHG emissions  | See Environment, Sustainability section of Annual Report.  |
| <b>GRI 401: Employment 2016</b>                      | Management approach   | See Our People (WiseTech website – Investors > ESG > People)   |
|  | 401-1 New employee hires and employee turnover                                  | See People & Culture, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report   |
|  | 401-3 Parental leave  | All employees at WiseTech are eligible for parental leave. In the reporting period 75 men and 39 women commenced either Primary or Secondary Care Giver leave, representing 3% of our workforce. 82 men and 27 women returned to work in the reporting period after parental leave ended, representing 100% return to work rate. |
| <b>GRI 404: Training and Education 2016</b>          | Management approach   | See Our People (WiseTech website – Investors > ESG)  |
|  | 404-1 Average hours of training per year per employee                           | See data tables, Sustainability section of Annual Report   |
|  | 404-2 Programs for upgrading employee skills and transition assistance programs | See Our People (WiseTech website – Investors > ESG)  |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b> | Management approach   | See Our People (WiseTech website – Investors > ESG)  |
|  | 405-1 Diversity of governance bodies and employees                              | See People & Culture, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report<br>See Corporate Governance Statement, Annual Report.   |

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|                                       | 405-2 Ratio of basic salary and remuneration of women to men                                       | See People & Culture, Sustainability section of Annual Report for information about how we track and manage our gender pay gap. We disclose gender pay data to WGEA as required of all large Australian businesses. This data is available on the WGEA Data Explorer <a href="http://www.wgea.gov.au/data-statistics/data-explorer">www.wgea.gov.au/data-statistics/data-explorer</a> |
| <b>GRI 418: Customer Privacy 2016</b> | Management approach  | See Marketplace (WiseTech website – Investors > ESG)  |
|                                       | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | There were zero substantiated complaints during the reporting period  |

## SASB Index

| TOPIC  | CODE         | ACCOUNTING METRIC  | CATEGORY                | UNIT OF MEASURE                            | RESPONSE / LOCATION  |
|--|--------------|--|-------------------------|--|--|
| Environmental Footprint of Hardware Infrastructure | TC-SI-130a.1 | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable   | Quantitative            | Gigajoules (GJ), Percentage (%)            | See Environment, Sustainability section of Annual Report<br>See data tables, Sustainability section of Annual Report |
|  | TC-SI-130a.2 | (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | Quantitative            | Thousand cubic meters (m³), Percentage (%) | Not available  |
|  | TC-SI-130a.3 | Discussion of the integration of environmental considerations into strategic planning for data center needs                          | Discussion and Analysis | n/a  | See Environment (WiseTech website – Investors > ESG)   |
| Data Privacy & Freedom of Expression               | TC-SI-220a.1 | Description of policies and practices relating to behavioral advertising and user privacy  | Discussion and Analysis | n/a  | See Privacy Policy (WiseTech website – Legal)  |
|  | TC-SI-220a.2 | Number of users whose information is used for secondary purposes   | Quantitative            | Number                                     | Not available  |
|  | TC-SI-220a.3 | Total amount of monetary losses as a result of legal proceedings associated with user privacy  | Quantitative            | Reporting currency                         | \$0  |

| TOPIC   | CODE         | ACCOUNTING METRIC  | CATEGORY                | UNIT OF MEASURE        | RESPONSE / LOCATION   |
|---|--------------|--|-------------------------|------------------------|---|
|   | TC-SI-220a.4 | (1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure | Quantitative            | Number, Percentage (%) | Not applicable to our business model  |
|   | TC-SI-220a.5 | List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring               | Discussion and Analysis |                        | See Privacy Policy (WiseTech website – Legal)   |
| Data Security   | TC-SI-230a.1 | (1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected                            | Quantitative            | Number, Percentage (%) | We are not able to provide information on data security breaches, as it is proprietary and confidential.  |
|   | TC-SI-230a.2 | Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards                          | Discussion and Analysis | n/a                    | See Marketplace (WiseTech website – Investors > ESG)  |
| Recruiting & Managing a Global, Diverse & Skilled Workforce | TC-SI-330a.1 | Percentage of employees that are (1) foreign nationals and (2) located offshore  | Quantitative            | Percentage (%)         | 64% of employees are located outside of Australia   |
|   | TC-SI-330a.2 | Employee engagement as a percentage  | Quantitative            | Percentage (%)         | We undertook a global employee survey in FY24. We communicated results to teams work underway to address feedback received as appropriate. The business was satisfied with the engagement score received and participation was high. See Our People within Sustainability section of our Annual Report for more detail. |

| TOPIC   | CODE         | ACCOUNTING METRIC  | CATEGORY                | UNIT OF MEASURE        | RESPONSE / LOCATION   |
|---|--------------|--|-------------------------|------------------------|---|
|   | TC-SI-330a.3 | Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees | Quantitative            | Percentage (%)         | <p>Women in our business:<br/> (1) Senior managers: 31%<br/> (2) Technical: 23%<br/> (3) All other employees: 51%</p> <p>See Corporate Governance Statement and Diversity section of Sustainability Report within FY24 Annual Report for more information as to definitions and context. We do not track the racial/ethnic group representation of our employees.</p> |
| Intellectual Property Protection & Competitive Behavior | TC-SI-520a.1 | Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations            | Quantitative            | Reporting currency     | No losses as a result of legal proceedings associated with anticompetitive behavior regulations.  |
| Managing Systemic Risks from Technology Disruptions     | TC-SI-550a.1 | Number of (1) performance issues and (2) service disruptions; (3) total customer downtime  | Quantitative            | Number, Days           | We do not disclose this as information is proprietary and confidential.   |
|   | TC-SI-550a.2 | Description of business continuity risks related to disruptions of operations  | Discussion and Analysis | n/a                    | <p>See Marketplace (WiseTech website – Investors &gt; ESG)</p> <p>See Risk management in our Annual Report</p>  |
| Activity metrics  | TC-SI-000.A  | (1) Number of licenses or subscriptions, (2) percentage cloudbased   | Quantitative            | Number, Percentage (%) | We do not disclose this as information is proprietary and confidential.   |
|   | TC-SI-000.B  | (1) Data processing capacity, (2) percentage outsourced  | Quantitative            | See note               | We do not disclose this as information is proprietary and confidential.   |



| TOPIC | CODE        | ACCOUNTING METRIC                                     | CATEGORY     | UNIT OF MEASURE           | RESPONSE / LOCATION   |
|-------|-------------|---|--------------|---------------------------|---|
|       | TC-SI-000.C | (1) Amount of data storage, (2) percentage outsourced | Quantitative | Petabytes, Percentage (%) | We do not disclose this as information is proprietary and confidential. |