

## 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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| <b>Statement of use</b> | WiseTech Global has reported the information cited in this GRI content index for the period July 2024 to June 2025 with reference to the GRI Standards. |
| <b>GRI 1 used</b>       | GRI 1: Foundation 2021  |

| GRI STANDARD                           | DISCLOSURE   | LOCATION  |
|--|--|---|
| <b>GRI 2: General Disclosures 2021</b> | 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 2024 to 30 June 2025 issued 8th October 2025<br>Contact <a href="mailto:sustainability@wisetechglobal.com">sustainability@wisetechglobal.com</a>   |
|  | 2-4 Restatements of information                                      | None.   |
|  | 2-5 External assurance   | WiseTech does not obtain external assurance for its Sustainability report, but does undertake internal verification of content.   |
|  | 2-6 Activities, value chain and other business relationships         | To understand our business model and strategy, see WiseTech website > Investors > Investor Centre > Knowledge Hub<br><br>For information about our flagship product, see WiseTech website > What We Do > CargoWise<br><br>For supply chain information, see Modern Slavery Statement (WiseTech website > Investors > Corporate Governance)<br><br>For partner information, see CargoWise website > Partners |

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| 2-7 Employees  | See data tables, Sustainability report in Annual Report   |
| 2-8 Workers who are not employees  | As of 30 June 2025 there were 65 individuals working with WiseTech Global in the following categories: students, temporary workers, casuals and contractors.  |
| 2-9 Governance structure and composition   | See Corporate Governance Statement, Annual Report.<br>See Our Leadership Team (WiseTech website > Investors)  |
| 2-10 Nomination and selection of the highest governance body                     | See Corporate Governance Statement, Annual Report.  |
| 2-11 Chair of the highest governance body  | See Corporate Governance Statement, Annual Report.  |
| 2-12 Role of the highest governance body in overseeing the management of impacts | See Approach to Sustainability, Sustainability report in Annual Report.<br>See Board Charter (WiseTech website > Investors > Corporate governance)  |
| 2-13 Delegation of responsibility for managing impacts                           | See Sustainability governance information within the 'Approach' section of the Sustainability report in the Annual Report.  |
| 2-14 Role of the highest governance body in sustainability reporting             | <p>The Audit &amp; Risk Committee of the Board oversees and make recommendations to the Board on the Group's approach to sustainability and ESG strategy, policies, practices, performance, reporting and initiatives (including the climate resilience of the Company's strategy and business model, and implications for the Company's financial position, financial performance and cash flows).</p> <p>The Committee also reviews financial statements and periodic corporate reports for compliance with accounting standards and policies, sustainability reporting standards and other requirements relating to their preparation.</p> <p>See the Audit &amp; Risk Committee Charter (WiseTech website &gt; Investors &gt; Corporate Governance)</p> |
| 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.   |

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|  | 2-16 Communication of critical concerns                           | <p>Any stakeholder can contact the business directly via the corporate website Contact Section, communicate concerns via the Company Secretary or pursuant to the Whistleblower Principles (available on our internal intranet and to external users via our corporate website), which provides an online portal link and link to telephone number to report concerns anonymously. During the FY25 period there were 11 critical concerns raised during the period and were appropriately communicated to the Board. Those matters comprised internal HR related grievances, some reports that were made to WTG incorrectly and deemed to relate to another organization and some were of a compliance nature.</p> |
|  | 2-17 Collective knowledge of the highest governance body          | <p>See Corporate Governance Statement, Annual Report.</p>  |
|  | 2-18 Evaluation of the performance of the highest governance body | <p>See Corporate Governance Statement, Annual Report.</p>  |
|  | 2-19 Remuneration policies  | <p>See Remuneration Report, Annual Report.</p>   |
|  | 2-20 Process to determine remuneration                            | <p>See Remuneration Report.</p> <p>The PRC is responsible for reviewing our remuneration structure and its effectiveness. The PRC comprises independent non-executive directors. Independent remuneration advisors may provide advice to the PRC and/or Management on remuneration data and market practice. Protocols are in place to ensure that external advice is provided in an appropriate manner.</p>   |
|  | 2-21 Annual total compensation ratio                              | <p>Ratio of total compensation for highest paid individual to median annual total compensation (excluding highest paid individual): Highest earner was paid 23.2 times the median salary in FY25.</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 286.9 times that of the median salary increase in FY25.</p> <p>An uplift in both metrics in FY25 is the result of change in Chief Executive Officer during the period.</p>   |
|  | 2-22 Statement on sustainable development strategy                | <p>See Executive Chair Letter and CEO Letter, Annual Report.</p>   |
|  | 2-23 Policy commitments   | <p>See Corporate Governance section of website (WiseTech website - Investors &gt; Corporate Governance)</p>  |

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|  | 2-24 Embedding policy commitments                       | See Corporate Governance section of website (WiseTech website - Investors > Corporate Governance)   |
|  | 2-25 Processes to remediate negative impacts            | <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. Details of this can be found in our Modern Slavery Statement.</p> <p>Shareholders can contact us through our Investor Relations team (WiseTech website &gt; Investors)</p>  |
|  | 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 Protection Principles. Employees can report inappropriate, criminal behavior via our anonymous online whistleblower portal. See Whistleblower Protection Principles (WiseTech website &gt; Investors &gt; Corporate governance) This portal is accessible via our public facing corporate website.</p> <p>Customers, suppliers and media can contact us via our corporate website, through the Contact channels, or via our CargoWise platform.</p> <p>See Modern Slavery Statement for more information (WiseTech website &gt; Investors &gt; Corporate governance)</p> |
|  | 2-27 Compliance with laws and regulations               | There have / 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                            | See Industry participation in the ESG section of our website.<br>(WiseTech website > Investors > ESG)   |
|  | 2-29 Approach to stakeholder engagement                 | See information about Stakeholder engagement in the ESG section of our website<br>(WiseTech website > Investors > ESG)  |
|  | 2-30 Collective bargaining agreements                   | Approximately 6% of our employees globally are covered by collective bargaining agreements.   |
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| <b>GRI 3: Material Topics 2021</b> | 3-1 Process to determine material topics         | See Approach to Materiality in ESG section of website (WiseTech website - Investors > ESG)   |
|                                    | 3-2 List of material topics                      | See Approach to Materiality in ESG section of website (WiseTech website - Investors > ESG)   |
|                                    | 3-3 Management of material topics                | See Sustainability report in Annual Report<br>See ESG section of website (WiseTech website - Investors > ESG)  |
| <b>GRI 302: Energy 2016</b>        | Management approach                              | See Environment (WiseTech website > Investors > ESG)   |
|                                    | 302-1 Energy consumption within the organization | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|                                    | 302-3 Energy intensity                           | 6.62 MWh/ \$M revenue (USD)  |
| <b>GRI 305: Emissions 2016</b>     | Management approach                              | See Environment (WiseTech website - Investors > ESG)   |
|                                    | 305-1 Direct (Scope 1) GHG emissions             | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|                                    | 305-2 Energy indirect (Scope 2) GHG emissions    | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|                                    | 305-3 Other indirect (Scope 3) GHG emissions     | See Environment, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report.   |
|                                    | 305-4 GHG emissions intensity                    | 2.23 tCO2e / \$M revenue (USD)   |
|                                    | 305-5 Reduction of GHG emissions                 | See Environment, Sustainability section of Annual Report.  |
| <b>GRI 401: Employment 2016</b>    | Management approach                              | See Our People (WiseTech website - Investors > ESG > People)   |
|                                    | 401-1 New employee hires and employee turnover   | See People & Culture, Sustainability section of Annual Report.<br>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 101 men and 51 women commenced either Primary or Secondary Care Giver leave, representing 4% of our workforce. 102 men and 40 women returned to work in the reporting period after parental leave ended, representing 100% return to work rate. |
|                                    | Management approach                              | See Our People (WiseTech website - Investors > ESG)  |

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| <b>GRI 404:<br/>Training and<br/>Education 2016</b>                  | 404-1 Average hours of training per year per employee  | See data tables, Sustainability section of Annual Report   |
|  | 404-2 Programs for upgrading employee skills and transition assistance programs                    | See Our People (WiseTech website - Investors > ESG)  |
| <b>GRI 405:<br/>Diversity and<br/>Equal<br/>Opportunity<br/>2016</b> | Management approach  | See Our People (WiseTech website - Investors > ESG)  |
|  | 405-1 Diversity of governance bodies and employees   | See People & Culture, Sustainability section of Annual Report.<br>See data tables, Sustainability section of Annual Report<br>See Corporate Governance Statement, Annual Report.   |
|  | 405-2 Ratio of basic salary and remuneration of women to men                                       | See People & Culture, Sustainability section of Annual Report for information about how we track and manage our gender pay gap. We disclose gender pay data to WGEA as required of all large Australian businesses. This data is available on the WGEA Data Explorer<br><a href="http://www.wgea.gov.au/data-statistics/data-explorer">www.wgea.gov.au/data-statistics/data-explorer</a> |
| <b>GRI 418:<br/>Customer<br/>Privacy 2016</b>                        | Management approach  | See Marketplace (WiseTech website - Investors > ESG)   |
|  | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | There were zero substantiated complaints during the reporting period   |

## 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. We report energy consumption in MWh not GJ.    |
|  | 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 (m³), 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 (WiseTech website - Investors > ESG)   |
| 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 (WiseTech website – Legal)  |
|  | TC-SI-220a.2 | Number of users whose information is used for secondary purposes   | Quantitative            | Number                                     | Not available  |
|  | 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 (WiseTech website – Legal)  |
| 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. |

| TOPIC   | CODE         | ACCOUNTING METRIC  | CATEGORY                | UNIT OF MEASURE    | RESPONSE / LOCATION  |
|---|--------------|--|-------------------------|--------------------|--|
|   | 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 Marketplace (WiseTech website - Investors > ESG)   |
| 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 (%)     | 61% 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 FY25. We communicated results to teams work underway to address feedback received as appropriate. 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 (%)     | Women in our business:<br>(1) Senior managers: 29%<br>(2) Technical: 22%<br>(3) All other employees: 50%<br><br>See Corporate Governance Statement and Diversity section of Sustainability Report within FY25 Annual Report for more information as to definitions and context. We do not track the racial/ethnic group representation of our employees. |
| 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.   |

| TOPIC   | CODE         | ACCOUNTING METRIC   | CATEGORY                | UNIT OF MEASURE           | RESPONSE / LOCATION  |
|---|--------------|---|-------------------------|---------------------------|--|
| 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 Marketplace (WiseTech website - Investors > ESG)<br><br>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.                              |