

## GRI Content Index

Commonwealth Bank's external reporting is available at these websites:

- Annual Report: [www.commbank.com.au/investors](http://www.commbank.com.au/investors)
- Corporate Governance Statement: [www.commbank.com.au/corporategovernance](http://www.commbank.com.au/corporategovernance)
- Corporate Responsibility Report, Performance Data and Assurance Statement: [www.commbank.com.au/investors/corporate-responsibility.html](http://www.commbank.com.au/investors/corporate-responsibility.html)

GRI Standard	Title	2017 Corporate Responsibility Report reference	Other references/information
<b>GRI 102: GENERAL DISCLOSURES</b>			
<b>Organisational profile</b>			
102-1	Name of the organisation	Business overview, page 3	Commonwealth Bank of Australia
102-2	Activities, brands, products and services	Business overview, page 3	Annual Report Website – our company
102-3	Location of headquarters		Sydney, Australia
102-4	Location of operations		Website – International branches Annual Report – International representation
102-5	Ownership and legal form	Business overview, page 3	Annual Report Corporate Governance Statement Website – our company
102-6	Markets served	Business overview, page 3	Annual Report Website – our company
102-7	Scale of the organisation	Business overview, page 3	Annual Report
102-8	Information on employees and other workers	Performance data, page 62	
102-9	Supply chain	Our business, page 6 Lend, invest and procure responsibly, page 54	
102-10	Significant changes to the organisation and its supply chain		Annual Report - Highlights
102-11	Precautionary Principle or approach		Corporate Governance Statement

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			Annual Report – Business risks
102-12	External initiatives	Transparent disclosure of performance, page 14 Stakeholder engagement, page 10-13	
102-13	Memberships of associations	Transparent disclosure of performance page 14 Stakeholder engagement page, 10-13	
<b>Strategy</b>			
102-14	Statement from senior decision maker	Chairman and CEO’s statement, page 4	Annual Report – Chairman and CEO’s message
<b>Ethics and integrity</b>			
102-16	Values, principles, standards and norms of behaviour	Our business, page 6 Listen to and balance stakeholder needs, page 44	Annual Report Corporate Governance Statement Website - Our Commitments
<b>Governance</b>			
102-18	Governance structure	Governance, page 14	Corporate Governance Statement
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	Stakeholder engagement, page 10 Listen to and balance stakeholder needs, page 44	
102-41	Collective bargaining agreements		88% of total Australian onshore employees are covered by collective bargaining
102-42	Identifying and selecting stakeholders	Stakeholder engagement, page 10	
102-43	Approach to stakeholder engagement	Stakeholder engagement, page 10	
102-44	Key topics and concerns raised	Stakeholder engagement, page 10	
<b>Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	This report	Annual Report

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102-46	Defining report content and topic Boundaries	This report Material issues, page 8 Performance data, page 62	
102-47	List of material topics	Material issues, page 8	
102-48	Restatements of information	Metrics definitions, page 69-75	
102-49	Changes in reporting	Metrics definitions, page 69-75	
102-50	Reporting period	FY17 – 1 July 2016 – 30 June 2017	
102-51	Date of most recent report	FY16 – 1 July 2015 – 30 June 2016	
102-52	Reporting cycle	Annual	
102-53	Contact point for questions regarding the report	<a href="mailto:corporateresponsibility@cba.com.au">corporateresponsibility@cba.com.au</a>	
102-54	Claims of reporting in accordance with GRI Standards	This report This report has been prepared in accordance with the GRI Standards: Core option	
102-55	GRI Content Index	GRI Content Index (this document)	
<b>External assurance</b>			
102-56	External assurance	Assurance statement, page 76	
<b>Management Approach</b>			
103-1 to 103-3	Management Approach	Our approach to corporate responsibility, page 7 Material issues, page 8	
<b>MATERIAL TOPICS</b>			
<b>GRI 201: ECONOMIC PERFORMANCE</b>			
201-1	Direct economic value generated and distributed	Our business, page 6 Tax transparency, page 42 Contribute to our communities, page 41 Community investment, page 67	Annual Report – Directors’ Report – Remuneration Report Corporate Governance Statement
201-2	Financial implications and other risks and opportunities due to climate change	Lend, invest and procure responsibly, page 54	Annual Report - Business risks Climate policy

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		Play our role in limiting climate change to two degrees, page 60	Responsible Investing Framework Nine ESG lending commitments 2016 CDP submission Annual Report – Staff Expenses
201-3	Defined benefit plan obligations and other retirement plans		
201-4	Financial assistance received from government	Tax transparency	No significant financial assistance has been received from government
<b>GRI 205: ANTI-CORRUPTION</b>			
205-1 to 205-3	Anti-corruption		Website - Anti-Bribery and corruption
<b>GRI 305: EMISSIONS</b>			
305-1	Direct (Scope 1) GHG emissions	Sustainable Property Strategy, page 61 Performance data, page 63	2016 CDP submission
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Property Strategy page 61	2016 CDP submission
305-3	Other indirect (Scope 3) GHG emissions	Performance data, page 63	2016 CDP submission
305-4	GHG emissions intensity	Lend, invest and procure responsibly, page 54 Sustainable Property Strategy, page 61 Performance data, page 63	2016 CDP submission
305-5	Reduction of GHG emissions	Sustainable Property Strategy, page 61 Performance data, page 63	2016 CDP submission
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY</b>			
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Health and safety, page 37	

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### GRI 404: TRAINING AND EDUCATION

404-1	Average hours of training per year per employee	Performance data, page 66
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### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY

405-1	Diversity of governance bodies and employees	Mirror our community's diversity and role model Reconciliation, page 33 Performance data, page 65	Annual Report Remuneration report
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405-2	Ratio of basic salary and remuneration of women to men	Gender pay equity, page 34 Performance data, page 65
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### GRI 415: PUBLIC POLICY

415-1	Political contributions	Political donations, page 53
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