

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

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| Statement of use | WiseTech Global has reported the information cited in this GRI content index for the period July 2022 to June 2023 with reference to the GRI Standards. |
| GRI 1 used | GRI 1: Foundation 2021 |

| GRI STANDARD | DISCLOSURE | LOCATION |
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| GRI 2: General Disclosures 2021 | 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 2022 to 30 June 2023 issued 10 October 2023 Contact sustainability@wisetechglobal.com |
| | 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 FY22 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. |

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| | <p>2-6 Activities, value chain and other business relationships</p> | <p>To understand our business model and strategy, see: https://www.wisotechglobal.com/investors/knowledge-hub/</p> <p>For information about our flagship product, see: https://www.cargowise.com/</p> <p>For supply chain information, see Modern Slavery Statement: https://www.wisotechglobal.com/investors/corporate-governance/</p> <p>For partner information, see: https://www.cargowise.com/partners/find-a-partner/</p> |
| | <p>2-7 Employees</p> | <p>See data tables, Sustainability section of Annual Report.</p> |
| | <p>2-8 Workers who are not employees</p> | <p>As of 30 June 2023 there were 132 individuals working with WiseTech Global in the following categories: students, temporary workers, casuals and contractors.</p> |
| | <p>2-9 Governance structure and composition</p> | <p>See Corporate Governance Statement, Annual Report.</p> |
| | <p>2-10 Nomination and selection of the highest governance body</p> | <p>See Corporate Governance Statement, Annual Report.</p> |
| | <p>2-11 Chair of the highest governance body</p> | <p>See Corporate Governance Statement, Annual Report.</p> |
| | <p>2-12 Role of the highest governance body in overseeing the management of impacts</p> | <p>See Approach to Sustainability, Sustainability section of Annual Report.</p> <p>See Board Charter: https://www.wisotechglobal.com/investors/corporate-governance/</p> |
| | <p>2-13 Delegation of responsibility for managing impacts</p> | <p>See Approach to Sustainability, Sustainability section of Annual Report.</p> |

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| | 2-14 Role of the highest governance body in sustainability reporting | The Board reviews the sustainability section as part of its approval of the Annual Report, following review by the Audit & Risk Committee. The People & Remuneration Committee considers the human capital-related disclosures as part of its remit during the year, and reviews these disclosures prior to publication of the report. |
| | 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 | 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, 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, Annual Report. The PRC 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 PRC comprises independent non-executive directors. Independent remuneration advisors may provide advice to the PRC and/or Management. Protocols are in place to ensure that external advice is provided in an appropriate manner. |

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| | <p>2-21 Annual total compensation ratio</p> | <p>Ratio of total compensation for highest paid individual to median annual total compensation (excluding highest paid individual): Highest earner was paid 26.7 times the median salary.</p> <p>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 27.6 times that of the median salary increase.</p> |
| | <p>2-22 Statement on sustainable development strategy</p> | <p>See Chair and CEO Report, Annual Report.</p> |
| | <p>2-23 Policy commitments</p> | <p>See Sustainability section of website: https://www.wisetechnology.com/investors/sustainability/our-sustainability-approach/</p> |
| | <p>2-24 Embedding policy commitments</p> | <p>See Sustainability section of website: https://www.wisetechnology.com/investors/sustainability/our-sustainability-approach/</p> |
| | <p>2-25 Processes to remediate negative impacts</p> | <p>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.</p> <p>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.</p> |

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| | 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: https://www.wisetechglobal.com/investors/corporate-governance/</p> <p>See Code of Conduct – Labor: https://www.wisetechglobal.com/investors/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 | <p>See Approach to Sustainability, Sustainability section of Annual Report.</p> <p>See Sustainability section of website: https://www.wisetechglobal.com/investors/sustainability/our-sustainability-approach/</p> |
| | 2-29 Approach to stakeholder engagement | See Our Approach to Sustainability, Sustainability section of Annual Report. |
| | 2-30 Collective bargaining agreements | Approximately 4% of our employees globally are covered by collective bargaining agreements. |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | <p>See Approach to Sustainability, Sustainability section of Annual Report</p> <p>See Sustainability section of website: https://www.wisetechglobal.com/investors/sustainability/our-sustainability-approach/</p> |
| | 3-2 List of material topics | See Approach to Sustainability, Sustainability section of Annual Report |

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| | | See Sustainability section of website: https://www.wisetechglobal.com/investors/sustainability/our-sustainability-approach/ |
| | 3-3 Management of material topics | See Approach to Sustainability, Sustainability section of Annual Report See Sustainability section of website: https://www.wisetechglobal.com/investors/sustainability/our-sustainability-approach/ |
| GRI 302: Energy 2016 | Management approach | See Environment section of website: https://www.wisetechglobal.com/investors/sustainability/environment/ |
| | 302-1 Energy consumption within the organization | See Environment, Sustainability section of Annual Report. See data tables, Sustainability section of Annual Report. |
| | 302-3 Energy intensity | 9.23 MWh/ \$M revenue (AUD). |
| | 302-4 Reduction of energy consumption | See Environment, Sustainability section of Annual Report. |
| GRI 305: Emissions 2016 | Management approach | See Environment section of website: https://www.wisetechglobal.com/investors/sustainability/environment/ |
| | 305-1 Direct (Scope 1) GHG emissions | See Environment, Sustainability section of Annual Report. See data tables, Sustainability section of Annual Report. |
| | 305-2 Energy indirect (Scope 2) GHG emissions | See Environment, Sustainability section of Annual Report. See data tables, Sustainability section of Annual Report. |
| | 305-3 Other indirect (Scope 3) GHG emissions | See Environment, Sustainability section of Annual Report. See data tables, Sustainability section of Annual Report. |
| | 305-4 GHG emissions intensity | 4.14 tCO ₂ e / \$M revenue (AUD). |
| | 305-5 Reduction of GHG emissions | See Environment, Sustainability section of Annual Report. |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | See Environment, Sustainability section of Annual Report. |

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| | 306-2 Management of significant waste-related impacts | See Environment, Sustainability section of Annual Report. |
| | 306-4 Waste diverted from disposal | See Environment, Sustainability section of Annual Report. |
| GRI 401: Employment 2016 | Management approach | See Our People of the website: https://www.wisetechnology.com/investors/sustainability/people/ |
| | 401-1 New employee hires and employee turnover | See Our People, Sustainability section of Annual Report. 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 55 men and 22 women commenced either Primary or Secondary Care Giver leave, representing 3% of our workforce. 48 men and 15 women returned to work in the reporting period after parental leave ended. |
| GRI 404: Training and Education 2016 | Management approach | See Our People of the website: https://www.wisetechnology.com/investors/sustainability/people/ |
| | 404-1 Average hours of training per year per employee | See Our People, Sustainability section of Annual Report. See data tables, Sustainability section of Annual Report. |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | See Our People, Sustainability section of Annual Report. |
| GRI 405: Diversity and Equal Opportunity 2016 | Management approach | See Our People of the website: https://www.wisetechnology.com/investors/sustainability/people/ |
| | 405-1 Diversity of governance bodies and employees | See Our People, Sustainability section of Annual Report. See Corporate Governance Statement, Annual Report. |
| | 405-2 Ratio of basic salary and remuneration of women to men | See Our People, Sustainability section of Annual Report for information about how we track and manage our pay gap. We do not disclose this data publicly. We disclose gender pay data to WGEA as required of all large Australian businesses. |
| | Management approach | See Marketplace section of the website: https://www.wisetechnology.com/investors/sustainability/marketplace/ |

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| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | There were zero substantiated complaints during the reporting period. |
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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. |
| | 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 (m ³), 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 section of website. |
| 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 |
| | TC-SI-220a.2 | Number of users whose information is used for secondary purposes | Quantitative | Number | Not available |

| TOPIC | CODE | ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | RESPONSE / LOCATION |
|----------------------|--------------|--|-------------------------|------------------------|--|
| | TC-SI-220a.3 | Total amount of monetary losses as a result of legal proceedings associated with user privacy | Quantitative | Reporting currency | \$0 |
| | 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 |
| 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 Data Security & Privacy within Sustainability section of our Annual Report. |

| TOPIC | CODE | ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | RESPONSE / LOCATION |
|---|--------------|--|--------------|-----------------|--|
| 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 (%) | 68% 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 FY22 and interim Pulse survey in FY23. We communicated results to our workforce and a program is underway to address feedback we received. 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. |
| | 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:</p> <p>(1) Senior Management Team: 27%</p> <p>(2) Technical: 23%</p> <p>(3) All other employees: 49%</p> <p>We do not track the racial/ethnic group representation of our employees.</p> |

| TOPIC | CODE | ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | RESPONSE / LOCATION |
|--|--------------|---|-------------------------|---------------------------|--|
| 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 | See Risk management in our Annual Report. |
| 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. |
| | 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. |