

Statement of use	Audinate has reported the information cited in this GRI content index for the FY24 period (1 July 23 - 30 June 2024) with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Audinate Group Limited
	2-2 Entities included in the organization's sustainability reporting	FY24 Financial Statements – refer to Principal Activities (page 3) and the "About Audinate" page of the Audinate website
	2-3 Reporting period, frequency and contact point	1 July 2023 to 30 June 2024, Contact: belinda.koch@audinate.com
	2-4 Restatements of information	No information restatements made during the reporting period
	2-5 External assurance	External assurance has not been undertaken on the ESG section of the report
	2-6 Activities, value chain and other business relationships	FY24 Financial Statements – refer to Principal Activities (page 3) and the "About Audinate" page of the Audinate website
	2-7 Employees	Currently approx. 225 employees in 13 countries as 30 June 2024. Refer to FY24 Financial Statements (page 20).
	2-8 Workers who are not employees	Audinate's policy is to employ people on a permanent basis wherever possible and practical.
	2-9 Governance structure and composition	Audinate is governed by a Board of Directors applying the principles and controls defined in the Corporate Governance Statement which is available in the Corporate Governance section of the Audinate website
	2-10 Nomination and selection of the highest governance body	The process for selection, appointment, and re-appointment of directors of Audinate is detailed in the Remuneration and Nomination Committee Charter, which is available in the Corporate Governance section of the Audinate website
	2-11 Chair of the highest governance body	See Corporate Governance Statement, Board Charter (available in the Corporate Governance section of the Audinate website) and Annual Report
	2-12 Role of the highest governance body in overseeing the management of impacts	See Corporate Governance Statement, Board Charter (available in the Corporate Governance section of the Audinate website) and Annual Report
	2-13 Delegation of responsibility for managing impacts	Approach to ESG, refer to Audinate Annual Report and the ESG section of the Audinate website
	2-14 Role of the highest governance body in sustainability reporting	The Board approves the ESG section of FY24 Financial Statements prior to publication
	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)
	2-16 Communication of critical concerns	Shareholders and related stakeholders can communicate concerns via the Company Secretary. Any stakeholder can contact the business directly via the corporate website Contact section. There were no critical concerns raised during the period
	2-17 Collective knowledge of the highest governance body	See Corporate Governance Statement, which is available in the Corporate Governance section of the Audinate website
	2-18 Evaluation of the performance of the highest governance body	See Corporate Governance Statement, which is available in the Corporate Governance section of the Audinate website
	2-19 Remuneration policies	See Remuneration Report in the FY24 Financial Statements (page 10)

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	2-20 Process to determine remuneration	See Remuneration Report in the FY24 Financial Statements (page 10). The Remuneration Committee is responsible for reviewing our remuneration structure and its effectiveness and making recommendations to the Board in relation to the total remuneration packages of the CEO and the senior management team. The Remuneration Committee comprises independent non-executive directors. Independent remuneration advisors may provide advice to the Remuneration Committee and/or Management
	2-25 Processes to remediate negative impacts	Audinate is committed to upholding and respecting human rights for all people. Customers and media can contact us via our corporate website. Shareholders can contact us through our Investor pages or via our Investor Relations team.
	2-26 Mechanisms for seeking advice and raising concerns	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. Audinate Code of Conduct and Whistle Blowers Policy which can be found in the Corporate Governance section of the Audinate website
	2-27 Compliance with laws and regulations	There have not been any instances of material non-compliance with laws and regulations during the reporting period, no material fines issued and no material non-monetary sanctions
	2-28 Membership associations	Audinate is a member of various industry bodies and associations including AVIXA, SVDOE and HDMI
	2-29 Approach to stakeholder engagement	FY24 Financial Statements (page 20) and Shareholder Communications Policy in the Corporate Governance section of the Audinate website
	2-30 Collective bargaining agreements	No Audinate employees are employed on collective bargaining agreement
GRI 3: Material Topics 2021	3-1 Process to determine material topics	See ESG section of the Audinate website
	3-2 List of material topics	FY24 Financial Statements – refer to specific disclosures on material topics supply chain management (pages 24-25), diversity and inclusion (page 20-21), employee engagement (page 21), cyber security (page 24) and business risks (page 22-25) and announcements made under Australian continuous disclosure laws available in the Investor Centre on the Audinate Website
	3-3 Management of material topics	See ESG section of the Audinate website
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Zero refer to FY24 Financial Statements – specific disclosure on Environment (page 25)
	305-2 Energy indirect (Scope 2) GHG emissions	110.1 tCO2e refer to FY24 Financial Statements – specific disclosure on Environment (page 25)
	305-3 Other indirect (Scope 3) GHG emissions	We do not currently report Scope 3 emissions.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	FY24 Financial Statements net increase of 28 employees during the period financial year (page 4) 225 employees up from 197 at 30 June 2023
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Participation in the Group's Short-Term Incentive and Long-Term Incentive programs is restricted to full-time and part-time employees. See the 'Career' section of the Audinate website
	401-3 Parental leave	Audinate's Parental leave policy provides paid leave for primary and secondary carers. Refer to FY24 Financial Statements (page 21)
GRI 402: Labor/Management	402-1 Minimum notice periods regarding operational changes	Audinate meets all statutory required notice periods regarding operational changes

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GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Audinate has a Global Occupational Health and Safety (OHS) Framework and system which includes hazard detection, risk register and investigation. Different regulations for various geographies may apply
	403-2 Hazard identification, risk assessment, and incident investigation	Audinate has a Global OHS Framework and system which includes hazard detection, risk register and investigation. Different regulations for various geographies may apply
	403-3 Occupational health services	Audinate has a Global OHS Framework and system which includes hazard detection, risk register and investigation. Different regulations for various geographies may apply
	403-4 Worker participation, consultation, and communication on occupational health and safety	Audinate regularly communicates with all employees on OHS matters
	403-5 Worker training on occupational health and safety	Audinate regularly communicates with all employees on OHS matters
	403-6 Promotion of worker health	Audinate has a regular communication program to promote worker wellbeing - FY24 Financial Statements (page 21)
	403-8 Workers covered by an occupational health and safety management system	Audinate has a Global OHS Framework and system which includes hazard detection, risk register and investigation
	403-9 Work-related injuries	During the FY24 period there were no incidents resulting in injury requiring WorkCover notification in Australia - Refer to FY24 Financial Statements (page 21)
	403-10 Work-related ill health	There was no externally reported work-related ill health in FY24
	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee
404-2 Programs for upgrading employee skills and transition assistance programs		All Audinate employees have access to training as appropriate for their job category https://www.audinate.com/company/esg#engage
404-3 Percentage of employees receiving regular performance and career development reviews		100% of permanent Audinate employees receive regular performance and career development reviews https://www.audinate.com/company/esg#engage
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	FY24 Financial Statements – refer to the Diversity and Inclusion disclosure (pages 20-21) and Audinate Diversity Policy which is available in the Corporate Governance section of the Audinate website
	405-2 Ratio of basic salary and remuneration of women to men	Audinate reviews the pay rise % by gender as a way of monitoring the equity of staff remuneration
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Audinate regularly audits key suppliers and the outcome demonstrated Audinate's supply chain risk management controls are generally satisfactory, and that the residual ESG risks in our supply chain are not substantial. Refer to the FY24 Financial Statements (page 24-25)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Audinate regularly audits key suppliers and the outcome demonstrated Audinate's supply chain risk management controls are generally satisfactory, and that the residual ESG risks in our supply chain are not substantial. Refer to the FY24 Financial Statements (page 24-25)
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Refer to disclosure on Supply Chain Management within the FY24 Financial Statements (pages 24-25)
	414-2 Negative social impacts in the supply chain and actions taken	There were no negative impacts identified in the supply chain in FY24. Refer to disclosure on Supply Chain Management in the FY24 Financial Statements (page 24-25)
GRI 415: Public Policy 2016	415-1 Political contributions	Audinate does not have the practice of making political donations
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Refer to the FY24 Financial Statements disclosure on cyber security (page 24)