

GRI content index						
Statement of use		Port of Newcastle has reported in accordance with the GRI Standards for the period 2024 calendar year.				
GRI 1 used		GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)		N/A				
Content Index - Advanced Service Mark						
GRI Service Statement		For the Content Index –Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.				
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	Page 14 - 16				
	2-2 Entities included in the organization's sustainability reporting	Page 14				
	2-3 Reporting period, frequency and contact point	Page 2, contact - page 88	<i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i>			
	2-4 Restatements of information	Page 2				
	2-5 External assurance	Page 2				
	2-6 Activities, value chain and other business relationships	Page 14 - 15				
	2-7 Employees	Page 30 - 35				
	2-8 Workers who are not employees	Page 30- 35, 44				
	2-9 Governance structure and composition	n/a	Governance structure included without the individual board directors named.	Not applicable		Board directors can be found on our website: https://www.portofnewcastle.com.au/the-port/our-team/
	2-10 Nomination and selection of the highest governance body	n/a	Omitted	Not applicable		Independent chair is selected by a vote from the shareholders.
	2-11 Chair of the highest governance body	Page 17				
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 17				
	2-13 Delegation of responsibility for managing impacts	Page 56				
	2-14 Role of the highest governance body in sustainability reporting	Page 17				
	2-15 Conflicts of interest	Page 18				
	2-16 Communication of critical concerns	Page 20 - 21				
	2-17 Collective knowledge of the highest governance body	Page 17				
	2-18 Evaluation of the performance of the highest governance body	n/a	Omitted	Confidentiality constraints		The Board is responsible for undertaking an evaluation process to review its performance and that of its Committees (as applicable) annually. The Chairperson will conduct an annual discussion with each Director and then present the outcomes to the Board. The Chairperson may engage an external consultant to assist with this task.
	2-19 Remuneration policies	Page 34 - 35				
	2-20 Process to determine remuneration	Page 34				
2-21 Annual total compensation ratio	Page 35					
2-22 Statement on sustainable development strategy	Page 25					
2-23 Policy commitments	Pages 18, 19, 20, 34, 45					
2-24 Embedding policy commitments	Page 28 - 29					
2-25 Processes to remediate negative impacts	Page 20					
2-26 Mechanisms for seeking advice and raising concerns	Page 19					
2-27 Compliance with laws and regulations	Page 20					
2-28 Membership associations	Page 23					
2-29 Approach to stakeholder engagement	Page 21					
2-30 Collective bargaining agreements	Page 30, 34					
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 22				
	3-2 List of material topics	Page 22	<i>Our 2024 material topics are aligned with our material topics on page 22.</i>			
Diversification and Growth, Infrastructure/Asset Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 14 - 15				
	201-1 Direct economic value generated and distributed	Page 14 and 79				
	201-2 Financial implications and other risks and opportunities due to climate change	Page 58				

GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	n/a		Not applicable	Defined benefits scheme only applies to 3 active employees. Information is included in the financial statements which are published simultaneously with the sustainability report.	
	201-4 Financial assistance received from government	Page 76				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Page 79				
	203-2 Significant indirect economic impacts	Pages 14 and 79				
Business Ethics						
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 18 - 20				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 20				
	205-2 Communication and training about anti-corruption policies and procedures	Page 20				
	205-3 Confirmed incidents of corruption and actions taken	Page 20				
Decarbonisation Scope 1, 2 & 3						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 60				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 59				
	302-2 Energy consumption outside of the organization	Page 64				
	302-3 Energy intensity	Page 59				
	302-4 Reduction of energy consumption	Page 60 - 61				
	302-5 Reductions in energy requirements of products and services	N/A	Omitted	Not applicable	PON do not manufacture or sell products and, therefore, this is not applicable.	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 61 - 62				
	305-2 Energy indirect (Scope 2) GHG emissions	Page 61 - 62				
	305-3 Other indirect (Scope 3) GHG emissions	Page 64				
	305-4 GHG emissions intensity	Page 63				
	305-5 Reduction of GHG emissions	Page 63				
	305-6 Emissions of ozone-depleting substances (ODS)		Omitted	Information unavailable/incomplete	Information not available at the time of reporting	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Omitted	Information unavailable/incomplete		
Water, Pollution and Contamination						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 66 - 67				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 66 - 67				
	303-2 Management of water discharge-related impacts	Page 66 - 67				
	303-3 Water withdrawal	Page 66 - 67				
	303-4 Water discharge	Page 67				
	303-5 Water consumption	Page 67				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 68				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Page 69				
	304-2 Significant impacts of activities, products and services on biodiversity	Page 69 - 70				
	304-3 Habitats protected or restored	Page 70				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Omitted	Information unavailable/incomplete	PON are in the process of undergoing TNFD reporting and will include this information once we start reporting against these guidelines.	

Waste & Effluent						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 52				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 52 - 53				
	306-2 Management of significant waste-related impacts	Pages 52 - 55				
	306-3 Waste generated	Page 53				
	306-4 Waste diverted from disposal	Page 53				
	306-5 Waste directed to disposal	Page 53				
Our People						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 28				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 35, 36				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 43				
	401-3 Parental leave	Page 43				
Safety, Health & Wellbeing						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 44 -45				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pages 45 - 47				
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 44 - 46				
	403-3 Occupational health services	Page 47				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 46 - 47				
	403-5 Worker training on occupational health and safety	Page 46				
	403-6 Promotion of worker health	Page 46				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 44 - 47				
	403-8 Workers covered by an occupational health and safety management system	Page 44 -45				
	403-9 Work-related injuries	Page 46				
	403-10 Work-related ill health	Page 46				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 20				
Diversity & Inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 32				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 16, 32				
	405-2 Ratio of basic salary and remuneration of women to men	Page 34				
Leadership						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 17, 42				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	n/a	Omitted	Not applicable		81% of staff are signed to the Enterprise Agreement. All suppliers and staff have the right to freedom of association and collective bargaining.
Modern Slavery						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 41				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 41				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 41				
Security						
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	n/a	Omitted	Not applicable		All PON staff are expected to be trained in human rights/modern slavery (see the training modules on page 43). We have not specifically mentioned the security personnel.
Collaboration and Community partnerships						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 82				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 82 - 85				
	413-2 Operations with significant actual and potential negative impacts on local communities	Page 82 - 85				
Topics in the applicable GRI Sector Standards determined as not material						
TOPIC		EXPLANATION				
[Title of GRI Sector Standard]						