

# Sustainability Report 2020 GRI Content Index

This GRI Content Index provides an overview of our reporting against the GRI Global Reporting Standards. Our Sustainability Report 2020 has been developed in accordance with the GRI Standards: Core option.

GRI STANDARD	DISCLOSURE	SDG	LOCATION
<b>GRI 101: Foundation 2016</b>			
<b>General Disclosures</b>			
	<b>Organizational profile</b>		
102-1	Name of the organization		SR: 8; FR: 1
102-2	Activities, brands, products, and services		SR: 8
102-3	Location of headquarters		SR: 8
102-4	Location of operations		SR: 8, 42-43
102-5	Ownership and legal form		SR: 8, 12
102-6	Markets served		SR: 44-45
102-7	Scale of the organization		SR: 42-43; FR: 8-9
102-8	Information on employees and other workers	8	SR: 38-41; FR: 6; <a href="https://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a> <a href="https://pwcs.com.au/media/2433/2019-2020-wgea-public-report_20200724095941_916957.pdf">pwcs.com.au/media/2433/2019-2020-wgea-public-report_20200724095941_916957.pdf</a> *
102-9	Supply chain		SR: 34-35
102-10	Significant changes to the organization and its supply chain		SR: 34
102-11	Precautionary Principle or approach		SR: 12, 46
102-12	External initiatives		SR: 10, 46; <a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
102-13	Membership of associations		<a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	<b>Strategy</b>		
102-14	Statement from senior decision-maker		SR: 4-5
102-15	Key impacts, risks, and opportunities		SR: 6-10
	<b>Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behaviour	16	SR: 5-6, 8, 13; <a href="https://pwcs.com.au/who-we-are/business-principles/">pwcs.com.au/who-we-are/business-principles/</a>
102-17	Mechanisms for advice and concerns about ethics	16	SR: 20; <a href="https://pwcs.com.au/contact-us/">pwcs.com.au/contact-us/</a> <a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	<b>Governance</b>		
102-18	Governance structure		SR: 12-13; FR: 1, 5; <a href="https://pwcs.com.au/who-we-are/about-us/">pwcs.com.au/who-we-are/about-us/</a> <a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
102-19	Delegating authority		SR: 12
102-20	Executive-level responsibility for economic, environmental, and social topics		SR: 12, 46
102-21	Consulting stakeholders on economic, environmental, and social topics	16	SR: 8-9, 18, 32-33
102-22	Composition of the highest governance body and its committees	5, 16	FR: 1, 3-5; <a href="https://pwcs.com.au/who-we-are/leadership-team/">pwcs.com.au/who-we-are/leadership-team/</a>
102-23	Chair of the highest governance body	16	FR: 1-3
102-25	Conflicts of interest	16	FR: 6
102-26	Role of highest governance body in setting purpose, values, and strategy		SR: 12-13; <a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
102-29	Identifying and managing economic, environmental, and social impacts	16	SR: 12-13
102-30	Effectiveness of risk management processes		SR: 12, 20; <a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
102-31	Review of economic, environmental, and social topics		SR: 12, 46
102-32	Highest governance body's role in sustainability reporting		SR: 12, 46; FR: 5; <a href="https://pwcs.com.au/who-we-are/leadership-team/">pwcs.com.au/who-we-are/leadership-team/</a> <a href="https://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
<b>GRI 102: General Disclosures 2016</b>			

	102-34 Nature and total number of critical concerns		SR: 6, 21, 26-27; FR: 2
	Stakeholder engagement		
	102-40 List of stakeholder groups		SR: 13, 32
	102-41 Collective bargaining agreements	8	SR: 38; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	102-42 Identifying and selecting stakeholders		SR: 32
	102-43 Approach to stakeholder engagement		SR: 18, 32-33
	102-44 Key topics and concerns raised		SR: 9, 21, 22, 25, 27, 33
	Reporting practice		
	102-45 Entities included in the consolidated financial statements		FR: 1
	102-46 Defining report content and topic Boundaries		SR: 8-9
	102-47 List of material topics		SR: 9
	102-48 Restatements of information		FR: 44
	102-49 Changes in reporting		FR: 6, 44
	102-50 Reporting period		IFC
	102-51 Date of most recent report		IFC
	102-52 Reporting cycle		IFC
	102-53 Contact point for questions regarding the report		IFC
	102-54 Claims of reporting in accordance with the GRI Standards		IFC
	102-55 GRI content index		<a href="http://pwcs.com.au/community-environment/environment/licencing-and-compliance/reporting/">pwcs.com.au/community-environment/environment/licencing-and-compliance/reporting/</a>
	102-56 External assurance		SR: 46
<b>GRI 200 Economic Standard Series</b>			
Economic Performance			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		IFC
	103-2 The management approach and its components	1, 5, 8, 12	SR: 3, 8, 10; FR: 2
	103-3 Evaluation of the management approach		SR: 8
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	8, 9	SR: 34-36; FR: 14
Market Presence			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		IFC
	103-2 The management approach and its components		SR: 3, 8, 10, 32, 34
	103-3 Evaluation of the management approach		SR: 8
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	8	SR: 40
	202-2 Proportion of senior management hired from the local community		SR: 38
Indirect Economic Impacts			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 8-10
	103-2 The management approach and its components		SR: 8-10
	103-3 Evaluation of the management approach		SR: 8-10
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	7, 9, 11	SR: 42-43
	203-2 Significant indirect economic impacts	8, 10, 17	SR: 36-38
Procurement Practices			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 34
	103-2 The management approach and its components	1, 5, 8, 12	SR: 34; <a href="http://pwcs.com.au/work-with-us/contractors/">pwcs.com.au/work-with-us/contractors/</a> <a href="http://pwcs.com.au/work-with-us/suppliers/">pwcs.com.au/work-with-us/suppliers/</a>
	103-3 Evaluation of the management approach		SR: 34; <a href="http://pwcs.com.au/who-we-are/business-principles/">pwcs.com.au/who-we-are/business-principles/</a>
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	12	SR: 34-35

Anti-corruption				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary			<a href="http://pwcs.com.au/who-we-are/business-principles/">pwcs.com.au/who-we-are/business-principles/</a> <a href="http://pwcs.com.au/who-we-are/governance/commercial-practice/">pwcs.com.au/who-we-are/governance/commercial-practice/</a>
	103-2 The management approach and its components			<a href="http://pwcs.com.au/who-we-are/business-principles/">pwcs.com.au/who-we-are/business-principles/</a> <a href="http://pwcs.com.au/who-we-are/governance/commercial-practice/">pwcs.com.au/who-we-are/governance/commercial-practice/</a>
	103-3 Evaluation of the management approach			<a href="http://pwcs.com.au/who-we-are/business-principles/">pwcs.com.au/who-we-are/business-principles/</a> <a href="http://pwcs.com.au/who-we-are/governance/commercial-practice/">pwcs.com.au/who-we-are/governance/commercial-practice/</a>
<b>GRI 205: Anti-corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	16		SR: 10
Anti-competitive Behaviour				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary			<a href="http://pwcs.com.au/who-we-are/governance/commercial-practice/">pwcs.com.au/who-we-are/governance/commercial-practice/</a>
	103-2 The management approach and its components			<a href="http://pwcs.com.au/who-we-are/governance/commercial-practice/">pwcs.com.au/who-we-are/governance/commercial-practice/</a>
	103-3 Evaluation of the management approach			<a href="http://pwcs.com.au/who-we-are/governance/commercial-practice/">pwcs.com.au/who-we-are/governance/commercial-practice/</a>
<b>GRI 206: Anti-competitive Behaviour 2016</b>	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	16		SR: 12
GRI 300 Environmental Standards Series				
Energy				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary			SR: 28; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a>
	103-2 The management approach and its components	12, 13, 14, 15		SR: 28; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a>
	103-3 Evaluation of the management approach			SR: 28; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a>
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	7, 8, 12, 13		SR: 28; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a> <a href="http://cleanenergyregulator.gov.au/NGER/">cleanenergyregulator.gov.au/NGER/</a>
	302-2 Energy consumption outside of the organization	7, 8, 12, 13		SR: 28; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a> <a href="http://cleanenergyregulator.gov.au/NGER/">cleanenergyregulator.gov.au/NGER/</a>
	302-3 Energy intensity	7, 8, 12, 13		SR: 28;
	302-4 Reduction of energy consumption	7, 8, 12, 13		SR: 29
Water and Effluents				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary			SR: 29-30; <a href="http://pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/water/</a>
	103-2 The management approach and its components	12, 13, 14, 15		SR: 29-30; <a href="http://pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/water/</a>
	103-3 Evaluation of the management approach			SR: 29-30; <a href="http://pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/water/</a>
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	8		SDR: 26-27, 29
	303-3 Water withdrawal	8		SDR: 29-30
	303-5 Water consumption	8		SDR: 29-30

Biodiversity			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 18, 20-21, 29; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/">pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/</a>
	103-2 The management approach and its components	12, 13, 14, 15	SR: 18, 20-21, 29; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/">pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/</a>
	103-3 Evaluation of the management approach		SR: 18, 20-21, 29; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/">pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/</a>
<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	6, 14,15	SR: 29; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/">pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/</a>
	304-2 Significant impacts of activities, products, and services on biodiversity	6, 14,15	SR: 29; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/">pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/</a>
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	6, 14,15	SR: 29; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/">pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/</a>
Emissions			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	3	SR: 18, 20-21, 26; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a>
	103-2 The management approach and its components	3,12, 13, 14, 15	SR: 18, 20-21, 26; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/">pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/</a>
	103-3 Evaluation of the management approach		SR: 18, 20-21
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	3, 12, 13, 14, 15	SR: 28
	305-2 Energy indirect (Scope 2) GHG emissions	3, 12, 13, 14, 15	SR: 28
	305-4 GHG emissions intensity	13, 14, 15	SR: 28
	305-5 Reduction of GHG emissions		SR: 28
Waste			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 18, 20-21, 30; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/waste/pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/environmental-footprint/waste/pwcs.com.au/community-environment/environment/water/</a>
	103-2 The management approach and its components	12, 13, 14, 15	SR: 18, 20-21, 30; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/waste/pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/environmental-footprint/waste/pwcs.com.au/community-environment/environment/water/</a>
	103-3 Evaluation of the management approach		SR: 18, 20-21; <a href="http://pwcs.com.au/community-environment/environment/environmental-footprint/waste/pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/environmental-footprint/waste/pwcs.com.au/community-environment/environment/water/</a>
<b>GRI 306: Effluents and Waste 2016</b>	306-2 Waste by type and disposal method		SR: 30
	306-3 Significant spills		SR: 30; <a href="http://pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/water/</a>
	306-4 Transport of hazardous waste		SR: 30
	306-5 Water bodies affected by water discharges and/or runoff	6, 15	<a href="http://pwcs.com.au/community-environment/environment/water/">pwcs.com.au/community-environment/environment/water/</a>

Environmental Compliance			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 18-30; <a href="http://pwcs.com.au/community-environment/environment/licencing-and-compliance/">pwcs.com.au/community-environment/environment/licencing-and-compliance/</a>
	103-2 The management approach and its components	12, 13, 14, 15	SR: 18-30; <a href="http://pwcs.com.au/community-environment/environment/licencing-and-compliance/">pwcs.com.au/community-environment/environment/licencing-and-compliance/</a>
	103-3 Evaluation of the management approach		SR: 18-30; <a href="http://pwcs.com.au/community-environment/environment/licencing-and-compliance/">pwcs.com.au/community-environment/environment/licencing-and-compliance/</a>
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	16	SR: 12, 22-23, 26-27
Supplier Environmental Assessment			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 34
	103-2 The management approach and its components		SR: 34
	103-3 Evaluation of the management approach		SR: 34
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria		SR: 34
GRI 400 Social Standards Series			
Employment			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	10	SR: 38-40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-2 The management approach and its components	1, 5, 8, 12	SR: 38-40; FR: 7-8; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-3 Evaluation of the management approach		SR: 38-40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	5, 8	SR: 41
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	8	SR: 38-40; <a href="http://pwcs.com.au/work-with-us/careers/why-work-with-us/">pwcs.com.au/work-with-us/careers/why-work-with-us/</a>
	401-3 Parental leave		<a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
Labor/Management Relations			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 38, 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-2 The management approach and its components	1, 5, 8, 12	SR: 38, 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-3 Evaluation of the management approach		SR: 38, 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
<b>GRI 402: Labor/Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	8	SR: 38; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
Occupational Health and Safety			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 14-16; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a>
	103-2 The management approach and its components	1, 3, 5, 8, 12	SR: 14-16; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a>
	103-3 Evaluation of the management approach		SR: 14-16; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a>
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	8	SDR: 12, 14
	403-2 Hazard identification, risk assessment and incident investigation	8	SDR: 14-15; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a>
	403-3 Occupational health services	8	SDR: 15
	403-4 Worker participation, consultation and communication on occupational health and safety	8	SDR: 46
	403-5 Worker training on occupational health and safety	8	SDR: 14
	403-8 Workers covered by an occupational health and safety management system	8	SDR: 14, 46; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a>
	403-9 Work-related injuries	3, 8	SDR: 14-16; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a>

Training and Education			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 38-40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-2 The management approach and its components	1, 5, 8, 12	SR: 38-40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-3 Evaluation of the management approach		SR: 38-40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	404-2 Programs for upgrading employee skills and transition assistance programs	4, 8	SR: 38-40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	404-3 Percentage of employees receiving regular performance and career development reviews	5, 8	SR: 12
Diversity and Equal Opportunity			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-2 The management approach and its components	1, 5, 8, 10, 12	SR: 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-3 Evaluation of the management approach		SR: 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	5, 8	SR: 40-41; <a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a> <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	405-2 Ratio of basic salary and remuneration of women to men		SR: 40
Non-discrimination			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-2 The management approach and its components	1, 5, 8, 10, 12	SR: 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-3 Evaluation of the management approach		SR: 40; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	5, 8, 16	SR: 12
Freedom of Association and Collective Bargaining			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 38; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
	103-2 The management approach and its components		SR: 38; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a> <a href="http://pwcs.com.au/media/2195/enterprise-agreement-2018.pdf">pwcs.com.au/media/2195/enterprise-agreement-2018.pdf</a>
	103-3 Evaluation of the management approach		SR: 38; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
<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	8	SR: 38; <a href="http://pwcs.com.au/who-we-are/our-people/">pwcs.com.au/who-we-are/our-people/</a>
Security Practices			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 34; <a href="http://pwcs.com.au/what-we-do/accessing-our-site/">pwcs.com.au/what-we-do/accessing-our-site/</a>
	103-2 The management approach and its components		SR: 34; <a href="http://pwcs.com.au/what-we-do/accessing-our-site/">pwcs.com.au/what-we-do/accessing-our-site/</a>
	103-3 Evaluation of the management approach		SR: 34; <a href="http://pwcs.com.au/what-we-do/accessing-our-site/">pwcs.com.au/what-we-do/accessing-our-site/</a>
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	16	SR: 34; <a href="http://pwcs.com.au/what-we-do/health-safety/">pwcs.com.au/what-we-do/health-safety/</a> <a href="http://pwcs.com.au/what-we-do/accessing-our-site/">pwcs.com.au/what-we-do/accessing-our-site/</a>
Local Communities			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 32-34
	103-2 The management approach and its components	1, 5, 8, 12	SR: 32-34; <a href="http://pwcs.com.au/community-environment/community-relationships/">pwcs.com.au/community-environment/community-relationships/</a>
	103-3 Evaluation of the management approach		SR: 32-34
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs		SR: 32-34
	413-2 Operations with significant actual and potential negative impacts on local communities		SR: 18

Supplier Social Assessment			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		SR: 34
	103-2 The management approach and its components	1, 5, 8, 12	SR: 34 <a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-3 Evaluation of the management approach		SR: 34
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria		SR: 34
	414-2 Negative social impacts in the supply chain and actions taken		SR: 10; <a href="http://pwcs.com.au/who-we-are/governance/modern-slavery/">pwcs.com.au/who-we-are/governance/modern-slavery/</a>
Public Policy			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-2 The management approach and its components	1, 5, 8, 12	<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-3 Evaluation of the management approach		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	16	<a href="http://pwcs.com.au/who-we-are/governance/government-and-business-relations/">pwcs.com.au/who-we-are/governance/government-and-business-relations/</a>
Customer Privacy			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-2 The management approach and its components		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-3 Evaluation of the management approach		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	16	SR: 12; <a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
Socioeconomic Compliance			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-2 The management approach and its components		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
	103-3 Evaluation of the management approach		<a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	16	SR: 12; <a href="http://pwcs.com.au/who-we-are/governance/">pwcs.com.au/who-we-are/governance/</a>

FR = Financial Report 2020

IFC = Inside Front Cover; Sustainability Report 2020

\*The Workplace Gender Equality Agency (WGGEA) Report refers to reporting period 2019-2020. The 2020-2021 report will be published on website pwcs.com.au when available. The source is referred to first, followed by the page number.

For example, SR: 3 is the Sustainability Report 2020, page 3.